



# State Revenue News

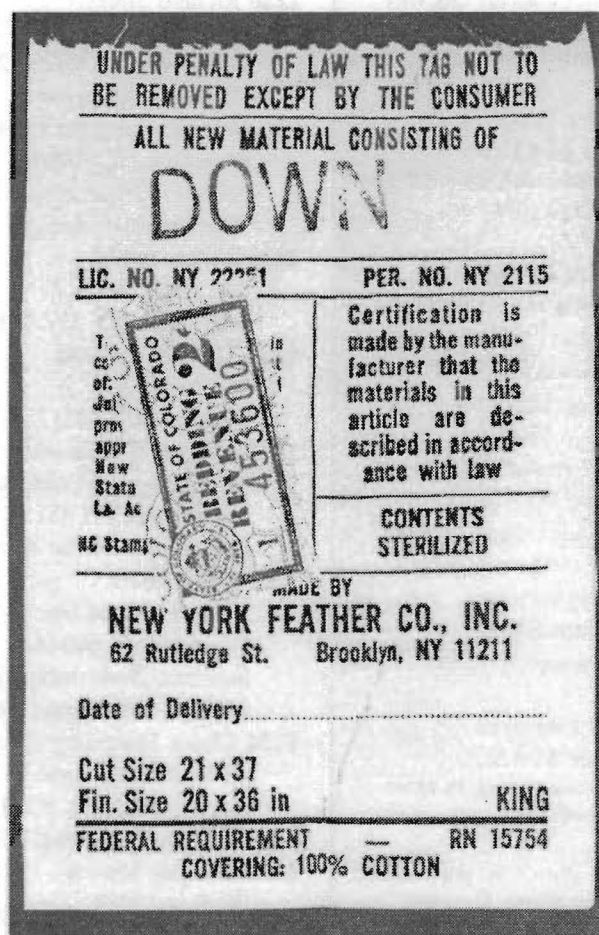
Vol. 39, No.2--Whole No. 248 *Official Journal of The State Revenue Society*  
2nd Quarter 2001

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

## In This Issue

<b>Bedding</b>	
Colorado Bedding Stamps and Tags	3
New York Bedding Find	15
<b>Beer</b>	
Colorado Rarity	16
<b>Feed</b>	
Arkansas 1913 Cotton Seed Tag	14
<b>Fishing &amp; Hunting</b>	
Virginia Wise Co. 1968-69	
Bear-Deer Damage Provisional	11
New Jersey 1977 Non-Resident	
Trout	13
California Honey Lake Discovery	13
Fish and Game Update	15
New Hampshire Atlantic Salmon	15
<b>Fruit</b>	
Washington Cherry	16
<b>Liquor</b>	
California Liquor Discovery	11
Texas Serial Number Varieties	14
<b>Park Permit</b>	
Nebraska Park Permit Stamp	28
<b>Underwriters</b>	
Chicago Underwriters Stamp	28
<b>Regular Columns</b>	
Secretary's Report	2
Editor's Notes	11
Auction 19 Results	12
Auction 20	17
Letters to the Editor	26
SRS Publications	27
AD Corner	28
Sales Service	29
Free for All	30

## Colorado Bedding Stamps & Tags



Colorado BE9 used on tag

## Auction #20

# 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**

PO Box 8003, State College, PA 16803

## Society Attorney

**William Smiley**

Box 361, Portage, WI 53901

## SRS Librarian

**Peter Martin**

PO Box 8003, State College, Pa 16803

pmartin@stamps.org

*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

Second Quarter 2001

Volume 39 No. 2

Whole No. 248

ISSN 0883-6760

# Secretary's Report

Previous Total	267
New Members	14
Correction	-1
Reinstatements	0
Resignations	1
Deaths	3
Dropped Not Paid	17
Current Total	259

## New Members

- 1226** William Scarpantoni  
187 W. Clarkstown Road Apt #8  
New York, NY 10956-7240
- 1227** Stephen Floreen  
2501 Whamer Lane  
Schnectady, NY 12309  
Interests - World Wide revenues
- 1228** Richard Shuey  
13729 Carfax  
Bellflower, CA 90706-2710
- 1229** Lawrence Peterson  
4471 W. Butternut Lane  
Waukegan, IL 60085  
Interests - State ducks, fishing,  
Conservation stamps
- 1230** Robert Searles  
70 Terry Road  
Patchogue, NY 11772-1751
- 1231** Michael Sullivan  
PO Box 17206  
Holladay, UT 84117
- 1232** Michael Clinansmith  
9533 Chelsea-Manchester Road  
Manchester, MI 48158  
Interests - MI trout & salmon
- 1233** Steve Potter  
12811 Hadfield Drive  
Plainfield, IL 60544  
Interests - State ducks, fish & unusual  
Dealer - Steve Potter Collectibles
- 1234** Chuck Spaulding  
48 Strathmore Lane  
Rockville Centre, NY 11570  
Interests - Anything US
- 1235** Douglas Mattox  
PO Box 12084  
Raleigh, N.C. 27605  
Interests: US revenues and WV  
Dealer - Mattox Coins & Stamps
- 1236** Frank Kernan, Jr.  
39 Lowell Avenue  
West Orange, NJ, 07052-3709  
Interests: "Older" ducks and other things.

## State Revenue News

- 1237** David J. Moyers  
585 Santa Monica Circle  
Youngstown, OH 44505  
Interests: BOB and revenues of all kinds
- 1238** Javier Betancourt  
30574 Independence Ave Apt F  
Redlands, CA 92374  
Interests: Western States
- 1239** Joellen Lee  
31627 Lewis Place  
Philomath, OR 97370-9589

## Reinstatements

### Died

- 160** Earl Stritzinger
- 771** Charles W. Ashwell, IL
- 1094** Stuart Morrissey, OH

### Resignations

- 1174** Wallace Finch, Jr., FL

### Dropped Not Paid

- 596** Rob Roy Hathaway, TX
- 766** Grank McGee, MD
- 807** T.C. Edmunds, Jr., FL
- 1015** Michael Mahler, CA
- 1060** Ed Seianas, WI
- 1116** Richard Miller, CT
- 1153** Richard Jaeger
- 1155** Elliott, Myles, CA
- 1157** John Roberts, MI
- 1160** Marvin S. Chandler, MI
- 1168** Ralph Card, NY
- 1172** Sandy Ewing, LA
- 1181** Wayne Seyfert, NY
- 1196** Stan Oliner, CO
- 1198** Mark Schea, IN
- 1200** Laurie Espinoza, CA

### Address Changes

- 135** Harold King  
4891 Victory Drive  
Port Orchard, WA 98367-7660
- 756** Gene Gauthier  
PO Box 2563  
Oshkosh, WI 54903-2563
- 800** Marc J. Duvall  
1621 Bigelow Ave. N.  
Seattle, WA 98109
- 962** Jerrie Lurie  
e-mail : calrev1@yahoo.com
- 1040** Kent Gray  
3525 Paint Brush Drive  
Abilene, TX 79606-2623
- 1066** Daniel Rhoades  
PO Box 205  
Taylorsville, MS 39168-0205

# Colorado Bedding Inspection , Tags and Stamps

by Frank Bocovich

## I. INTRODUCTION

Anyone who has torn a tag off a pillow or mattress has felt like a scoundrel and law breaker because of the words of absolute authority on the tag: DO NOT REMOVE THIS TAG UNDER PENALTY OF LAW. Where did the tags come from? Why were they there?

Colorado has a policy of destroying a record older than six years; the Bedding subject is one of those casualties. This then is the result of years of research, of many blocked paths of information, and in the end of letting the stamps themselves largely tell the story by analyzing their serial numbers. This paper compiles what is known of this subject.

It is also an attempt to correct the Hubbard catalog<sup>1</sup>, which is incomplete, confusing and in the case of the non-existent Hubbard BE4, unsubstantiated.

## II. PURPOSE

At the beginning of World War II and after twelve years of depression, bedding manufacturers were using old fillings and passing them off as new material. The state feared the used bedding material would pass on diseases and they could not ascertain that the bedding manufacturers sterilized the materials to 200 degrees Fahrenheit. So it passed, in 1941, laws that required licensing, proper labeling of the percent of the old and new material and set up an inspection process. Each bedding tag had standard colors, standard wording and a Colorado state revenue stamp per Section 6, "Tagging" in the laws.

## III. LEGISLATIVE TRAIL

The law began as House Bill 1118, "The Bedding Act" and was passed on April 18, 1941<sup>2</sup>. In section 1 was the definition of the term bedding:

"... any quilted pad, packing pad, mattress pad, hammock pad, mattress, comforter, bunk quilt, sleeping bag, box spring, studio couch, pillow, cushion, or any bag or container made of leather, cloth or any other material, or any other device that is stuffed or filled in whole or in part with any

concealed material in addition to the structural and filling material used therein and its container, all of which can be used by any human being for sleeping or reclining purposes. "Bedding" includes pillow which are hereby defined as a bar or case of cloth filled or stuffed with feathers, down, kapok, cotton, hair, wool, or other sanitary filling not prohibited by this act to be used as a rest or support for the head in reclining or sleeping."

Pretty comprehensive.

Sections 2 and 3 made it illegal to sell any bedding that has been used by a person having an infectious or contagious disease. And section 4 provided for sterilization procedures, which involved heating the material up to 200 degrees Fahrenheit and maintaining it there for two hours minimum. A special license costing \$5 had to be obtained if you were going to do this. People making bedding had to get a \$25 licence from the Board of Health.

In other sections tagging is described, the State Board of Health is charged with creating "adhesive stamps" for \$20.00 per thousand, an inspection service is set up, and penalties are spelled out for manufacturing bad bedding or counterfeiting the stamps. In both cases it is up to a \$300 fine and up to six months in jail.

The 1941 statutes were revised in 1963<sup>3</sup> with cosmetic (Health Department title and paragraph title) changes. A second law change on March 19, 1990<sup>4</sup> repealed stamp usage and changed the sterilization requirements. Otherwise, there were no changes for 49 years. From 1990<sup>5</sup> to today the law remains basically the same except that the stamps are no longer used.

## IV. IMPLEMENTATION

The following is from the Division of Public Health Board of Directors Minutes. In some cases the changes made are important because they allow us to date the stamps. Also they give us some clues as to the quantities of stamps used.

April 18, 1941: The State Board of Health, Division of Public Health, was given administration, enforcement, rules and regulations, licensing, and providing stamps. Bedding was implemented under the Industrial Hygiene Division.

July 2, 1941: Two inspectors were authorized in the "bedding fund"; only one was hired, (Dr. Beesley).

May 18, 1942: Bedding Inspection was removed from Industrial Hygiene and became its own division.

June 30, 1942: Since inception, inspection licensing and stamps sales were \$10,493.

October 1942: Dr. Beesley replaced by Mr. E. Casmir Barthes (Inspector until 2-48).

November 3, 1942: Mattress Inspection was self supporting. Mr. E. Casmir Barthes salary was \$1800 per year.

June 4, 1943: Bedding Inspection was under Food and Drug and Restaurant Inspection.

June 15, 1943: Budget for Bedding Inspection for 1943-44 was \$3,825.

From here on the information was gleaned from the Division of Public Health Biannual Reports.<sup>5</sup>

1945: Inspections 2,520; 127 Colorado firms + 238 out of state firms = 365 firms registered with the Division of Public Health. Mattress and Bedding Inspection was placed under Sanitary Engineering.

1946: Titled Mattress and Bedding Inspection; 669,850 Bedding Stamps sold \$13,392; 77 Bedding Licenses sold \$1,925; 33 Sterilization Licenses \$165; Number of Inspections 2,520; Miles Traveled 14,700.

1947: Division of Public Health title changed to Department of Public Health; 631,750 Bedding Stamps sold \$12,635; 77 Bedding Licenses \$1,925; 33 Sterilization Licenses \$165; Number of Inspections 2,115; Miles Traveled 8,616.

1948: Bedding Revenue \$13,170 (Estimated Stamps \$11,090); Mr. E. Casimir Barthes retired and replaced by Mr. Jack Torrey.

1949: Bedding Inspection Division, Revenue \$10,830 (Estimated Stamps \$8,740); Mr. Hyman S. Fischbach hired.

1950: Mr. Torrey and Mr. Fischbach retired; Mr. P. W. Jacoe hired. The grade of the inspectors was Sanitarian II.

1951: Sale of Bedding Stamps was transferred to the Department of Revenue. Stamps were redesigned. Bedding Inspection Division was now under Sanitation.

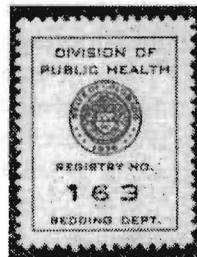
From a single line item in the Annual Report of the Revenue Department:

Year	Licenses & Stamps	Est. Stamps
1951	\$15,080	\$12,939
1952	\$16,670	\$14,304
1953	\$16,820	\$14,433
1954	\$14,250	\$12,227
1955	\$18,480	\$15,857
1956	\$22,135	\$18,993
1957	\$21,570	\$18,508
1958	\$21,880	\$18,774
1959	\$23,295	\$19,997
1960	\$26,700	\$22,910
1961	\$25,775	\$22,167
1962	\$27,005	\$23,172
1963	\$24,070	\$20,654
1964	\$25,730	\$22,078
1965	\$24,940	\$21,400
1966	\$23,395	\$20,074
1967	\$25,330	\$21,735
1968	\$25,410	\$21,803
1969	\$24,305	\$20,855
1970	\$24,330	\$20,877
1971	\$27,600	\$23,700
1972	\$34,625	\$29,710
1973	\$32,445	\$27,840
1974	\$29,595	\$25,394
1975	\$26,410	\$22,661
1976	\$20,577	\$19,656
1977	\$30,151	\$25,871
1978	\$30,106	\$25,833
1979	\$32,637	\$28,004
1980	\$29,540	\$25,847
1981	\$31,840	\$21,321
1982	\$34,572	\$29,665
1983	\$27,394	\$23,506

1984	\$31,190	\$26,703
1985	\$28,513	\$24,446
1986	\$32,724	\$28,079
1987	\$30,373	\$26,062
1988	\$29,517	\$25,328
1989	\$42,939	\$36,845
1990	\$41,178	\$35,335
1991	\$14,712	\$12,116
1992	0	
1993	NOT LISTED	

#### V. STAMPS

For 49 years, stamps were sold in single packets of 20 sheets, each sheet had 50 two cent stamps. Each packet had a printed envelope; see opposite page. It is estimated that 55,000,000 of these stamps were printed. Serial number totals roughly agree with the total of stamp sales.



BE2

From 1941 to 1951, the stamps were dark blue with black printing. They had no serial numbers, but did have a Registry number associated with each manufacturer. A manufacturer retained the same Registry number over the first four stamp issues of this series. A small list of registry numbers are enclosed in table II based on observations of stamps

**Table II  
REGISTRY NUMBERS BY TITLE  
AND/OR DESIGNATION**

104	PALMER BEDDING, Denver, Colorado
106	UNION MATTRESS & PILLOW CO, Denver, Colorado
107	CITY MATTRES COMPANY, Pueblo, Colorado.
112	SIMMONS CO, Kansas City, Kansas
181	LOUISVILLE BEDDING CO, Louisville, KY
428	HUIZINCH FURNITURE CO, Denver, Colorado
1003	MICHAELS ORIGINALS, Denver, Colorado
D33	GERRY MOUNTAIN SPORTS

#### State Revenue News

on tags in stamp collections. Few of these early stamps on tag exist. It is not known who printed the Registry numbers on the sheet; it was a separate operation. Registry numbers were printed before they were sold.

Dimensions between frame lines on the stamps varied greatly even on the same sheet. The stamp sheets were both perforated and imperforated (not perforated). It was hoped that the dates of these stamps could be verified with the dates of organizational changes, but no organization charts to the detail of a single person / function could be found. Calling one person a Division seems out of place.

The order of the four different stamps issuance can be inferred from the highest registry numbers observed from six stamp collections (Table III), but the sample is very small. The Health Division / Department name change in 1947 puts the first two issues ahead of the last two and infers that the smaller sized stamps were continued through the name change. This



BE5

supposition is supported by the registry numbers observed. BE4b has not been cataloged before.

In 1951, the printing and selling of Bedding revenue stamps and licensing was transferred from the Department of Public Health to the Revenue Department. The stamp was completely redesigned (smaller, with two cent value, perforated, sequence numbered with red numbers, light blue

**Table III  
REGISTRY NUMBERS BY  
BEDDING STAMP (BE) NUMBER**

BE-1 (Large Dark Blue Stamp):	106, 112, 116, 140, 142, 143, 147, 165, 168, 169, 214, 277, 289
BE-2 (Division/Bedding Dept):	112, 163, 180, 217, 257, 492, 499
BE-3 (Department/Bedding Div):	104, 112, 145, 181, 611
BE-4 (Department/Bedding Insp):	105, 112, 133, 135, 148, 168, 181, 220, 236, 408, 513, 570, 652



1000 BEDDING STAMPS

DENOMINATION

2<sup>c</sup>

Sheet Nos. \_\_\_\_\_ to \_\_\_\_\_ Incl.

Counted by \_\_\_\_\_

Checked by \_\_\_\_\_

\$20.00

Printed envelope from a pad of Colorado Bedding Stamps. This has been cut down but this cover was 8 1/2 by 11 inches in size.

and with a background [pantograph]). The pantograph, Colorado name and shield, orientation is either reading horizontal or reading vertically up. The scheme of printing a sheet was that all 50 stamps had the same sequence number with the first number, the position on the sheet, being 1- 50, giving each stamp its uniqueness. Further, the position number style was changed from time to time; a logical supposition is that the position number styles were changed at the same time as the Colorado Wine and Liquor stamp position number styles because the

same printer produced both.

Because of the large number of the first series packets that might have been in stock and no record of the quantities of the first issues printed, pin pointing the exact dates of issuance of each redesigned second issue cannot be done reliably. By 1980, it took the state only four months from bid issue to packets in hand implying a 6-8 month minimum stock in inventory. This was taken into account in establishing dates of each series.

Bradford Robinson printing, Denver, Colorado printed all the Bedding stamps

from 1941 to 1979. In 1980, Bradford Robinson Printing, lost the printing bid to Miller Press, Denver. Miller Press's overall series numbers were thinner and wider and perforation was changed to slot cuts between stamps. Also, the pantograph was redesigned. It had a solid line as compared to the Weldon, Williams and Link, Fort Smith, Arkansas 1982 redesign which had a dashed line pantograph and darker colors.

There is a mystery in the last two Invitation and Bids; each requires the same serial number to be printed which is

unlikely. Every BE9 observed (3 each) have been within in the range of the Invitation and Bid; so, the very small number of stamps does not solve the mystery. Neither can the printer, Colorado Revenue Department or archives shed any light on this.

No records exist on the Bradford Robinson printings between 1941 and 1980 because Bradford Robinson sold their stamp printing business 10 years ago, it functioned two years, went bankrupt, and the records were destroyed. Colorado has no records of the printing or procurement in its archives, libraries, or offices. All sequence numbers were derived from stamp collections except for the last three procurements. BE8 and BE9 are new catalog entries.

BE3 is the rarest followed by BE7a, BE9, BE5, BE2, BE4, BE1, BE6, BE6b, BE6a, BE7 and BE8.

The stamps are shown and described in the attached new catalog listings.

## VI TAGS

The Code of Colorado Regulations (6 CCR 1010 -8) implements the law by color coding the tags as follows:

White tags - Entirely new material

Yellow tags -Partially or Wholly

Previously Used Materials

Reg tag - Second Hand Material

Green tag -Remake for an individual or Company

I recently talked to a new bedding manufacturer that does renovations: he was an old timer. He found an old box that he had not opened for 15 years and dust on it confirmed that fact. In the box were roughly 750 white tags, unused, with no stamps on them. He pointed out that they are old because they are not allowed to use cotton any more because of flammability laws. Also he had 125 yellow tags, unused with no stamps on them. And he had 200 green tags, unused, with no bedding stamps on them. he also had about 80 white tags, unused, that had one stamp, a BE8 on each one. I surmise that he had so little yellow and green business in the past that he didn't bother to pre-stamp those tags.

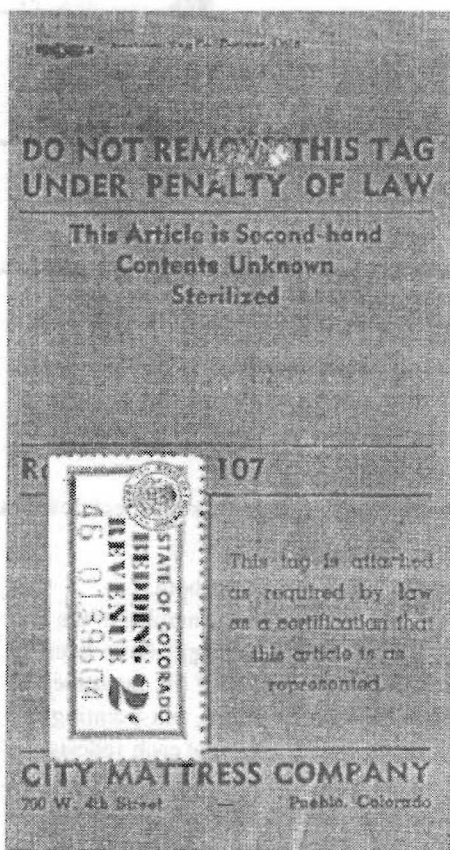
## VIII PRINTING PROCESS

The printing process for the stamps Miller Press produced went as follows. The sheet was first printed with the pantograph. Next the outline of each

stamp is printed. The position number and the first number of the serial number are printed next so that the rest of the printing process could index on each stamp. The same serial number is then printed on the bottom four rows first, then the next four rows up and then the last two rows. The sheet is then perforated or slot cut so the stamps could be separated with little effort, trimmed and put in a packet envelope with nineteen other sheets in sequential order.

## VII SUMMARY

1. The dates of the BE2 and BE4 have not been corroborated.
2. The numbers of BE1-4 that were printed is unknown.
3. A Registry list of manufacturers could not be found.
4. The mystery of the same serial number on the last Invitation and Bids is still open.
5. BE 4b, 7a, 7e, 8, and 9 are all new as of this report.



BE6 stamp usage on a rare Red tag.

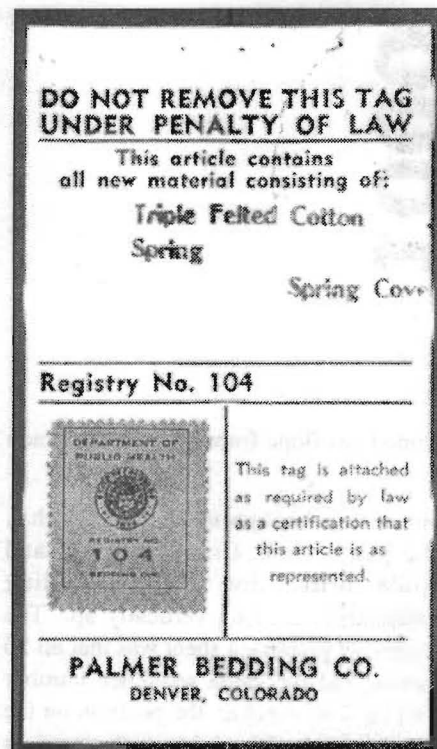
## State Revenue News

### VIII ACKNOWLEDGMENTS

Thank you Jim Bender, Miller Press; Leanne Walther, Norlin Library, University of Colorado; Legislative Law Library, State Capitol Building; and Linda Sherman, Executive Branch of the Colorado Health Department. And to Kenneth Pruess and Peter Martin who shared their holdings.

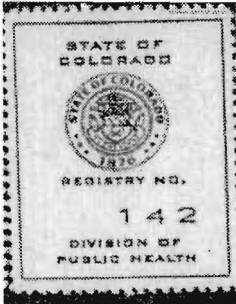
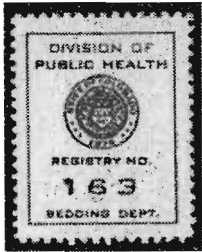
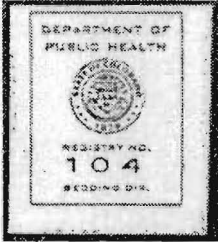




### Bibliography

1. State Revenue Stamps, 1992 Supplement (Vol 2), Elbert S.A. Hubbard, 1992.
2. Session Laws of Colorado 1941, Chapter 205, Bedding Act, pps. 713-718.
3. Colorado Revised Statutes 1963, pps. 825-829.
4. Colorado Revised Statutes 1990, Chapter 199, pps 1315-1318.
5. Colorado Revised Statutes 2000, Section 25-5-301, pps 222-225
6. Colorado State Department of Public Health, Biannual Reports.
7. Colorado Bedding Inspection, Russell A. Morse, Jr., State Revenue Newsletter, Vol. 9, No. 5. September 1969.



BE3 on a bed spring tag.

## COLORADO

<p style="text-align: center;"><i>Bedding</i> Inspection Discontinued 1990</p>  <p>1941. Typeset "State of Colorado/Division of/Public Health". 27x34 mm. Perf 12 1/2.</p> <p>BE1 Black on blue paper 3.00 a. Imperf pair 25.00</p>  <p>1945 Typeset "Division of Public Health/Bedding Dept.". 19x25mm Perf 12 1/2.</p> <p>BE2 Black on blue paper 5.00 a. Imperf Pair 25.00</p>	 <p>1947. Typeset. "Department of Public Health/Bedding Div.". 19x25 mm. Perf 12 1/2.</p> <p>BE3 Black on blue paper 15.00</p>  <p>1950. Typeset. "Department of Public Health/Bedding Insp.". 19x25 mm. Perf 12 1/2.</p> <p>BE4 Black on blue paper 3.00 a. double print 50.00 b. imperf pair 25.00</p>  <p>1952. Blue on white paper, pantograph background reading up. Serial numbers in red. Line above and below plate position number. 36x16 mm. Perf 12 1/2.</p>	<p>BE5 Violet blue (Serials Known 1598-4711) 5.00</p>  <p>1953. White paper, blue pantograph background reading up. Serial numbers in red. No lines above or below plate position. 36x16 mm. Perf 12 1/2.</p> <p>BE6. Violet blue (serials 6218-113022) 1.50 a. Double print 25.00 b. Horizontal panto (serial known 121174-134381) 2.50</p>  <p>1953. White paper, blue pantograph background horizontal. Small serial numbers in red. Line under plate position (3mm high). 36x16 mm. Perf 12 1/2.</p> <p>BE7 Violet blue or blue (serials known 22872-139809, and 148147-436500) 1.50 a. Blue, panto reads up, (serials known 140039-141336) 10.00</p>
--	--	---

## COLORADO



1980. White paper, redesigned solid blue pantograph background horizontal. Serial numbers in red. Small plate positions line underneath. 39x17. Hypen hole roulette 6 1/2.

BE8. Blue (Serials 0436501-0446500) 1.50

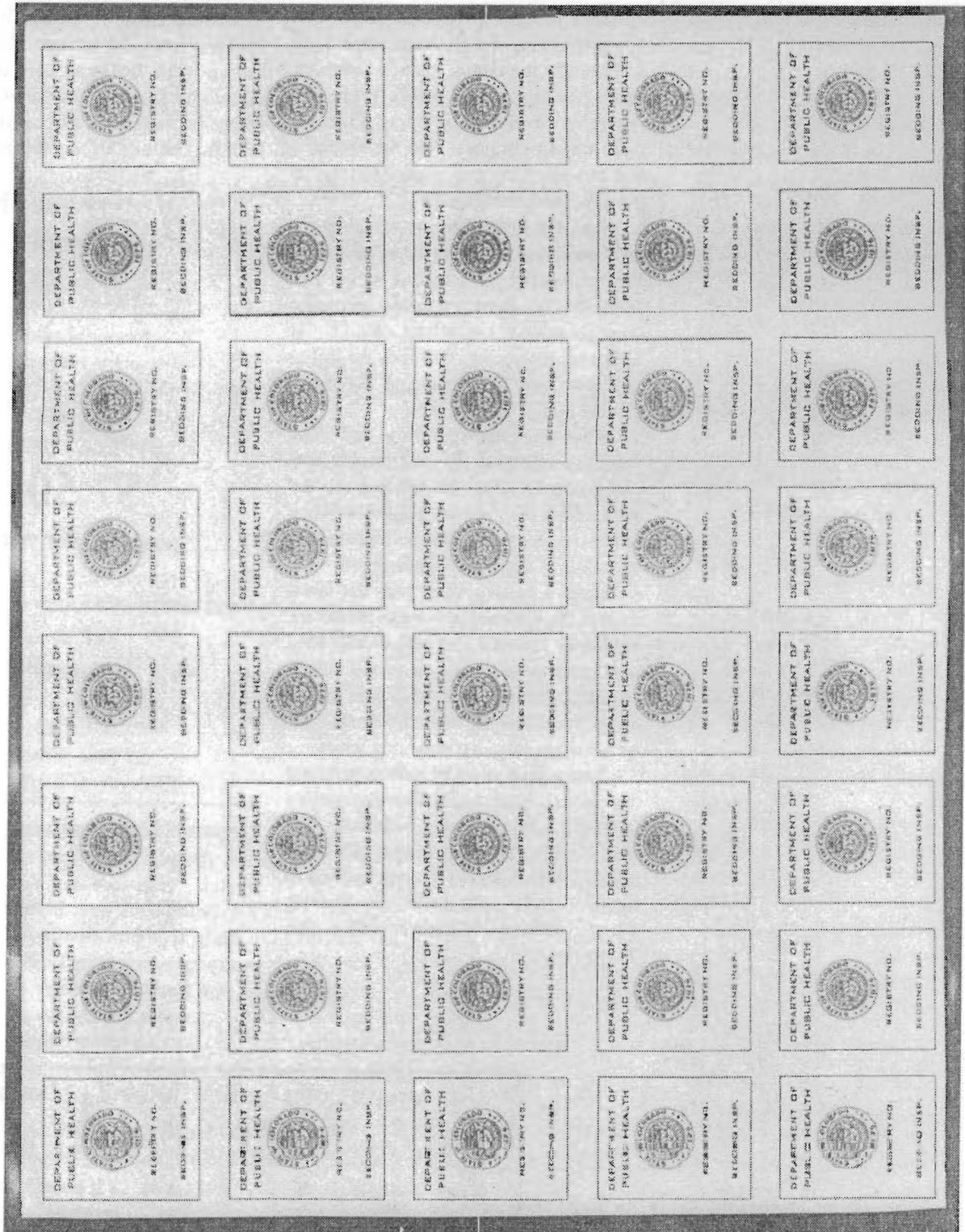


1982. White paper. Horizontal blue pantograph made of dots. Serial numbers in bright scarlet. 3 mm high plate positions with thin line underneath. 37x17 mm. Roulette 6 1/2.

BE9. Deep Violet (Serials 450268-454311) 10.00

Note - Prices for used examples on white tags tend to run from \$5-\$8 more for BE1-BE4 and BE8. BE9. Others on white tags run from \$3-\$5 more. Stamps used on green, yellow and red tags are extremely rare.





Several of the Colorado Bedding stamps are known imperforate. Partial full sheet of BE4b .

**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	218	5-6/94
162*	7-10/83	219	7-8/94
163	11-12/83	220	9-10/94
164*	1-4/84	221	11-12/94
166	7-10/84	<b>\$2.50 each</b>	
167	11-12/84	222	1/95-feed
170	5-6/86	223	2/95-ducks
182	5-6/87	224	3/95-drugs
185	11-12/88	225	4/95-NC
186	1-2/89	226	1/96-eggs
187	3-4/89	227	2/96-UT
188	5-6/89	228	3/96-game
189	7-8/89	229	4/96-NV
190	9-10/89	<b>\$5.00 each</b>	
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	247	Alabama

\* double issue counts as two.

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

**SRS Secretary Needed Harold's Yard Sale**

Have you got some extra time? Can you give us a hand with the society? Scott is currently the editor, auction manager, and secretary. And while there are synergies developed by doing all three, there are also dangers. And the danger is that if something happens to Scott, the society could be in trouble.

To ease this problem, we would like to have someone volunteer to be secretary. We are looking for someone with a PC, some kind of word processor, and some way to produce mailing labels. If necessary the society will foot the bill to get you some label making software. Having e-mail is a big plus.

What does the secretary do? The secretary maintains the membership lists and produces labels for sending out the SRN. New membership applications are processed by sending out applications, and processing them by sending the new members a membership card, the latest issue of the SRN and a listing of the library holdings. You will also periodically send new member information to the editor, president and treasurer. Money is passed on to the treasurer. Harold will also ask for a membership list once in a while.

Once a year you will have to send out dues notices (and maybe dunning notices to the slackers). And that is about it other than handling address changes and other membership changes. If your willing to help out let the current secretary know at PO Box 270184, Oklahoma City, OK 73137-0184.

Harold Effner's garage is about to collapse from old issues. They are not selling worth beans so here is a special offer to try and get them out of the garage before he uses them to beat the price of high fuel bills in his wood stove.

One of every issue he has

before 1995

**\$22.50**

for one of each  
(such a bargain)

Year sets

1995 and 1996

**\$7.50**

post paid per year.

Send check or money order made  
out to

**State Revenue Society**

to

Harold Effner, Jr.

27 Pine Street

Lincroft, N.J. 07738

**Unusual laws involving animals**

It is illegal in Maryland to mistreat an oyster. Fish-lassoing is outlawed in Knoxville, Tennessee. In Arizona, kicking a mule is a punishable offense. So is worrying a squirrel in Topeka, Kansas.

*You Can't Eat Peanuts in Church and*

*Other Little-Known Laws*

by Barbara Seuling.

**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.

There is no abstract excellence in early rising. It all depends on what you do when out of bed. It would be better for the world if some people never got up.

---Hickory Press & Carolinian

November 7, 1889

## Editor's Notes

This issue is a little smaller than usual. But you will be compensated for that. A new catalog of the Alabama city, county and municipal stamps is nearing final edit and will be released as a special issue. We have extra money in the coffers and thought this would be a good use. Especially given that there are over 950 Alabama city-county stamps.

A series of articles on state revenue stamps in Linn's, Scott's Stamp Monthly, and American Philatelist have brought us quite a number of new members. We welcome them and hope they join in the fun.

You will notice a new address for our librarian Peter Martin. Peter has left Scott's Stamp Monthly and is in the process of moving to State College, Pa. to a new job with the American Philatelic Society. Requests for library material will probably not be filled until he gets resettled and unpacks the trailer truck full of books he moves (of which the library is a small part).

My job situation is unstable at the moment so I am trying to get someone else to become secretary. If you are interested please step up.

Auction 20 has some excellent fish and game material including Virginia bear-deer damage and some tough to find collections of plate flaws of Mississippi mineral documentaries. More nice Tennessee ducks, some tough Florida liquors, more NC beers and Oklahoma eggs and some union stamps. Even a ticket for a cable car company that operated in Washington, D.C. Something is in there for everybody.

An upcoming issue will have vending machine stamps as a theme as I seem to be accumulating a lot of articles on these. If you have more to contribute, send me an article or a picture of what you have uncovered. I'm also interested in articles on Mississippi stamps. And everybody be on the look out for undiscovered items. As the article on the California liquor beside this one shows, there can be varieties on the most common of stamps being overlooked. And as Wooton's Honey Lake discovery shows, even great rarities come popping out of nowhere.

## Unlisted California Distilled Spirit Discovered

by Ed Lovegren

Could this be true? State revenue collecting is unique due to the exciting possibility of discovering an uncataloged stamp. However, an uncataloged discovery may well be anything but unique, and could be held by many collectors. With that disclaimer, I would like to introduce my discovery.

My daily scan of E-bay's "New Today" brought up a common California five cent distilled spirit stamp (Hubbard L2). It was faded, scruffy, and had no real value. However, something was different. The serial number line ended with a black "A". A search through the Hubbard catalogs, plus the supplements and addenda gave no mention of a black "A". A red "A" is mentioned, and the L2a variety has a "tan serial letter"; but no black "A".

After active bidding the ugly beauty was mine. The thrill of finding unusual or unknown state revenues is a fascinating part of the hobby, but the question remains: Could this be a rarity?

If you have additional copies with the black "A", let the editor know and then we can all find out.



California L2 with black serial letter A

## Interesting Auction Lot: Wise County Provisional Bear-Deer

Interesting stamps continue to surface in the auction and auction #20 is no exception. This time it is a provisional Virginia bear-deer damage stamp issued by Wise County for the 1968-69 hunting season. Provisionals were issued when the new stamps for the year failed to arrive on time or they ran out of the stock they had ordered. In this case the 1965-66 county stamps were pressed back into service as the new stamps apparently never arrived or a decision was made just to use up an overstock of the old ones the county had on hand. This attractive stamp in black on white paper, features a black bear. The serial number in red of 1765 gives an indication that fewer than that number of these stamps were used in the 1965-66 season given that this one was left over.

Jan Wooton in his catalog does note that all the 1968-69 stamps from Wise County were provisionals. As in other known bear-deer provisionals, this one has the year of the old stamp struck out, and the new years written in - in this case in a pink pen. Also on the stamp are the initials, it looks like CAB of the county clerk.



1968-69 Wise County Virginia Bear-Deer Damage Stamp



**McKellips Printing  
& Design**

2298 Eastbrook Road  
Lynchburg VA 24501-7665  
(804) 845-6570  
printer@hillcity-mall.com  
www.hillcity-mall.com

**Coming Next Issue  
Alabama City-County  
cataloging.**

## SRS Auction #19 Results

If I live to be a hundred I will never be able to guess which lot will bring the most bids. In this auction it was a Texas bedding stamp, lot 224, which brought \$2.25 on a \$1 estimate. Other hot lots were lot 6, an Arkansas beer with plate number (\$3.75/\$2.50), 127 a NC beer (\$5.25/\$5), 126 the NC linseed oil (\$23/\$20).

Two Kansas wine lots (71 and 72) went for \$62 each and were the high dollar lots. I think those went cheap as you could spent

a lifetime and not be able to put together a run of serial letters like those. The two Maryland tobaccos 83 (\$13.25/\$7.50) and 84 (\$10.50/\$7.50) had strong bids as did 107 the Missouri gasoline (\$8.25/\$7.50).

While this was a small auction we still did over \$1000 business. Hot areas were bedding tags, honey, beer, wine, Florida, Kansas, and citrus. SD hunting was spottier than it has been and great buys were made on tough Tennessee ducks. A lot of oddball licenses moved fairly well

and some of the new members were bidding on state ducks and fishing material.

One more auction this year in the 3rd quarter issue. If you have material to consign, consignment sheets are available for the asking (PO Box 270184, Oklahoma City, OK 73137-0184) or print them off the website.

As always an \* indicates the bidder was willing to go higher, t indicates tie bid.

1	5.25*	45	5.25*	89	-	134	6.00	178	4.00*	222	7.00	266	1.25*
2	27.00*	46	18.00*	90	2.00	135	3.00	179	1.00t	223	8.00	267	4.00*
3	3.50*	47	1.50	91	2.00	136	1.00	180	1.75*	224	1.25*	268	1.50*
4	2.00	48	7.00*	92	5.00*	137	-	181	2.50	225	1.50*	269	1.00
5	5.00*	49	-	93	4.00*	138	-	182	3.25*	226	16.00	270	1.00*
6	3.75*	50	1.00	94	-	139	-	183	20.00	227	1.75*	271	1.50*
7	3.00	51	1.00*	95	-	140	1.00	184	-	228	1.75*	272	1.00*
8	2.50*	52	-	96	-	141	1.00	185	-	229	2.75*	273	1.00*
9	-	53	4.00*	97	-	142	6.75*	186	-	230	2.50*	274	1.25*
10	4.50	54	12.00t	98	6.00	143	8.50	187	5.50	231	2.50*	275	3.00t
11	-	55	11.00*	99	6.00	144	1.25t	188	7.50	232	-	276	2.00t
12	-	56	-	100	-	145	3.00*	189	13.00	233	-	277	4.00t
13	1.25*	57	3.50*	101	-	146	1.25*	190	10.00*	234	-	278	2.25*
14	-	58	3.50*	102	-	147	2.75	191	10.00*	235	3.00	279	1.00*
15	-	59	4.75*	103	4.25*	148	3.00	192	3.00*	236	-	280	2.25*
16	-	60	4.75*	104	2.00*	149	8.00*	193	-	237	-		
17	2.00	61	-	105	6.25*	150	1.00	194	8.00*	238	4.25		
18	4.00	62	5.25*	106	4.25*	151	8.25*	195	6.00*	239	4.25		
19	18.00*	63	4.00	107	8.25*	152	-	196	3.25*	240	-		
20	2.25	64	2.75*	109	1.25*	153	2.75*	197	5.50	241	2.75*		
21	-	65	2.75*	110	9.00*	154	-	198	3.25*	242	1.00		
22	2.50t	66	2.00t	111	-	155	1.25*	199	-	243	1.25		
23	1.50*	67	4.25*	112	-	156	4.25*	200	3.25*	244	6.25*		
24	2.25*	68	1.25*	113	-	157	2.00*	201	6.25*	245	1.25*		
25	1.50*	69	3.00*	114	-	158	2.25*	202	6.00	246	3.25*		
26	1.50*	70	3.50*	115	1.00*	159	2.25*	203	-	247	3.75*		
27	4.25*	71	62.00*	116	2.50*	160	3.75*	204	4.00*	248	4.25*		
28	2.25*	72	62.00*	117	-	161	2.00	205	-	249	12.00		
29	2.00	73	32.00	118	-	162	-	206	4.00*	250	1.25		
30	2.25*	74	15.00	119	6.00t	163	2.75*	207	-	251	2.25*		
31	-	75	15.00	120	2.50*	164	-	208	-	252	1.50*		
32	3.50	76	5.25*	121	1.50	165	2.50t	209	-	253	4.25*		
33	3.75	77	4.00t	122	1.50	166	5.00	210	6.00*	254	1.50		
34	5.25*	78	-	123	1.50	167	3.50	211	36.00*	255	1.50		
35	1.50	79	3.75*	124	1.50	168	-	212	-	256	1.50t		
36	6.75*	80	1.25*	125	1.50	169	6.25*	213	-	257	1.50t		
37	-	81	1.50	126	23.00*	170	1.25*	214	17.00*	258	1.50t		
38	-	82	5.00*	127	5.25*	171	1.25*	215	-	259	1.75*		
39	2.75	83	13.25*	128	5.25*	172	3.00	216	13.00*	260	1.50		
40	2.00t	84	10.25*	129	5.50*	173	3.00	217	16.00	261	1.75*		
41	2.00t	85	4.25*	130	8.25*	174	6.00	218	20.00	262	1.75*		
42	5.50*	86	1.25*	131	6.25*	175	5.00*	219	9.00	263	1.75*		
43	2.75*	87	4.25	132	4.25*	176	2.00	220	-	264	1.75*		
44	4.75*	88	2.50*	133	14.00	177	2.50t	221	-	265	4.50*		



# The New Jersey 1977 Non-Resident Trout Stamp Story

## Rare California Honey Lake Discovery

by John D. Stewart

In Scott Troutman's<sup>1</sup> article on New Jersey trout stamps, the color and story of the 1977 non-resident trout was omitted. This is an attempt to fill in the story on one of the rarest of all trout stamps.

According to Frank Tourine, a long time employee of the Division of Fish, Game and Wildlife in the New Jersey Department of Environmental Protection, it is the policy of the Division to retain obsolete stamps for five years before these stamps are sold at a reduced price to collectors. The justification for this policy results from the failure of some license and stamp sales agents to return unsold material or cash to the Division promptly after the end of the license/stamp year. Some of the delays are caused by negligence, some go out of business, and some simply default on their obligations. The Division does pursue the agents to accomplish either a return of the license and stamps or the cash representing their value. Were the obsolete stamps more promptly resold than in the current five year program, it is felt agents would buy the reduced price stamps and turn around and return them to the Division to satisfy their obligations.

Following the 1977 trout stamp year, the Division made three physical moves of their offices in Trenton within the following five year period. The first move was to the Labor and Industry Building, then to Pennington Avenue, and finally to their present location at Station Plaza. Some materials were moved as the Division moved, and some materials were moved into commercial storage when restriction on space required it. From time to time space requirements necessitated the disposal of what were thought to be supplies of no future value to the Division. At any rate, when the obsolete trout stamps of 1977 were sought for in 1982 for the reduced price sale, none of the non-resident stamps could be found. It was then believed that they had been destroyed in error sometime during the three moves over the five year period.

Colors are difficult to determine on some New Jersey stamps. Also, I have never seen an "official" listing of the New



One of two known mint NJ 1977 non-resident trouts.

Jersey stamp colors. If asked, I would say the color of the mint 1977 non-resident trout in my collection has purple printing on light yellow paper. My problem is with the purple color. I believe if you asked five different people to describe the printing color on this stamp you might get five different answers.

Presently, I know of only two mint copies of this stamp to exist, but I am sure there must be other copies in unknown collections. My copy was given to me by E.L. Vanderford after thirty odd years of our corresponding about Hunting and Fishing stamps. I, in turn, gave him a used copy with most of one end torn off. It sold at auction after his death for \$165 in the disposal of his estate in 1997. Howard Richoux<sup>2</sup> values a mint copy in his "Notebook" at \$500 and J.R. Wooton<sup>3</sup> prices it at \$375 in his catalog. I believe both suggested prices are low. How low? I'd have to know what the third collector would pay for the stamp after the first two copies have been sold to answer that.

### Bibliography

1. New Jersey Trouts, Scott Troutman, *State Revenue News*, Vol. 38 No. 245 3rd Quarter 2000, pps 8-9, ill.
2. Ducks 97, Howard Richoux, catalog on CD.
3. State Pictorial Fishing Stamps, J.R. Wooton, 1996.

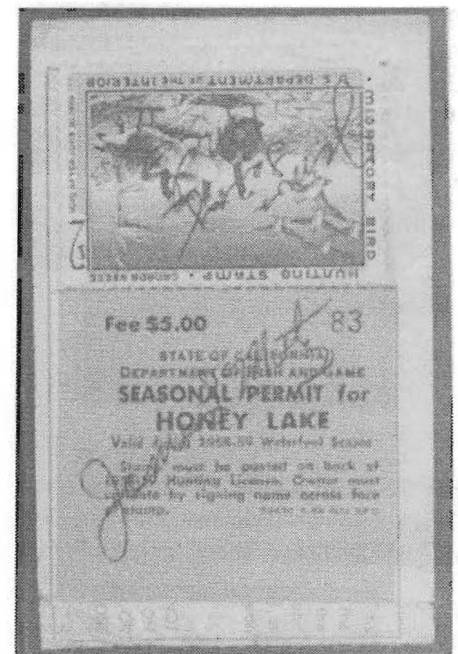
### DENNY PEOPLES

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

Of the California seasonal permit stamps for Honey Lake, the first three issues (1956-57, 1957-58 and 1958-59) are by far the rarest. Writing in the March, 1994 issue of *The American Revenuer*, David Torre notes that at that time there were only three recorded copies of the 1958-59 stamp. A fourth copy has now been found and is the only copy known on the original license. The stamp is number 83 of those issued and is found along with the federal waterfowl stamp of that year on the reverse of a resident California hunting license. This stamp conforms to the odd size mentioned by Torre, that is 51 x 48 mm. As do the other copies, this stamp has staple holes along the left side. Torre conjectured that the 1958-59 stamp was printed in this large size in error and then stapled sideways in its booklet, resulting in staple hole along the left side of the stamp. This discovery agrees with that theory.



The Honey Lake stamp is black on a bright orange paper.

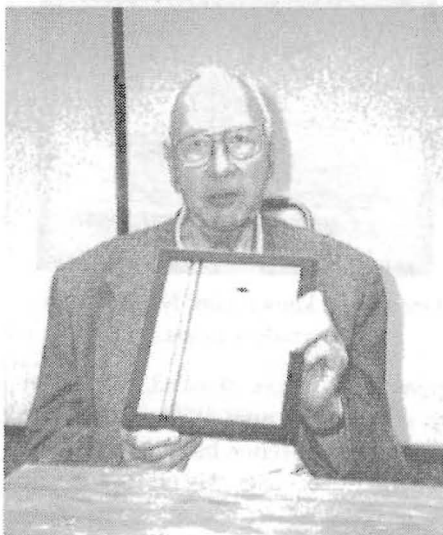
## In Memoriam: Earl Stritzinger

by M.E. Matesen

It is with deep regret that we report the passing of one of our Honorary Life Members, Mr. Earl Stritzinger. He passed away in february at age of eighty-seven. It was my distinct pleasure to have known this gentle giant and most of all had him as my friend, mentor, and even better yet a person whom I strove to emulate.

I suspect that all those who came in contact with him, can in their own ways remember Earl as a teacher, or more especifcally a guide. He was one who had that special charismatic ability to convey with words and gestures to any of his captivated audiences the delightful fun in collecting state revenues and, more particular, his true love "the classics".

By classics I refer to the first issues of the states of California, Oregon and



Earl receiving his life membership at a CALREV meeting last fall.

Nevada as well as Lousisiana. Although he thoroughly embraced, understood and promoted all these states, his heart was always with the "Golden Bear", his beloved California and their early issues.

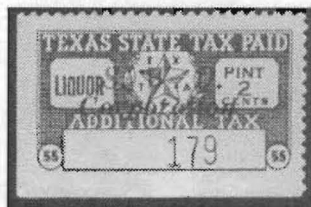
Along with founders the late Elbert S.A. Hubbard and Mrs. Rose Marie Coltrin, Earl became a promoter and early member of the very active California group known as "CALREV". Earl was a regular and active participant in their meetings, generously showing his wonderful finds.

He was also an early exhibitor of state material and over the years was the recipient of numerous certificates, plaques and medals for his presentations of classic state revenue material. Last fall he was awarded the Honor life Membership by the State revenue Society Board of Governors for lifetimes work. His last article appeared in the X-files issue. He is survived by his wife Margaret and a niece, Mrs. Agna Harp.

## Texas Liquor Serial Number Varieties

by Scott Troutman

I was recently looking at a dealers stock of the very common two cent 1936 purple liquor additional tax stamps, Hubbard L12, and I happened to notice that the serial numbers were different. After pawing through his whole supply, I found these three examples.



The first stamp with serial number 179, has the serial number in carmine or red. This stamp has nice black printed cancel of "S.W.D./Corporation" in italics.



The second stamp with serial number 263 has decidedly fatter serial numbers in orange. The number thickness could just

be an exceptionally strong strike. It is difficult to tell.



The third stamp with serial 35300 is again in the thin numbers like the first stamp, but the serial number is in an orange-red.

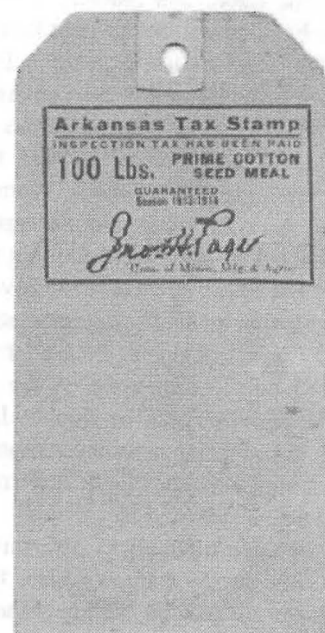
Both these last two stamps have a purple cancel "McK. & R. Inc./Dallas, Texas". This is probably McKesson and Robbins. And S.W.D. on the first stamp I believe is Southwest Dental Corporation. Both these companies are known to have made toothpastes and both made dental supplies. This leads me to wonder if these stamps were actually taxing liquor or some kind of medicinal liquor.

If the L12 has these varieties, others in this series may also have them. You might check examples of stamps from this series in your collections and see what you have.

## Arkansas Cotten Seed Meal Tag

by Scott Troutman

Shown is an Arkansas tag for cotten seed meal from "Season 1913-1914". While badly faded, the tag is black on what probably was a blue surface colored cardboard. This tag, which is four years earlier than the first feed stamps, indicates it paid an inspection tax on 100lbs of feed.



## Fish and Game Update

by J.R. Wooton

### Arizona

July 1, 2000 saw the issuance of a new stamp by the state of Arizona. Called by the state a "Migratory Bird Stamp", it is required for hunting snipe, band-tailed pigeon, blue grouse, coots, and common moorhens. The cost is \$3.00; the stamp goes off sale June 30, 2001.

An Application for purchasing the stamp may be obtained from the following address:

Arizona Game & Fish Dept.  
2221 W. Greenway Road  
Phoenix, AZ 85023

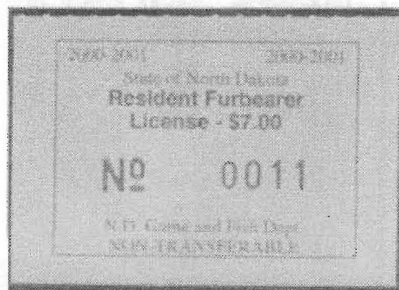
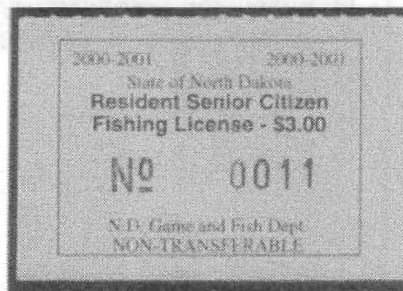
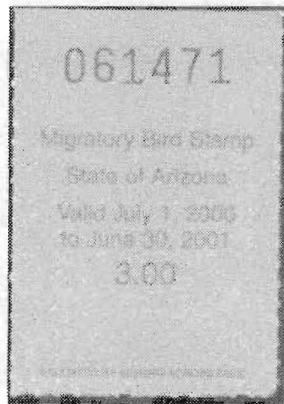
### North Dakota

The North Dakota Game & Fish Dept. has advised that beginning with 2001, they will no longer hold back issues of non-pictorial hunting and fishing stamps for collectors. Current stamps may be purchased at face value while in use. Fishing stamps are valid from April 1 of the year of issue until March 31 of the following year. Hunting stamps are valid from July 1 of the year of issue until June 30 of the following year. The pictorial small game hunting stamps will continue to be available for two years following their expiration. For a list of available stamps see page 12 of the 4th quarter, 2000 issue of the SRN.

### Maryland

Beginning in 1997 the Maryland Department of Natural Resources issued a Black bear Conservation Stamp. Although there is no open season on black bear in Maryland, these stamps are nonetheless a state issue and are highly collectable. The stamps cost \$5.00 each and are available from the following address:

Maryland Dept. of Natural Resources  
Annapolis Service Center  
580 Taylor Avenue  
PO Box 1869  
Annapolis, MD 21401-1869

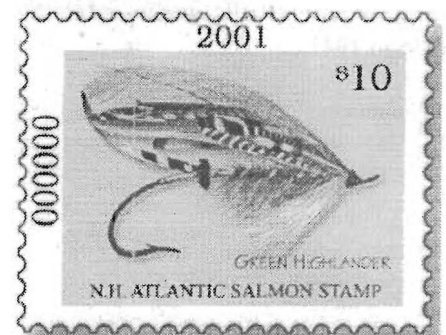


## New Hampshire Atlantic Salmon

by Terence Hines

The \$10 2001 Atlantic Salmon stamps from New Hampshire are now available. This years stamp, the second in a continuing series on classic Atlantic Salmon fly patterns, features the "Green Highlander". Stamps not sold by December 31, 2001 will be destroyed. Order forms are available from:

New Hampshire Fish & Game  
2 Hazen Drive  
Concord, NH 03301



## New York Bedding Find

by Scott Troutman

Shown is what appears in black and white to be a New York BE3 bedding stamp. These stamps were produced by the pantograph method in 1936 in a gray blue color. They are very common. The problem is, this one is printed in black - coal black. The paper in bright light has a yellowish cast to it. The gum has been disturbed by a hinge and has other disturbance common with bedding stamps that have come loose from their bedding tags. For now I am calling this BE3a.





## Almost the Rarest of the Rare

by Frank Bocovich

Imagine finding a serial #2 of the first large beer stamp, B2, issued sixty six years ago in Colorado. B2 was only issued for one year. Hubbard lists the issue as RRR (extremely rare). I purchased this stamp from the son of a German stamp collector who noticed the beauty of the stamp inspite of having nothing it would go with.

1/8 barrel (crimson = less than 3.2% alcohol) was used because the state was still in a depression; some people couldn't afford a larger size. The only other carmine 1/8 barrel, B17, also listed as a great rarity (RRR), was issued from 1936 to 1941.

## How About Serial #3

by Scott Troutman

Frank's find of the serial #2 beer caused me to remember a similar rarity I picked up on e-bay buried in a mixed lot. It is a Washington cherry stamp for five cents. This is Hubbard FR2 which also is listed as fairly scarce. Indeed the catalog picture shows serial #88. This little stamp paid the tax on 200 pounds of cherries.



Hubbard FR2 Serial #3



Serial #2 from the Colorado B2



# SRS Mail Auction Rules

1. State Revenue Mail Auction #20 closes June 30, 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 #20 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 #20 closing June 30, 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 \_\_\_\_\_

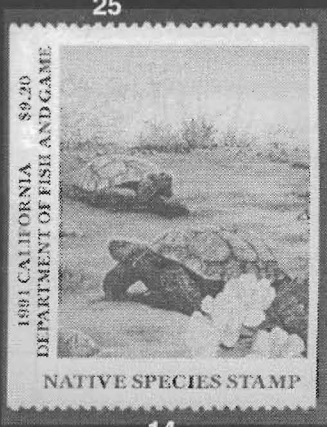
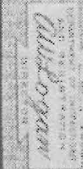
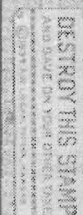
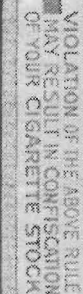
Address \_\_\_\_\_

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

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

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

[illegible]



ILLINOIS DEPARTMENT OF CONSERVATION		1991	017913
Application For Pheasant Stamp			
Name		County	
Address		City, State & Zip Code	
Daytime Telephone Number		Signature of Applicant	Date

(This Stub To Be Returned To Department)



## 72 just the Maryland stamps

## State Revenues

Hubbard Catalog numbers used on non-fish & game	
Wooten Catalog numbers used on fish&game	
Other catalogs mentioned by name	
1	?? 1891-1902 City of Bridgeport tax receipts(2) 1891 yellow 4 creases, 1902 orange light crease but frameable 2.00
2	AK 1980 king salmon/steelhead fee exempt AKST2 ,MNH,VF 7.50
3	<b>AK 1981 king salmon/steelhead fee exempt AKST4,MNH,VF,rare,P 20.00</b>
4	AL 19?? tobacco(3) Franklin County 1ct brown, 25ct purple, 5ct green,MNH,F 2.00
5	AR 1919 feed F4 10 lb,MNH,VF 1.50
6	AR 1924 cigarette C8 4ct,U,F,small tear in at top 2.00
7	AR 1926 cigarette C27,U,VF 1.00
8	AR 1945 feed F54 100lb,MNH,F 1.50
9	AR 1949 beer B48 .46875ct,MH,VF,P 10.00
9A	<b>AR 1949 honey(4) set HO5,HO6,HO7,HO8, MNH,VF,P 25.00</b>
10	AZ 1935 luxury LX19,U,XF,ms cxl 3.00
11	AZ 1934 luxury LX26,U,VF,P 1.50
12	CA 1944 motor vehicle paper licence plate appears used, small tear at bottom 1.00
13	CA 1960-69 fishing (11) CA5-CA14 including CA6A, U,VF good shape, first four sig., rest just dated 18.00
14	CA 1991 native species \$9.20 (picture of tortises) ,MNH,VF,beautiful,P 15.00
15	CA 1994-95 upland game bird CAUG2 unsig.,U,VF 3.50
16	CN 1937 bedding BE1 1ct,U,VF 1.50
17	CN 1937 bedding BE2 on tag,U,clea 5.00
18	CO 1934 wine & liquor WL10,U,VF 3.00
19	CO 1934 wine & liquor WL10,U,VF 3.00
20	CO 1934 wine & liquor WL10,U,VF-XF 4.00
21	CO 1934 wine & liquor WL14,U,VF,P 3.00
22	CO 1959 wine & liquor WL69,U,VF 3.00
23	DC 1890's ticket for Capital Traction Company, a cable car that ran in Washington DC until about 1900, badly creased and torn along crease line,P 2.50
24	DE 1987-88 duck Scott #8 sig.,U,VF 3.00
25	FL 19?? cigarette Pensicola 1ct red,MNH,VF,P 1.50
26	FL 1933 liquor L7 1ct,U,F,small problems on left side but scarce 2.50
27	FL 1935 fertilizer FE23 5lb,MH,AVG 2.00
28	FL 1935 liquor L8 20c MH,VF,P 20.00
29	FL 1937 alcohol(2) AL1, AL2,both still on card, AL1 damaged on back, AL2 damaged on front,P 5.00
30	FL 1938 liquor L27,U,F,small problems,P 1.50
31	<b>FL 1939 liquor L30,MH,VF,rare,P 75.00</b>
32	FL 1943 liquor L43 1 1/2 ct,U,VF,P 15.00
33	FL 1946 documentary(2) D21 10ct, D23 50ct,U,VF 1.00
34	FL 1953 liquor L74 27 1/8 ct,MNH,VF,P 2.50
35	FL 1954 doc. D44 \$5 slate green,U,VF 2.50
36	FL 196? doc.(2) D55 75ct,U,VF, one with high sig., one low sig. 2.50
37	FL 1967 liquor decal Miniature Morris sig. (N67 in Hubbard) 6 on card, 3 creased, these have been wet 15.00
38	IL 1984 salmon ILS9 \$2,MNH,VF 50.00
39	IL 1985 salmon ILS10 \$2,MNH,VF 40.00
40	IL 1986 salmon ILS11 \$2,MNH,VF 30.00
41	IL 1987 salmon ILS12 \$2,MNH,VF 20.00
42	IL 1989 salmon ILS14 \$2,MNH,VF 10.00
43	IL 1991 furbearer \$5 ILF2 w/tab,MNH,XF 10.00
44	IL 1991 pheasant \$5 ILP2 w/tab,MNH,VF-XF,P 10.00
45	IL 1991 salmon ILS16 \$2,MNH,VF-XF,P 7.00
46	IN 19?? pheasant (as) food 10c, INPF1,MNH, VF-XF,P 20.00
47	IN 1960 intangibles D244 \$10,MNH,VF-XF 4.00
48	KS 1927 cigarette C2,U,VF,"CANCELED/PERMIT/ 3320" printed cxl 2.00
49	KS 1928 feed 100lb,MNG,F-VF 1.50
50	KS 1933 cigarette strip C12,U,VF,small scuff on one end 2.50
51	KS 1945 cigarette strip C15,U,XF,P 2.00
52	KS 1935 cigarette strip(2) C16 U, C16a M,both XF 11.00
53	KS 1945 cigarette strip C17,U,VF, normal punch cancel 7843 2.50
54	KS 1945 cigarette strip C18,U,VF,still attached at ends like it was on cigarette pack 1.00
55	KS 1945 cigarette strip C19,U,VF,still attached at ends like it was on cigarette pack 1.00
55A	KS 1947 cigarette strip Bellinghausen C79,U,VF 1.00
56	KS 1952-53 quail KSQ16 position 1 white dot variety lightly sig.,U,VF 3.00
57	KY 19?? cigarette C20,MNH,VF 1.00
58	KY 1938 import liquor IL13 for minatures blk/4, MNH,VF,P 6.00
59	KY 1949 cigarette C16,MNH,F 1.00
60	KY 1950 liquor L46 1/5 gal,MNH,AVG 2.50
61	KY 1979 trout \$3 KYT9,MNH,VF 10.00
62	KY 1980 trout \$3 KYT10,MNH,VF-XF,P 10.00
63	KY 1981 trout \$3.00 KYT11,MNH,VF 10.00
64	KY 1982 trout \$3.50 KYT12,MNH,VF 9.00
65	KY 1983 trout \$3.50 KYT13,MNH,VF 9.00
66	LA 1932 cigar CR7,MNH,F,perfin, possibly a Specimen 7.50
67	LA 1932 tobacco T12 2ct,U,VF,P 2.00
68	LA 1938 insecticide-fungicide IF25c,MNH,VF 3.00
69	<b>LA 1939 tobacco T28H,U,VF,rare but tiny,P 15.00</b>
70	LA 1939 tobacco T35A 4ct,U,VF,rare but tiny 10.00
71	MD 194? liquor L41 1/16 gal,U,F,perfin "E6" 1.50
72	MD 1963 recordation(5) D23 \$1.10,D24 \$2.20, D25 \$5.50, D26 \$11, D27 \$22 on deed w/US R733 creased, R662 clean, R665 clean,R678 creased,P 35.00
73	MD 1967 recordation(5) D24 \$2.20, D25 \$5.50, D26 \$11, D27(2) \$22 on deed w/ US R622,R667, R677 \$10, R678 \$20, R734, MD's ms cxl, US handstamped 35.00
74	MD 1974-75 duck Scott #1 light sig.,U,VF,P 2.50
75	MD 1977-78 duck Scott #4 sig,U,VF w/tab 2.50
76	MD 1982-83 duck \$3 Scott 9,MNH w/tab,VF 8.50





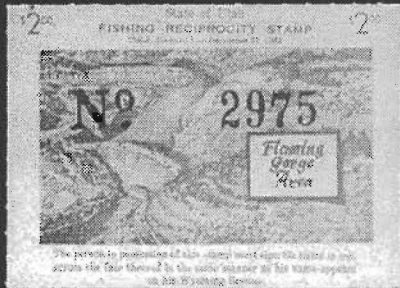
127 ex



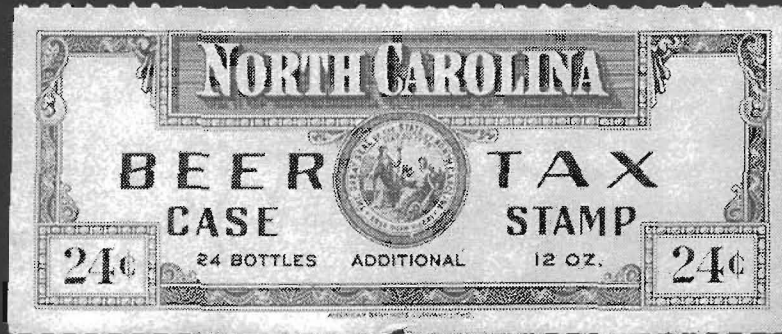
120 ex



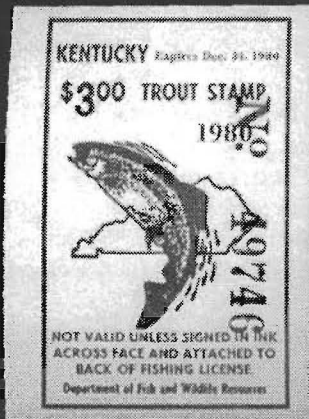
137



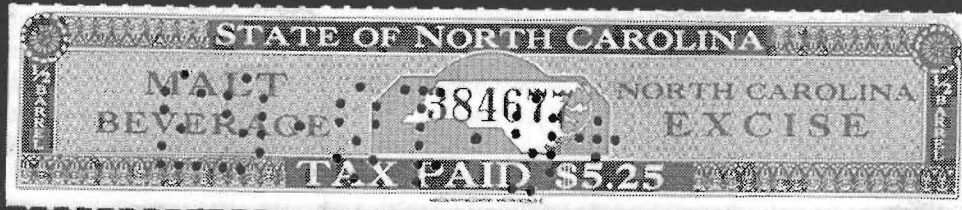
201



97



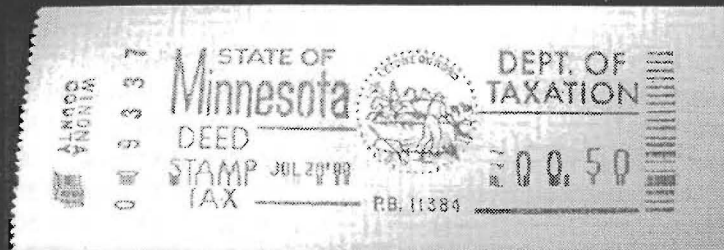
62



102



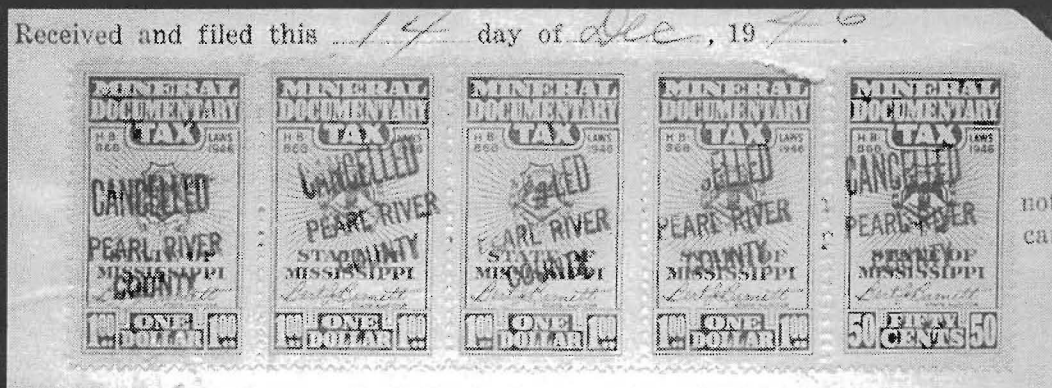
119



87



114



of the record of the instrument described in the foregoing applic

91 ex



94



122



## SRS Auction 20

77 MD 1982-83 duck Scott #9 sig.,U,F	2.50	NCS3 \$30,NCS5(7) \$30, NCS7 \$30, NCS9(8) \$40,	
78 MD 1985-86 duck Scott #12 sig.,U,F-VF	2.50	all U and with faults, a couple of the NCS5's aren't	
79 MD 1986-87 duck Scott #13 sig.,U,F-VF	2.50	to bad. Cat. \$120+	1.00
80 MD 1987-88 duck Scott #14 sig.,U,F,SE	2.50	107 NC 1986-87 hunt & fish \$15.50 on lic. used as res.	
81 ME 1953 bedding(2) BE1 U,VF, BE2 "Dept of Labor"		hunt & fish,VF,clea	2.50
U,corner missing	2.00	108 NC 1986-87 hunt&fish \$11.50 used as res. fish on	
82 MI 1934 beer B16a,U,VF	7.50	lic,U,VF	2.00
84 MN 1933 oleomargarine 24lbs black on blue paper,		109 NC 1986-87 sportsman \$30 on lic, U,VF,clea	7.00
U,VF-XF, small tear, stamp is huge and unlisted		110 NC 1987-88 hunt & fish \$10 used on lic.	
75mmx108mm \$2.40	40.00	as county hunt,U,VF,clea lic & stamp	2.50
85 MN 1965? deed 50ct D25,MNH,VF	1.50	111 NC 1988-89 hunt&fish \$10 used as big game on	
86 MN 1982 deed 20ct blk/4,MNH,VF	5.00	lic. Lic. ratty but stamp okay.	2.00
87 MN 1988 deed meter Winona County, specimen		112 NC 1990-91 res. sportsman \$40 NCS15,U,XF,on lic.	8.00
MNH,XF,P	5.00	113 NC 1995-96 hunt & fish \$20 used on lic. as comp	
88 MS 1946 mineral doc (4) on piece D3(2),D6		fishing, U,VF,clea lic & stamp	3.50
plate flaw squiggle in front of HB,D7,U,VF	3.50	114 ND 1934 cigarette C21c,MNH,XF, very rare	
89 MS 1946 mineral doc (8) on 3 pieces, 5ct plate		stamp,P	35.00
varieties:D3a two dashes by state, D3c broken T		115 ND 1984-85 trout & salmon NDTs1 \$4,MNH,VF	14.00
in DOCUMENTATY, D3? extra dot after HB, also		116 NE 1955 pheasant and quail NEPQ1,MNH,XF	10.00
D1(2),D2,D3 normal(2), D4,U,VF	7.50	117 NE 1956 pheasant and quail NEPQ2,MNH,VF	10.00
90 MS 1946 mineral doc. (26) \$1 D7a plate flaws(5)		118 NE 1960 upland game bird NEUG3,MNH,VF-XF	45.00
on 5 pieces; dot in left frame lines, broken left \$1,		119 NE 1966 upland game bird \$1 NEUG9,MNH,XF,P	5.50
broken inner frame, broken top frame, dot in		120 NH 1985 duck Scott 3a light sig.,U,hole	
bottom right notch. Also D1(2), D2,D3(3),D4,D5(3),	15.00	punched through lower left corner cat \$20,P	3.00
D5(2),D7 normal(9)		121 NH 1991 duck \$4 Scott 9,MNH,VF,Robert	
91 MS 1946 mineral doc. (88) on pieces D1-D8,		Steiner golden retriever	7.50
County cancel collection:Simpson(bk,pur),		122 NJ 19?? parcel stamp Shore Way 25,black on blue,	
Washington (bl), Madison(bk),Wayne(bl),		pencil cxl,crease,P	2.50
Green(pur), Jasper (bl,bk),George (red),		123 NJ 1963 trout(2) \$2 res. NJT19 \$5 non-res NJT20,	
Lincoln (bl,bk), Yazoo,Rankin(bl),Jeffrrson		both MNH,VF	9.00
Davis(misspelled bk),Humpreys(red),Scott(bl)		124 NJ 1964 trout(2) \$2 res. NJT21 MNH,\$5 non-res	
Franklin,Covington(pur),Jones,Newton,Walthall,		NJT22 M disb gum	8.00
Pearl River,P Min. Bid \$10	50.00	125 NJ 1966 trouts (2) NJT27 \$2 & NJT28 \$5, both MH,	
92 MS 1946 mineral doc.(7) on piece,D2,D3,D5 normal		F-VF	7.00
and D5 missing period after HB,D7(3),U,VF	3.50	126 NJ 1967-70 trouts (8) NJT29-NJT36 face	
93 NC 1933 laundry CP1a rouletted,U,F,P	1.00	\$24, all MH,VF-XF, full set this design \$16 Min bid55.00	
94 NC 1937 unfortified wine W1a 1ct carmine		127 NJ 1972-1975 trouts (8) NJT39-NJT46	
and black variety,MH,VF,P	2.00	face (\$24), all MH,VF-XF, \$16 Min bid,P	54.00
95 NC 1937 unfortified wine W6 10ct carmine		128 NJ 1977 trout NJT49 res. \$4,MH,VF-XF	4.00
and blue,MH,VF	4.00	129 NJ 1979 trout(2) NJT53 \$4 res. & NJT54	
96 NC 1953? bedding BE3 1 3/5 ct flat top 3,U,VF,clea	2.00	\$8 non-res, both MH,VF-XF	8.00
97 NC 1955 beer B14 24ct,U-XF,clea,P	6.00	130 NJ 1980 trout(2) NJT55 \$4 res. & NJT56	
98 NC 1955 beer B16 32ct,U,VF,thin, creased corner		\$8 non-res, both MH,XF with corner selvedge	8.00
perfin "3-55"	5.00	131 NJ 1981 trout(2) NJT57 \$4 res. & NJT58 \$8 non-res.,	
99 NC 1955 beer B16 32ct,U,XF,perfin "SCHLITZ/		both MH,VF	8.00
8-11-55", appears imperf (no roulettes?)	7.50	132 NJ 1982 trout(2) NJT59 res. \$4, NJT60 non-res. \$8,	
100 NC 1955 beer B14 24ct,U,VF,two staple holes,		both MH,VF-XF	8.00
dirt spot, fugative ink gone	5.00	133 NM 1929 feed F5 100lb,MNH,F,P	1.50
101 NC 1963 beer B25 \$5.25,U,VF, perfin		134 NM 1929 feed(2) F1 8 1/3 lb, F2 10 lb,both MH,AVG	1.00
"A.B. INC./6-18-63", couple dirt spots	5.00	135 NM 1929 feed(2) F3 25lb, F4 50 lb,MNH,AVG-F	2.00
102 NC 1963 beer B25 \$5.25,U,VF, perfin 6-18-63,P	6.00	136 NV 1986-87 trout NVT1 \$5,MNH,VF-XF	18.00
103 NC 1965? bedding BE7 3 6/10 ct,U,XF,jumbo,P	3.00	137 NV 1987-88 trout NVT2 \$5,MNH,VF,P	14.00
104 NC 1984-87 hunt \$ fish(3) 84-85 \$10 faulty,85-86		138 NV 1991 duck Scott 13,MNH,VF-XF	7.50
\$11.50 light bend, 86-87 \$11.50 clean, all on lic.	3.50	139 NV 1991-92 trout NVT6 \$5,MNH,VF	9.00
105 NC 1985-86 hunt & fish \$11.50 (2) and \$15.50 (4),		140 NY 1905-45 stock transfer(38+) 15 different kinds,U,	
all w/small faults,U	1.50	F-VF	1.50
106 NC 1986-1988 res sportsman (18),NCS1 \$30,		141 NY 1911-1945 stock transfers (200+) on 12 homemade	
		album pages for the full set.abt. 60 stps are dups.	20.00



195



207



142



152



162



143



184



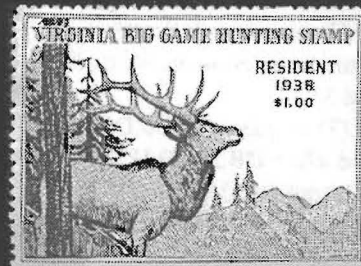
187



179



175



204



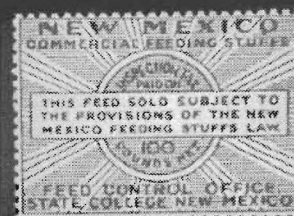
103



93



158



133



231



171



## SRS Auction 20

142 NY 1914 secured debt D9 \$5,U,F,perfin,P	5.00	179 SD 1959 archery antelope SDAA1,MNH,VF-XF,P	10.00
143 NY 1916 stock transfer ST108 \$100,U,VF,cc,P	2.00	180 SD 1959 non-res hunting SDBG2,MNH,VF-XF	10.00
144 NY 1934-4? bedding(6) BE2,BE3,BE4(2),BE5, BE6 all U,F-VF	2.00	181 SD 1976 duck Scott #3a light sig.,U,F	10.00
145 NY 1937 bedding BE4 on tag for seat cushions made in Denmark,U,VF,stamp held on with staple	3.50	182 TN 1959-60 trout TNT4 \$1 light sig.,U,VF	4.00
146 NY 1937 bedding BE4 on tag for "White Down",U, clean	3.50	183 TN 1960-61 trout \$1 TNT5 sig.,U,VF	4.00
147 NY 19?? cigarettes(35+), (31) cellophanes, most with both NY and NY city relief decals, most in good shape, (4) cigarette meters, C7 5ct on Phillip Morris wrapppper, could well be something new in here	10.00	184 TN 1962-63 trout \$1 TNT7 light sig.,U,XF,P	4.00
148 OH 1963 bedding BE6,U,VF	1.50	185 TN 1963-64 trout \$2 TNT8 sig.,U,XF	4.00
149 OK 1945 bedding (2) BE1 in red and orange red colors,U,VF	2.50	186 TN 1964-65 trout \$2 TNT9 sig.,U,VF	3.00
150 OK 1966 egg E21 Grade A Extra Large,MNH,VF	5.00	187 TN 1966-67 trout \$2 TNT11 sig. U,VF,P	3.00
151 OK 1966 egg E21 pair Grade A Extra Large, MNH,VF-XF	10.00	188 TN 1968-69 trout \$2 TNT13 sig. U,VF	3.00
152 OK 1966 egg E22 Grade A large 1 doz,U,VF,P	5.00	189 TN 1979 duck Scott #1,MNH,VF	190.00
153 OK 1966 egg E22 Grade A large 1 doz,MNH,VF	5.00	190 TN 1981 duck Scott #5 on 3 part card,MNH,VF-XF	50.00
154 OK 1966 egg E22 pair Grade A large,MNH,VF	10.00	191 TN 1992 duck Scott #16 on 3 part cd,MNH,VF-XF	17.00
155 OK 1966 egg E23 Grade A medium 1 doz,U,VF	5.00	192 TN 1994 duck Scott #18 on 3 part cd,MNH,VF-XF	19.00
156 OK 1966 egg E23 pair Grade A medium 1doz, MNH,VF	10.00	193 TN 1994 duck Scott #18 on 4 part card,MNH,VF	19.00
157 OK 1968 egg E22 pair Grade A medium 1 doz, U,VF,corner crease on one stamp	10.00	194 TN 1995 duck Scott #19 on 4 part card,MNH,VF	19.00
158 OR 1988 duck \$5 Scott 6 w/label,MNH,XF,P	10.00	195 TX 1940 beer B26 2 1/4ct,U,VF-XF,perfin "6-25-40/BETZ",P	10.00
159 OR 1998 res. duck \$5 Scott 20,MNH,VF-XF	8.00	196 TX 1965 liquor L91 40ct,U,VF,P	1.00
160 PA 19?? bedding BE10 small stamp 16mmx23mm	5.00	197 TX 1987-88 saltwater fishing TXSF3 \$5,MNH, VF-XF	15.00
161 PA 1916 stock transfer ST2B(11) brown overprint ST3B(5) brown overprint,U,AVG-VF,many perfin	1.50	198 TX 1987-88 trout TXT3 \$5,MNH,VF-XF	18.00
162 PA 1916 stock transfer ST2E black overprint <b>not listed in catalog</b> ,U,VF,P	5.00	199 TX 1990-91 saltwater fishing TXSF6 \$5,MNH, VF-XF	12.00
163 PA 1916 stock transfer ST4E black overprint <b>not listed in catalog</b> ,U,F,perfin	5.00	200 TX 1990-91 trout TXT6 \$5,MNH,XF	12.00
164 PA 1916-42 stock transfer (17) ST1,ST1B,ST1C, ST2,ST2B,ST3,ST3B,ST3C,ST21,ST22,ST23,ST24, ST26,ST27,ST28,ST29,ST30,U,AVG-VF,many perfin	2.50	201 UT 1964 fishing Flaming Gorge \$2 UTFGF1, MNH,XF,P	30.00
165 PA 1916-42 stock transfer (19) ST1C(2),ST3C, ST21(4),ST22(5),St28(2),ST29(5),U,AVG-VF, many perfin	1.50	202 VA 1915 feed F33 3/4ct black,U,VF	1.00
166 PA 1937 bedding BE7a rouletted,U,VF-XF	2.00	203 VA 1938-39 non-res big game \$2.50 VABG2, MNH,AVG	8.00
167 PA 1938 beer BE3 pint,U,AVG	1.00	204 VA 1938-39 res. big game \$1 VABG1,MNH,VF, gum glaze,P	13.00
168 PA 1944 bedding BE9c yellow orange,U,Vf	3.50	205 VA 1939-40 non-res. big game \$2.50 VABG4,MNH, VF	13.00
169 PA 1944 bedding BE9,U,F	1.50	206 VA 1939-40 res. big game \$1 VABG3,MNH,F,P	8.00
170 PA 1944 bedding BE9,U,VF	1.50	207 VA 1947 bedding BE2,U,F,clean,P	2.50
171 PA 1970 real estate (6) RE11(4) \$100,RE9 \$20, RE8 \$10 on deed, all stamps just creased at bot.,P	25.00	208 VA 1951-52 Giles Co bear-deer damage VAGI2,MNH,VF,Serial #952	20.00
172 RI 19?? bedding BE1,U,F	2.50	209 VA 1951-52 Washington Co. bear-deer damage VAWS2,MNH,VF-XF,serial #737	8.00
173 SC 1940's doc. (14) deeds w/ D26 \$1's used with US red revenues, extra postage	5.00	210 VA 1952-53 national forest hunt-trap-fish VANF15,MNH,VF,P	12.00
174 SD 1929 malt M1 1/2ct,U,VF	5.00	211 VA 1952-53 Washington Co. bear-deer damage VAWS3,MNH,VF	8.00
175 SD 1929 malt M1 1/2ct,U,VF-XF,P	5.50	212 VA 1953-54 Giles Co bear-deer damage VAGI5,MNH,VF	8.00
176 SD 1929 malt M2 1ct,U,VF	5.00	213 VA 1953-54 national forest hunt-trap-fish VANF16,MNH,VF-XF	12.00
177 SD 1929 malt M2 1ct,U,VF	5.00	214 VA 1955-56 Giles Co. bear-deer damage VAGI6,MNH,VF-XF	8.00
178 SD 1929 malt M2 1ct,U,VF,slight blue ink bleed on cancel	4.00	215 VA 1956-57 Giles Co bear-deer damage VAGI7,MNH,F,glazed gum	8.00
		216 VA 1958-59 res. Wythe Co. bear-deer damage VAWY13,MNH,VF-XF	7.00
		217 VA 1960-61 Giles Co. bear-deer damage VAGI11,MNH,VF	8.00
		218 VA 1961-62 Bland Co. bear-deer damage VABL12,MNH,VF	6.00





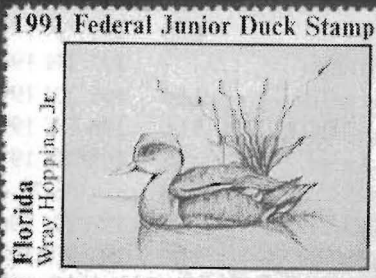
233



236



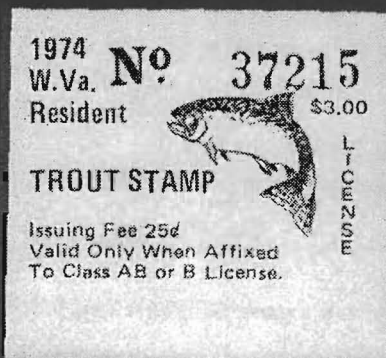
227



256



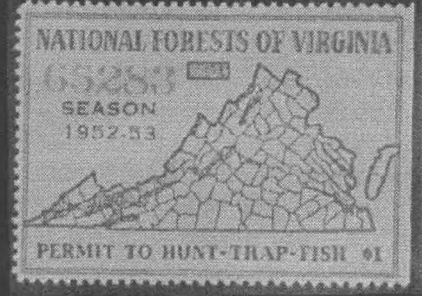
206



243



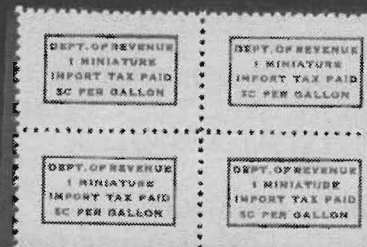
223



210



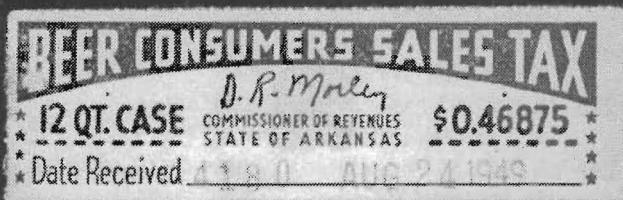
196



58



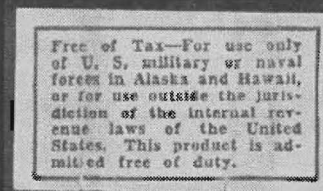
21



9



261



247



235



260

219 VA 1963-64 non-res. Wythe Co. bear-deer VAWY24 damage,MNH,VF,Serial # 233	18.00	253 Cheapos(27) NY (11 diff), MA, UT, SC (2), IN, OH (5 diff), GA, all U	2.75
220 VA 1964-65 Bland Co. bear-deer damage VABL15,MNH,VF	6.00	254 Cigarette stamps (7) KS C1,C4,C8, Bellinghausen C51, C52, Texas C5, Arkansas C21,U,F-VF	1.50
221 VA 1964-65 non-res. Wythe Co bear-deer damage VAWY26 MNH,XF,serial # 213	8.00	<b>US Taxpays</b>	
222 VA 1964-65 res. Wythe Co bear-deer damage VAWY25,MNH,XF,serial 3806	7.00	255 US hodgepodge US oleomargarines (6) Springer FE82, FE85(4), FE91, (2) RF20 playing card, two ratty TN liquor strips, (4) cinderellas	1.00
223 VA 1965-66 Wythe Co bear-deer damage VAWY28 \$5 non-res,MNH,VF,serial #223,P	18.00	256 US 1991 federal junior duck,MNH,XF, Florida by Wray Hopping Jr.,P	3.00
224 VA 1966-67 res. Grayson Co. bear-deer damage VAGR27 sig.,U,VF	3.75	257 US 1992 federal junior duck,MNH,F, Florida by Li Shyu	3.00
225 VA 1967-68 res. Highland Co. bear-deer damage VAHI22,MNH,VF	6.00	258 US 1914 mixed flour FD4, stamp has been torn in half and put back together, Kansas usage 2 coupons,U	20.00
226 VA 1968-69 national forest hunt-trap-fish \$1 VANF31,MNH,VF-XF	6.00	259 US 1934 red liquor strip 1 pint Walla CS903c <b>rare roulette variety</b> , handstamped "PETER J. SULLIVAN/ Greenfield, Mass.",U,F	20.00
227 VA 1968-69 provisional res. Giles 1965-66 bear-deer WYGI16 used in 1968-69,U,VF rare unreported provisional,P	25.00	260 US 1934 red liquor strip 1 pint Walla CS903c <b>rare roulette variety</b> , handstamped "PETER J. SULLIVAN/ Greenfield, Mass.",U,VF,little ding along bottom,P	20.00
228 WA 19?? honey 1/2ct HO12a yellow gum,MNHF	5.00	261 US 1934 red liquor strip Less Than 1/2 pint, Walla CS15a imperf, roller cxl "Continental Distilling Corp. Phila.",U,VF,nip out of corner,P	1.00
229 WA 19?? honey HO12 1/2lb,MNH,VF	4.00	262 US 1941 red liquor strip Walla CS924B 4/5qt series III,U,F,"W.A. TAYLOR & CO/NEW YORK,NY"	1.00
230 WA 19?? honey HO13a yellow gum 1lb,MNH,VF	4.00	263 US 1948 green bottled in bond strip Walla CS611 4/5 qt,U,AVG,"THE OLD TAYLOR/DISTILLERY COMPANY"	5.00
231 WA 19?? honey HO14 2lb,MNH,VF,P	5.00	264 US 1948 green bottled in bond strip Walla CS601 1/2 pt,U,AVG,"THE OLD TAYLOR/DISTILLERY COMPANY"	5.00
232 WA 19?? honey HO15 3lb,MNH,VF	5.00	265 US 1926 oleomaragrine Springer FE65a roulette 3 1/2 variety, U,VF	2.50
233 WI 1934 beer B11 \$.125,U,VF,perfin "LZB Co/7-2-34",lot of stains,P	7.50	266 US WWII ration book for gas, A & B milage ration coupons	2.00
234 WI 1937 beer B18,U,VF,perfin "SCHLITZ/4-7-37"	5.00	267 1945 envelope from Bedford Pa, Office of Price Administration w/WWII ration coupons for gasoline (A&C) and fuel oil and attendant documents.	5.00
235 WI 1947 liquor L76A additional tax,MNH,VF,P	3.50	268 1883-1946 US telegraphs(6) 11T2 reprint, 15T3, 13T2, 13T4, 16T83, 16T114 all MH,F-VF	1.00
236 WI 1950? pharmaceutical liquor PL11 1ct,M,F, disturbed on back,P	10.00	269 US 1926 small cigars 10 Springer TD41b, U,AVG, Virginia factory handstamp	1.00
237 WI 1951 beer B84c no serifs on serial,U,VF, perfin "MILLER/3/14/51"	5.00	270 US 1935 tobacco Springer TF503,U,Vf	2.00
238 WI 1981 special liquor(3) SL11,SL14,SL15	3.00	271 US hodgepodge(8) cigarettes TA236b, TA216b, tobacco TG487, Oleo FE85, FE86, playing card RF27(2), RF20, union label, all U	1.50
239 WV 192? medicinal liquor two 1/2 unit stamps attached red on gray looking (actually pale blue) panto, dark blue serial number, unlisted but known	5.00	272 US 1878 Distillery Warehouse Walla CE13, Deats remainder used on back by Deats & Sterling as advertising at the Great Interstate Fair in Trenton, NJ 1891, normal punches	5.00
240 WV 1972 non-res trout \$5 WVT,MNH,VF	3.00	<b>Foreign</b>	
241 WV 1973 non-res trout \$5 WVT6,MNH,XF	3.00	273 ZB Barbados 1962 marriage certificate w/3 postage stamps used as revenues, creaseon lic. but not on stamps	5.00
242 WV 1974 non-res trout \$5 WVT8,MNH,VF	3.00	274 ZC Ceylon 1872 (2) postage stamps overprinted "5 cents" for revenue use Forbin 67 I think, U, one stamp has small scuff	3.50
243 WV 1974 res. trout \$3 WVT7,MNH,VF,jumbo,P	3.00		
244 WV 1975 non-res trout \$5 WVT10,MNH,VF	3.00		
245 WV 1975 res. trout \$3 WVT9,MNH,VF	3.00		
246 WV 1976 res. trout \$3 WVT11,MNH,VF	3.00		
<b>Collections and Oddballs</b>			
247 19?? cigarette sea stores label "For use of US. Military or naval forces in Alaska or Hawaii...",U,VF, couple little faults but not one I've seen before,P	2.00		
248 1902 working card for Dawson Typographical Union w/30ct union stamp, card creased and small tear but stamp ok	2.00		
249 1921-22 Industrial Works of the World Union book w/36 stamps 10 different, interesting	5.00		
250 1937-70 bedding(5) OK BE4a, NY BE1, NY BE4(3), all U,VF	1.50		
251 1944-45 Teamsters dues booklet w/25 30ct stamps, U, VF,book dirty on outside, from Joplin, MO, w/membership card	2.50		
252 1946-48 Teamsters dues booklet w/30 30ct stamps, U,VF,book dirty on outside,from Joplin, MO	2.50		



## LETTERS TO THE EDITOR

### North Carolina Kerosene

Back in the 2nd quarter 2000 issue I asked the question of why the odd sizes of 2, 46 and 52 gallon stamps for kerosene? A recent article of mine in the *American Philatelist* brought some responses. Several people suggested that the 2 gallon was the size of a Jerry can. Unfortunately the Jerry can was invented after the stamps were issued by the Germans for carrying fuel and contained 5 gallons. It does seem likely however that a 2 gallon can existed for home use. J.R. Fore and Donald Robertson both wrote to say that the 46 gallon keg and the 52 gallon drum are still in use especially on imported oil.

Scott Troutman  
Oklahoma

### WV Medicinal Liquor

In response to Ron Leshner's item "Notes on West Virginia Medicinal Liquor" in the 1st quarter 2001 *SRN*, I want to point out that the WV medicinal

liquor revenues came into first use in 1932.

As I have recorded in my *Medicine Tax Stamps Worldwide* (ATA Handbook #76, 1971), West Virginia enacted a law in 1932 "permitting physicians to prescribe liquor for medicinal purposes (which had been prohibited by state law for twenty years) and they applied a tax of 50 cents per pint. Fifty cent medicinal liquor tax stamps were issued in 1932, supplemented with a 75 cent revenue in 1934 (apparently for larger quantities than one pint). The West Virginia Liquor Law was repealed in 1939 to provide for a \$10 license in place of the tax stamp." [Proceedings of the National Association of Boards of Pharmacy, August 22-23, 1932, p. 74]

I have in my collection four different West Virginia medicinal stamps. The 50 cent blue example with tab appears to have been a 1932 variety. The other two 50 cent revenues followed as did the 75 cent variety in 1934.

George Griffenhagen  
Virginia

### State Revenue Favorites

Great article in *The American Philatelist* [Top 10 State Revenues, by Scott Troutman]. Hope we get some members from that. Inviting SRS members to do short pieces on "My favorite state revenue and why" would make an interesting future issue.

Joe Jeter  
Texas

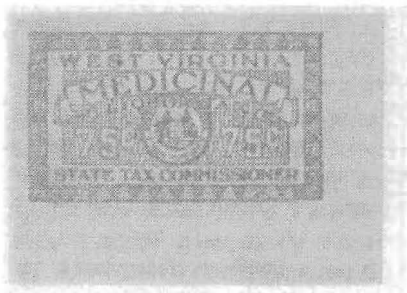
*I love getting articles like that. And yes, we have gotten some new members from the article.*



1932 ML1 with seldom seen tab.



ML2 (blue) or ML2a (red)



1934 ML3a green 75 cent imperforate

### State Revenue News

back H in front of the serial number. Any help is appreciated.

Robert Yoder  
Colorado

*By curious coincidence my cousin sent me an old envelope from the Office of Price Administration containing examples of these stamps. These are WWII gasoline ration stamps, issued in 1945, and this enclosure included the C8b in black. Gasoline coupons according to the attached documents came in A,B,C,D,E,R, and T coupons. I don't know the difference. The license number and state of the license plate was to be put on each stamp to prevent their resale and "black marketeering". T coupons had an expiration date. These had to be surrendered if the car became inoperable or was sold. I do not know of a catalog*

### Nice Postage

Glad I won something in Auction 18. Also glad to see the nice US commemorative used on your envelope. I did the same.

C. Dorance Gibbs  
Wisconsin

*The Norman Youth Stamp Club thanks you for your nice stamp. I had bought up a load of the \$1 pentagonal space stamps and some of the new 70 cent tall grass prairie stamps for use on the certified and insured auction returns.*

### More on Kerosene Barrels

From the "Ask Us" column of the April 2001, *National Geographic*.

Question-What is the genesis of the 42-gallon barrel of petroleum?

In 1866 oil producers in western Pennsylvania, center of the emerging [petroleum] industry, agreed to sell their product by the gallon instead of random-size barrels. They decreed that "an allowance of two gallons will be made on the gauge of each and every 40 gallons in favor of the buyer". The Petroleum Producers Association adopted the 42 gallon barrel in 1872.

*I am wondering if the 40 isn't a typo and shouldn't be 50. This would explain the 52 gallon drum.*

### Help Needed

Help! I need help finding out what the pictured stamp is. Can anybody help me locate a number from a catalogue, a value and what it represents. The serial number is in green, and the "C7b/MILEAGE" is in a magenta color. I also have a C8b in black, the serial number is green with a





# 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 1 (Reprint of the 1960 Hubbard Catalog)

Elbert S.A. Hubbard, 1960, ill., 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.

**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. (6).

**MASSACHUSETTS STOCK TRANSFER** stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (4).

**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 (2)

## Nebraska State Park Permit by Scott Troutman

Shown is a most unusual item, a \$2.25 cent stamp which is a daily state park permit. The stamp is green with a red serial number, and is printed identically on the back, except the serial number is missing. It appears to have glue on the face at the top or bottom like it is meant to be pasted on the inside of a windshield. It is rouletted 6 horizontally and about 9 1/2 vertically and appears to come in sheets as this one has roulettes on three sides. If you know more about these, let the editor know.



**WANTED FOR EXHIBIT:** Plate # blocks, strips, singles, etc. of ANY State or US revenue. I can also use US revenue blocks (or larger). STEPHEN A. WITTIG, BOX 2742, SPRINGFIELD, MO 65801 SWittig@prodigy.net (4)

**TELEGRAPH STAMP PAGES:** Album pages for National Albums (1T1 thru 17T3) 16 pages for \$3.00 postpaid. JOE CROSBY, 500A BARNSTEEPLE COURT, OKLAHOMA CITY, OK 73142 joecrosby@home.com (0)

**RAILROAD / TRANSPORTATION TICKETS,** passes, and timetables wanted by collector. Also 1930's depression scrip wanted. DAN BENICE, Box 5708, CARY, NC 27512 919-468-5510 (0) 1094 Stuart Morrissey, OH

**WANTED:MEXICO** Revenues and Locals: **Germany** Revenues, Locals, Seals. Also German Covers, US perfins and Local Precancels. Have State and Federal Revenues, etc. for trade or will purchase. C. DORANCE GIBBS, 223 N. 20th, LACROSSE WI, 54601 (2)

## Chicago Underwriters Stamp

by Scott Troutman

Shown is a curious black stamp for one dollar. It has the following indicia on it.

SERVICE AND INSPECTION CHARGE  
REQUIRED BY  
CHICAGO BOARD  
OF UNDERWRITERS  
NOT PART OF PREMIUM  
NO PORTION SUBJECT  
TO REFUND

The stamp is 19x23 mm. It is a coil, perforated 12 vertically. Beyond that I know nothing about this stamp. My guess is that it may have been for electrical inspection of some kind. Some of the Canadian provinces had electric inspection stamps.



## 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
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 10/7.0
	.09 10/9.0
The 9 ct denomination iss also available	
in sheets of 100 for \$9 plus \$1.01 postage.	
Documentary	.10
	.50
	\$1
Weldon & Lick 4ct	.25
Richmond County Recording	
\$1 gray-black	\$1
\$2 yellow-orange	\$2
\$3 green	\$3
\$4 blue	\$4

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 Acquired

## Dealers

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

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



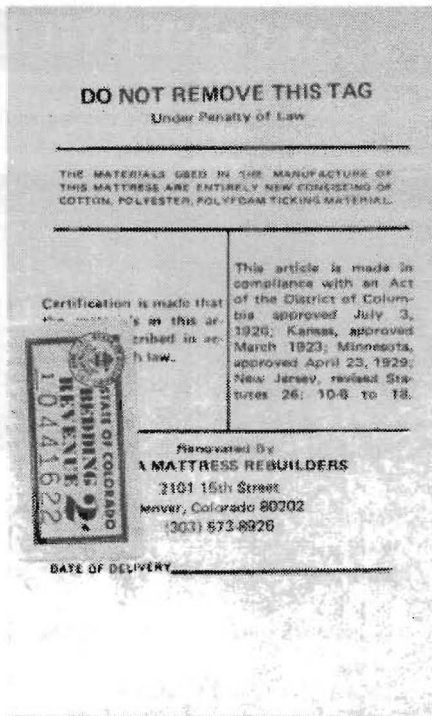
## FREE FOR ALL

As mentioned in Frank Bocovich's article on the Colorado bedding, AAA Mattress Rebuilders of Denver discovered a hoard of unused tags, which were given to Frank. Frank in turn has offered them to the society members in one of the most interesting free-for-all's we have ever offered.

The set includes a white tag with a BE9 stamp on it, a yellow tag, and a green tag. These last two tags do not have stamps but are tough to find, or were.

"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 August 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.



Free for all item.  
A sterilization tag is also included.

## SRS Offers Metal "Cuts" From Hubbard's 1960 Catalog

The SRS has 13 of the metal on wood "cuts" used to illustrate Elbert Hubbard's original 1960 State Revenue Catalog. 12 are of Washington State stamps and one is on a South Dakota stamp. These cuts are thin pieces of metal that bear the reverse image of the stamp to be illustrated. The metal is attached to a small wood block. These cuts will be offered free to SRS members on a first-come first-served basis. Send request to SRS President Terence Hines, Box 629, Chappaqua, NY 10514-0629. To be fair to members who are not online, no email requests please.

Note that the address on this offer is different from the address on the Colorado tag free for all.

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