



# State Revenue News

Vol. 39, No.1--Whole No. 247 *Official Journal of The State Revenue Society*  
1st Quarter 2001

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

## In This Issue

### Alabama

Alabama Revenues Part I	
Documentaries - Seal Stamps	3
Alabama Cataloging	5
Alabama Fertilizer	6
Alabama Keg Beer	6
Alabama Punchboard	14
Alabaster, AL Vending Stamps	14
Alabama City-County Stamps	25

### Cigars

Baltimore, MD Cigar Variety	14
-----------------------------	----

### Drugs

Wisconsin Drug Stamps	24
-----------------------	----

### Eggs

Missouri Small Dealers Egg License	9
------------------------------------	---

### Hunting & Fishing

NJ Fish & Game Selloff	7
State Duck Stamp Notes	8

### Medicinal Liquor

Notes on WV Medicinal Liquors	6
-------------------------------	---

### Motor Vehicle

East St. Louis Illinois Wheel Tax	30
-----------------------------------	----

### Stock Transfer

NY Stock Transfer:	
\$2 Stamps of 1916-1941	10

### Tobacco

Maine Tobacco Meters	13
----------------------	----

### Regular Columns

Secretary's Report	2
Editor's Notes	2
State of the Society	12
Treasurers Report	14
Letters to the Editor	26
SRS Publications	27
AD Corner	28
Sales Service	29
Free for All	30

## ALABAMA



Rouletted block of four of Alabama D1 seal stamp

## Auction #19

## The State Revenue Society

### President

**Terence Hines**

Box 629 Chappaqua, NY 10514  
thines@fsmail.pace.edu

### Vice President

**Hermann Ivester**

5 Leslie Circle, Little Rock, AR 72205-2529

### Treasurer

**Harold A. Effner Jr.**

27 Pine St., Lincroft, N.J. 07738  
(732- 741-5537)  
haroldeffn@aol.com

### Secretary/SRN Editor

**Scott Troutman**

PO Box 270184, Oklahoma City, OK,  
73137-0184  
smtroutman@home.com

### Governors

**M.E. Matesen**

19828 80th Pl. W., Edmonds, WA 98026-6406  
mnret@sprynet.com

### Peter Pierce

Box 560, Oxford, MA 01540-0760

### Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

### Immediate Past President

**Peter Martin**

POB 513 Sidney, Ohio 45365

### Society Attorney

**William Smiley**

Box 361, Portage, WI 53901

### SRS Librarian

**Peter Martin**

POB 513 Sidney, Ohio 45365

*State Revenue News* is published quarterly by the State Revenue Society. Subscription cost \$12 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 2001 State Revenue Society

First Quarter 2001

Volume 39 No. 1

Whole No. 247

ISSN 0883-6760

## Secretary's Report

Previous Total	259
New Members	10
Reinstatements	0
Resignations	1
Deaths	1
Dropped Not Paid	0
Current Total	267

### New Members

- 1216** Paul Mullin  
215 Swinburne Road  
West Chester, Pa 19382  
Interests-US & State ducks, hunting and fishing
- 1217** Larry Fredericks  
1030 Holly Lane  
Denver, Pa 17517-1518  
Interests - US, state (all), taxpaid and non-Scott Listed
- 1218** Harry S. Smith  
138 Old State Road  
Unadilla, NY 13849-2214  
Interests - US & state revenues.
- 1219** Conrad Pomerleau  
282 S. Hunts Meadow Road  
Whitefield, ME 04353
- 1220** Ernest E. Fricks  
26 Windmill Drive  
Clementon, NJ 080201-5821  
Interests - documentaries and stock transfers
- 1221** Gary S. DiMarch  
74 Central Street  
Gardiner, ME 04345-2406
- 1222** Star Stamps & More  
500 South 5th Street  
St. Charles, MO 63301  
Dealer
- 1223** Mark Grumet  
1363 Paseo Isabella  
San Dimas, CA 91773
- 1224** Champion Stamp Co., Inc.  
432 W. 54th Street  
New York, NY 10019  
Dealer
- 1225** Gil Schmidmann  
2346 Naples Ave  
Mentone, CA 92359-9569

### Reinstatements

#### Died

**436** W.E. Scull, IL

#### Resignations

**1020** Richard Dallair, Va

## Editor's Notes

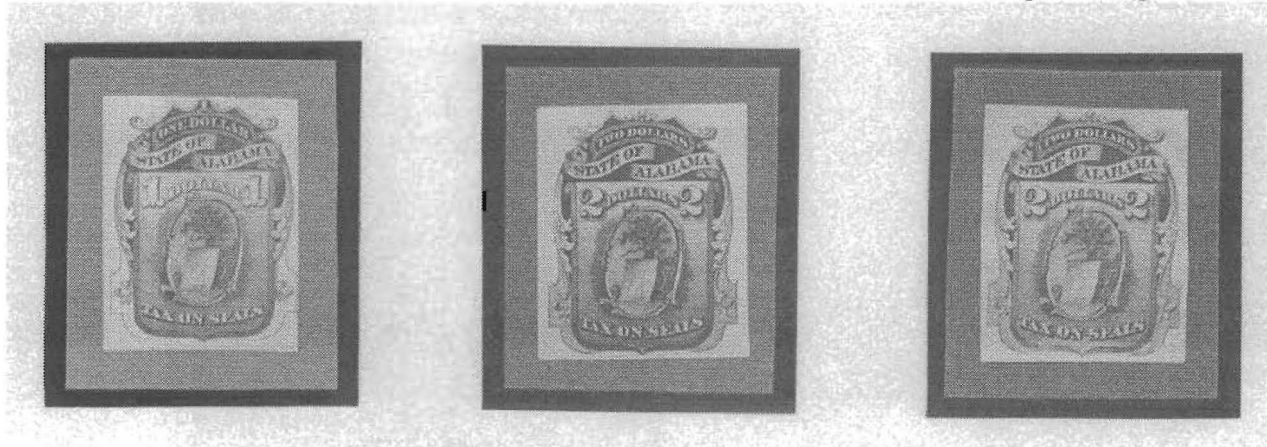
Sometimes when I put together an issue it comes out just like I envisioned. X-files was an issue like that. We got some nice press from Michael Laurence the editor of Linn's who had never seen anything quite like our last wild and wooley SRN. That, I should add, has translated into new members. Welcome.

When John Bowman's article that leads this issue came in, I thought it would be a nice time to try and update the Alabama City-County stamps. Hubbard's Municipal catalog was known to be very deficient. I had no idea how deficient. So far the new cataloging of the little Alabama stamps runs 22 pages and I have stacks of input from Bowman, Effner and Hines yet to corrolate. As a project it has gotten way out of hand. It became clear by mid-January there was no hope of finishing it for this issue. So this issue may be more of a hodgepodge than I expected. An upcoming issue will probably be little more than the much need Alabama recataloging.

Variety, however, is seldom a drawback with this society. It provided a chance to look at what is new duck stamps, Roger Forsyth found interesting egg licences, a great rarity surfaced in North Carolina Paint & Varnish, and Ken Pruess shows us some serious research on NY stock transfers. Showing that you can do serious philately with stamps from the cheapo pile is a lesson worth learning.

### Address Changes

- 454** Howard Lutz  
PO Box 26  
Cortland, OH 44410
- 634** Joe Ross  
email calrevjoe@aol.com
- 677** J. Kocher/Outdoorsman  
996 Peru-Olena Road  
Norwalk, OH 44857
- 729** Douglas McDonald  
3500 Farm District Road  
Fernley, NV 89408
- 737** James Wehle  
PO Box 7972  
St. Petersburg, FL 33734-7972
- 1153** Richard D. Jaeger  
27420 Mill Road #211  
North Olmsted, OH 44070-5808



Trial Color Proofs on Card

## Alabama Revenue Stamps - Part 1 Documentary

by John D. Bowman

This is the first in a series of articles that will update the Hubbard catalog on Alabama by including other reference sources and material from the author's collection. There are most certainly going to be errors, omissions and other mistakes in these articles. Please contact the author or editor with any and all suggestions and corrections. The catalog listings are in this issue separately. In the following is notes pertinent to these issue.

The tax on seals was enacted February 7, 1867 (or February 22, 1866<sup>1</sup>). The stamps were printed by the American Bank Note Company and have their imprint. Stamp use was discontinued December 3, 1884. The \$1 stamp was for use on documents sealed by a Notary Public, Probate Judge, Commissioner for another state, Clerk of Circuit Court, Registry in Chancery or other public officer required to use a seal. These documents are certainly uncommon, but were probably issued by every county in Alabama. A few documents are known bearing the tax on seals as well as a first, second or third issue revenue stamp.

The \$2 stamp was to be affixed for official use on the seals of the Clerk of the Supreme Court, State Auditor or the Secretary of State. These officials issued far fewer sealed documents than lower officials, so fewer of these are known on document. Perhaps fewer than a dozen are in private hands.

Frank Applegate noted an imperforate \$1.00 stamp on the basis that Sterling had



Rouletted pairs

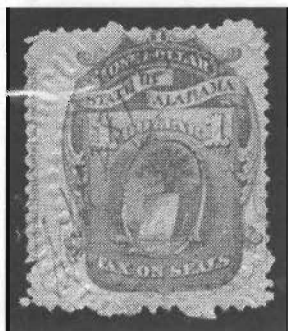
listed this along with the rouletted stamp years earlier, but he did not himself believe one existed.<sup>3</sup> However, Brannon did point out in 1921 the existence of a document which appeared to have two examples of imperforate \$1.00 stamps to pay the \$2.00 tax.<sup>4</sup> No other examples have been

reported. Applegate also mentioned a collector who claimed to have a block of four of the \$1.00 stamp in part perforate condition.

In 1921 Frank Applegate referred to a \$3.00 green tax on seals stamp that was originally listed by Moens in one of his general revenue catalogs. He said it could have been an essay. Kenyon mentions this in his 1920 handbook but dismisses it as unlikely.<sup>5</sup> It seems certain that this was a typographical error on Moen's part, and meant to specify the \$2.00 trial color proof, which has been noted. No provision was made in the tax code for a \$3.00 tax. Kettenbrink recently suggested that the \$2.00 trial color proof was probably the basis for the early assertion of a \$3.00 green stamp<sup>6</sup>, and this author agrees 100% with his conclusion.

India proofs of the \$1.00 and \$2.00 in the issued colors are known, as well as a green \$2.00 trial color proof on India. The \$1 vermilion is on a vermilion colored card, the \$2 blue is on a blue card and the \$2 green is on a black card. All three are known as singles on India paper and as pairs mounted on card. The \$1.00 stamp is known as a block of four on card. The block of four shows the imprint of "American Bank Note Co. New-York." reading up in the left margin of one stamp; the imprint is no taller than the stamp design. The imprint has also been noted on used \$1.00 stamps, both at the left as described and also at the right. Interestingly, another used \$1.00 stamp has been noted with only the last half of the imprint showing, while the first half clearly would show on the stamp beneath this one, so that in this plating, the imprint





ABNC imprint on left side of stamp.



ABCN imprint on right side of stamp.



Partial ABCN imprint on left side of stamp.



Rouletted block of four



Five values of 1954 documentaries.

covered two stamps. Applegate states that India proofs of the \$1.00 stamp in two shades of vermillion are known, stamps are the \$2.00 in blue and green, and each as a one-line inscription "American Bank Note Co., New York" the width of the stamp and 3mm above the design.

Not much is known on the 1954 issues. Hubbard<sup>8</sup> notes they were "removed from use, then reinstated later." Possibly they were for mineral rights tax on real estate transactions.

#### Bibliography

1. "1866 Protest Bearing the \$1 Alabama Stamp", *The American Revenuer*, Michael Mahler, 1990 July-August; 44:147, pps. 154-55.
2. For a more complete accounting of the

- Alabama tax on seals stamps see "The Tax on Seals Stamp Of the State of Alabama 1867-1884", John. D. Bowman, *The American Revenuer*, 2000 Jan-Feb Vol. 53 pps 4-12.
3. An example on document dated June 30, 1884 has been noted.
4. "Alabama Tax on Seals", *Mekeel's Weekly Stamp News*, Frank L. Applegate, 1921 July 2;35 pps. 397-8.
5. "Alabama(Letter to the Editor)", *Mekeel's Weekly Stamp News*, P.A.

- Brannon, 1920 November, 13;34 p. 600.
6. *Documentary State Revenue Stamps of the United States*, Brewster C. Kenyon, Long Beach, California 1920, p. 9.
7. "Alabama Tax on Seals", *The State Revenue Newsletter*, E.C.Kettenbrink, 1980 May-June, Vol 20, pps. 33-34.
8. *State Revenue Stamps 1992 Supplement* (Hubbard Vol. 2), Elbert S.A. Hubbard, 1992



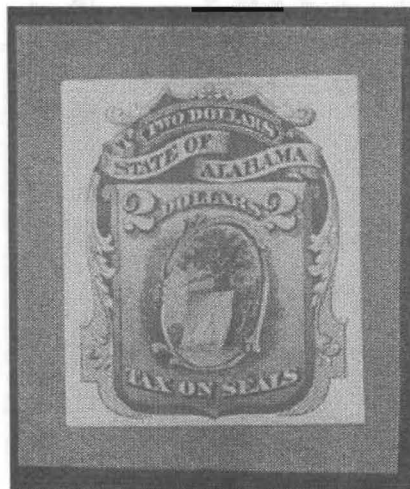
## ALABAMA

## Documentary



1866 "Tax on Seals". Perforated 12 (rough or clean cut). 24x30mm. Discontinued December 3, 1884. Printed by the American Bank Note Company, with their imprint. Enacted February 7, 1867 (or February 22, 1866). The \$1 stamp was for a Notary Public, Probate Judge, Commissioner for another state, Clerk of Circuit Court, Registry in Chancery or other public officer required to use a seal. The \$2 stamps was to be affixed for official use on seals of the Clerk of the Supreme Court, State Auditor or Secretary of State. Fewer than a dozen documents with the \$2 state are known in private hands.

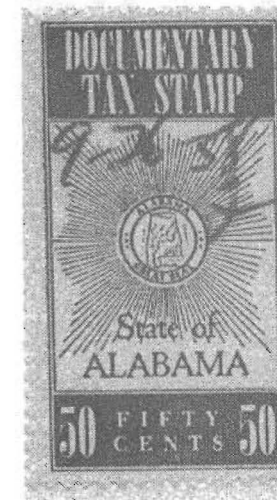
D1	\$1 vermilion	--	5.00
	On document		125.00
	a. rouletted 8 (1884)	200.00	
	b. rouletted 8, pair	--	
	c. rouletted 8, block of four	--	
D2	\$2 blue	50.00	35.00
	On document		500.00



## Trial Color Proofs

India proofs of the \$1 and \$2 in the issued colors are known, as well as a green 42 trail color proofs on India. All three are known as singles on India paper and as pairs mounted on card.

D1TC1	\$1 Vermillion India on Card	100.00
	a. block of 4 on card	--
D1TC2	\$1 Blue India on Card	100.00
D1TC3	\$2 Green India on Card	100.00



1954 Removed from use, then reinstated later. Perf 12 1/2. Discontinued 1961. Upright design with map in circle emanating rays and "State of ALABAMA" below. Probably for mineral rights tax on real estate transactions.

## Only known used.

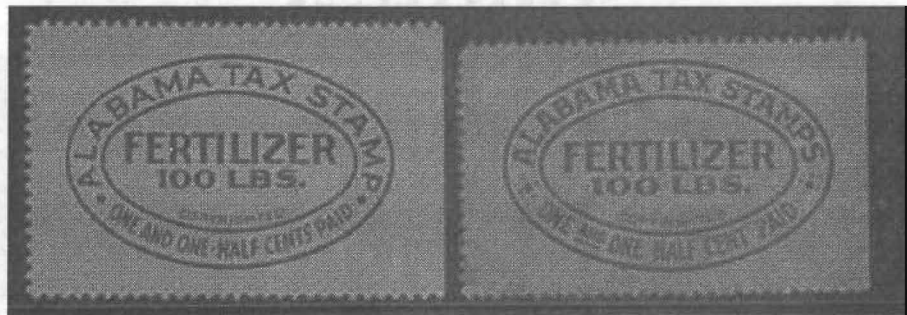
D3	1c yellow	10.00
D4	5c blue	10.00
D5	10c rose carmine	10.00
D6	50c purple	10.00
D7	\$1 dark brown	10.00
D8	\$5 green	10.00

# Alabama Fertilizer Stamps - New Variety Found

by Kent Gray

I was cleaning up piles of stuff and found an Alabama Fertilizer that just didn't look right. Shown at right are two of the black on blue Alabama fertilizer stamps. They may not print well so I will describe what I have found. I believe the left stamp is Hubbard FE3. It is slightly different from FE1 and perforated 12 as described in the catalog. Note that it has dots at 4 and 8 o'clock. On FE1 there is a central dot, with four smaller dots surrounding it - this stamp has only the central dots. AND of ONE AND ONE-HALF isn't underlined as it is on the FE1 and the font is different than the FE1.

The stamp on the right is perf 12 1/2 but is virtually identical to FE1 (except for the added word "COPYRIGHT" which does not appear on the FE1. The wording is now STAMPS and not the STAMP found on FE1, FE2 and FE3.



Hubbard FE3

New FE1A variety

I propose that my stamp on the right came after FE1 but before the FE3. Thus we will call it FE1A. My reasoning is that the design is the same on the FE1 and this new stamp except for the addition of the word COPYRIGHT and the S in

STAMPS. They are both perf 12 1/2 and the AND is underlined in both.

My guess is that a 3 cent partner to the FE2 may also exist. If you have such a stamp, let the editor know.

## Notes on West Virginia Medicinal Liquor

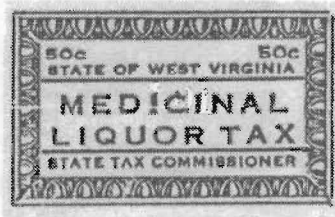
by Ron Leshner

The 50 cent Hubbard ML1 has a tab which was used on the prescription form; the stamp itself presumably went on the bottle. Contrary to the date in the Hubbard catalog, the medicinal liquor stamps came into use in 1933.

The ML2a cover with a Washington, D.C. cancel of May 28, 1934 illustrated in the 2nd quarter 2000 *SRN* is indeed a strange piece. I believe most of the copies of ML2 and ML2a in the marketplace today are from some remainders. So how did one get to Washington and get canceled? A philatelic contrivance perhaps. First day of issue? I don't know.

None of these things were dated on use, so it's hard to tell just when ML2 and ML2a came into use, although the Hubbard guess of 1934 may be accurate.

ML3 and ML3a remain a great mystery to me. There is no call for a 75 cent rate in any of the state statutes that I have examined.



ML1

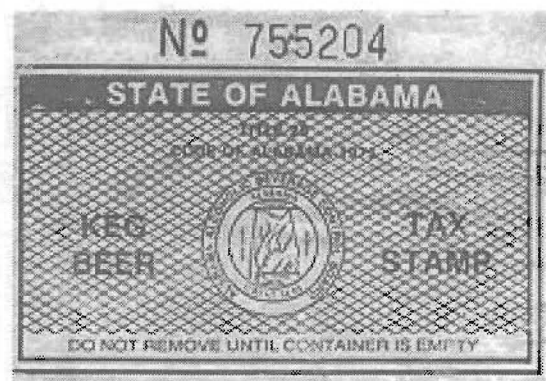


ML2

## Unreported Alabama Keg Beer Stamp

by Roger Forsyth

Shown is an unreported keg beer stamp from Alabama. It is black on white paper. A line on the stamp indicates these were in support of a law enacted in 1975. John D. Bowan remembers peeling some of these off kegs while working as a "band booster" in the early 1990's. The stamp is about 52x30 mm's. in size. The center design is the seal of the Great State of Alabama showing the state and the principle rivers.



Unreported Alabama Beer Keg Stamp

### DENNY PEOPLES

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

State Revenues, US Revenues, Oddities, Springer  
Listed, Santa Claus Post, Misc.

8141 Spring Water Drive W.  
Indianapolis, IN 46256

## SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$2 each or 6 for \$10 (post paid). Issue 222 and later at \$5 each.

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

Issue	Date	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	1/97-Bedding
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	246	X-files
208	9-10/92		

\* double issue counts as two.

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

## Leshner and Troutman New Jersey Fish & Game Selloff

by Terence Hines

Last spring there was a piece of business we overlooked, and that was giving out the award for Best *State Revenue News* article of the year. I'm happy to report that the voting by the board of directors is finally complete with no hanging, pregnant or dimpled chads.

Best article for 1999 goes to Ron Leshner for his piece in the 1st quarter gambling issue on Maryland lottery stamps. There is a monetary award of \$50 to encourage our writers to keep the material coming.

Runners up were Ken Pruess for his research piece on Missouri gas and oil stamps, and Mack Matesen's in depth article on the history of Arizona luxury tax stamps in the 2nd quarter issue.

For the year 2000 volume, Scott Troutman won with his article in the fishing issue "Tale of the Wolverine". Runners up were Michael Mahler for "California Poll Tax" and Mack Matesen for "Printers Waste" in the 1st quarter issue.

We should also note there was a large writeup on the 4th quarter 2000 X-file issue in Linn's Stamp News. Apparently their editor was much taken with the rhubarb and substitute lard articles.

Our thanks as always to all of you who take the time to write up the material you have found.

by Harold Effner, Jr.

New Jersey is selling its expired stamps and it looks like they are cleaning out the basement. Since these have been slow sellers of late, and they offer a minimal discount, I don't plan to pick them up for the SRS sales.

The handwritten note (that's right, handwritten) indicates that there are 1989 and 1990 Pheasant and Quail; 1990 non-resident trout and woodcock; 1991 non-resident trout and 1992-1995 everthing (Pheasant & quail, resident and non-resident trout and woodcock). Each stamp is \$2.50 (including the older ones that once sold for \$1), panes of 10 are \$23. Send payment plus SASE to Expired Stamps, NJ Division of Fish and Wildlife, PO Box 400, Trenton NJ 08625, Attn: Mari Vagoff.

For more information call 609-292-7349 or check out the website [www.state.nj.us/dep/fw](http://www.state.nj.us/dep/fw). There are limited quantities of the 89-91 stamps.

"In Alaska it is illegal to look at a moose from the window of an airplane or any other flying vehicle."

2201 Fascinating Facts

by David Louis



**McKellips, Inc.**

Presents

**McKellips Printing & Design**

(804) 845-6570

and more....

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

Check out Jim's Stamp Page

Thanks for letting let us serve you!

## An offering of a limited number of bound SRS Newsletters

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

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

Warnings against juveniles smoking are best sounded with a shingle.

Hickory Press & Carolinian  
November 7, 1889



## State Duck Stamp Notes

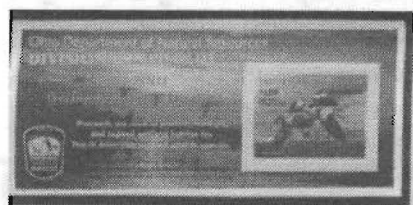
Rhode Island's 2000 duck stamp again features a lighthouse. This year it is Conimicut Point, located at the mouth of the Providence River in Narraganset Bay. The lighthouse has been operational since built in 1883. The artwork by Keith Mueller, features canvasbacks in the water in front of it. North Carolina and Maryland also are using lighthouses.

New Jersey has been featuring lighthouses but has the Statue of Liberty this year. It is part of a three year series depicting state landmarks. Future years will show Sledge Island and the Delaware Water Gap.

Arkansas, Illinois, Montana and South Carolina's stamps feature hunting dogs on their 2000 stamps.

Georgia has discontinued its duck stamp program. 1999 was the last stamp issued. The Georgia Department of Natural Resources indicated that low sales, coupled with high overhead, forced the decision to cancel the program. Other states not issuing duck stamps are Idaho, Missouri, Nebraska, New Mexico, Utah, and West Virginia.

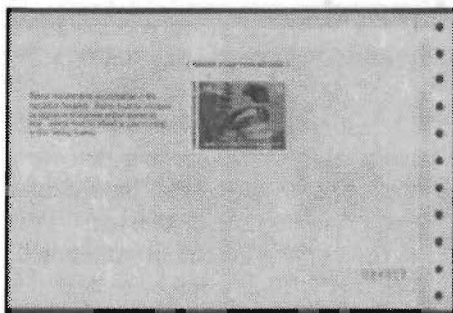
Ohio's 2000 duck stamp is a self adhesive which comes on a very attractive dollar bill sized sheetlet. The stamp is perforated and still uses a water activated gum. The \$11 stamp is mailed out after purchase of a waterfowl hunting license.



Ohio's 2000 self adhesive duck.

What Bob Dumaine describes as a "craftily worded inscription" on the sheetlet states "This stamp is valid for hunting ONLY when used in conjunction with a license validated for a Wetlands habitat stamp. This stamp does not need to be carried while hunting." In short, the stamp has no real purpose and is just a nice gift. Is it a revenue stamp? I'll let others decide.

More radical is Minnesota which has switched to a point of sale form. The self-



Minnesota's 2000 hunter duck stamp.

adhesive stamp is then mailed on a plain -Jane 8"x 5" backing and self mailer complete with computer tractor holes. The point of sale form is good for 30 days after which the stamp must be signed and carried. It does not have to be placed on the license, though most probably will be as a matter of convenience and habit.

The Washington Department of Fish and Wildlife has reported that 6,027 of its 1998 duck stamps have turned up missing. At \$6 face value that is \$36,162 worth of stamps. The bulk of those missing have serial numbers 18001-24000. Anyone



Funds from the sale of Washington Migratory Bird Stamps and artwork are dedicated to improvement of migratory bird habitat in Washington. Since the beginning of the migratory bird stamp program in 1986, over 16,000 acres of habitat for waterfowl and other migratory bird species have been enhanced using these funds. The image on the stamp is selected each year by a nine member citizens panel; the Migratory Waterfowl Artwork Committee, who also markets limited edition prints and related artwork. Limited edition migratory bird stamp artwork can be purchased from your local art dealer.

Strange 2000 Washington duck hunter stamp

encountering these stamps is asked to contact Diane Ludwig, the Washington state license sales manager at 360-902-2456.

Washington state's hunter stamps are quite distinctive as they are single stamps on a very large 5"x11" inch sheet with four rows of perforations. This sheet includes a Harvest Information Program survey. Previously the HIP survey required a separate carbon form which they say was quite costly. Now the survey part remains in the booklet at top. Why they didn't just use a tab, like many states such as Oklahoma use for this purpose, and save more money is unknown. Collector stamps continue to come in panes of 30.

Louisiana has an odd situation this year. The fee for the non-resident stamp was raised by the legislature to \$25, however the state had already printed the stamps with \$13.50, the old fee, on them. This is a rare case of the actual cost of the stamp being much higher than what is printed on the face.

Only two states, Louisiana and New Jersey, this year have different duck stamps for residents and non-residents.

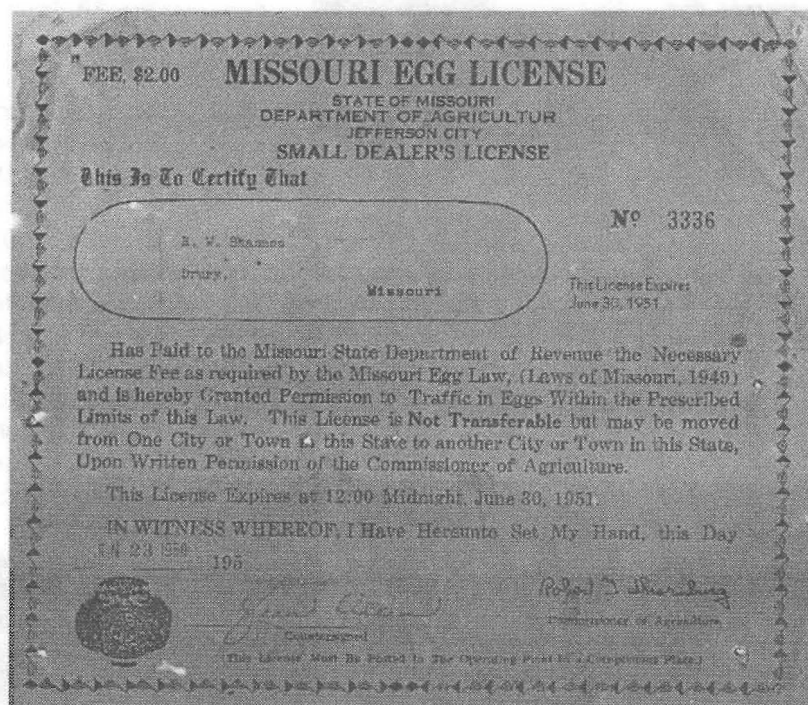
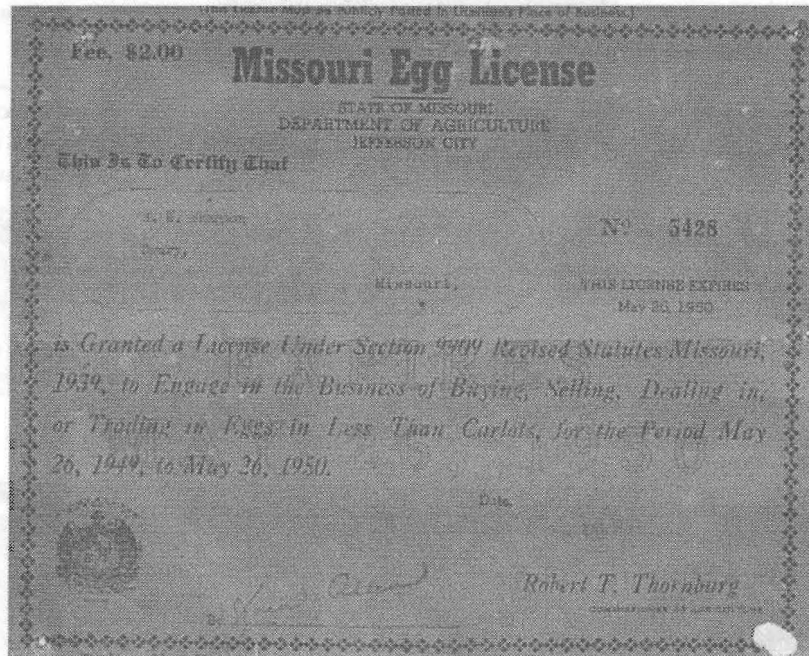
Two duck or waterfowl stamps do not feature either ducks, decoys or hunting dogs. Wyoming has a buffalo and Hawaii has a Erckel's Francolin (I'm guessing an exotic bird).

This information has come from M.E. Matesen and from the 2nd issue 2000 Duck Report put out by the Sam Houston Duck Company, PO Box 820087, Houston, TX, 77282.

Collectors interested in duck stamp information can check out Sam Houston's web site at [www.shduck.com](http://www.shduck.com). A new e-mail icon can be used to have new information or auction news e-mailed directly to you.

**Coming Next Issue**  
**Colorado Bedding**  
**and Alabama City-**  
**County cataloging.**

# License News



## Missouri Small Egg Dealers License

While Missouri issued no eggs stamps, they did issue egg dealer licenses. This pair, sent in by Roger Forsyth, are small dealers licenses, purchased for two dollars.

The top license is from May 26, 1949 to May 26, 1950. It is black on a cardboard

colored paper with a red May 26, 1950 on the form under the writing. This leads us to believe this was some odd standard period for issuing this license. The license permits the holder to "Engage in the Business of Buying, Selling, Dealing in,

or trading in Eggs in Less Than Carlots.."

The lower one is the \$2 license for the same dealer the next year. This one, however, runs from June 30, 1950 until June 30, 1951. Wonder what you did between May 27th and June 30th 1950?.

# New York Stock Transfer: The \$2 Stamps of 1916 to 1941

by Kenneth Pruess

Hermann and Pruess<sup>1</sup> described many varieties on the New York stock transfer stamps, but the series was discontinued before all of the \$2 stamps were discussed in detail. Charles Hermann closely examined every stamp, no matter how common. It is among some of the most common of all State revenues that we find what I think are significant varieties.

Hubbard<sup>2</sup> recognized some of the varieties which occur on the \$2 stamps of 1916-1941, but his descriptions are not always the best means for identifying different issues. There are important characteristics which differentiate new plates, and printings, which are not mentioned. If every stamp in a pane can be identified as belonging to a specific plate, or printing, I feel that a major catalog number is deserved. I have some unpublished notes that Hermann provided during our study which I will combine with my on-going study of plate markings on these stamps. Here I will describe and illustrate diagnostic characters for different plates, describe major recuts, and suggest a temporary revision to the catalog.

In a future paper I expect to present evidence that dates found in the top



Fig. 1A Plate 4. Plate date, position 5.

selvage are dates of the plate, other numbers are printing numbers (Fig. 1A, 1B). Other than perhaps providing more exact dates for the varieties reported here, this is not essential to correct identification of any stamp or major variety. All stamps were printed in panes of 100 (10 x 10). These dates and numbers appear in top center selvage above positions 5 and 6 with an additional number added each printing and sometimes extending as far as position



Fig. 1B. Plate 4. Printing numbers, position 6.

8.

Plate 1. Date unknown (probably 1915).  
Listed by Hubbard as 1916-22. Perf 12 x 11.

ST94 Listed color shades are: gray, orange brown, deep violet brown,



Fig. 2A. Plate 1. Left value numeral.



Fig. 2B. Plate 1. Top frame of horizontal lines.  
greyish purple.

This plate distinguished by value numerals with 3 major lines in the base of each 2 (Fig. 2A). Top and bottom frames composed of heavy, closely spaced horizontal lines which may appear almost solid (Fig. 2B). Most of the shades are the result of different printings but I do not yet know the order of issue.

Plate 1. Listed as 1916-22. Perf 11.

ST105 Listed color shades are: violet brown, deep violet brown, orange brown, dark red brown, dark brown.

Some color differences are subtle. Perforation is the only fully reliable characteristic which I have found.

Plate 2. Plate dated MARCH 1924. Listed as 1922-23. Perf 11. Re-engraved.

ST115 Listed colors: violet brown, deep violet brown, dark red brown, orange



Fig. 3A. Plate 2. Left value numeral.



Fig. 3B. Plate 2. Top frame of diagonal lines.

brown, dark brown.

I have not seen all of the distinct color shades which Hubbard lists, but True 115 is always some shade of brown. This stamp is readily distinguished by four major lines in the base of each value numeral (Fig. 3A). Top and bottom frames are primarily of diagonal lines (Fig. 3B). Hubbard states that this stamp usually comes with a cut in the rectangle above "N" of "TRANSFER" while ST124 does not. This is not correct. The stamp that I consider ST115 never has this slash. See Plate 3.



Fig. 4. Plate 3. Gash in Panel

Plate 3. Plate dated NOV. 1928. This is the stamp presently listed as part of ST115 with slash in panel above N of



TRANSFER (Fig. 4). It occurs in two distinct colors, a purplish brown and bright violet. Perhaps a temporary listing should be:

ST115A purplish brown  
ST115B bright violet

I believe printings 31 and 32 were in purplish brown, printing 33 in bright violet. There are two shades of the purplish brown. There may have been additional printings in bright violet. Confirmation would require more stamps with diagnostic printing numbers which I lack.

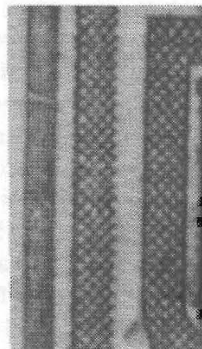


Fig. 5. Plate 4. Variety with diagonal line in left frame.

Plate 4. Plate dated NOV. 1928. This probably one of the color varieties of the stamp listed as ST115, but without the slash.

ST115C bright violet

More than 60% of stamps have a diagonal line in the left outer frame (Fig. 5). This flaw occurs in varying degrees and obviously developed while preparing the plate. Other than this flaw, I have found no design differences from Plate 2. But color alone will distinguish stamps from Plates 2 and 4.

ST115Ca Right frame only recut with vertical lines (position 5)  
ST115Cb Left frame only recut with vertical lines (position 6)

I have not found these recut varieties in any other positions. This is confirmed only from printing 36 but I lack stamps with diagnostic printing numbers from earlier printings.

Stamps occur with doubling of the cross-hatching in inner frames, showing best in the corners. Hermann considered

this a double transfer, but I have my doubts since so many positions in multiples have some doubling, but varying from stamp to stamp. I cannot find any indication of doubling in any other part of the design. But strangely, this doubling seems to occur only on this plate.

Plate 5. Plate dated MAY 1930. Listed as 1930-37. Re-engraved. Perf 11.

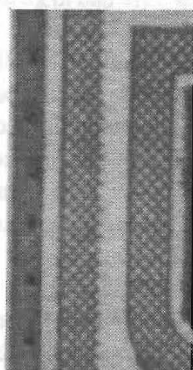


Fig. 6. Plate 5. Dots in vertical frames.  
ST124 bright violet.

Top and bottom frames recut with horizontal lines. Hubbard correctly notes dots in outside right frame line. They are also present in left frame. These dots were added by recutting directly on the plate prior to printing. Dots sometime show better in left frame (Fig. 6). Apparently the entire plate was recut as I have not found a multiple in which one stamp lacked the dots. Note that this is not a recut of Plate 4, but an entirely new plate. The left frame flaw found on many Plate 4 stamps does not occur on this stamp. The design before recutting otherwise appears identical to Plate 4.

Plate 5. 1932-39. Large D overprint. Perf 11.

ST137 deep violet

This is identical to ST124 except for the change in overprint.

Plate 5. 1940. Perf 12 1/2. Left and right frames recut with vertical lines (Fig. 7).

ST151 deep violet

ST151a only top and bottom frames recut

I lack a multiple of ST151a but suspect this from only one, or a few positions, in the pane. It would be worth examining a quantity of ST137 to see if it might also

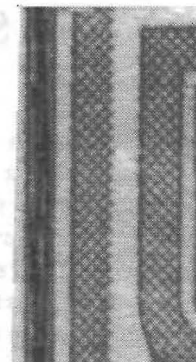


Fig. 7. Plate 5 recut with vertical lines in vertical frames.

occur on that stamp.

All evidence is that at least at times, two different plates were run simultaneously. I have printing number 33 from both plates 4 and 5. They seem equally common and identical in color.

With a good hand lens, you should have no trouble adding what I consider major varieties to your collection, as all major varieties are common. And perhaps you will discover even more varieties. Of course the \$2 is not the only stamp which had multiple dies, but the other denominations are reasonably well described. However, there are many other recut frames if you wish to fly speck. I would like to see all New York stamps with plate dates and printing numbers in top selvage to confirm when recuts were done.

#### Bibliography

1. "New York Stock Transfer Stamps - A Study of the Plate Varieties", Ken Pruess and Charles Hermann, *State Revenue Newsletter* 1971-1973, No 92 pps 117,128-130; No. 93 pps 145-148; No. 95 pps 181-184; No. 97 pps. 223-224; No. 98 pps 4,14; No. 99 pps. 26-28; No. 102 pps 75,81.,No. 103 pps 89,97-99; No. 105 pps 29-31.
2. *State Revenue Stamps Vol. I* (Hubbard Catalog), Elbert S.A. Hubbard, 1950.

# The State of the Society

by Scott Troutman

As we say goodbye to the old millennium and actually enter a new one, I am happy to report that the society is robust and growing. Again we have our largest membership (260+) ever and a very participatory group you are. It is time once again for a review of where we are.

*The State Revenue News* - Our membership continues to send in a never ending stream of finds and we are blessed with very talented researchers and writers. As such the 2000 volume may have been our best ever. I personally think I shall struggle for a long time to produce an issue more informative and readable than X-files. We are continuing to try and provide catalog updates and are working right now on an extensive listing for the multitudinous Alabama City-County issues. Other tough states like Colorado, Georgia and Missouri still need to be tackled. We garnered a pair of silver literature awards, which for an organization our size is outstanding. James McKellips has once again done an outstanding job printing and mailing the SRN, which is a big dirty job. And we appreciate what he does.

*Finances* - Our treasurer tells me we are again in excellent financial shape. Sales of the Kansas Quail book and good auction results have kept us more than solvent. Indeed, surpluses allowed us to include the extension to the Riley Index for the SRN material in the 4th quarter issue. Harold's report is elsewhere in this issue.

*Auctions* - Sales have continued to be very strong and the SRS auctions continue to be the best place to get state revenue material. Prices garnered for state revenue stamps continue to rise, both in our auctions and E-bay. I can use all the beer, wine, liquor, egg, and odd ball stamps I can get. There are real bargains in the fishing & hunting arena. Many of our new members have been listing state ducks as their area of interest. If they are not participating in the auctions, they are missing bargains!!! The one problem I have been having is that I get in ten lots of the same thing from one person. I have been holding some of this material and spreading it out some and I think I have

gotten better realizations. But if you consign material and want it all heaved in at once, let me know. I work for you, after all. Our toughest decisions usually involve whether to sell a whole collection as one lot or break it up.

*Publications* - We had to go to a second printing on Kansas Quail. And we garnered silver medals in literature competitions, for this, our first book effort (okay - we left out a table of contents). But we are learning. We are continuing to heave old back issues that are not selling and we cut how many extras we are making. We gave away a lot at Westpex. Overall sales are steady.

*Sales* - Harold reports that the sales are still slow, although we have cleared some issues that have been in stock a long, long time. The Richmond, South Carolina's turned over well. There has been little new material to pick up at discount rates. We decided to not buy up any of the NJ fish & game the state is dumping.

Several people have donated items for the Free For All's. Our thanks especially to Maynard Bateman and Frank Bocovich. You will be seeing some items they donated in future issues.

*Library* - Last year we finally got a new library holdings list out, and Peter Martin tells me it generated a lot of business. We have also put the listing out on the web along with the forms for requesting library material (I could never find them). The library also has a large collection of research folders that hopefully, we will get inventoried this year. These hold tax laws and other research material (pictures of seldom seen stamps for example). If you are doing research it may be worth it to query Peter to see if he has anything that can help. Writers and others who find tax laws are encourage to send them in when you are finished with them.

*Web Page* - The web page has quietly undergone a lot of changes this year. As mentioned we have placed the library listings, request forms, index to articles and the membership applications out there. Also we try to update what is coming in future issues of the SRN (if I know). We have gotten in quite a few new members off the web page. It is linked in

to the APS web pages. There was considerable discussion several times as to whether we should reserve a web page name like "SRS.com" or something similar. In the end we couldn't see the point as most people either go there directly, through a search engine, or through the APS link. We did add the link to the SRN banner. We will not be putting the membership list out there, so not to worry.

*Meetings* - Each year we meet with the American Revenue Association at the World Series of Philately Show where they hold their annual meeting. Last year it was at Westpex in San Francisco and I got out and met a lot of the west coast members like Jerrie Lurie, Earl Strizinger, Mack Matesen, Joe Ross and many others. Eric Jackson organized the "Revenuers Dinner" and Jerrie and the Cal-Rev gang treated us well. This year the revenue road show moves to Chicagopex at Chicago Nov. 16-18. Plan to come out and have some fun.

*CAL-REV* - I should mention the California Revenuers who hold meetings at most of the California and some of the Arizona shows. If you are going to any shows in that area, check with Jerrie Lurie and see if they are having a get together. Bring an item for "Show and Tell". They have a good time. Jerrie has a new e-mail address: calrev@aol.com. A big gathering at ARIPEX in 2002 may be in the works.

*Visibility* - Articles that our member submit to related publications help to give us more visibility. John D. Bowman's article on "Alabama Seal Stamps" precipitated this issue. Roger Forsyth also had a piece on Virginia wine's in *The American Revenuer*. I know Frank Bocovich is doing a piece on bedding stamps. Exhibiting is another method of gaining exposure. I encourage all of you to exhibit and congratulations to all of you that have done so in the past year.

*General* - The society is in great shape. We are having fun chasing down and telling others about these odd little tax stamps we love. If you see something we should be doing, let us know. Otherwise, carry on.

# The Maine Tobacco Meter Tapes

by Terence Hines

The Maine paper tobacco tax meter tapes were first listed by Elbert Hubbard in an addendum to his 1960 catalog that was published in the September 1967 *State Revenue Newsletter*. In that listing, Hubbard included two different color varieties - purple (presumably on white) and red on pink. He also listed the red on pink variety both with and without a company name and address at left. In my catalog of the "Revenue Stamps of the New England States"<sup>1</sup>, I added a listing for a red on white color variety based on a single example I had seen. I have recently had the opportunity to examine a number of other examples of this rather uncommon meter tape. None were of the purple color. All were red on... On what? White or pink? With a group of these it's hard to tell. It seems to me now that I was incorrect in listing the red on pink and red on white as separate varieties. In fact, there is some natural variation in the paper color, ranging from nearly white to sort-of-pink. This variation is based both on the color of the paper itself and the lighting



Figure 1. Meter tape of E.G. Foden

under which one views the paper. Thus, it appears that there are only two color varieties; one red on "pinkish" paper, the other the purple type. I must admit that I have never actually seen a copy of the purple variety. Can any reader confirm its existence?

Another issue concerning this unusual Maine meter tape concerns its usage. Hubbard lists a variety with the company name at left, but neither Hubbard nor I indicated what the company name was, or whether more than one company used this type of meter tape. It now appears that

there was only one company, the E.G. Foden Co., then at 150 Middle St. in Portland, ME. Shown in Figure 1 is an example of the meter tape showing the company name slogan. This imprint is from meter machine number 190010. All examples of this meter imprint, with or without the company name, are from the same meter number. Further, a letter from Robert Foden, current President of the Foden Company, tells me that he did not know of any other tobacco wholesaler that used such a meter. In addition, he reports that these tapes were used to pay the state

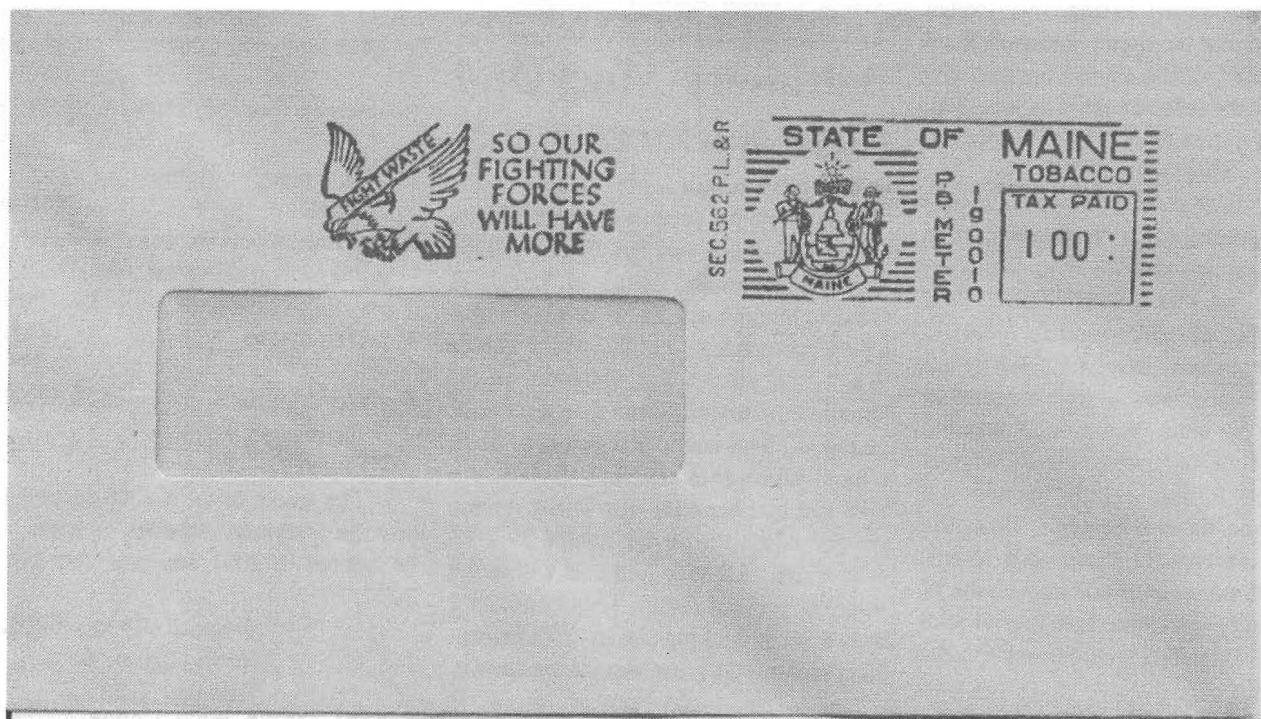


Figure 2. Proof of Maine tobacco meter?



## Alabama Punchboard

by Kenneth Pruess

Punchboards were illegal in Alabama but were apparently in wide use and were taxed. This tax seems to have originated with a 1935 act and was in effect until repealed in 1953. The tax rate was 10% of the amount to be derived and the law specified that it was to be paid with stamps. It is believed that the tax was often paid with playing card stamps which could account for denominations which presumably had no use on playing cards.

I have now found that at least one stamp inscribed "Punchboard Tax" was issued. This is a decal: \$100 black and yellow with "ALABAMA" and serial panel in white. Yellow safety card. I am unable to read the complete signature on this stamp, but it appears to be Phillip J. Harrison(?). Does anyone have stamps in other denominations or with other signatures?

*Maine tobacco meter continued.*

tobacco tax on boxes of cigars.

Unfortunately, the meter design does not include a date, unusual for any Pitney-Bowes meter design, so the question does arise as to when the meter was used. Hubbard dated these as 1949(?) and I followed that in my listing. Mr. Foden remembers that the meter was used from the late 1940's for a period up until the time when the tobacco tax was repealed, which was at the end of 1954. The tobacco tax was effective July 1, 1947.

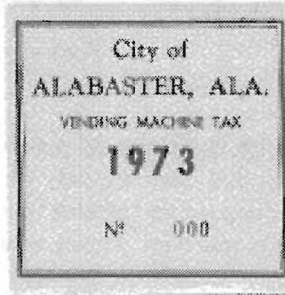
Shown in Figure 2 is a truly lovely piece. The question is "what the heck is it?" My first thought was that, due to the "FIGHT WASTE" and "SEC. 562 P.L.&R" slogans, which are clearly for use in a postal meter, that someone at the Foden Company was fooling around and produced this item. But then I contacted Richard Stambaugh, meter expert, who set me straight. Rich thinks that the item is a proof, based on two factors. First, the strike is extremely clear and sharp. Second, he has seen proof impression of Chinese and South American meters with similar US-related slogan designs and the PL&R slug.

### Bibliography

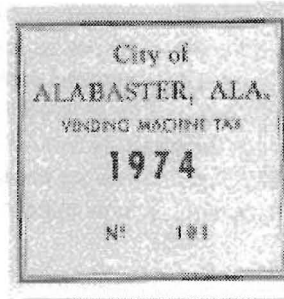
1. Revenue Stamps of the New England States, Terence Hines, 1984.

## Alabaster, Alabama Vending

Three vending stamps from Alabaster, Alabama were offered by Terence Hines on E-bay. The first, shown below, Hines thinks is a specimen from 1973 as the serial number is zero. The 1973 stamps are black on a pale yellow. The 1974 stamp with a similar design is dark blue on pale yellow.



1973 Specimen (000 serial number)



## Baltimore Maryland Cigar Surfaces

by Scott Troutman

Shown in the auction on page 18 is a new cigar stamp that has come to light recently. These small Baltimore, Maryland tobacco stamps are listed in Hubbard's Municipal catalog<sup>1</sup>, but this value is not. While the stamp has tobacco on it, Hubbard's listings indicate they were used on cigars. This stamp is a purple or lilac. I have given this six cent variety the Hubbard number CR17A. These stamps are self adhesive die cut stamps 39 x 13 mm in size. All have four cuts within the stamp to prevent reuse. They come on a brown waxy backing paper. 25ct brown, 50 ct blue and \$1 green stamps are known.

### Bibliography

1. United States County and Municipal Stamp Issues, Elbert S.A. Hubbard, 1997.

## Treasurers Report

Period Jan. 1, 2000 to Dec. 31, 2000

**Balance on Jan. 1, 2000 \$3,519.99**

### Income

Dues	2,558.00
Advertisements	82.00
Stamp Sales	825.02
Stamp Sales Overpayment	46.73
Sale of Back Issues	339.00
Publication Sales	1304.40
Donations	37.00
Library Fees	33.33
Interest on Savings	38.45
Net profit from Auctions	406.23
<b>Total Income</b>	<b>\$5,670.16</b>

### Expenses

President	0.00
Editor	117.44
Secretary	293.05
Vice President	0.00
Treasurer	178.45
Printer	2,206.85
Stamp Purchases	41.60
APS Insurance	23.00
Publication Purchaes	827.55
Awards	65.00
Fees	20.00
Library	83.67
<b>Total Expenses</b>	<b>\$3,903.34</b>

**Difference for 2000 +\$1,766.82**

**Balance on Dec. 31, 2000 \$5,282.81**

### Total Inventory of Stamps

for sale \$975.00\*

### Additional income expected

from other publications/back

issues in inventory \$4,375.00\*

**Total Inventory \$5,350.00\***

### Net Worth of SRS

**\$10,632.81\***

**\* Estimated**

The good news is that despite the postage increases, no dues increase will be needed in 2001 and probably not in 2002.

Respectfully submitted,  
Harold Effner, Jr.  
Treasurer, SRS  
January 7, 2001

# SRS Mail Auction Rules

1. State Revenue Mail Auction #19 closes April 6, 2001 4 pm. Bids received after that date will not be consider unless the mailing went out late.

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

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

\$1-\$10	\$0.25
----------	--------

\$10-29	\$1.00
---------	--------

\$30-\$74	\$2.00
-----------	--------

\$75-over	\$5.00
-----------	--------

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

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

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

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

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

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

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

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

## 11. Auction Abbreviations.

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

## SRS Mail Auction #19 Bid Sheet

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

or e-mail to [smttroutman@home.com](mailto:smttroutman@home.com)

Please place the following bids for me in the SRS Mail Auction #19 closing Apr. 6, 2001 or six weeks after this issue is mailed, whichever comes later. I have read and agree to abide by the SRS Auction rules.

Name \_\_\_\_\_

Address \_\_\_\_\_

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

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

Phone \_\_\_\_\_ email \_\_\_\_\_

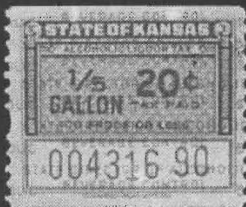
[illegible]



4



8



70



76



63



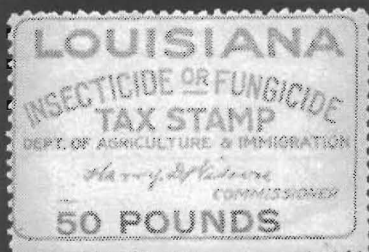
80



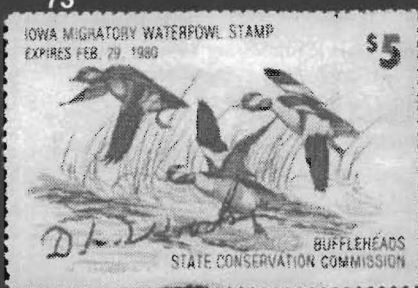
73



52 ex



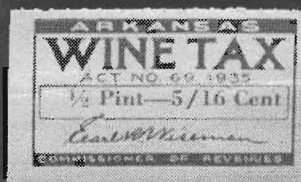
82



56



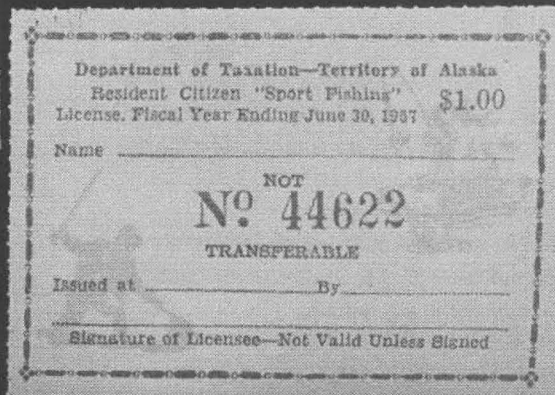
21



5



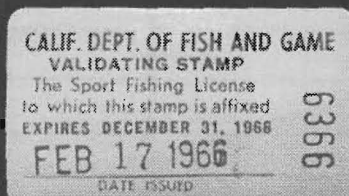
16



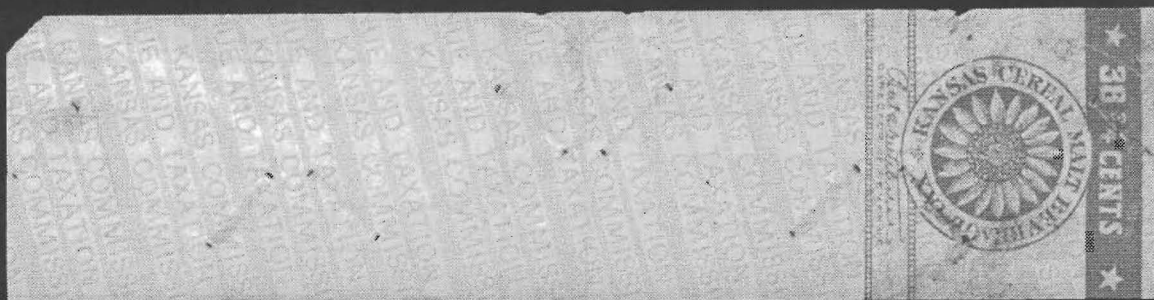
2



59 & 60



14

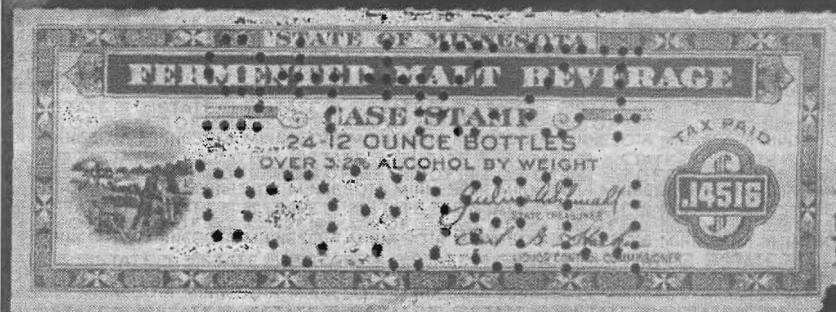


77

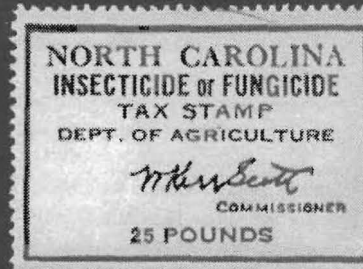


## SRS Auction 19

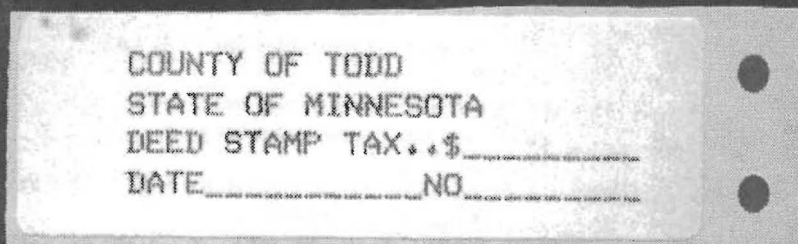
State Revenues		COOPERATIVE/MT. CORA FLORIDA/	
Hubbard Catalog Numbers on all but hunting & fishing		JAN 20 1945",rare	
Wooten Catalog Numbers on hunting & fishing		47	FL 1943 citrus CF42 2ct,U,VF,clear 2.00
Other Catalogs as listed.		48	FL 1948 Florida Historical Research Institute Poster Stamp Album Series No. 1 w/ full set of 24 stamps hinged into it. (extra postage) 7.00
1	?? 1885-1903 tax receipts for City of Bridgeport WI? (5) 1885, 1891, 1897, 1900, 1903 all U, most creased but colorful 5.00	49	FL 1951 "Beauty Culture Law" statutes and complete set of forms, including Doctors examination form, and test scores, for Miss Reba Burns to become a "Junior Operator", extra postage 2.50
2	AK 1956-57 sport fishing AKF11,MNH,VF,tiny tear at bottom, rare!! Minimum bid \$20,P 100.00	50	FL 1956 grapefruit GR7 3ct,U,F,P 1.50
3	AK 1980 King salmon/steelhead trout fee exempt AKST2 3.50	51	FL 1970 documentary D65A 2 ct brown lilac, MNH,VF 1.00
4	AL 195? cigar City of Florence 5ct green,MNH,VF,P 1.50	52	GA 19?? beer?(2) City of Elberton 5ct & 20ct M,VF,P 4.00
5	AR 1935 wine W2 5/16 cent,MNH,VF,P 5.00	53	IA 1895 fire insurance license,crease down middle and small staple holes, but pretty engraving at top,U 2.00
6	AR 1937 beer B19 \$.1056 w/plate #,U,VF, 2.50	54	IA 1973 trout \$5 IAT13,MNH,VF-XF,P 40.00
7	AR 1937 liquor L26 8 1/8ct Ford sig.,U,VF 2.50	55	IA 1975 trout \$5 IAT15,MNH,VF 35.00
8	AR 1943 wine W29 1/2 ct,U,VF,clear,P 3.00	56	IA 1979 duck Scott #8 sig.,U,VF,pulled perfs at bottom,margin crease,P 25.00
9	AR 1977 trout permit ARTP7,MNH,VF 10.00	57	IA 1980 habitat IAH2 lightly sig.,U,VF 3.50
10	AR 1978 trout permit \$3 ARTP8,MNH,VF 10.00	58	IA 1982 habitat IAH4 light sig.,U,VF,clear 4.00
11	AR 1979 trout permit \$3 ARTP9,U,VF,little dirt 5.50	59	IA 1996 weights & measures seal round purple, MNH,XF,P 4.00
12	AR 1984-85 duck \$5.50 Scott #4,MNH,VF 19.00	60	IA 1996 weights & measures seal round purple, MNH,XF 4.00
13	CA 1940 liquor(2) L32,L33 both MNH,F-VF 1.00	61	ID 1975 non-res 7day fishing type23,MNH,VF 20.00
14	CA 1966 free fishing validation Richoux CAFF8 ,U,VF,clear original gum hinged,P 25.00	62	IL 1927 barber's license,two creases 5.00
15	CA 1967 free fishing validation Richoux CAFF9,U,VF,clear original gum 22.00	63	IL 1953 beer B79d blue green variety,U,VF, clean, perfin "ATLAS B.Co/6-3-53",P 5.00
16	CA 1972-73 duck Scott #2,U,VF,5mm tear, small corner crease, unsigned, rare, Minimum bid \$75, 150.00	64	IL 1992 salmon ILS16 \$2,MNH,VF 7.00
17	CA 1972-73 pheasant CAP3,MNH sig.,U,VF 2.00	65	IL 1993 salmon ILS17 \$2,MNH,VF 7.00
18	CA 1974-75 duck Scott #4,MNH,VF 4.50	66	IN 19?? bedding BD5 3/4 ct,U,VF,P 2.50
19	CA 1977-78 duck Scott #7 \$1,MNH,VF 45.00	67	KS 1945 cigarette C59 and C62 each used on Series 115 USIR cigarette 4.00
20	CA 1994-95 upland game bird CAUG2 unsig.,U,VF 3.50	68	KS 1949 liquor L1 6 1/4ct,U,AVG 2.50
21	CO 1992 duck Hunter type \$5 Scott #3h w/tab, MNH,VF,P 10.00	69	KS 1949 liquor L3 12 1/2ct,U,VF 2.50
22	CO 1934 wine & liquor WL5,U,VF, blue cxi "PARISIAN LIQUOR/MAR 23, 1934" 2.00	70	KS 1949 liquor L4 20ct,U,VF,two small scuffs at top,P 3.50
23	CO 1954 bedding BE6,U,VF 1.50	71	KS 1949 wine (19) W1 all U,VF, couple perfin but full run of control letters A-S,Min bid \$30,P 100.00
24	CO 1954? bedding BE7a horizontal panto variety U,VF 3.50	72	KS 1949 wine (19) W5 all U,VF, full run of control letters A-S, Min bid \$30 100.00
25	DC 1946 liquor L3 1/16 gal,U,VF 2.50	73	KS 1949 wine (9) W9 U,VF, control letters A-J except C, two w/handstamp wine company xls, min bid \$20 50.00
26	DC 1946 liquor L5 1/8 gal,U,VF 2.50	74	KS 1949 wine W1a unlisted with T control letter with no serifs,U,VF,light toning 20.00
27	DE 1958 trout \$2.10 DET3,MNH,VF 4.00	75	KS 1949 wine W7a unlisted with T control letter with no serifs,U,VF,clear,P 20.00
28	DE 1962 trout \$2.10 DET7,MNH,VF 4.00	76	KS 1949-50 quail KSQ13 light sig. pos 2,U,VF,P 6.50
29	DE 1969 trout \$2.10 DET14,MNH,VF 4.00	77	KS 1951 beer B32 38 3/4ct,U,VF,lots of staple holes,dirt,lower corner nipped,creased on tab 7.50
30	DE 1971 trout \$2.10 DET16,MNH,VF 4.00	78	KS 1967 upland game KSUG7 sig.,U,VF 2.25
31	FL 1925 fertilizer FE15 8 1/3 lbs,MH,F,P 4.00	79	KY 1936 beer B3 14 6/10ct,U,VF,SON cxi 4.00
32	FL 1925 fertilizer FE16 10lb,MH,VF 5.00	80	LA 1880 law D2 10 ct crucifix shaped punch,U,F,P 1.00
33	FL 1925 fertilzier FE14 5lb,MH,VF 5.00	81	LA 1880 law D5 \$1 "M" punches,U,VF 1.50
34	FL 1933 doc (4) D12 10ct MH, D14 50ct U, D15 \$1 U, D16 \$5 U short corner,all VF 4.00	82	LA 1924 paris green PG8 50lb,MNH,F,disb gum,P 5.00
35	FL 1934 documentary D1,U,VF 1.00	83	MD 19?? tobacco CR17 Baltimore 6ct purple pressure sensitive, this value not listed in Hubbard Municipal catalog, MNH,VF,P 7.50
36	FL 1935 egg E8 cold storage,MNH,VF 5.00		
37	FL 1935 feed F16 5lb,MH,VF 5.00		
38	FL 1935 feed F17 8 1/3 lb,MH,VF 5.00		
39	FL 1935 feed F18 10lb,MH,F 4.00		
40	FL 1937 orange OR13 1ct,MH,VF-XF 1.50		
41	FL 1937 orange OR7 1ct,U,VF 1.50		
42	FL 1938 liquor L27 MH,VF,small flake on frame 6.00		
43	FL 1943 citrus (2) CF42,CF43 both U,F 2.00		
44	FL 1943 citrus (3) CF30,CF31,CF32 all U,F-VF 3.00		
45	FL 1943 citrus CF34 50ct U,VF, cxi "GROWERS COOPERATIVE/MT. CORA FLORIDA/MAY 1 1945" 5.00		
46	FL 1943 citrus CF36 \$2 U,VF,cxi "GROWERS		



105



127



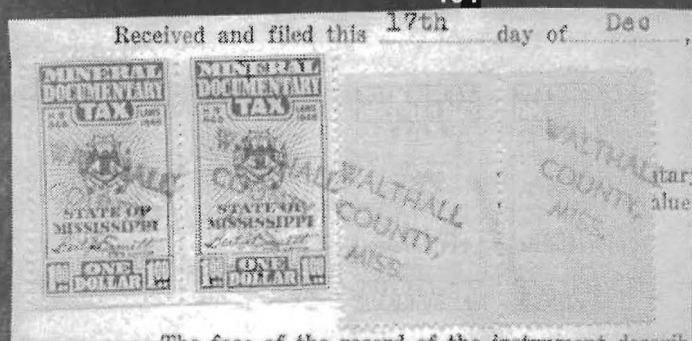
104



153



86



The face of the record of the instrument describ

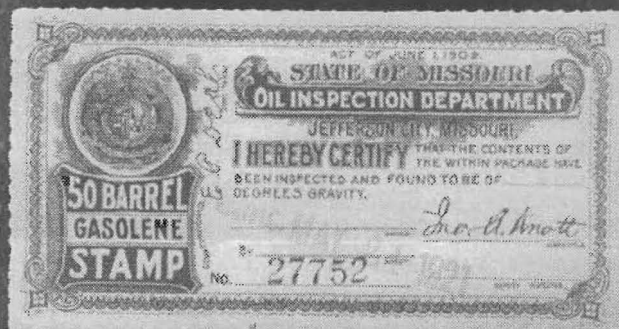
124



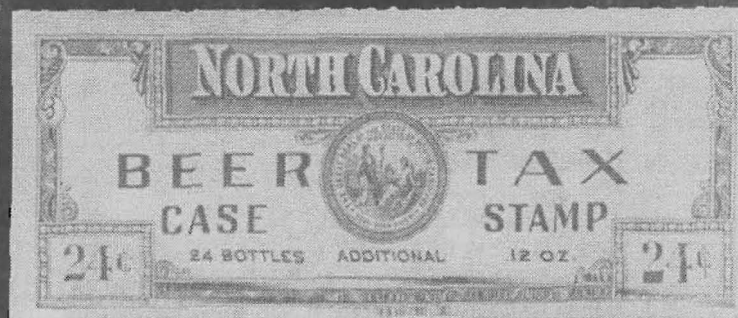
118



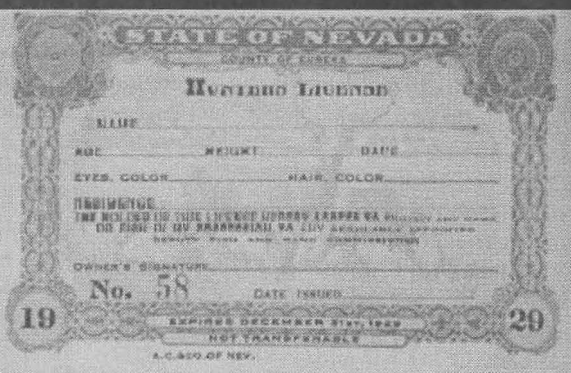
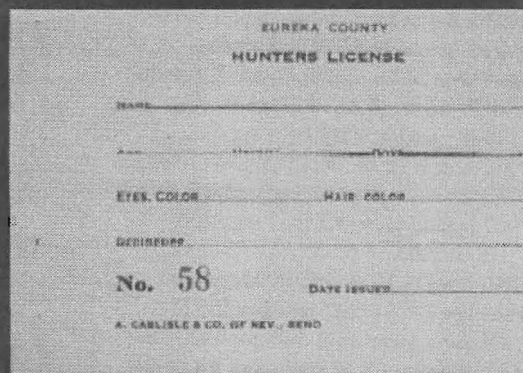
160



108



128



151



83

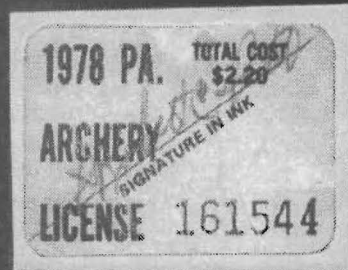
## SRS Auction 19

84	MD 19?? tobacco CR18 Baltimore 50ct blue pressure sensitive,MNH,VF	7.50	123	MS 1946 mineral doc. on piece of deed (6), D3 5ct(2),D4 20ct, D7 \$1 (3),all w/blue cxls "CANCELLED/Jasper/County",all VF	6.00
85	MD 194? bedding BE8 on tag for Bassett Chair, U,VF,tag and stamp toned	5.00	124	MS 1946 mineral documentary (4) D7 (2) and D4(2) WALTHALL COUNTY black cxls on small pc,U,VF,P	3.50
86	MD 194? wine W20 1/5 gal,U,VF,perfin "W/2",P	2.50	125	MT 194? charity seal for Camp Aqua, Montana's warm water project for crippled children, Mosbaugh 9-510.01,MNG,VF	2.00
87	MD 195? bedding BE9 on tag with staple for Montgomery Ward Kapok,U,VF	4.00	126	NC 1922 linseed oil L01,MH,VF	20.00
88	MD 1980 trout \$3.50 MDT27,MNH,VF,P	6.00	127	NC 1941 insecticide-fungicide IF6 25ct,MNH,F,P	5.00
89	MD 1981-2 duck \$3 Scott #8,MNH,VF	4.75	128	NC 1955 beer 24ct B15 U,XF,fugitive blue gone,P	8.00
90	MD 1991 trout MDT49,MNH,VF	5.00	129	NC 1955 beer 32ct B16 U,XF, perfin "SCHLITZ/ 7-12-55"	7.50
91	MD 1992 trout MDT51,MNH,VF	5.00	130	NC 1955 beer 32ct B16 U,VF, perfin "SCHLITZ/ 8-23-55"	7.50
92	MD 1998 beer keg registration stamp \$8,MNH, VF,cover sheet torn off crooked, stamp okay	12.00	131	NC 1957 beer \$5.25 B25 U,VF perfin "A B INC"	5.00
93	MD 1998 beer keg registration stamp \$8,MNH,VF	12.00	132	NC 1957 beer \$5.25 B25 U,VF perfin "A B INC/ 6-3-63",P	5.00
94	MI 1953 trout MI6 sig.,U,VF, pulled perf on UL corner	3.00	133	NC 1957 beer 24ct B15 pair U,VF,perfin "SCHLITZ 6-23-55", one stamp creased	10.00
95	MI 1968 res. trout MIT21 \$3 (should be \$2?)sig., U,VF	6.00	134	NC 1984-85 sportsman \$30 NCS3 on lic. stamp nice	8.00
96	MI 1979 trout&salmon MITS12 sig.,U,VF,creased, on piece of lic.	2.50	135	NC 1985-86 hunt-fish (2) \$11.50 \$15.50,U,VF	3.00
97	MI 1976 duck \$2.10 Scott 31,MNH,VF	4.00	136	NC 1986-87 hunt-fish (2) \$15.50 & \$8.00 on lic as res. hunt & fish and big game, lic. ratty	3.00
98	MI 1976 trout & salmon \$5.25 MITS9,MH,MH,F	10.00	137	NC 1986-87 hunt-fish (4) \$11.50,U,F,dirty	2.00
99	MI 1977 trout & salmon \$5.25 MITS10,MH,VF	10.00	138	NC 1986-87 hunt-fish \$11.50,U,VF,clea,P	2.00
100	MI 1978 public access hunting \$1 MIP2,MH,VF, w/full tab (seldom seen with tab)	5.00	139	NC 1986-87 hunt-fish \$15.50 on lic. used as res. hunt & fish	2.00
101	MI 1979 trout & salmon \$5.25 MITS12,MH, VF-XF	10.00	140	NC 1988-89 hunt-fish \$10.00 on lic. used as a res. big game. Lic creased, stamp okay	2.00
102	MI 1980 public access hunting \$1 MIP4,MH,VF, w/full tab (seldom seen with tab)	5.00	141	NC 1989-90 hunt-fish \$5.00 on lic. as one day fishing, tougher usage, serial #595	5.00
103	MI 1980 trout&salmon MITS13,MNH,VF	15.00	142	NC 1991 seed SE5 2ct on back of unused N.C. Department of Agriculture seed inspection tag	5.00
104	MN 19?? deed County of Todd deed stamp, computer printed on self adhesive label, MNH,VF,P	2.00	143	NC 1997 sportsmans \$40 MNH,VF	15.00
105	MN 1945 beer B74b (no serial),U,VF, lower right corner nipped, perfin "MGBCo/12-24-45",P	5.00	144	NE 1920 feed F2 25lb,MNH,VF,P	1.50
106	MO 1914 secured debt St. Louis 50 cents,MNH,XF	5.00	145	NH 1971-72 bowhunting NYB5 \$3.25 sig.,U,VF	2.50
107	MO 1919 gasoline G42 5 bbls,U,VF-XF,clea	7.50	146	NJ 1960 non-res. trout NJT16 sig.,U,VF	1.25
108	MO 1921 gasolene G27 50 bbl,U,VF,P	5.00	147	NJ 1971 non-res trout \$5 NJT38,MNH,VF	9.00
109	MO 194? sales tax tokens(2) blue 1 mill, orange 5 mills, round heavy cardboard,U	1.50	148	NJ 1971 res trout \$2 NJT37,MNH,VF	12.00
110	MO 1957 beer B106KMa Ketchum-Morris sig. on buff,U,VF,some dirt spots perfin "SCHLITZ/10-50-57"	10.00	149	NM 1944 honey HO5 2 1/2lbs,MH,VF	8.00
111	MO 1985 waterfowl Scott #7 w/tab,MNH,VF	35.00	150	NM 1945/51 (2) gas fitters license from Lordsburg, NM, has seen a year in a wallet	1.00
112	MO 1986 waterfowl Scott #8 w/tab,MNH,VF	25.00	151	NV 1929 hunting lic. Eureka County serial #28 MNH,VF-XF,P	10.00
113	MO 1987 waterfowl Scott #9 w/tab,MNH,VF-XF	18.00	152	NY 1903 Brooklyn real estate tax receipts (2) The back has the budgets and is interesting,clea	10.00
114	MO 1988 waterfowl Scott #10 w/tab,MNH,VF	11.00	153	NY 1905-56 stock transfer (50+) unsorted pile of these,U, some duplication,P	2.50
115	MO 1995? cigarette Carthage meter in black	1.00	154	NY 1915 Manhattan real estate tax receipt. The back with the budgets is quite interesting U,clea	5.00
116	MS 1931 cigarette (2) C2 and C9 both with printed "T.T.D./mmm d. 1931" cxls,U,VF	2.50	155	NY 1924 (5) stock transfer documents all with ST115f and RD13's on them	1.00
117	MS 1933 tobacco (2) T13 U,VF, T97 <b>very rare</b> brown U,VF w/four small insect holes	5.00	156	NY 1937 bedding on cloth tag for something stuffed with hog and horse hair, Packard Frank Inc.	5.00
118	MS 1936-44 feed F55 100lbs,MNH,XF,light crease,P	5.00	157	NY 194? bedding BE5 on tag for Cotton Fibre	2.00
119	MS 1942-44 feed F62? 100lb bright yellow (catlog says green), <b>either a new find or a catlog error</b> , rouletted, U,VF	5.00	158	NY 194? cigarette City of New York relief 1ct magenta and black on USIR series 109,U,VF	2.00
120	MS 1946 mineral doc. (18) on piece of deed strip of 8 D8 \$5, one creased on front, strip 7 D8 \$5 on back and pair of D4 20ct and D3b 5ct, all VF, blue "FRANKLIN" cxls	25.00	159	NY 1940 cigarette C6 and New York City relief cig. on series 110 20 A cigarettes USIR,U,VF	2.50
121	MS 1946 mineral doc. (6) on piece of deed, pair D1 1ct, pair D3 5ct one damaged, D4 20 ct, D7 \$1, all VF w/ "WASH./COUNTY/MISS." blue cxls	7.50	160	NY 1970-71 bowhunting NYB4 \$3.25 sig.,U,VF,P	2.50
122	MS 1946 mineral doc. (7) on piece of deed, D1 1ct, pair D5 20ct, D7 50ct, strip 3 D7, all VF, black Madison County cxls	10.00			

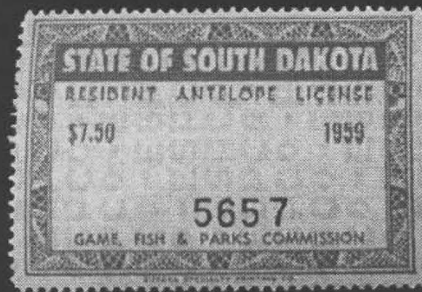




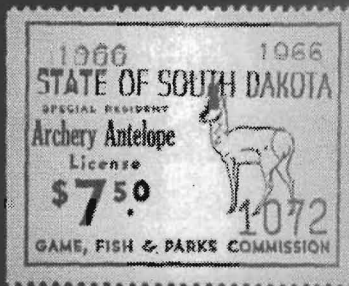
165



177



186



196



199



194

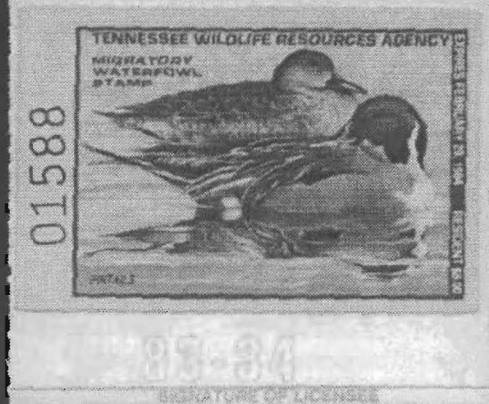


209



210

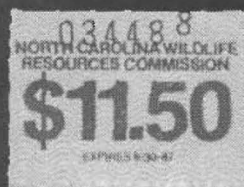
LICENSE NO.	TYPE	AGENT NO.	WVRE
5001588	05	00001	05
LIC. COST	FEE	TOTAL COST	
6.00	.50	6.50	
EXPIRATION DATE			WVRE 05 RESIDENT WATERFOWL LICENSE SUPPLEMENTAL TO COMBINATION HUNTING AND FISHING LICENSE
2/29/84			



217



212



138



280 ex



152

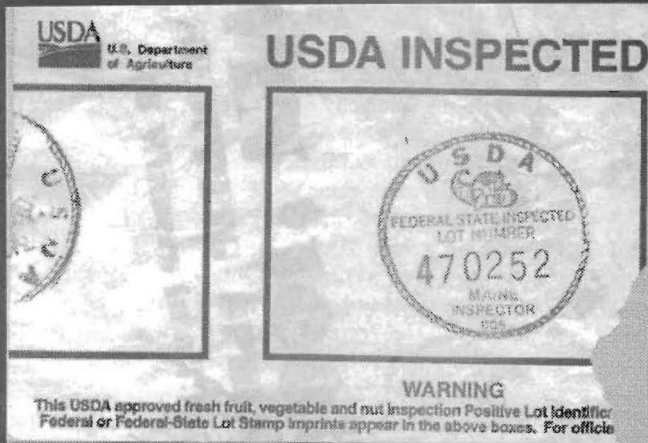


66

## SRS Auction 19

161	NY 1974 bill of sale for dump truck and 1983 transit permit issued for Porsche,U,staple holes, punch card size	2.00	202	SD 1988 (3)free senior fishing MNH F, \$6 small game Richoux SDGS59 \$6 sig. U,VF, fishing \$9 SDFI17, MNH,VF	6.00
162	OH 1933 wine(2) W1 U,F couple small dirt spots, W5 50ct MH,VF	1.50	203	SD 1988 duck \$2 Scott #8,MNH,VF	4.50
163	OH 1935 beer B23 U,VF-XF, printed cxl "THE MIAMI VALLEY BREWING CO./September 24,1937"	2.00	204	SD 1989 (2) res fishing \$9 SD??? sig. creased U,VF and \$6 small game SDGS?? sig. U,VF,dirt	4.00
164	OH 1945 wine W22 28 4/5 ct,U,VF-XF,clean	5.00	205	SD 1989 duck Scott #9,MNH,VF	4.00
165	OH 1953-59 sales tax (50) unsorted pile of mostly Merrick years, some duplication,P	2.50	206	SD 1990 (2) res small game \$6 SDGS?? sig. U,VF and \$9 res fishing SDF?? sig. U,VF,	4.00
166	OH 1961 wine W30 \$1.68 3/4,MNH,XF	6.00	207	SD 1990 duck Scott #10,MNH,VF	4.00
167	OK 19?? egg E24 Grade A small,MNH,VF	5.00	208	SD 1991 duck Scott #11,MNH,F	4.00
168	OR 19?? beer City of Klamath Falls 24ct,U straddle copy w/faint shield cxl,P	2.50	209	SD 1992 duck Scott #12,MNH,VF,P	4.00
169	PA 1898-99 (2)Blair County Pa licenses for selling cigars \$2,both crease both with some grime	5.00	210	TN 1971-72 archery TNA5 sig.,U,VF-XF,little dirty,P	15.00
170	PA 1902 Altoona Pa license tax receipt, red & black on white, crease, stamper holes, little dirt	1.00	On this exceptional run of TN ducks, Minimum bid of 20%		
171	PA 1949 state transfer inheritance tax receipt, U,creases	2.00	211	TN 1979 duck \$2 res Scott 1 on card,MNH,VF	140.00
172	PA 195? commercial bait fish Hatchery receipt?,P or lic, Mount Cobb & Jefferson twps. mint unused	3.00	212	TN 1979 duck \$2 res Scott 1 MNH,VF not on card,P	140.00
173	PA 195? commercial bait fish Hatchery receipt?,P or lic, Mount Cobb & Jefferson twps. mint unused	3.00	213	TN 1980 duck \$2 res Scott 3 MNH,VF not on card	50.00
174	PA 1972 fishing button Mercersburg Sportsmans Association, good condition	7.50	214	TN 1980 duck \$2 res Scott 3 MNH,VF on card	50.00
175	PA 1975 res hunting license w/back tag and spring turkey, deer and fall turkey tags,M	5.00	215	TN 1981 duck \$2 res Scott 5 MNH,VF not on card	25.00
176	PA 1976 archery \$2.20,MNH,VF	10.00	216	TN 1982 duck \$6 Scott 6 MNH,VF on card	50.00
177	PA 1978 archery \$2.20 sig. U,VF,dirt,P	1.25	217	TN 1983 duck \$6 Scott 7 MNH,VF on one part card,P	50.00
178	PA 1997 trout/salmon PATS7 \$5 not sig.,U,VF on lic., lic. has some wear but stamp nice	4.00	218	TN 1984 duck \$6 Scott 8 MNH,VF on one part card	50.00
179	RI 1961 charity seal Providence Tuberculosis League (picture of old house trailer),M?,VF, disturbed gum,P	1.00	219	TN 1985 duck \$6 Scott 9 MNH,VF on one part card	20.00
180	SC 1942 doc D26 \$1 (2) on deed w/US R317 & R323, manuscript cxl	1.00	220	TN 1986 duck \$6 Scott 10 MNH,VF on one part card	15.00
181	SC 1944 doc D26 \$1 pair, D28 \$5 on deed w/US R367, R368, R398, R399, manuscript cxls	1.00	221	TN 1987 duck \$6 Scott 11 MNH,VF on one part card	12.00
182	SC 1947 doc D26 \$1, D29 \$10 on deed w/US R415, R423, R427, manuscript cxls	2.00	222	TN 1989 duck \$6 Scott 13 MNH,VF on 3 part card	14.00
183	SC 1964 doc (5) D26 \$1 (4), D28 \$5 used on deed w/US R672 (Cat \$65) and US R671 (Cat \$3.75) all manuscript cxl	70.00	223	TN 1990 duck \$6 Scott 14 MNH,VF on 3 part card	18.00
184	SC 1991-92 duck \$5.50 Scott #11,MNH,VF	9.00	224	TX 1936 liquor L8,U,AVG,printed cxl "Bebrana Drug Co/Waco"	1.50
185	SD 1948 transportation stamp \$3,MNH,VF	20.00	225	TX 1938 citrus fruit F24 2ct purple,U,F,clean	1.50
186	SD 1959 antelopes SDA1 \$7.50,MNH,VF,P	15.00	226	TX 1955 beer B55 7.81ct,MNH,F	25.00
187	SD 1959 archery antelope Richoux SDAA1,MNH,VF	15.00	227	TX 1956 wine W101a 31.68 ct,U,VF,staple hole	1.50
188	SD 1959 big game Richoux SDBG1 \$7.50 sig.,U,F-VF	15.00	228	TX 1956 wine W104 63.36 ct,U,VF,not punched as indicated in catalog,P	2.00
189	SD 1959 non-res big game Richoux SDBG2 lt sig.,U,VF	25.50	229	TX 1971 bedding (2) BE3 1ct orange,U,VF	1.00
190	SD 1960 res big game \$7.50 Richoux SDBG3,MNH,VF	10.00	230	WI 19?? permit to build a fire in state forest,black on red large tag w/stub. Code sections on back.	2.00
191	SD 1960 res small game \$2 Richoux SDGS3,MNH,VF	10.00	231	WI 1905 certificate of inspection for train car load of oat "Chief Inspector of Grain" Manitowoc,Wis, U,VF,two hole punches and several staple holes	2.50
192	SD 1960 res. wild turkey Richoux SDWT2 \$2,MNH,VF	10.00	232	WI 1941 operators lic. for Beauty Parlor black on blue, U,clean	4.00
193	SD 1960 special resident Eastern deer \$7.50 Richoux SDED2 ,MNH,VF	10.00	233	WI 1978-79 duck #1 sig.,U,VF-XF	15.00
194	SD 1961 non-res small game \$25 SDGS4,MNH,VF,P	25.00	234	WI 1979-80 duck #2 sig.,U,VF	10.00
195	SD 1962 res small game \$2 Richoux SDGS5,MNH,VF	10.00	235	WI 1982 duck #5,MNH,VF	8.00
196	SD 1966 special res. archery antelope \$7.50 Richoux SDAA8,MNH,VF,P	8.50	236	WI 1983 duck #6,MNH,VF,w/serial,P	8.00
197	SD 1976 duck Scott #3a,lightly sig.,U,VF	10.00	237	WI 1984 duck #7,MNH,VF, w/serial	8.00
198	SD 1976 res. big game \$12 Richoux SDBG43,MNH,XF	5.00	238	WV 19?? medicinal liquor two 1/2 stamps attached red on gray looking (probably actually pale blue) dark blue black serial #,unlisted but known,P	5.00
199	SD 1977 duck Scott #4,sig.,U,VF,P	2.50	239	WV 19?? medicinal liquor two 1/2 stamps attached red on gray looking (probably actually pale blue) dark blue black serial #,unlisted but known	5.00
200	SD 1977 res. big game \$12,Richoux SDBG45,MNH,VF	5.00	240	WV 1979-80 1979 trout res. \$3 WVT17 sig. U,VF and 1980 national forest \$1 MNH,VF	2.00
201	SD 1978 res. big game \$12,Richoux SDBG47,MNH,VF	5.00	241	WV 1981 bear damage \$4 WVB8,MNH,VF-XF,P	4.00
			242	WV 1986 non-res additional deer firearm \$25, Richoux WVA86N MNH,VF-XF,P	2.25
			243	WV 1986 non-res additional deer firearm \$25, Richoux WVA86N MNH,VF-XF	2.25





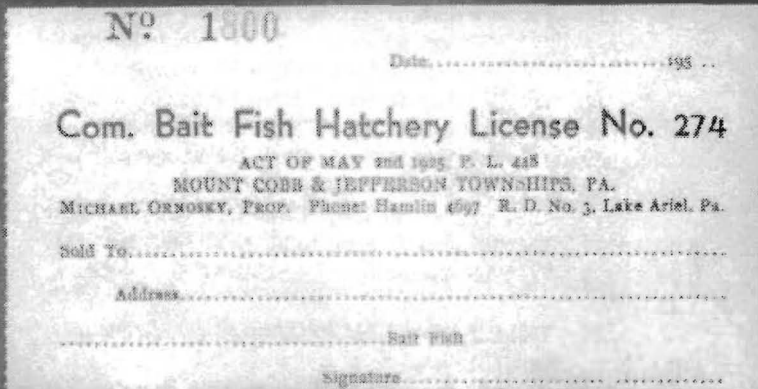
253 reduced



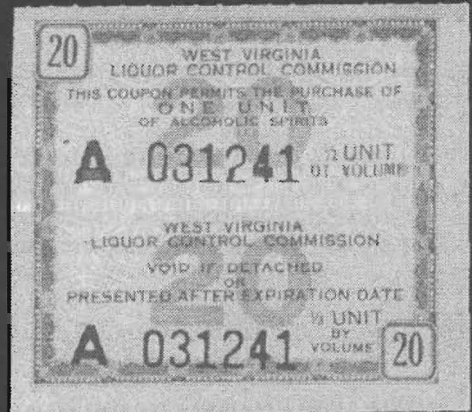
251 ex



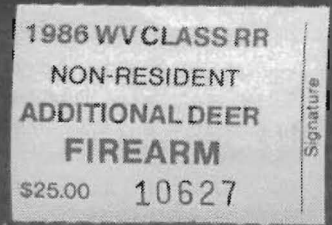
271 ex



172 or 173



239



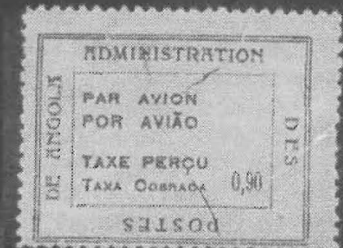
242



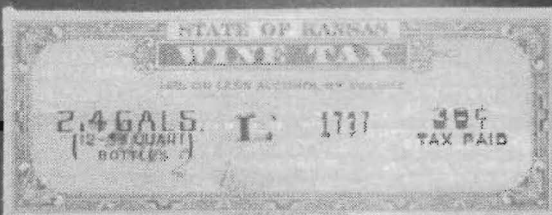
264



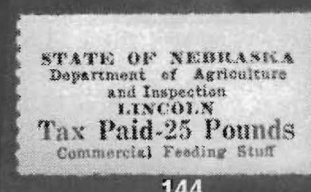
236



274



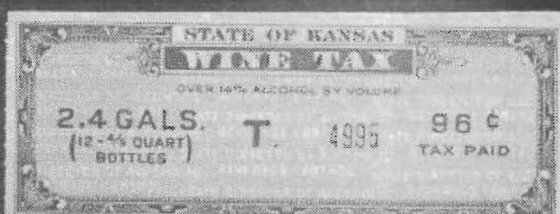
71 ex



144



31



75



228



## SRS Auction 19

## Collections and Oddballs

- 244 1875/1974 (8) tax documents; 1974 title on Case tractor at the graveyard in NY; 1925 real estate tax receipt from St. Louis County, Minnesota; 1926 Boston, MA school tax receipt; 1879 Nashua NH School & Highway tax receipt (ratty); 1906 Utica NY real estate tax receipt; 1921 Liverpool England income tax receipt; 1875 Brooklyn tax receipt; 1911 PA retail mercantile license; 1938 duggist bond, most all faulty w/creases or discoloration 5.00
- 245 19?? coupons (8) all different coupons from National Grocery Company, look old but beats me 1.00
- 246 US 19?? Customs baggage inspection stamps (6) 2 purple (one stained), 2 red, green and an orange, several with San Francisco cxls, U,F-VF, most heavily cxl'd 2.50
- 247 19?? license to deal in **evergreen trees**, unused, law on back, but no idea where it is from 2.50
- 248 1940's patriotic seals full sheet 29 small 1 large "WORK-FIGHT-GIVE/ARMY & NAVY/UNION/ U.S.A.", M,VF 5.00
- 249 1943-68 collection of about 25 different charity seals all dealing with **blindness**, all with Mosbaugh #s, all Mint, MIN Bid \$8 15.00
- 250 1976 National Wildlife Federation Save Our Wetlands, diecut, MNH, XF 1.00

## US Taxpays and Ducks

- 251 US 1910 customs cigars Springer TCC51roul 3 1/2, cxl Los Angeles, U,VF,P 4.50
- 252 US 1934 beer REA183 perfin "CHB Co/2-11-37" U,VF, staple hole at top & bottom, stain 1.50
- 253 **US 2000 USDA Maine inspection stamp on tag off a 50lb bag of potatoes. Black on lemon yellow. "This USDA approved fresh fruit, vegetable and nut Inspection Positive Lot identification..."**, U, one corner torn off but something new here, P 8.00
- 254 US 1953 duck RW19 light sig., U,F 4.00
- 255 US 1954 duck RW20 sig., U,AVG 4.00
- 256 US 1956 duck RW22 sig., U,F 4.00
- 257 US 1957 duck RW23 sig., U,VF 4.00
- 258 US 1958 duck RW24 sig., U,VF 4.00
- 259 US 1959 duck RW25 sig., U,VF 4.00
- 260 US 1971 duck RW37 sig., U,F 4.00
- 261 US 1972 duck RW38 sig., U,VF 4.00
- 262 US 1973 duck RW39 sig., U,F-VF 4.00
- 263 US 1974 duck RW40 sig., U,VF 4.00
- 264 US 1977 duck RW43 sig., U,F-VF,P 4.00
- 265 US 1998 egg sample pale gray on lemon yellow, unlisted but known, U,VF 8.00
- 266 US 1941 red liquor strip Walla C924Ba imperf, cxl "Browne-Vitners Co. Inc./New York, N.Y." U,F 1.00
- 267 US 1945 green "Carlisle" liquor strip Walla CS612 cxl "JAS. F. PEPPER CO" Fall 1945-Fall 1949, U,F 5.00
- 268 US 1928 Special Tax stamp Retail Dealer in UNC. Oleo, U, tears hole & stains and (3) Springer FE66a uncolored oleo's, U faulty 1.00
- 269 US 1939-40 cigars (3) Springer TC777a 25 Class C F, TC799a Class 25 A XF, TC806a 25 Class A XF, all U and have been torn in half when box was opened as skillfully repaired 5.00

## Foreign

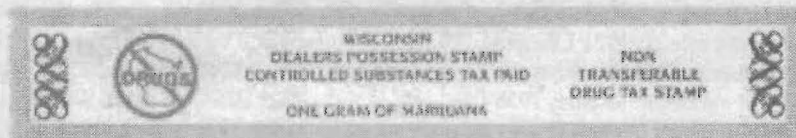
- 270 1883 Austria stemple mark(2) Forbin 233 5k and 236 12k, U,VF, gorgeous engraving 1.00
- 271 1885 Austria stemple mark(2) Forbin 264 12k and 267 36k, U,VF, gorgeous engraving, P 1.50
- 272 1893 Austria-Hungary stemple mark 1/2 kr Forbin 312, U,F, beautiful engraving 1.00
- 273 1910 Austria stemple mark Forbin 384 2heller, U,F-VF, onion skin like paper 1.00
- 274 19?? Angola aviation tax .90, U,F,P 1.00
- 275 1864 Canada law stamp Ontario Province Van Dam OL3 20 ct, U,AVG 2.00
- 276 1912 Canada customs duty VanDam FCD3, U,F 1.00
- 277 1930 Canada weights and measures VanDam FWM68 \$1.50 sig., U,VF 2.00
- 278 Canada cigarette Series C 5 cig. black, U,VF-XF,P 1.00
- 279 ZCI Canary Island tob. sale abroad tax paid U,VF 1.00
- 280 1893 Mexico Durango Province municipal tax (2) 1/4 c orange and 1/2 c dark green, U?,F-VF, not listed in Forbin, P 1.00





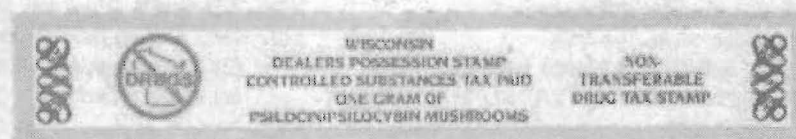
# State of Wisconsin • DEPARTMENT OF REVENUE

INCOME, SALES, AND EXCISE TAX



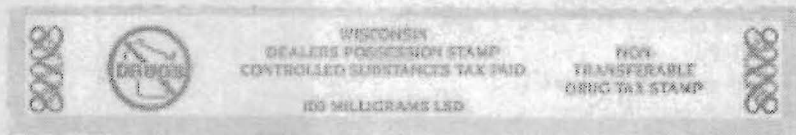
Over 42.5 grams marijuana  
\$3.50/gram

Brown ink



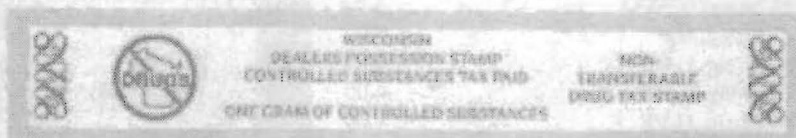
Over 14 grams psilocin/psilocybin mushrooms  
\$10.00/gram

Purple ink



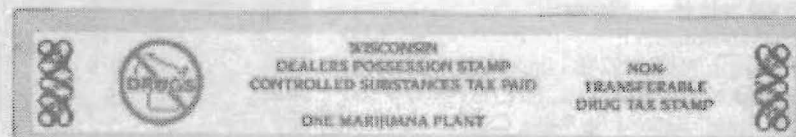
Over 100 milligrams LSD  
\$100.00/100 milligrams

Green ink



Over 7 grams other schedule I or II controlled substances  
\$200.00/gram

Yellow ink

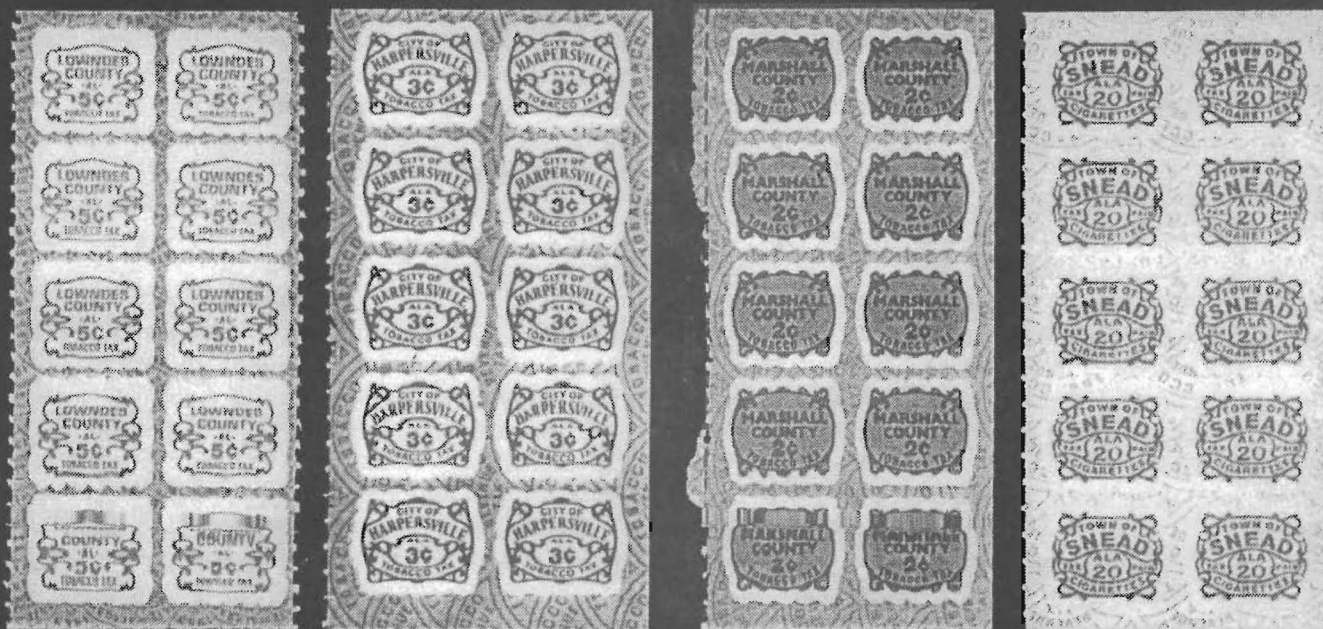


Over 5 marijuana plants, regardless of size  
\$1,000.00/plant

Blue ink

Roger Forsyth was kind enough to send in this document from the Wisconsin Department of Revenue showing the various drug stamps they have produced. While the \$3.50 marijuana stamps appear from time to time, it is unlikely you will come across the \$1,000 whole plants stamp. The no drugs in Wisconsin circle is red on all stamps and all appear to be on a yellow backing.

## Alabama City-County Stamps from the Harold Effner, Jr. Collection



Lowdes County tobacco, City of Harpersville tobacco, Marshal County tobacco, Town of Snead cigarette



Town of Gordo tobacco



City of Chickasaw cigarette



City of Fayette cigarette



Greene County tobacco



City of Carobn Hills cigarette, City of Alexander City tobacco, Saraland cigarette, City of Uniontown cigarette, City of Marion tobacco, City of Scottsboro tobacco, City of Northport cigarette, City of Columbiana tobacco.



## LETTERS TO THE EDITOR

### California Suction Dredge

The 1979 \$5 suction dredge stamp SD7 exists and is black on pink paper.

Howard Richoux  
Nebraska

### NC Paint, Varnish and Stain

I read with interest your comments on the North Carolina paint, varnish and stain stamps in the 4th quarter 2000 issue. I think these stamps are scarce, but not as scarce as you indicate. I have the entire set in my collection including the 50 cent value. Of the other values I also have duplicates of each. In total I must have 20-30 stamps. Hope this information is of interest

Ed Kettenbrink, Jr.  
Texas

### Kind Words

Enjoy the society very much. The 4th quarter SRN is great.

C. Dorance Gibbs  
Wisconsin

Please pass along to your fellow officers the *State Revenue News* is great! What a variety of common and rare revenue items! Thank you.

David Doernberg  
Maryland

This is by far the best stamp organization I've ever belonged to. I've made a lot of friends. Five of us had lunch together recently at Midaphil. David Lucas' exhibit was great and Rog Beals' exhibit is well on the way. Both of them were there along with Howard Richoux and Ken Pruess.

George Hayden, Jr.  
Missouri

A personal note of thanks for the effort you put into assembling the SRN. It's always fascinating reading. Who would ever have thought up a tax on hot house rhubarb? - or on a lard substitute?

Have always been a collector of postage stamps and in the course of doing that occasionally come across revenue material as a bit more frosting on the cake.

Lee Van Orden Jr.  
Kansas

I really enjoyed the X files issue of the SRN with the unusual and weird (not wierd!) stuff. You have to go back to the UK, where they taxed a variety of odd items, some 200 years ago. They charged taxes on things like chocolate, gloves, hair powder, and don't forget the hat tax, not to be confused with the hut tax, which exists in some African countries. It all started in the Netherlands (my home country) where in the early 17th Century they started taxing various legal documents.

Best regards and keep up the excellent work.

Pieter P. Bonsen  
California

*Pieter was one of several to note my misspelling of weird on the front cover. The Dutch later taxed items like phonograph records, and of course the US has taxed bubble gum, bay rum and facial soap. There is no end to what governments will tax.*

### Paris Green Memories

I enjoyed the articles by Tony Crumbley and Scott Troutman in regard to use of tax stamps on paris green insecticide.

My father and I used it on our farm around 1937 and 1939 to kill the plague of grasshoppers that were eating our cotton, garden or anything else that they could. I remember that the then W.P.A. (Work Projects Administration) men mixed the paris green with bran, banana oil and arsenic and we would spread it in our fields and garden. The banana oil was to attract the grasshoppers. They would eat the mixture, then eat on each other and dead grasshoppers would be everywhere.

The good part about the poison was killing the hoppers; but the bad - many a farmer lost many of their livestock by getting some way into their barns. I remember it coming a big rain and washing the poison into the pastures where they would eat the grass and many were killed - the loss greater than the benefit.

I went into the army not long after our use and don't know how long it may have been used. I will be 81 years old and the articles brought back many a memory.

Robert L. Owens  
Texas

## State Revenue News

### Marketing Agreements

When I penned the article on the Marketing Agreements, the first draft (which I never used) pointed out that the "supervisory control body of producers which were elected by vote of those same producers was rigged". Why? Well 98% of the growers were clustered in south King County. They were all Japanese Americans, but all nine members of the Board were WASP's.

M.E. Matesen  
Washington

### Maryland U.C.F. Fund Stamps

I have only a small amount of information to add on these stamps. (See 2nd quarter 2000 Letters to the Editor, p. 28) They were used by motorists as an alternative to paying for commercial insurance. How many readers remember when auto insurance could be bought at so cheap a rate? These paid a contribution to the state's Uninsured Motorist Fee Fund, from which payments in accidents were made. The stamps were an annual series and later they were increased to \$70, before being discontinued in the mid-1970's. How come it has taken us so long to discover one of these?

Ron Leshar  
Maryland

### Kansas Livestock Remedy

Re: KS live "stook" error: I have one that, if you look at it closely, it looks like a slash was cut across the "o" to obliterate the side.

John Funkhouser  
Michigan



### NJ Disabled Veteran Stamps

It is my understanding NJ Fish and Game will not sell the 2000 "No Fee Disabled Vet" stamps until after 7/1/2001.

Jack Stewart  
New Jersey

Cont. on page 30

# State Revenue Society Publications

## 1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

\$5 (Non-member price \$7)

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

E.L. Vanderford, 1977, 8 pp.

Free for SASE #10 envelope

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

Carter Lichfield, 1988, 128 pp. hardbound

\$23.00 (non-member price \$26.50)

## 4. USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)

Elbert S.A. Hubbard, 1960, ills, three hole punched

\$22.50 (Non-member price \$27.50)

## 5. USA State Revenue Catalog Volume 2 (1960-1991 issues)

Elbert S.A. Hubbard, 1992, illus, three hole punched

\$32.50 (Non-member price \$37.50)

## 6. Second Federal Issue: 1801-1802

W.V. Combs 1988, 142 pp, illustrated, hardbound

\$18 (Non-member price \$21)

## 7. Third Federal Issue 1814-1817

W.V. Combs, 1994, 224 pp. illustrated, hardbound

\$24 (Non-member price \$28.50)

## 8. An Index to Revenue Articles in Serial Publications

R.F. Riley, 1992, 192 pp, perfect bound

Free for SASE 8 1/2 x 11 envelope with \$1.65 in postage on it.

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

Stamps David R. Torre, 1996, 52 pp, illustrated, stitched

\$13.50 (Non-member price \$16)

## 10. Mines of the West, 1863

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

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

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

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

Vol I - NY State and City Badges \$11

Vol II - New England State and City Badges \$11

Vol III - Illinois State and City Badges \$11

Guide to NY Chauffeurs Badges \$4.

## 13. Nebraska Revenue Stamps

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

## 14. State Turkey Stamps

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

## 15. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

## 16. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound

\$14 Members, \$17 non-members

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

# AD CORNER

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

**FISH AND GAME STAMPS-Mint,** Used and Licenses wanted to buy or trade. Also wish to correspond and share research in all F&G, but especially Virginia, Michigan Passbook, Cinderellas and text-type stamps. **HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506** email howard.lnk@ispi.net, fax 402-488-8045. (0)

**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. (7).

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

**ALBERTA WILDLIFE** Stamps wanted. Will Purchase or trade. Also need any archery stamp on license, or Minnesota SON RW's. **ROG BEALS, RR 2, BOX 350A, HENNING, MN 56551** (0)

**WANTED: ALL WISCONSIN ONLY,** Hunting - Fishing Patron; and recent computer licenses. Offer - various hunting - fishing, RW's Stamps, licenses with or without stamps in exchange. **EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1826** (3)

**TRANSPORTATION TICKETS** wanted by collector. US Pre-1940. One ticket or an entire collection. Trolley, train, stagecoach, ferry, bridge, tollroad, omnibuss, steamer, horse railroad, etc. **DAN BENICE, BOX 5708, CARY, NC 27512** (919-468-5510) (0)

*Cont from page 28*

## X-Files Treasure Surfaces

With great interest I read the article on North Carolina paint, varnish and stain revenues in the 4th quarter 2000 SRN.

In 1999 I came across an old dealers stock of revenues. Most intriguing among them was an unknown 1/8 cent value of the North Carolina paint and varnish issue. It is used with traces of a cancel at the top.

I would welcome the SRS membership dropping me a line as to which of the paint and varnish issues they have - hopefully we can come up an inventory of how many of each value are out there.

*John M. Conklin*

95 Pacific Ave.

Deer Park, NY 11729



## E-mail Addresses

Someone wrote and asked why we didn't include the e-mail addresses in the membership directory. The reason is that the names and addresses are stored in label making software that is used to produce the mailing labels for the SRN and other secretarial business. It has no capability to hold e-mail addresses.

## SRN Publishing Schedule

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

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

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

\*\* No SRS auctions in 4th quarter.

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

Need an SRS Application?  
An Auction Consignment Sheet?  
An SRS Library Request form?

Use the SRS Web Site at  
<http://www.hillcity-mall.com/SRS>

## The American Revenue Association

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

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



## SRS SALES SERVICE

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



Alabama  
Cigarette  
Playing cards .10  
Playing cards (new) .10 pane/10 \$1

Arizona  
1935 12c malt liquor, used cat B2  
Red on pink, Moore sig. .50ea  
Bisbee Occupational Lic. .50

Colorado  
WL60 wine-liquor (20 ct) .50  
DMV Search Request \$2.20

Connecticut  
1993 Wildlife  
Sheet variety (#<50001) \$5.30  
Hunter variety (#>50000) \$5.30

Florida  
Snook-96 \$2 ea  
Crawfish -96 \$2 ea.

Georgia  
City of Griffin .05 Excise Tax  
Free

Maine  
Res Muzzleloader 86,87,88,89,90,  
91,92,93,94,95 \$1 ea.  
1998 \$5 ea  
Non-Res Muzzleloader-86,87,88,89,  
90,91,92,93,94,95, \$1 ea.  
1998 \$5 ea.  
Alien Muzzleloader - 87,88,89,90,91  
92,93,94,95 \$1 ea.  
1998 \$5 ea.  
Pheasant-  
1998 \$5 ea.

Maryland  
Duck stamp \$3

Michigan  
1976 Duck \$2.10

Missouri  
Waterfowl-93 \$4 ea

Nebraska  
Drug \$10  
Pickle card (cut off flare card) 50ct  
On flare card add \$1 postage,  
flare card may have to be folded  
in half in many cases (they are  
huge)

New Jersey  
Trout 1991,92 \$2.30

Non-Res Trout 91,92 \$2.30  
Woodcock-91,92 \$2.30  
Pheasant 91,92 \$2.30

New Mexico  
Waterfowl-1991 \$7.50

Oklahoma  
1964 1 pint liquor (Cat. L4)  
Single \$1  
Block of 4 unused \$5  
Plate block of 4 \$7.50

Pennsylvania  
Waterfowl Management  
\$5.50 1998 \$4.20

Rhode Island  
Cigarette--20 cig .37 10/3.70  
-50 cig .925 10/9.25

South Carolina  
Cigarette .07 10/.70  
.09 10/.90

The 9 ct denomination iss also available  
in sheets of 100 for \$9 plus \$1.01 postage.  
Documentary .10  
.50

Weldon & Lick 4ct .25

Richmond County Recording  
\$1 gray-black \$1  
\$2 yellow-orange \$2  
\$3 green \$3  
\$4 blue \$4

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

Virginia  
Local single  
Norfolk .15  
Suffolk .20 \$2.00

Washington  
Waterfowl-1990 \$5.00  
Waterfowl -1991 2 diff. \$6.00 ea  
Bellingham Lic. fee .50

Wisconsin

Liquor stamps  
200 ml \$2  
1 liter \$2  
1.75 liter \$2

\*Marijuana \$3.50

Bingo Cards-\$1.50 ea. (plus .78 postage)  
1988,90,91,92,93 Very limited supply.

### SRS Sales Philosophy

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

--There is a discount for a large order which  
can be passed on to the SRS members.  
--The sale of the stamps will expire before  
SRS members can be notified in the newsletter.

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

--There is a minimum purchase requirement.  
Note: Certain stamps may have a purchase  
limit to give all members an opportunity  
to obtain these stamps.

### \*Newly Aquired

## Dealers

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

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

## Little Mystery East St. Louis Wheel Tax

Roger Forsyth sent in the brightly colored object shown below. Black on yellow with a red V and "Wheel Tax", we think this is a license plate from the World War II period. Due to metal shortages created by the war, many states and

localities used paper license plates or window stickers instead.

Our question for our readership is, can anyone verify that this was indeed a substitute license plate? And if so, was this a local substitute for the Illinois plate or was this a local county license plate?



## FREE FOR ALL

Harold Effner reports he has a stock of Wyoming Hubbard L19 liquor stamps to share with the membership in a Free-For-All. Also he still has a stock of sheetlets of eight cigarette tax decals from Chatchee, Alabama. These were offered before back in the 2nd quarter 1998 issue. Take your pick or go for both.

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

Single requests from SRS members will be filled until April or while supplies last. Send a SASE with 34 cents postage on it to SRS Free For All, 27 Pine Street, Lincroft, NJ 07738. Include a stiffener if you like.



State Revenue Society  
P.O. Box 270184  
Oklahoma City, OK 73137-0184

Address Service Requested

Presorted Standard  
U.S. Postage  
PAID  
LYNCHBURG  
VIRGINIA, 24506  
PERMIT NO. 494