



State Revenue News

Vol. 39, No.3--Whole No. 250 Official Journal of The State Revenue Society
3rd Quarter 2001

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DOCUMENTARY STAMPS



Can you find the broken frame variety on this sheet of \$5 Mississippi mineral documentaries. If not the article on page 3 will help. This full used sheet is in Auction 21.

Auction #21

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Third Quarter 2001
Volume 39 No. 3

Secretary's Report

Previous Total	259
New Members	2
Reinstatements	1
Resignations	1
Deaths	0
Dropped Not Paid	0
Current Total	261

New Members

1240 Mike Tyler

PO Box 941134

Seattle, WA 98124

Dealer - Island Stamp Company

Interests - US, State beer, wine, liquor,
tobacco, rev on docs and strange stuff.

1241 Bruce Brunell

425 E. Guber Street #98

Uriah, CA 95482

Dealer - part time

Interests - US, state and worldwide
revenues except British.

Reinstatements

812 Mark Blaser

310 Main Street

Bethlehem, PA 18017

Died

Resignations

1071 Henry Toman III, CT

Dropped Not Paid

Address Changes

137 Terence Hines e-mail

terencehines@aol.com

341 Peter Pierce

7 Pratt Ave

Oxford, MA 01540-2826

1119 James McKellips

160 Scotts Farm Road

Lynchburg, VA 24504-4040



The broken frame variety on the front cover is the rightmost full stamp on the third row down. The break is under the

Editor's Notes

I don't know how it is where you are this summer, but it has been a hot one here in Oklahoma. We could break the record of 50 days over 100 in one year, set in 1980. Not a record you want to break.

There has been quite a few changes since the 2nd quarter issue. Kent Gray has joined us as secretary and that is providing me some welcome relief. Thanks to all of you who volunteered. You will find a write up on the globe trotting Kent on page 13.

Peter Martin, our librarian, has completed his move up to State College. He is now editing "The American Philatelist" in addition to his duties fund raising to move the APS to Bellefonte. Peter is also working on a plan to merge our SRS library with the American Philatelic Research Library. It should provide our members with better service and may serve as a model for the future. More on that in the 4th quarter issue.

The Alabama catalog has inspired two of our members. My understanding is that Frank Bocovich and Ken Pruess are working on listings for the city-county stamps of Colorado.

Two other members, Jan Wooton and Bob Dumaine have released new catalogs on hunting and fishing and duck stamps respectively. Reviews of these efforts are on page 9. Make sure you buy Jan's catalog through the SRS. You will discover just how valuable your membership is.

Auction 21 looks small but it could be called wino's delight. A lot of wines from all over, Arkansas, Kansas, Michigan and Texas. More Arkansas material than I have seen in a long time, and some great rarities like the Minnesota Christmas tree, and the Indiana intangibles collection with all those tough 15 cent stamps. Some nice Ohio pieces also. Hopefully something for everybody.

Upcoming issues will be on vending machine and soft drink stamps. If you have articles, I can use them. But if you find something interesting on any subject, send in a copy. It is amazing what turns up - like Oklahoma farm implement stamps.

Otherwise have a nice summer and fall.

Flyspecking the Mississippi Mineral Documentaries of 1946

by Scott Troutman

The mineral documentary stamps of Mississippi issued in 1946 are a wonderland of plate flaws for those with the time and chance to go through them. In the Hubbard catalog Volume 2, Elbert Hubbard documented some of the ones he had found, and in other cases he just noted that many varieties exist. On the \$1 stamp for example he just noted "6 types of constant flaws" without saying what they were. These range from small dots of color to very dramatic broken frame line varieties.

Recently I had a chance to examine a huge hoard of this material, some of which has been put up for sale through the SRS auctions. Nothing frustrates me any more than an incomplete catalog. Trying to find undescribed differences in stamps is like playing one of those "What's wrong with this picture" games without the right picture. This is my attempt to show these various plate flaws and varieties describing how to find them.

In viewing some 2500+ stamps of Mississippi D1 through D8, I did not find all of the varieties mentioned by Hubbard. I only found one of the double impressions or at least what I think is the double impression. And this was on the five cent which Hubbard did not list as having one. In these cases it may be because I don't know what I am looking for. However, I did find additional constant flaws that aren't mentioned by Hubbard.

The mineral documentary stamps, used to pay a recording fee on deeds and transactions involving mineral rights, were printed in panes of 50, ten across by five down. Where I've been able to locate the position of the flaw I have used standard plate position terminology. Starting at the upper left is position 1 and going across to number 10 at the upper right corner, then dropping down a row and so on until position 50 is in the lower right corner.

The 1946 set of stamps all have 12 1/2 perforations. There are two later series where Bert J. Barnett's signature was removed from the stamps. Hubbard noted no flaws in these later issues, so the plates may have been redone or these may just be scarcer and no one has looked at them closely. The first set of the later stamps

was perforated, the second set was hyphen hole rouletted. None of these last two sets were in the stamps I looked at.

D1 1ct rose or pink

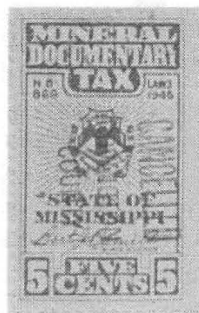
This very light colored stamp had no plate flaws that I could find and Hubbard didn't list any. The ink on these, is very light.

D2 3ct orange

This stamp may be rarer than Hubbard indicates. It is almost always used singly and was the least used of the stamps in the sample I had. I detected no flaws.

D3 5ct lavender

This stamp saw very heavy usage and is probably the second most common. I did not find the D3a "flame at right of shield" variety so it may not have been constant. I do think in the past I have seen the "flame" variety.



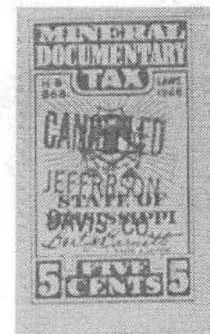
D3b - Two dashes by state. A big flaw, easy to spot with the naked eye. Two horizontal dashes are just to the left of the S in STATE.



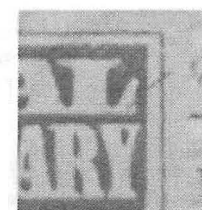
D3c - Broken T in DOCUMENTARY - This is more like a big blob of color at the top of the T. This may have been some kind of deterioration in the printing plate as these didn't occur as often as they should have.



D3d - Two dots after HB. This is the most common plate variety and appeared at least twice on the plates. It was in either position 19, 29, or 39 and also somewhere on the middle of the bottom row.



D3e - Double Impression. The bottom of this stamp is very fuzzy looking, especially the word CENTS. I cannot tell if it is a true double impression or a piece of printers waste that got used.



D3f - Slash in L - There is a plate scratch in the L in MINERAL extending out to the frame line at right. I only found one example.

D4 20ct lemon yellow

This is one of the palest stamps every printed and there could be plate flaws by the bushel basket. But everything is far too faint to see.

D5 20ct brown

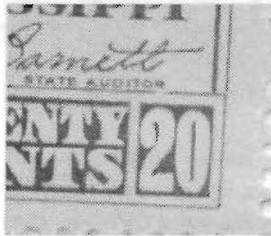
This stamp saw a fair amount of usage though not in large multiples. I found four varieties.



D5a - Dot In W - A large dot of color is at the bottom of the W in TWENTY. There also appears to be some added color at the top of the left 20. This may be due to a deteriorating plate.



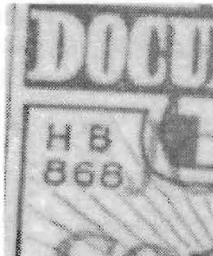
D5b - Plate scratch. This is a hard one to see. A curved scratch runs from the E in TWENTY down into the N in CENTS. This is in position 9.



D5c - Broken frame by AUDITOR. There is a small break in the inner frame line under the word AUDITOR just below the R. This is in either position 2,3,4,6,7 or 8. This stamp also has the D5d flaw.



Normal



Period Missing after B

D5d - Missing period after HB. At least two stamps on the top row had this problem. It seems to be fairly easy to find.

D6 50 cent dark or paler blue

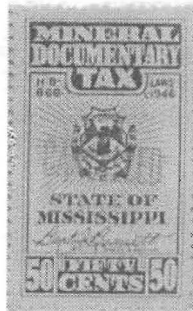
The fifty cent was heavily used but seldom in large blocks. The D6a light blue variety was encountered and is the scarcer shade. Hubbard noted he found seven constant flaws. I only turned up six.



D6c - Squiggle. There is a squiggly line of color just to the left of H.B. It is on both the lighter blue and dark blue colors. It occurs in either position 14, 24, or 34 and also in the middle of the bottom row.



D6d - Broken left frame line - There is a small break in the frame line next to the lower left 50. This occurs on the bottom row of stamps in either stamp 44,45,46,47,48 or 49. It occurs on both the paler and dark blue colors.



D6e - Slash in front of 1946. A small slash is in front of 1946 in either position 19, 29 or 39.

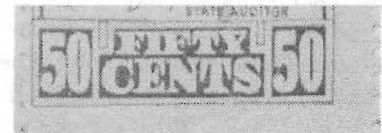


State Revenue News

D6f - Plate scratch - a huge plate scratch starting near the upper left corner and coming down into the T in TAX. It is in either position 17, 27 or 37. This appears to be quite rare.



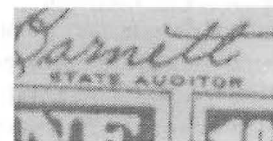
D6g - White space below OC. I do not know if this is a constant variety. A wedge shaped area between the OC of DOCUMENTARY is missing color. The paler blue variety is the only one I found this on.



D6h - Broken bottom frame line - There is a break in the frame line under the T in CENTS. This occurs somewhere in the middle of the bottom row (42-49).

D7 \$1 carmine

The \$1 appears to have been the workhorse stamp in this series and I was able to find six different constant varieties and one variety showing damage to the printing plate.

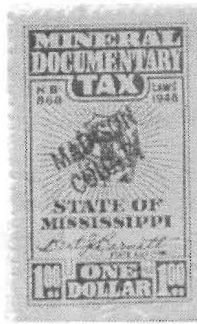


Normal D in Auditor



Round D in Auditor

D7c - Round D in AUDITOR. This is a hard one to see and occurs somewhere on the top row of stamps in either stamp 4,5,6 or 7. I have not been able to determine which. The D in the word AUDITOR is round almost to the point of being the same as the O.



D7d - Broken top frame. There is a small break in the top frame line above the I in MINERAL. This is in position 49.

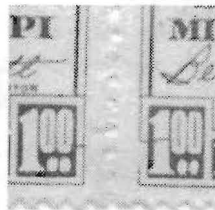


Normal left ribbon on shield

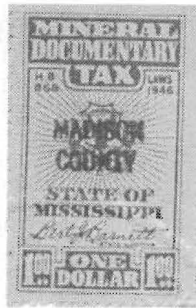


"White" left ribbon on shield

D7e - Lightly shaded left ribbon. On the two stamps shown the top stamp has fairly heavy shading in the ribbon at the left of the center shield. This appears to be "normal". The lower one has very little shading. I have not been able to determine the position.



D7f - Damaged lower left corner. This is a very dramatic flaw in which the frame line gives the illusion of having shattered and bent inward over the 1 itself. The stamp to its left, in this example looks as though it has a fragment of the frame line in its lower right corner. I have been unable to determine the position.



D7g - Dot in left frame line - This is in position 9 on the plate. A large dot of color is just inside the left frame line about even with the top of the center shield.



D7h - Dot near lower left 1.00. A heavy dot of color is below the "DI" in AUDITOR in the downward indentation of the inner frame line. Position has not been determined.



D7i - Plate scratch - A huge plate scratch starting at the B in Barnett and running through the O in ONE and the D in DOLLAR. This may well run into the top of other positions. This seems to be quite a rare error.

D8 \$5 slate green

On this stamp I was fortunate to have several remarkable documents with huge blocks of the \$5 stamp and in one case an entire pane on the back of an oil document. Being the high value, the \$5 was often used in huge blocks more so than the other values, which basically made change on high dollar taxes. Three constant plate flaws were visible and one more that I



could not verify as constant. I did observe that the pale slate green variety D8a does exist but seems to be much scarcer than Hubbard indicates.

The central shields and ribbons seemed to vary all over the place in shading and the entire sheet could possibly be plated just from these minute differences. You would go blind doing it.



D8c - Broken bottom frame line. Mentioned in Hubbard and at position 26, there is a large break in the frame just under the left five.



D8e - Dot by 5. A constant flaw on position 10. A heavy dot of color is beside the lower left 5 in the space between the panel and the frame line.



D8f - Double period after HB. Another new flaw is a double period after HB. This occurs in position 42.

D8g - Dot over right 5. In position 1, there is a small dot of color above the right hand 5 inside the inner frame line. I do not know if this is constant.

The county recorders each had handstamped cancellers with which most of the stamps are cancelled. Many different colors of ink were used and there are some colorful combinations. Madison County seems to be the most often seen county. Some counties handstamps are quite hard to come by. There is one error

A History of Florida Documentary Stamp Taxes

by James Wehle

Florida first enacted a documentary stamp tax in 1931, at the rate of 10 cents per \$100 of consideration. In 1957, the tax on documents relating to realty (mainly deeds) was raised to 20 cents, and the tax has been assessed at two separate rates on deeds and notes ever since. Major rate increases occurred in 1957, 1963, 1979, 1981, 1985, 1987, 1991 and 1992.

In 1983, the Legislature authorized Dade County to levy a discretionary surtax on deeds of up to 45 cents for each \$100 except for deeds on single family residences.

Until 1967, all proceeds from documentary stamps went to General Revenue. In that year a surtax was imposed on documents relating to realty with the proceeds going to the Land Acquisition Trust Fund. The surtax was repealed in 1979 and replaced with an increase in the documentary stamp tax on deeds, and the Land Acquisition Trust Fund was given a distribution from this tax.

Since 1979, increases in the documentary stamp tax rate have been used to fund several programs, including acquisition of environmentally sensitive land, funding state infrastructure, and funding affordable housing. In 1990, the General Revenue service charge was extended to the Documentary Stamp Clearing Trust Fund (among other trust funds), which reduced all distributions from this fund by seven percent on a recurring basis. Chapter 90-217, Laws of Florida, authorized a portion of documentary stamp tax proceeds which had been allocated to General Revenue, to be used for Preservation 2000 debt services. By 1994, five P2000 bond series were authorized by the legislature, requiring debt service of 124.5 million dollars in 1995-96. Pursuant to chapter

92-317, Laws of Florida, effective July 1, 1995, the distribution to General Revenue Fund was reduced by 8.66 percent and the distribution to the State Housing Trust Fund was increased by 8.66 percent.

Prior to March 31, 1996, documentary stamp taxes were paid by the following methods:

1. Affixing adhesive stamps printed by the Department of Revenue.
2. Meter tax stamps
3. Remitting tax directly to the Department of Revenue by qualified businesses, referred to as "alternated procedure"
4. Remitting tax directly to the Department of Revenue, by Clerks of the Circuit Court for recorded documents, referred to as "alternated method for recording documents".

Adhesive stamps printed by the Department of Revenue, meter machine stamps, or an authorized notation was required to be affixed to an instrument which is subject to documentary stamp tax. Purchasing stamps and maintaining stamp inventories, for both the tax payer and the Department of Revenue was a burdensome, expensive and outdated process.

Under Chapter 96-335, subsections 5 through 16, Laws of Florida (Senate Bill 248), the adhesive and meter machine stamps were eliminated and all businesses which finance transactions, banks and other lending institutions are now required to register with the Department of revenue and to remit the tax directly to the Department of Revenue. The Department of Revenue determined the use of physical documentary stamps for businesses that do not qualify for the alternate method of filing a tax return, instead of purchasing stamps, was burdensome for both taxpayers and the agency. This was because both the revenue department and the taxpayers had to each provide considerable security to store and use the stamps.

Mississippi Documentary cont.

in Jefferson Davis County. Their handstamp reads "CANCELLED/ JEFFRRSON/DAVIS CO". Either they never noticed the misspelling or were too cheap to buy a new canceller.



Scarce D53 15 cent with small Dickenson signature in the middle position. Only the K touches the frame line above.



D55A \$3 with small Dickenson signature in the high position. Several letters touch the frame. A low position with nothing touching is also known



D60 75 cent with large Dickenson signature.



D22a 30 cent possibly used as a postage stamp. Cancel says "TO POSTMAN...this address, do not return to sender".

Florida Documentary Used as Stock Transfer

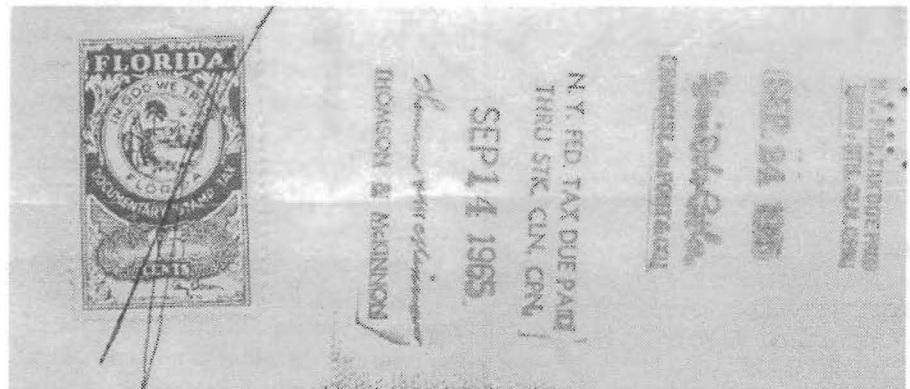
by Scott Troutman

In an editorial a few years back called "The Muddle in Documentary Cataloging"¹, I noted that documentary stamps can be very difficult to catalog because there is such a wide variety of documents that were taxed. Shown is a Florida 15 cent D32 documentary used as a stock transfer stamp. This usage piqued my interest as I had thought these stamps were used on deeds and bonds and other legal documents.

The 1931 law² which brought these stamps into existence does indeed call for their use on stock transfers among a whole list of things. The following is from section 2 of the law:

"On each original issue, whether organization or reorganization, of certificates of stock issued in the State of Florida, or of profits or of interest in property or accumulations, by any corporation, on each \$100.00 of face value, or fraction thereof, 10 cents: Provided that where a certificate is issued without a face value, the tax shall be 10 cents per share, unless the actual value is in excess of \$100.00 per share, in which case the tax shall be 10 cents on each \$1000.00 of actual value or fraction thereof. The stamps representing the tax imposed by this subdivision shall be attached to the stock books, and not to the certificates issued."

100 Shares of stock traded
Sept. 14, 1965.



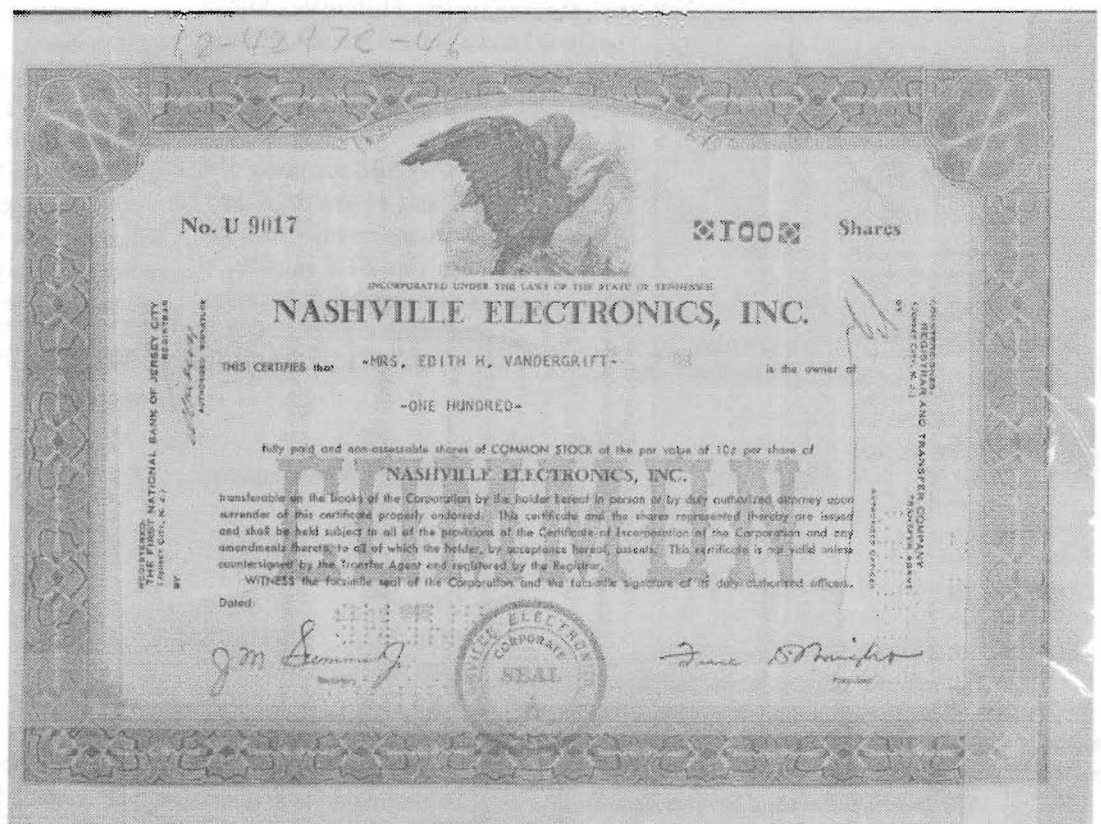
Florida D32 royal blue 15ct used on back of stock certificate below.

This last line makes the stock certificate shown, a the stamp attached to it, a fairly rare item. There is the possibility this last line of section 2 was amended by the 1957 or 1963 changes to the law³. Stock books were accounting books used by brokerages in which the transaction was noted and stamps were applied in the book. Pages from these sales books are sometimes offered for sale with NY stamps. The stock, 100 shares of Nashville Electronics, Inc. with a par value of 10 cents per share, was sold on September 14, 1965. It is interesting in that there

are two handstamps noting the federal stock transfer tax had been paid. It appears that the tax rate on stock transfers was raised to 15 cents per hundred by the 1963 revision to the law.

Bibliography.

1. The Muddle in Documentary Cataloging, Scott Troutman, *State Revenue News*, 4th Qtr 1998, p. 7.
2. Laws of Florida 1931, Chapter 15787 (No. 69), pps 1398-1403.
3. A History of Florida Documentary Stamp Taxes, James Wehle, *State Revenue News*, 3rd Qtr 2001, p. 6 ill.



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		
	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	\$2.50 each	
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	\$5.00 each	
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
209	11-12/92	248	CO Bedding

* double issue counts as two.

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

PRESIDENTS LETTER

Scott Troutman has for several years done triple duty for the SRS as editor of the *State Revenue News*, Auction Manager and SRS Secretary. Due to job pressure, he has had to cut back on his service to the SRS. To this end, he had requested to be relieved of the position of SRS Secretary.

After conducting a search for a new SRS Secretary, the Board of Directors has appointed veteran collector Kent Gray to the position. In addition to Kent, Mack Matesen, currently a member of the SRS Board and Fred Kolcz also volunteered to take on the duties of Secretary. Kent's situation makes him the best choice, but both Matesen and Kolcz deserve full credit for stepping up and volunteering to take over this position. You will find Kent's address on the second page.

On other matters, the SRS typically shares a table with the American Revenue Association at the annual "Revenue Show", this year at Chicagopex in November. Next year, however, the SRS hopes to hold two regional meetings. The first will be at the "Revenue" show with the ARA in Phoenix, AZ February 15-17, 2002. For those of us on the east coast, there will be another regional meeting at the Massachusetts Philatelic Show, popularly known as the Boxborough Show in late April or early May 2002. More details on all these two regional meeting in future newsletters.

Like several other SRS members, I'm an active buyer and seller on E-bay. Whenever I sell a state revenue stamp to someone who isn't an SRS member, I include an SRS membership application.

State Revenue News

I urge all SRS members who sell on E-bay, or other venues, to do the same. You can get some applications from Kent or print them off the web site. We have been getting a lot of new members this way. E-bay is alive with state revenue stamp buyers and sellers and it would be wonderful if those collectors who are not now members would join.

Finally it is a pleasure to announce that in the near future the State Revenue Society will be creating the State revenue Society Award for exemplary exhibits of state revenue stamps at local, regional and national philatelic shows. The details are yet to be worked out, but it is hoped that this award will encourage the exhibition of state revenue stamps nationwide. And for you exhibitors I especially encourage you to show your material at the three revenue gatherings I mentioned early. We love looking at each others goodies.

Auction Change

In the State Revenue Society Auctions, we have been charging \$2 minimum postage and handling on all winnings between \$10 and \$100 and 50 cents for under \$10. This was to cover certified mailing as we are self insuring up to \$100 plus the cost of notifying you and postage.

As certification fees have shot way up (and so has postage), on auction 21 I am going to charge 75 cents on winnings under \$30, \$2.75 from \$3-\$100 and a minimum of \$3.50 above that. Heavy stuff will always add postage charges.

On winnings over \$100 to Canada, I will try to ask you if you want it insured or not and charge accordingly. Minimum insurance is \$8.50. Ouch.

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

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Dealer inquiries invited. Use publications form to order.

Tax loophole you may have missed.

"Bribes and kickbacks to nongovernmental officials are deductible unless the individual has been convicted of making the bribe or has entered a plea of *nolo contendere*".

1971 Internal Revenue Service Tax Guide.

Two New Catalogs for Fish & Game Collectors

The Streamside Catalogue of Fish and Game Stamps, 2001 edition, by Jan R.. Wooton, 210 pages. Note - The SRS is selling this catalog for a reduced price. See the publications section.

Until now the key catalogs for collecting state fish and game stamps have been Jan Wooton's two catalogs State Pictorial Hunting Stamps and State Pictorial Fishing Stamps, along with Howard Richoux's Ducks 97 CD which included the non-pictorial stamps. The problem recently has been that both the Wooton catalogs were out of print and Richoux only helps if you have a PC with internet access.

Wooton's new catalog, featuring over 6700 stamps and their values is a great leap forward. He has combined the two old catalogs and added the non-pictorial material into one comprehensive catalog. State waterfowl or duck stamps are not included as these are being covered by both Scott and Dumaine. Stamp coverage goes through the 2001 season in many cases.

The strength of the catalog, as in its predecessors is in the prices for both new and used stamps. While Jan would be the first to tell you that on the scarcer material pricing is little more than an educated guess, by and large it is very consistent with what you see occurring in the SRS auctions and on E-bay.

The numbering is also consistent with the older catalogs which is a great help. One change is that the prefixes on the various types of stamps has been dropped. For example the first Virginia Floyd county bear-deer damage stamp previously was numbered VAFL1. Now it is just 1 and you can put your own prefix on it.

The older Wooton catalogs often featured discussions on pricing on license material. These are by and large gone. What is included is references to other books and articles on particularly "difficult" material. For instance the Kansas Quail section, references David Lucas's book and the Marion County Kansas fishing stamps reference David Torre's articles in the American Revenuer.

Some areas have seen tremendous price jumps in this catalog. The Indiana trouts

in particular caught my attention. Mint stamps from 1951-1966 have seen a doubling in prices and the used versions have gone up by as much as five times while for the more common later material the prices are almost unchanged. Other areas with large upward price changes are the early Alaska fishing stamps, Colorado Additional Rod stamps, early Delaware fishing, Georgia trouts, Idaho fishing validation and archery stamps, early Iowa trouts, almost everything in Maryland, Michigan bear and cisco netting, early Missouri trout (I question this), New Mexico trout, North Dakota mule deer, Pennsylvania non-resident trouts, and Tennessee ammunition stamps. Many of these rarer stamps prices were pushed up based on the Vanderford auction realizations of a couple years ago.

Most prices reflect modest price increases due to inflation and increased interest, due in part to hunters and fishermen collecting through E-bay.

It is fascinating going through the catalog just looking at stamps that have been made but you rarely come across. Things like the ND predator, Ohio trapping, SD hoop net and set line fishing stamps, or mountain goat and whistling swan hunting, WV wild boar or the stamps for hunting on West Point in NY.

Jan had a lot of help in cataloging this material and most of it from current or past SRS members, notably Howard Richoux, Jack Stewart and David Torre but also Charles Souder, Rog Beals, Dale Stover, Peter Pierce and Ken Pruess.

Jan notes there are several states including South Dakota, Georgia, Louisiana, Colorado and California still needs work. If you can supply him with missing information, please do. Also if you see prices that you think are way out of line.

This is a catalog you want to grab onto. We will put a copy in the SRS library.

Sam Houston Duck Company, Duck Stamps 2001-2002. Bob Dumaine. \$3 (refundable with purchase) from Sam Houston Duck Company, PO Box 820087, Houston, TX 77283. 80 pages.

The last Sam Houston Specialized Duck catalog I had was put out by Bob Dumaine in 1998. The old catalog with its listings of federal, state and worldwide ducks stamps was in black and white and was in a 6 1/2 x 9 1/2 inch format. The new catalog is 8 1/2 by 11 inches and with very nice colored pictures. Quite amazing that they could hold the three dollar price.

This catalog is the perfect compliment to the Wooton catalog as it covers the remaining material that Wooton does not cover. In addition to the duck stamps, Dumaine also covers federal junior ducks stamps, federal duck souvenir cards, Indian Reservation Stamps, state conservation stamps, and society conservation stamps (this catalog is a valuable reference in this area). The catalog also has a lot of listings for the state fishing stamps.

For duck stamp collectors there is also a wonderful index at the back of the catalog. Here you will find a topical index of all the duck stamps featuring particular ducks or dogs (say all the stamps featuring Brandts or Black Labradors). Duck collectors also tend to have their favorite artists and there is a second index by artist of stamps featuring their handywork.

The Sam Houston catalog is of course a working price list for the largest dealer in duck stamp material. But don't let that put you off, because it is still a handy catalog for this material (with the added advantage that you can buy it if you see something you have missed). It also features specialized albums and supplies.



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Perfins and Perforations in State Revenues

Notes from the Rev-Perfs Project

by Chuck Spaulding

Many SRS members know about The Perfin's Club's effort to document the perfins and perforations found in United States (State and federal) revenue stamps and documents. What they may not be aware of is that a very large number of perforated designs are found only in state revenue stamps. For example, the perforated number shown in Figure 1 is found only in Washington DC beverage tax stamps. We have many different



Figure 1

District of Columbia 5448 perfin

numbers perforated in these stamps and the mystery becomes more complex because we always find a rubber stamped number on the face of the stamp that is different from the perforated number.

The perfin design UTAH (Figure 2) has been found only in Utah's Oleomargarine and cigarette tax stamps. Figure 3 shows



Figure 2 - UTAH perfin

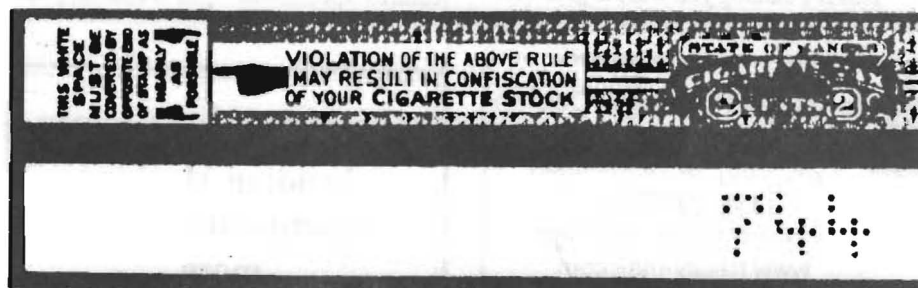


Figure 4 - Kansas cigarette strip with 744 perfin

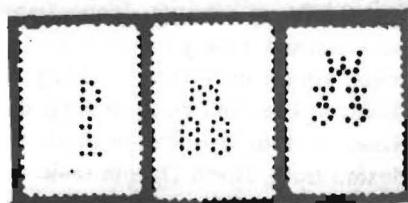


Figure 3

the D/1, M/# and W/# that are only found in Maryland's wine and liquor excise tax stamps. States like Kansas used perforated numbers (Figure 4) in their cigarette tax stamps.

What we don't know is who perforated them, the reason for their use and how many different designs may have been perforated. Is there anyone that can help us discover this information? There are probably other states that have perforations in their revenues and it is our hope that SRS members will examine their state revenue collections and report the perforated designs that they find. Has anyone seen a perforation in a state hunting or fishing stamp?

Perforations have been found in state beer stamps since they were first issued. This was caused by a 1902 federal law that required breweries to perforate federal beer stamps. When states issued their own beer tax stamps, the states also required that the stamps be perforated in a similar manner. We have estimated that there should be at least two or three thousand different perforated designs to be

discovered in state and federal beer stamps. To date, we have found about 900 different designs. There are a lot of designs to be discovered and we can use some help in trying to find them all. These stamps may become more valuable after the catalog is published and collectors start looking for these designs.

Perhaps the most common state revenue stamps are the New York state stock transfer stamps (Figure 5). Collectors, like Ken Pruess, have made them their primary collecting interest. Perfins and perforations are very common in them. These stamps were used on stockbrokers sales slips to pay the state tax that was required. One of our problems in cataloging the different designs is to note the design's users. These sales slips have been our primary source in discovering the users of the different designs. We are always looking for these sales slips to help us complete our research. We believe that with more research and help, we should discover most of the designs and users that were required to pay this state tax.

We are primarily seeking help with the state revenue perforations. The Rev-Perf's Project will appreciate it, if SRS members will check what perforated designs they have in their state revenue collections and let me know what you find. You may discover a very rare perfin. Contributors to the project will be noted in the final catalog.

I can be reached at; Chuck Spaulding, 48 Strathmore Lane, Rockville Centre, NY 11570-1848.

e-mail perfinman@juno.com

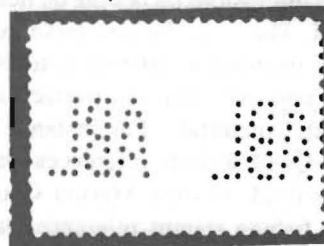


Figure 5

NY stock transfer with ABL perfin.

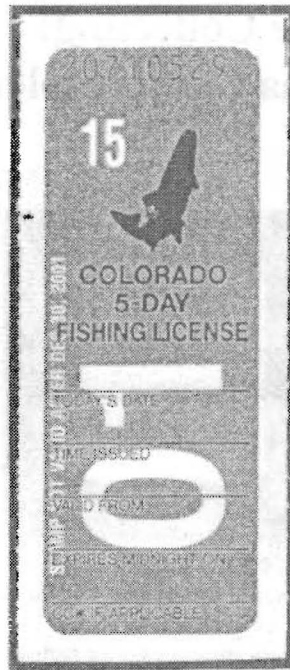
Fish and Game Update

by Jan R. Wooton

Colorado

Collectors of Colorado fishing and hunting stamps will be interred in knowing that a 5-day fishing license stamp is now available from the state. This year's stamp is an attractive crimson color with a silhouette of a leaping fish in black. Cost is \$18.25. Order from

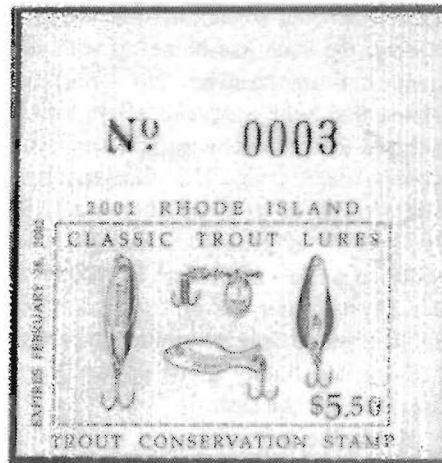
Colorado Division of Wildlife
317 West Prospect
Ft. Collins, CO 80526



Rhode Island

Rhode Island has used various design themes on its trout stamps over the years. this year's stamp features classic trout lures and costs \$5.50. The stamp may be ordered from:

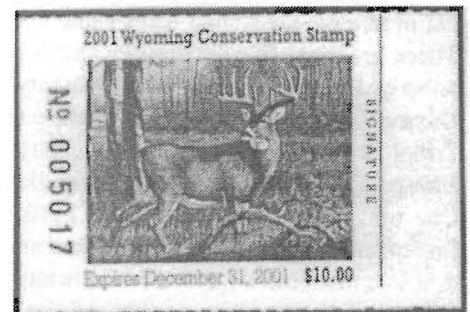
Dept. of Environmental Management
Office of Boat Registration & Licensing
235 Promenade Street
Providence, RI 02908



Wyoming

A copy of the 2001 Wyoming conservation stamp has just been received. The stamp pictures a forest scene with a mature buck deer as its focus. The price of the conservation stamp has been raised to \$10 beginning with this issue. Collectors should be aware that only money orders or certified checks are accepted from out-of-state customers. Order from:

Wyoming Game and Fish Dept.
5400 Bishop Blvd.
Cheyenne, WY 82006



South Dakota Antlerless Deer

by Scott Troutman

South Dakota hunting stamps contain some real rarities and a new one from 1976 has popped up. Shown is a license with a federal duck stamp, a South Dakota resident small game (Wooton SDSD33) and a South Dakota duck (Scott 3). It is the fourth stamp that is not listed in any catalog. It is a \$12.00 resident West River prairie deer stamp (Wooton WRPD21) that has been overprinted in purple ink with a handstamp "ANTLERLESS DEER/ UNIT 15". I assume that this antlerless deer season was only held within the West River area to thin the herd.



Adventures in State Revenue Collecting: The Search for the Oklahoma Farm Implement Stamps

by Scott Troutman

Ken Pruess, up in Nebraska, started this adventure. He sent me an e-mail with a web address on it

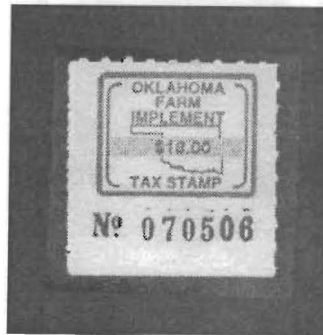
www.oktax.state.ok.us/oktax/taxes1.html.

"Check out the farm implement stamps. It only tells where to get the stamps. Amazing what you can find on the internet with a search engine. I like Google".

This was one of the more cryptic messages I had received in a while, but when I clicked on the web site, a whole list of strange Oklahoma taxes came up. There amongst the Admission Tax for horse races, Aircraft Excise Tax, Charity Games Tax, Cigarette Stamps, Compact Tribal Tobacco Payment, Documentary Stamps, Drug Tax Stamp, and the Freight Car tax, was a listing for the Farm Implement Stamps. When you clicked on it, it said that farm implement dealers had to pay an ad valorem tax on new and used farm implements worth over \$500 and that you got the tax stamps at the Oklahoma Tax Commission. What in the world was that about?

A few weeks later I was working the OKPEX stamp show on a Friday, here in Oklahoma City. The show site is a hotel known locally as the Lincoln Plaza, even though the name on the sign out front changes every few years. It was in the process of changing names from the Clarion to the Ramada and a tarp was over the sign at the moment. The Lincoln Plaza is about a mile down Lincoln Boulevard from the state capitol complex, the seat of government in the Great State of Oklahoma. So at lunch I slipped off to go see what I could find at the Tax Commission office. It is in a large white building, sitting north of the capitol itself.

The state capitol is a huge, imposing Gothic building festooned in gargoyles and sporting huge marble columns. It sits among a collection of old oil derricks. By chance the building was sited on a major oil field, and after the oil played out they left the derricks as a tourist attraction. The Capitol building itself is oddly proportioned as it was originally designed to have a huge dome, but the funds ran short and that never got built. Now, a huge



\$18.00 black on pink.

Serial numbers are in selvage on the bottom stamps of all varieties.

These stamps are hyphen-hole roulette 7 1/2.

crane was being erected as after nearly a century, the state had come up with the money to finish the dome. The dome fund raising had been a squalid affair which included trying to get notorious purveyor of pork-barrel grants U.S. Congressman Bud Shuster to give Oklahoma a U.S. Department of Transportation grant to build the dome - an idea so bizarre even Bud Shuster (later heaved from Congress for his crooked doings) wanted no part of it. They had finally given up and went elsewhere for the cash.

Inside the terrazzo world of the Tax Commission building was a never ending collection of counters for the payment of an endless stream of taxes. Finding the information desk vacant, I tried inquiring at a window for auto licensing. A smartly groomed middle aged gentleman was working the window, finishing up retitling a pick-up for a small, gray haired black gentleman. I stepped up and asked where you got farm implement stamps. He rolled his eyes and pondered a minute and sent me down to a window labeled "Miscellaneous".

The lady at the miscellaneous window, which didn't seem to get a lot of business, surprised me to no end by actually knowing about farm implement stamps. "We don't sell them here. The treasurers at the county courthouses have them."

Drat. The Oklahoma County courthouse sits right in the middle of downtown, in an area so notorious for

having no parking that the parking garage under the Murrah Building, that place of infamy that Timothy McVeigh blew up killing 168 people, well that parking garage is still used. I would call it a day.

A month went by and I had a half day of vacation and I decided it was time to make another attempt at searching out the farm implement stamps. By chance, it was the Friday before Tim McVeigh was to be executed, and the downtown landscape was swarming with TV crews buzzing around the Bombing Memorial area in search of a story like buzzards to a week old piece of carrion. Half the streets were blocked off. So I decided to try the little courthouse over in El Reno instead.

El Reno is the county seat of Canadian County, a small town which grew up around the still existent Fort Reno - a Buffalo soldier calvary outpost. Driving out on I-40 you pass such landmarks as a garishly painted water tower at Yukon announcing it is the birthplace of Garth Brooks, and a big brown historical marker showing that the Chisholm Trail once passed though what is today a nice subdivision. It was a hot summer day and it was late in the afternoon.

El Reno sits at the southeast corner of an area sometimes called the 10 mile square. Ten miles on a side, the 10 mile square is almost nothing but continuous wheat fields, one of the great bread baskets of the earth. The wheat was ripe and standing gold and tall in the fields and the traveling combine teams were up from Texas and hard at work on the harvest.

It is a 20 mile drive out to El Reno, and as late as the 1950's the Interurban trolley ran all the way from Oklahoma City. The center of El Reno was torn up and it appeared they were re-installing some kind of trolley system. It wasn't clear that it would run more than a couple blocks, but it made getting to the courthouse something like negotiating a town sized maze.

I found the modern courthouse building, and the first clerk I approached gave me a quizzical look, queried a co-worker and then said I needed to go next

Kent Gray: A Bio on Our New Secretary

door to the old courthouse. At the old courthouse, a small square brick building, I knew I was in trouble. Just inside the door was a huge fan six feet tall rumbling along. The air conditioning had failed. A woman at the counter, wiped sweat from her brow and led me back to the desk of a blond woman named Cindy dressed smartly in a black pants suit, with a phone hanging in her ear. It was 85 degrees at her desk and her hair was drooping about her face and the back of her shirt was sweat stained.

She got off the phone and when I asked about farm implement stamps she said "Good Lord, nobody has asked for any of those in years." She quickly explained that she had to leave in five minutes, but took me over to a safe and pulled out a rumpled old white envelope that looked like someone's oft reused lunch bag. She dumped out the contents which were thick pads of stamps and said "See what you want. I should have left already. I'm late for an appointment. Can you come back tomorrow". Before I could answer "No", she got a phone call from someone talking very slowly and her frustration was building by the second.

I quickly noted that there were four values of rather plain looking little stamps. A \$6 black on white, an \$18 black on green paper, a \$24 black on yellow, and a \$108 black on pink. In the sweltering heat I forgot to note the size of the sheetlets, but would say there were between 20 and 25 on each sheet and each pad probably had at least 50 sheets.

Trapped on the phone, Cindy was growing frantic and I mouthed, could she write down her address and I'll just mail in for what I wanted. She scribbled an address on a yellow post-it note, heaved the stamps back into the envelope, hurled the envelope into the safe, and managed to lock the safe with her free hand, phone under chin, and phone cord stretched to the breaking point. Some lady droned on and had poor Cindy repeat a set of simple instructions for the fourth time. She was talking to an interpreter for a deaf lady and the signing wasn't going well. Cindy finally slammed the phone down, waved goodbye and ran for the door. I left parboiled and empty handed.

In her haste, Cindy had written down the wrong zip code and forgotten to tell me who to make the check out to. This

being the case, the envelope, once I did find out who to put on the check, came back a week later stamped "No Such Person, Return to Sender".

In the meantime, Ken Pruess had found that the law authorizing these stamps had passed in 1991 and gone into effective January 1, 1992. The law was house bill 1081 and in the Session Laws of Oklahoma for 1991 is Chapter 149. This became compiled statutes 68-5401 to 5404.

My understand after reading the law is it is an attempt to lower the state ad valorem sales taxes on farm equipment. With state sales tax in the 7% range on farm equipment, all the farmers were going to neighboring states and the Oklahoma implement dealers were going broke. A similar exemption exists on automobiles. To get the exemption, an item has to cost over \$500. The dealers had to maintain a log book into which the sales are logged. The dealer keeps a copy of the invoice with the tax stamps on it in the book.

The tax rates are:

Implement cost	Stamp
\$500-\$1999	\$6
\$2000-\$9,999	\$12
\$10,000-19,999	\$18
\$20,000-29,999	\$24
\$30,000-39,999	\$36
\$40,000-49,999	\$48
\$50,000-59,999	\$60
\$60,000-69,999	\$72
\$70,000-79,999	\$84
\$80,000-89,999	\$96
\$90,000>	\$108

At first it isn't obvious a lot of \$108 stamps are needed, but then try pricing a fully loaded, tandem wheeled John Deere with CD tape deck and air conditioning for pulling a set of wheat gang plows, or a new International Harvester combine, air-conditioned, with quadraphonic stereo system, quartz lighting systems so you can cut at night and a maw wide enough to deal with the 10 mile square, and this denomination makes a lot of sense.

For the record the stamps are 21mm x 16mm with a serial number on each. On the bottom row of stamps on the pad, the serial numbers are actually in the selvage.

We have some of the \$6 stamps for sale in the sales division as a result of this effort and Cindy Barnett's patience.

Born and raised in California, Kent enlisted in the USAF at age 17. Nineteen years later he is on his 7th "permanent assignment". Ten of those years were spent overseas in Germany, Panama and most recently England. He is currently a Master Sergeant and Flight Chief for the 7th Explosive Ordnance Disposal Flight, where he "blows up suspicious packages, provides counter-terrorism protection for VIP's, and disposes of explosives and munitions that have become hazardous, old or are no longer needed. In short, the military equivalent of the bomb squad."

In state revenues he collects all fifty states and DC, except fish and game unless he gets a great buy like his all time favorite - a lot of Virginia bear-deer damage stamps with Wooton Catalog value of \$1200 for 35 cents. His favorite states (though not necessarily his best material) are Pennsylvania, Florida, Indiana, Colorado, California, Arkansas and Texas in no particular order and his collection has over 8,000 state revenues and is growing daily. A longtime collector of city-county revenues, his favorites are Philadelphia and Baltimore locals where he has been trying to acquire all known varieties.

Like many of us he has a US postage collection that has seen little activity lately, "a pretty decent US Revenue collection including the reds and greens" and he likes to hunt for low serial numbers. In the past he collected all the Springer listed material but has sold off most except the tobacco material and McLellan's Local Post.

He also collects Apollo 15 material topically and is working on an exhibit using covers and stamps to tell the Apollo 15 story.

He is currently settled at Dyess Air Force Base in Abilene, Texas (the home for B1B bombers and C-130 cargo aircraft) where he keeps his 18 man explosives disposal crew, one of the busiest units in the continental United States, ready for peace or war. His wife, who I believe is English, is trying to adjust to life in tornado alley.

SRS Auction #20 Results

We had 41 bidders and only 2 got skunked. High bid was \$72 for the rare Florida liquor lot 31. Other good returns were lots 9A the Arkansas honeys (\$25 est/\$28 bid), 58 the Kentucky import liquor block (\$5/\$11), 96 North Carolina bedding (\$2/\$4.25), 100 NC hunt & fish (\$2.50/\$5.25), 137 Nevada trout (\$14/\$30), 195 Texas beer (\$10/\$12), 196 TX liquor (\$1/\$2.75) and both lots of ration coupons(266,267). One of the Tennessee

ducks was misdescribed as a #5 instead of a #15 and was withdrawn.

Four lots tied for most bids: 94 North Carolina fortified wine (\$2/3.25), 255 a hodgepodge (\$1/\$5.25), 256 junior duck (\$3/\$4.25), and 265 a US oleomargarine with odd rouletting (\$2.50/\$3.50). Lot 115 the North Dakota trout & salmon was the attack of the cheapskates (\$14/\$7). Hot areas were bedding, honey, Florida, Wisconsin, Texas, oleomargarine, beer,

wine and malt. The PA stock transfers also did well. SD and VA hunting was spotty and great buys were made on the tough Illinois trouts and Tennessee ducks.

Next auction after that won't be until 1st quarter. Consignment sheets are available for the asking.

An * indicates winner got the lot for lower than his highest bid. t indicates tie bids.

1	1.50	43	6.25*	86	4.00	129	-	172	2.75*	215	1.50	258	21.00*
2	2.25*	44	8.00	87	5.00*	130	-	173	-	216	2.50	259	3.75*
3	11.00	45	2.50	88	3.50*	131	-	174	5.00*	217	3.00	260	-
4	2.75*	46	10.00*	89	6.00	132	-	175	5.00*	218	3.25	261	1.25*
5	1.75*	47	5.00*	90	-	133	2.25	176	2.75*	219	5.25	262	2.00*
6	2.00*	48	1.25	91	10.00*	134	1.25*	177	2.50	220	3.50	263	3.25*
7	1.50	49	1.75*	92	-	135	2.00*	178	2.00	221	5.25	264	3.25*
8	1.75	50	2.50*	93	3.00	136	5.50	179	8.25*	222	3.25	265	3.50t
9	10.00*	51	2.50*	94	3.25*	137	30.00*	180	-	223	5.50	266	3.25*
9A	28.00*	52	13.00*	95	4.00*	138	2.00	181	10.00*	224	3.25*	267	6.50t
10	3.50t	53	3.00*	96	4.25*	139	-	182	1.75*	225	4.50*	268	3.00t
11	1.50*	54	1.75*	97	5.25*	140	2.00t	183	1.75*	226	2.25*	269	2.25*
12	1.25*	55	1.75*	98	3.25*	141	19.00*	184	2.50*	227	21.00*	270	1.75*
13	4.00*	55A	1.50t	99	4.25*	142	4.25*	185	1.75*	228	4.75*	271	4.25*
14	6.00	56	3.50*	100	-	143	3.25	186	3.00*	229	5.00t	272	4.75*
15	2.25*	57	1.50*	101	2.25*	144	3.25*	187	1.75*	230	5.00	273	5.00*
16	1.50t	58	11.00*	102	3.50	145	1.00	188	1.50	231	6.00t	274	-
17	2.25*	59	1.50*	103	1.50*	146	1.00	189	-	232	6.00t		
18	3.00*	60	2.75*	104	4.00	147	2.25*	190	25.00	233	8.25*		
19	3.00*	61	3.25*	105	1.50*	148	1.25*	191	-	234	3.75*		
20	-	62	3.25*	106	1.75*	149	2.25*	192	8.00	235	3.50*		
21	3.00*	63	3.00	107	3.00	150	4.50	193	-	236	5.75*		
22	2.50*	64	2.75	108	2.00*	151	-	194	8.00	237	5.50*		
23	2.50t	65	2.50*	109	7.00*	152	1.00	195	12.00*	238	2.75*		
24	2.75	66	2.50	110	5.25	153	5.00	196	2.75*	239	2.25*		
25	1.75*	67	2.50	111	2.00*	154	-	197	8.00	240	1.25		
26	3.00	68	2.00*	112	8.00*	155	5.00	198	5.00*	241	1.25		
27	2.25*	69	5.00	113	4.50*	156	-	199	9.00	242	1.25		
28	12.00*	70	10.00*	114	-	157	1.50	200	5.00*	243	1.50*		
29	4.00	71	2.00t	115	7.75*	158	3.25*	201	14.00*	244	1.50*		
30	2.00	72	31.00*	116	3.25*	159	2.00	202	1.25	245	1.25		
31	72.00*	73	5.00	117	3.25*	160	2.25*	203	2.25*	246	1.25		
32	14.00*	74	2.25*	118	15.00*	161	2.25	204	10.00	247	2.25*		
33	1.50*	75	1.50*	119	5.25*	162	5.25*	205	10.00*	248	2.00*		
34	3.25*	76	2.00	120	1.25	163	5.25*	206	7.75*	249	5.00*		
35	3.25*	77	2.50*	121	3.25*	164	4.00	207	2.25*	250	1.50*		
36	3.25*	78	2.50*	122	2.75*	165	3.00t	208	8.75*	251	2.50		
37	8.00	79	2.50*	123	-	166	2.25*	209	4.75*	252	-		
38	19.00*	80	2.50*	124	-	167	1.25*	210	2.00	253	3.00*		
39	16.00*	81	1.75*	125	-	168	3.75*	211	4.75*	254	2.00*		
40	13.00*	82	8.00t	126	-	169	2.00*	212	4.25*	255	5.25*		
41	7.00*	84	20.00*	127	30.00	170	1.75t	213	2.00	256	4.25*		
42	2.25*	85	1.75*	128	-	171	5.00	214	4.00	257	4.00t		

1998 Delaware Temporary Trout Stamps

by Richard L. Mann

Every year the Delaware Department of Fish and Wildlife issue trout stamps for trout fishing in Delaware. For the 1998 Delaware trout fishing season the trout stamps were not ready. The Delaware Division of Fish and Wildlife issued temporary trout stamps to fishermen.

The temporary trout stamps were 1997 trout stamps with a 1998 handstamp overprint in black ink and hand numbered on the front of the stamp. The temporary stamps were issued for resident, non-resident, and youth. Numbers started with 8001 for the resident stamps, 1801 for the youth stamps and 1801 for the non-resident stamps.

The central design in all these stamps is the same, with the wording at the top being different. The non-resident are yellow around the central picture, the youth are dark brown, the resident stamps white.

1998 temporary trout stamps were sold by vendors and by the Delaware Division of Fish and Wildlife Department. Temporary stamps were sold from January 1, 1998 until approximately March 6, 1998 when the 1998 trout stamps were ready. The temporary 1998 stamps were then recalled by the Fish and Wildlife Department. A large portion of the temporary stamps for the non-resident and youth went unsold.

According to the Delaware Fish and Wildlife Department sales figures for the temporary stamps are approximately 363 resident stamps, 27 non-resident and 43 youth stamps sold. 1998 Delaware trout stamps have serial numbers on the back.

There are six trout streams in New Castle County that are stocked with trout. These streams are Christina Creek, White Clay Creek, Mill Creek, Pike Creek, Wilson Run and Beaver Run. Two weeks before trout season opens, trout are stocked into streams and occasionally in the fall. For the six streams trout fishing season opens the first Saturday in April. Between June 30, 1998 and October 1, 1998 a trout stamp is not needed because the waters are too warm for any uncaught trout to survive. Rainbow, brown, and brook trout are stocked with a daily limit of six trout in possession or four trout in restricted streams.

There are also two warm water ponds that are stocked with trout during the cold time of year. Tidbury Pond in Dent County and the eastern most State Department of Transportation pond at Gravel Hill near Georgetown in Sussex County. Trout stamps are needed for fishing in these ponds during the month of March, when they are stocked with trout. The daily limit is six fish per day. Trout stamp requirements will not be enforced in ponds stocked with trout from April 1 through February 28th.

These 1998 temporary trout stamps are very rare. It is unknown how many were on licenses. The youth and non-resident stamps are rarer than the resident.



Non-resident 1998 Delaware provisional



Resident 1998 Delaware provisional

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

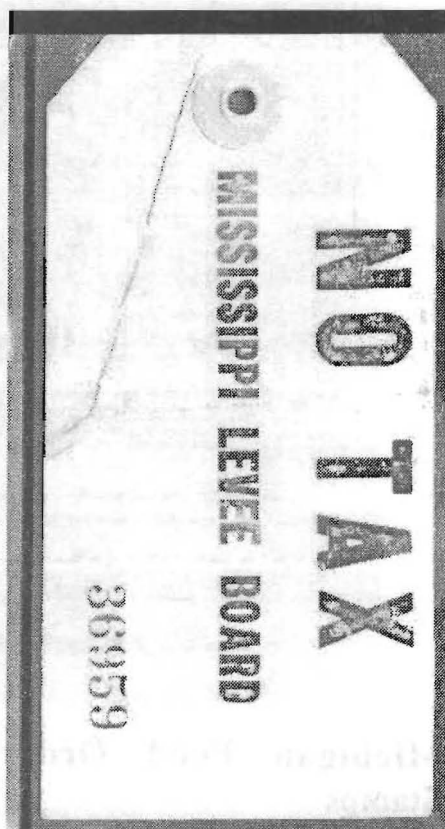
Mississippi Levee Tax A No Tax Tag

by M.E. Matesen

In the fourth quarter 2000 *State Revenue News*, Terence Hines provided an illustration of a red Mississippi levee tax tag, as well as an explanation that this was a fee imposed upon cotton with the funds going toward the upkeep of certain of the state's levees.

This tag, which is of a like design (Card size and font type) is pale blue with black printing and a yellow grommet and is clearly marked as "No Tax". Can anyone explain as to the kinds of cotton shipments that would have been exempt from the levee taxes? Given that this tax was repealed in 1895, this is a most unexpected survivor indeed.

Editors note - These may have been used on cotton shipped from other states which may have been off loaded for transfer on Mississippi docks or warehouses or on cotton which was being transported through the state. They could have also been used on cotton stored either before or after the law went into effect. The U.S. cotton taxes of 1932 had similar no tax tags for these purposes.



FORM 39 10M

Voucher No.

Date 7-11-52

Kent County Department of Social Welfare

IRA M. DEAN, Director
316-318 Ottawa Ave. N. W.

FOOD STAMP CARD

(To be used by retailers for food order stamps)

Payment for food order stamps can be obtained by the retailer either directly from the Kent County Dept. of Social Welfare or a wholesaler of food, acting solely as agent for the retailer. Payment will be made by the Kent County Dept. of Social Welfare only upon receipt by Kent County Dept. of Social Welfare of one or more of these forms with food order stamps attached, properly certified to accordance with regulations and conditions issued by the Kent County Dept. of Social Welfare.



I certify that for all the food order stamps affixed to this card representing 1.00, I have delivered food for the stamps as defined in the regulations and conditions issued by the Kent County Dept. of Social Welfare to the value stated on each of such food order stamps and that the food order stamps were not removed from the book prior to presentation at the place of business indicated below. Payment for the food delivered for the food order stamps affixed to this card is hereby requested. I further certify that the conditions governing the issuance of food order stamps as issued by the Kent County Dept. of Social Welfare have been complied with and I understand that any retailer violating such conditions will be denied further participation in the food stamp program and will be subject to all fines and penalties imposed by law.

I hereby sell, assign and set over to _____
all my title and ownership in attached card or cards, and direct that the check
when drawn be made payable to said _____

PAYEE

Michigan Dept. of Social Welfare
Office under which retail business conducted

425 Fuller Ave. N.E. - G.H.
Business address

Jon Swanson
Signature of person authorized to certify

BY FILL IN ABOVE ONLY WHEN ASSIGNED TO WHOLESALE

Michigan Food Order
Stamps

by Roger Forsyth

In thirty years of collecting revenues, I have never seen a state issued food order stamp until now, let alone a completely filled in merchant redemption card.

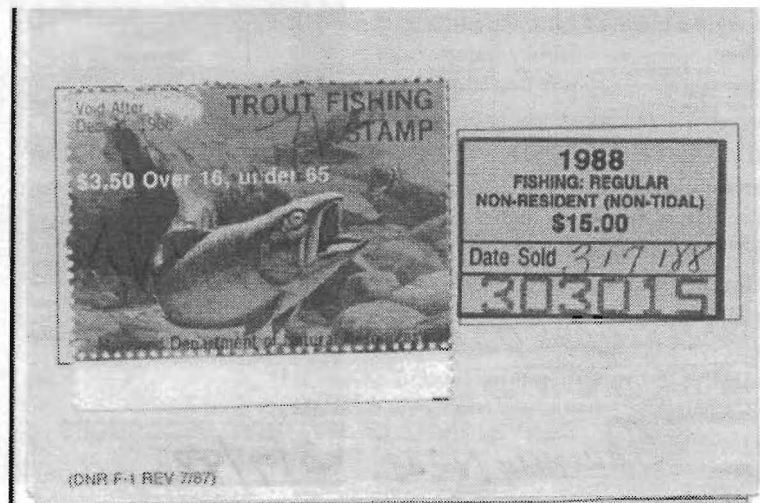
As far as I know, there are only about seven of these that escaped the trash can. The stamps are purple 25 cent stamps issued by Kent County, Michigan.

Maryland Non-Tidal Fishing

by Scott Troutman

Shown is the back of a 1988 fishing license issued to a resident of Pennsylvania. In addition to the 1988 adult trout stamp (Wooton MDT43) a second stamp called a license sticker is to the right. This stamp is black on salmon, imperforate and probably self adhesive. The serial number looks computer generated. The date is written in and a note on the license indicates that "Issuing Agent must enter the date issued on the sticker only if the sticker is issued on a date other than the date entered in the validation section of the License carrier." In this case there is no difference but he dated it anyway. Non-tidal indicates that this is fresh water fishing not including the Chesapeake Bay. Separate stamps are needed for fishing in the bay.

This stamp is not in the updated 2001 Wooton catalog.



New York State Cigarette The Apple Stamp

by Terence Hines

The current New York state cigarette tax heat fusion decals are in the shape of an apple. It is unclear if this is some sort of wierd ad for New York state apples or if this is a reference to New York City being referred to as the "Big Apple".

The apple is gold in color and has at the top the words "NEW YORK" and near the bottom the word "STATE" in black. A serial number is in the middle of the apple, applied with a black dot matrix printer.

At the bottom of the apple is a line of black color which when looked at under a good magnifying glass is microprinting which appears to say NECEL © INC.

Editors note - All attempts to scan the example Terence sent have been futile.

Nebraska 1968 Upland Game Bird: Two Varieties

by Kenneth Pruess

Long overlooked, there were two printings of the 1968 Nebraska Upland Game Bird stamp. They are easily distinguished with a 10X lens. Check the wording "Upland/Game Bird/Stamp" in upper left corner.

One of these will have lettering that appears uniformly light blue.

The other has black dots added which result in a deeper blue appearance. I have seen multiples, and in each case every stamp is of a single type.



Type I - Light blue wording.



1968 upland game bird



Type II with black dots added to darken wording.

Interesting Web Site

Try <http://www.ehunter.com>

This web site connects with virtually every fish and game department in America and maybe worldwide. A one stop point of information for hunters and fishermen.

Sedalia, Missouri Depression Scrip Revisited

by Charles Soter

I bought a block of 12 of the illustrated Sedalia co-operative currency stamps from a dealer last January not knowing what they were. Later I accidentally ran across the article in the 3rd quarter 1999 SRN explaining the deal, from which I review:

"To alleviate the short supply of money... the plan was to work as follows: In order for the receiver to pass this currency (the bogus one dollar notes), it was necessary for him to purchase unused co-operative currency stamps from the City Treasurer at 2 cents each, affix one to the back of the note and cancel it with his initials and date, each time the note was passed. After 52 such stamps had been affixed and cancelled in the manner described, the note was redeemed by the City Treasurer for one dollar."

What remained unexplained was -- how did the notes themselves originally enter circulation? You see -- the first person to possess the note could spend it merely by adding a 2c stamp and receive one dollar's worth of goods or services. Each subsequent passer hence paid a full 1.02 for one dollars worth of goods. So how did the *first person* obtain the note?



Soter's block of Sedalia scrip

I wrote to Richard Johnson, president of the American Tax Token Society who seems to think that probably the City treasurer issued the notes as partial salary to city employees. So what's new...apparently the tax man enjoyed the bonanza of issuing bogus money, albeit I'm sure the employees were glad to keep jobs and receive any kind of remuneration. What must Mr. Hoover's administration thought of this usurping of federal

domain? Do any members have any knowledge regarding the workings of this scheme?

Incidentally, the block of stamps known to Scott Troutman had an 18% probability of occurring with a period after "SEDALIA MO". Mine had 4 out of twelve chance, or 33%, corroborating that dot-less ones are the scarcer of the two varieties. None of mine have a straight edge, giving no clue as to sheet size.

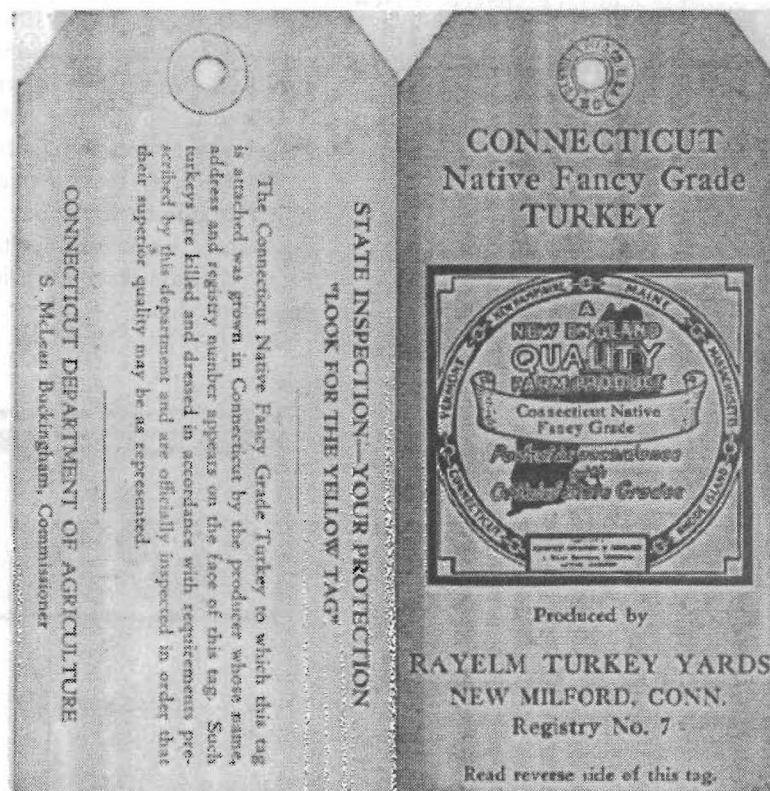
Connecticut Turkey Tags

by Charles Pirro III

Shown is a copy of the front and back of a Connecticut Turkey Inspection Tag. I found two identical tags in an antique shop. I have not seen these tags listed or described anywhere.

The tag was issued by Connecticut Department of Agriculture, S. McLean Buckingham, Commissioner and reflect that the turkey to which it was attached has passed a state inspection. The turkeys were grown at Raylem Turkey Yards, In New Milford, Connecticut. New Milford is no longer an agricultural area (for that matter most of Connecticut is no longer an agricultural area), and I do not think the farm exists now.

An inquiry to the current Commissioner of Agriculture for information brought no response.



SRS Mail Auction Rules

1. State Revenue Mail Auction #21 closes Sept 28, 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
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\$10-29	\$1.00
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\$30-\$74	\$2.00
-----------	--------

\$75-over	\$5.00
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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 or e-mail. 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. **See page 8.**

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 #21 Bid Sheet

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

or e-mail to smttroutman@home.com

Please place the following bids for me in the SRS Mail Auction #21 closing Sept. 28, 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]



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15 ex



17 ex



46



51 ex



30



3



5



14



39



32



50



57



66



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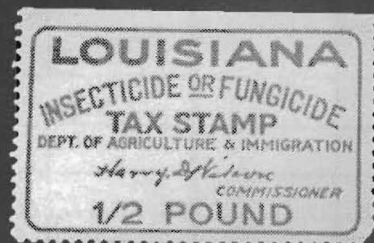
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SRS Auction 21

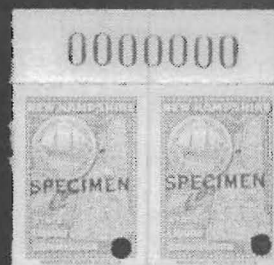
State Revenues					
Hubbard Catalog number used on non-fish & game					
Wooton Catalog numbers used on fish&game					
Other catalogs mentioned by name					
1	AK 1980 salmon&steelhead trout no fee AKST2, MNH,VF	4.00	43	GA 1946 feed 1ct F93a perf variety,MNH,VF	3.00
2	AK 1982 salmon&steelhead trout \$5 AKST5,MNH,VF	7.50	44	IA 1979-80 duck Scott #8 sig. U,VF, couple pulled perfs at bottom	25.00
3	AL 1935 playing card 4ct P2,MNH,VF,P	5.00	45	ID 1935 beer .775ct 1/2 blt like B11, but paper sure looks white to me, orange serial numbers,U, VF,pulled perf at bottom,little dirty	25.00
4	AR 1934 cigar "school tax" CR47 1ct,MH,VF-XF	3.50	46	ID 1935 malt M1 12 1/2ct,MNH,VF,P	12.00
5	AR 1935 beer B10 .00281ct,MNH,XF,P	5.00	47	ID 1935 malt M2 13 1/4 ct,MH,VF	20.00
6	AR 1935 wine W3 5/8ct,MH,VF,P	2.50	48	ID 1937 beer B33 .225ct gray and violet,U,VF,P	25.00
7	AR 1939 imported wine IW18 3 1/8ct,MNH,VF	2.50	49	IL 1988 salmon ILS13 sig. U,VF,huge crease, spacefiller, cat \$6	1.00
8	AR 1940 liquor L55 \$1.12,MNH,VF,P	15.00	50	IN 1977 bedding BE5 3/4ct 5 1/2 roulette,U,VF,P	1.50
9	AR 1943 feed 25lbs F48,MNH,AVG	1.00	51	IN 1935 liquor(6) L6,L6a,L7,L8a,L9,L9a,all MNH,VF,P	15.00
10	AR 1943 liquor L68 22 2/5ct,MNH,VF	5.00	52	IN 1953 beer B16b red serial variety,scarce,U,VF,little dirty, perfin "GOEBEL/BRG Co./5-11-53" late usage	15.00
11	AR 1945 liquor L70 9 3/8ct,MNH,VF	2.00	53	IN 1956 intangible D207 \$5,MH,VF	2.25
12	AR 1951 imported wine IW58 .375ct,MNH,F, (note this looks like a liquor but was used on imported wine per Hubbard),P	2.50	54	IN 1956 intangible D208 \$10,MH,VF	4.50
13	AR 1985-85 duck imperf pair Scott 5,MNH,VF, see note in Scott catalog	2.00	55	IN 1959 intangible D235 \$10,MH,F	4.50
14	AR 1986-87 duck imperf pair Scott 6,MNH, VF, see note in Scott catalog,P	2.00	56	IN 1967 real estate RE3 \$5,MH,VF	5.00
15	AZ 1935 tobacco (4) T1,T2,T3,T4, all MNH,VF,P	9.00	57	IN 1960 intangible \$10 D262,MH,VF-XF	4.00
16	AZ 1937-40 fertilizer(2) FT1,FT10,MH,VF	2.50	58	KS 1938 feed F20 100lb carmine,U,VF,clean,P	1.50
17	AZ 1948 tobacco(3) shield design, Hunt sig. 1ct, 2ct, 4ct,MNH,VF,P	8.00	59	KS 1941 fertilizer FE7,MNH,AVG	1.50
18	AZ 1983 dealers license for drug stamps. This was the SRS's license we used to purchase stamps.	20.00	60	KS 1945 cigarette C14,U,VF,still attached at ends like it was on cigarette pack,unusual perfin "3/9/79" down stamp	1.00
19	CA 1857 exchange D13 first 20ct,U,VF,P	7.50	61	KS 1960-61 quail KSQ24,U,VF stamp has crease which has been pressed out and does not show on front,P	3.00
20	CA 1866 documentary D183,U,VF,jumbo, stain on lower right corner	7.50	62	KY 1913-14 fertilizer (3) FE16, FT17, FE20,all MNH, F-VF,P	3.50
21	CA 1968 hunting validation Richoux CAHV-7 on license pasted on CAHV-6,U,stamp dirty,lic. clean	3.00	63	KY 1936 liquor(2) L3 13ct with faults,L5 26ct MH,VF	5.00
22	CA 1973 fishing lic. w/ inland waters CAIW2 \$1 dirty, trout & salmon CATS2, res. sport fishing res. CASF32 clean,none signed	6.00	64	KY 1940 liquor L15 15ct over 13ct,MH, VF,small rumples but a tough stamp	15.00
23	CA 1975 laminated fishing lic. w/ inland waters CAIW4 \$2, trout & salmon CATS4 \$3 and sport fishing res. CASF38 \$4, all dated	6.00	65	KY 1941 liquor L25b 1qt, red serial,MH,corner missing on safety well clear of design	2.50
24	CO 1934 wine & liquor WL10a,U,VF,clean	4.00	66	KY 1948 liquor L40 1/2 pint,MNH,F,P	2.50
25	CO 1949 wine & liquor WL55,U,VF	10.00	67	KY 1950 liquor L43 pint,MNH,F	5.00
26	CO 1959 wine & liquor WL63,MH,VF	10.00	68	KY 1950 liquor L44 1/5 gal,MNH,F	1.50
27	CO 1959 wine & liquor WL65 5ct,MH,VF,P	2.50	69	LA 1924 insecticide-fungicide IF1,MNH,F	2.50
28	CO 1959 wine & liquor WL67 7 1/2ct,MH,VF	2.50	70	LA 1924 insecticide-fungicide IF2,MNH,VF,P	2.50
29	CO 1959 wine & liquor WL69 22 1/2ct,MH,VF	2.50	71	MD 1981 duck MD8 \$3, MNH,VF	9.00
30	CO 1992 duck hunter type w/tab CO3 \$5,MNH,VF,P	8.00	71A	ME 1942 cigarette Hines C6 but w/unlisted overprint in black "CELLED", specimen?,P	20.00
31	DC 1946 liquor L6 1/5 gal, no perfin,U,F	2.00	72	MI 1930 Detroit street car tickets 50cts,strip of 4, creased between stamps,P	5.00
32	FL 1937 orange OR13 1ct,U,VF,P	1.50	73	MI 1939 domestic wine 12 1/5 bots W46b roulette variety,U,VF,perfin,P	5.00
34	FL 1952 documentary (7) D31 5ct, D34 30ct, D35 50ct,D37 \$1, D42(2) \$3, D68,all U,VF	2.00	74	MI 1939 feed F7,MNH,F	1.00
35	FL 1952 documentary D31 10ct pair and D35 50ct used on loan agreement for car,corner off document	1.50	75	MI 1939 state wine 6 1/2 gal W42,U,VF-XF, cxl "LaSALLE WINES CHAMPAGNE, Inc.	10.00
36	FL 1956 bedding BE1,U,VF,little dirty,P	1.50	76	MI 1939 state wine 6 1/2 gal W42C,U,VF unlisted variety w/ STATE 20mm wide,P	25.00
37	GA 1924 cigarette(2) C2,U,VF,dirty	1.00	77	MI 1945 domestic wine 12 1/5 bot. W60,U,VF, little dirty	5.00
38	GA 1934 cigarette(2) C42 1 1/2ct, C43 1 ct,U,VF	1.50	78	MI 1945 state wine 12 1/5 bot. W57a blue variety , U,VF,light purple cxl "LAS. W. INC/May 9, 1945"	5.00
39	GA 1940 bedding BE4a roulette variety,U,VF,tear on bottom,P	1.50	79	MI 1948 state wine 12 1/5bot W75a deep blue variety,U,VF,clean	15.00
40	GA 1946 feed 1/10 ct F90Aa 6 1/2 x 9 1/2 perf variety unlisted, MNH,F	7.50	80	MI 1949 domestic wine 4 1 gal W74,U,VF, a little washed out, cxl "C. Mondavi & Son/Aug 16, 1949"	15.00
41	GA 1946 feed 1/4ct F91a perf variety,MNH,F	3.00	81	MI 1950 domestic wine 12 1/5 bot W97,U,VF-XF,P	10.00
42	GA 1946 feed 1/2ct F92a perf variety,U,F,clean,P	1.50	82	MI 1950 state wine 12 1/5bot W75a deep blue variety,U,VF,interesting cxl of B.C. & W. Inc./ Mar 30, 1950	15.00



61



96



129A



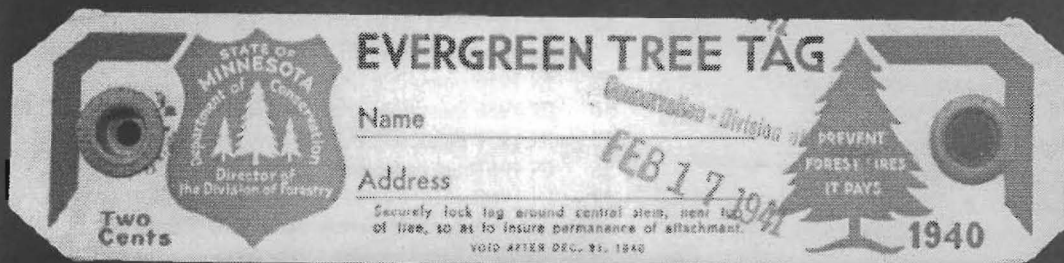
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119ex



71A



96A



73



42



111



148



81



76



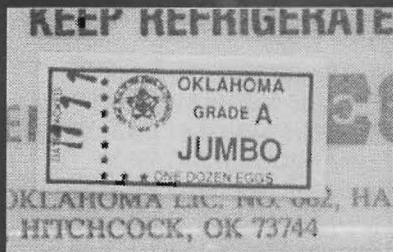
129



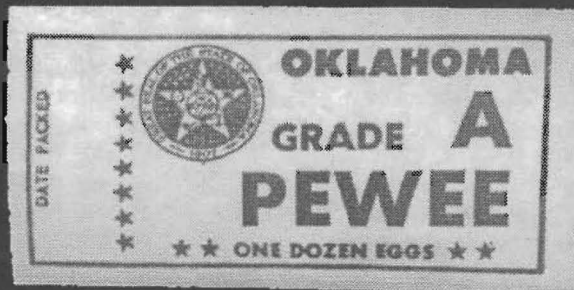
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SRS Auction 21

83	MI 1950 state wine 12 1/5 bot W87a deep red variety,U,VF, 1/2 inch tear at bottom cxl "Milan Wineries/Nov 1 1950"	10.00	121	NE 1955 beer B63 18ct,U,VF, heavily perfin "SCHLITZ/5-3-55"	2.50
84	MI 1950 wine W81,U,F,C. Mondavi&sons cxl, tough stamp to find,dirty	25.00	122	NE 1957 pheasant & quail NEPH3 \$1 sig.,U,VF	3.50
85	MI 1951 domestic wine 4 1 gal W81,U,VF, scuff, dirty cxl "C. Mondavi & Sons/Jan 10, 1951"	5.00	123	NE 1958 pheasant & quail NEPH4 \$1 sig.,U,VF	10.00
86	MI 1951 domestic wine 4 1 gal W81b broken leg on A variety,U,XF, cxl "C. Mondavi & Sons/ May 2, 1951"	25.00	124	NE 1959 upland game bird NEUG1 \$1 sig.,U,VF	10.00
87	MI 1951 state wine 12 1/5 bot W87,U,F,	10.00	125	NE 1964 upland game NEUG6 \$1,MH,VF-XF	15.00
88	MI 1951 state wine 12 1/5bot W87,U,VF	10.00	126	NE 1965 upland game bird NEUG7 \$1 sig.,U,VF	2.50
89	MI 1952 state wine 12 1/5 bot W94,U,VF,rare stamp	30.00	127	NE 1966 upland game bird NEUG8 \$1 sig.,U,VF	2.50
90	MI 1963 state wine 12 1/5 bot W125,U,VF-XF	10.00	128	NE 1973 upland game bird NEUG15 sig.,U,F on lic.	2.50
91	MI 1963 trout \$2 MIT16 heavy sig.,U,VF,dirty	10.00	129	NH 1940 tobacco T23 3ct,U,VF,some dirt, P	1.50
92	MI 1968 husband fishing lic. w/trout \$2 MIT21 sig. and res. 7 day fishing \$3 MIF3 sig, with wife lic. stub still attached. Both stamps U,VF.	20.00	129A NH 1950? liquor specimen pair, unlisted in Hines,P	50.00	
93	MI 1968 non-res fishing stamp \$6 MIF2 sig. U,VF on lic. stub	15.00	130	NM 19?? tax token 1ct round bakelite? "New Mexico School Tax Token", warped	1.00
94	MI 1968 non-res fishing stamp \$6 MIF2 sig. U,VF,stamp dirty	5.00	131 NM 1934 liquor B8a 10ct,MNH,XF	30.00	
95	MI 1976 duck M11 \$2.10,MNH,VF	3.00	132	NM 1938? beer B5 11ct,U,XF,little dirty handstamp cxl Anchor Liquor Co, P	8.00
96	MI 1977 salmon & trout MIST10 \$5.25 sig. U,VF stamp creased on clean lic., P	3.00	133	NY 1905-45 stock transfer (52) mostly before ST87,little duplication,all U,few punched, many perfin, few cut cxl. sorters delight	5.00
96A MN 1941 christmas tree tag, unreported provisional 1940 tag overprinted in red "Conservation-Division of Forestry-Feb 17, 1941, Min. Bid \$50,MNH,VF,P	125.00		134	NY 1916-37 stock transfers (100's),ST87-ST126, 2ct,4ct,10ct,20ct,50ct,\$1,\$2 in glassines by value,U, extra postage	5.00
96B MO 1916 gasoline G27 50bbl,U,VF,clean	5.00		135	NY 1932-45 stock transfers (100's),ST127 on,4ct, 5ct,10ct,20ct,40ct,50ct,\$1,\$2,\$3,\$4 in envelopes by value,U, extra postage	5.00
97 MS 1922-23 feed F20 100lbs,MNH,VF	1.50		136	NV 1865 documentary D11 50ct, U,AVG,nip off lower left corner,ms cxl	2.00
98 MS 1930 cigar CR8 50 cigars,U,AVG, P	20.00		137	NV 1865 documentary D17,U,VF	2.50
99 MS 1942 beer & wine BW49 48ct (E),U,VF, pulled perf at top	5.00		138	NV 1865 documentary D24a dark green 5ct,U,F,SON cxl	2.00
100 MS 1942 beer&wine B74,U,VF	7.50		139	NV 1934 wine & liquor WL6 10ct,U,F,some dirt	4.00
101 MS 1942 beer&wine BW66,U,VF,SON hdstp cxl	7.50		140	OH 19?? cigarette(4) 5ct purple meter, green meter with cents missing, 7c heat fusion, 20 cig heat fusion, all U	1.50
102 MS 1942 beer&wine BW67,U,VF,son hdstp cxl	7.50		141	OH 1933 beer 10ct B3 1 bll,MH,VF	6.50
103 MS 1942 cotton seed meal CS9 100lb,U,VF	2.00		142	OH 1933 beer 50ct B4,U,VF,perfin "Not? Co",very clean	25.00
104 MS 1946 mineral doc. (24) \$5 D8 on piece,including D8e (damaged), two stamps stained,Jeffrrson Davis Co cxls	15.00		143	OH 1933 cosmetic CO1 1/2ct,MNG,F	1.50
105 MS 1946 mineral doc. (40) \$5 D8 on piece, Jeffrrson Davis Co cxls	20.00		144	OH 1933 cosmetic CO13 1ct,U,VF,printed cxl "G.D. Co/4-4-9"	1.50
106 MS 1946 mineral doc. (45) \$5 D8 on document, two D8c, D8e in there,U, Pearl River Co cxls	35.00		145	OH 1933 cosmetic(5) CO12-CO16,U,F-VF, two typed cxls, one handstamp	2.50
107 MS 1946 mineral doc. (50) \$5 full pane on document, Pearl River Co cxls, Front cover	50.00		146	OH 1933 malt 10ct on \$1 M4,MH,VF, P	10.00
108 NC 1918 feed 1/4ct F71,MH,VF-XF	2.00		147	OH 1933-34 beer (2) B8 and B9 1ct,U,F-VF 1.00	
109 NC 1920 feed F90 1ct green,MNH,VF	1.50		148	OH 1934 beer B2a,U,VF, typed "S.D.CO/ 3/5/34" cxl. I think this was used as a cosmetic, P	1.50
110 NC 1937 bedding BE1 2ct,U,F,clean	2.00		149	OH 1936 sales tax C18 1ct pair w stubs, imperf vertically no serial #, extra red ink, maybe printers waste, MNH,VF,lite toning	2.50
111 NC 1937 unfortified wine W3a carmine and black variety,MH,VF, P	2.50		150	OH 1939 liquor 7/10ct W9,MNH,VF	1.50
112 NC 1937 wine 10ct W6a carmine & black,U,F	3.50		151	OH 1939 sales tax C30 2ct pair w/stubs, imperf vertically, no serial number,MNH,VF	2.50
113 NC 1938 wine 5ct W19 carmine & blue,MNH,F	3.00		152	OH 1941 bedding BE1,U,XF,huge	2.50
114 NC 1942 feed F122 1/8ct,MH,F	1.00		153	OH 1941 bedding BE1b blue-green paper,U,VF	1.50
115 NC 1960 lime LI25 1 ton,MNH,XF, P	20.00		154	OH 1941 bedding BE3b blue-green paper var.,U,XF1.50	
116 NC 1985-87 hunt & fish(7), NCHF34 \$11.50 scruffy, NCHF38 \$15.50 crease, NCHF55 (4) \$11.50 all w/faults, NCHF59 \$15.50 on lic. clean. All U Cat \$21.00+	6.00		155	OH 1941 bedding BE4 1ct,U,VF	1.50
117 NC 1989-90 hunt & fish NCHF89 \$20,U,on lic.	3.00		156	OH 1941 bedding(2) BE4 lower left crn nipped, BE5A BEDDNIG error,U,left side of stamp damaged	1.00
118 NC 1990 res. sportsmans \$40 NCS11,U,on lic w/big game tags, unsig.	8.00		157	OH 1941 sales tax C37 pair w/stubs imperf vertically, no serial numbers,MNH,VF	2.50
119 ND 1934 cigarette(4) C18,C19,C20,C20a all MNH,VF, P	5.00		158	OH 1941 sales tax C38a 30 ct pair w/stubs imperf vertically, red serial numbers,MNH,VF	7.50
120 ND 1934-36 beer B13a 4ct,MNH,VF, very rare Min bid \$40,P	75.00		159	OH 1941 sales tax C42a \$15 pair w/stubs imperf vertically, red serial numbers,MNH,VF	20.00



165



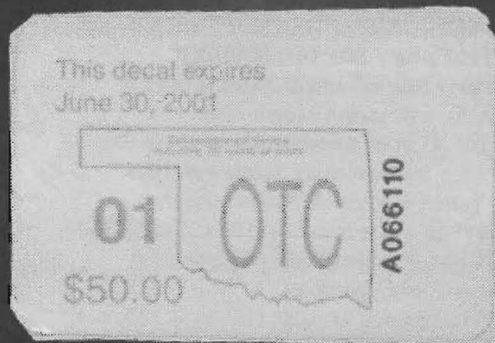
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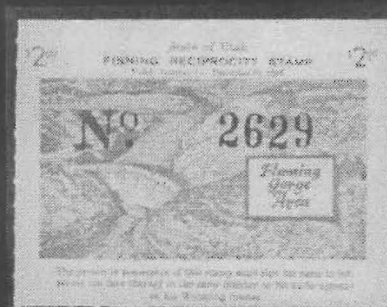
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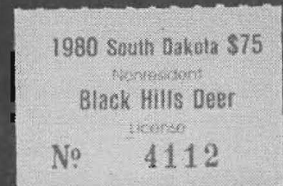
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166



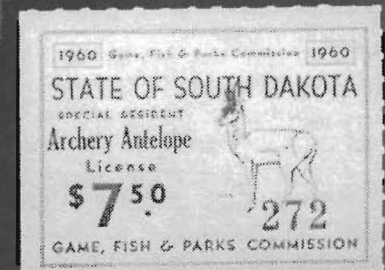
202



184

LICENSE NO. 5006048	TYPE 05	AGENT NO. 00043	TOTAL COST 14.00	LICENSE NO. 5006048	TYPE 05	AGENT NO. 00043	TOTAL COST 14.00
RESIDENT WATERFOWL SUPPLEMENTAL				RESIDENT WATERFOWL SUPPLEMENTAL			
LIC. YEAR 92/93				LIC. YEAR 92/93			
LIC. COST 13.00				LIC. COST 13.00			
FEE 1.00				FEE 1.00			
TOTAL COST 14.00				TOTAL COST 14.00			
AGENT'S FILE COPY				AGENT'S FILE COPY			
RETAIN THIS SECTION FOR YOUR RECORDS OF SALE				RETAIN THIS SECTION FOR YOUR RECORDS OF SALE			
EXPIRATION DATE 02/28/93				EXPIRATION DATE 02/28/93			
IMPORTANT: THIS STAMP IS NOT YOUR WATERFOWL LICENSE				IMPORTANT: THIS STAMP IS NOT YOUR WATERFOWL LICENSE			
06048				06048			

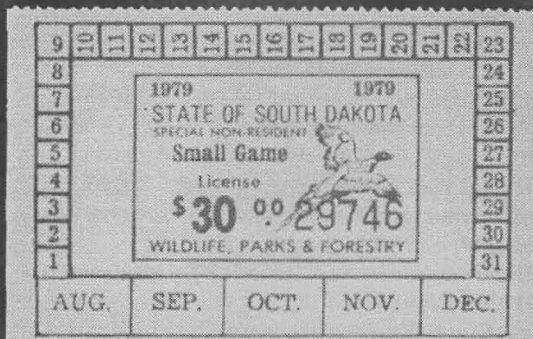
192 half size



172



72 ex



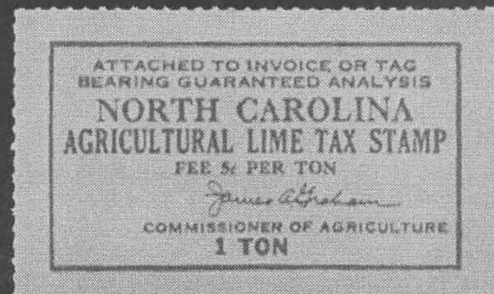
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48



98



115



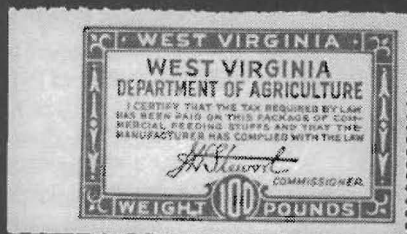
248 ex

SRS Auction 21

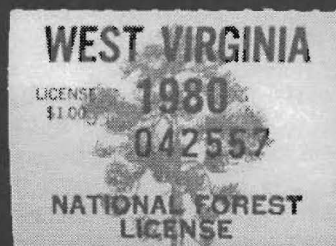
160	OH 1941 sales tax(3) C34 6ct, C35 9ct, C36 12ct,all pairs w/stubs,imperf vertically w/serial numbers,MNH,VF	10.00	203	VA 1915 feed F18e 3/8ct dull red,U,VF,thin	3.00	
161	OH 1945 sales tax C44 1ct pair w/stubs, imperf vertically, no serial number,MNH,VF	2.50	204	VA 1940 import beer IB2 1ct,U,VF-XF,stains,P	4.00	
162	OH 1963 bedding 2c BE6 on large clean tag for a couch	5.00	205	VA 1945 feed F30 3/40ct,MNH,VF	2.00	
163	OK 19?? egg E25 Grade A PEWEE,MNH,VF,P	5.00	206	VA 1945 import beer IB4 1 1/2ct,U,AVG	2.50	
164	OK 1978 wine 9 liter W41,MNH,AVG	4.00	207	VA 1947 bedding BE2,MNH,F,registry # 315	5.00	
165	OK 1994 egg E76A 1 doz jumbo,U on egg box lid	3.00	208	WA 19?? egg SRS E15 one dozen green square,MNH,VF	7.50	
166	OK 2000-2001 vending machine \$50,U,VF,one rumpled corner,P	10.00	209	WA 19?? egg SRS E7 one dozen green round 51mm,MNH,VF,P	7.50	
167	OR 1934 melon & tomato M7b \$1 roulette,MH,VF	6.50	210	WA 1934 apple A1 1ct,MNH,VF,P	5.00	
168	OR 1947 Salem cherry festival triangular seals, pair,MNH,VF	2.00	211	WA 1934 beer B3 24-11oz,MH,VF,clear	5.00	
169	PA 1935-38 documentary D1, stock transfer (2), ST5 and ST21, all U,VF	1.00	212	WA 1934 beer B8a 6-64oz black serial,MH,VF	4.50	
170	PA 1956 beer B31 1/2 bl,U,AVG,little lite soil, better than most, perfin "YUENGLING/6-28-56/& SON INC."	8.00	213	WA 1935 cigarette(2) C1 1/2ct and C3 1ct both MNH,VF	1.50	
171	PA 1940 beer B33 pint,U,VF-XF,clear	1.00	214	WA 1943 conveyance Matesen D4 \$5 red,U,VF, handstamped cxl,small stain ll corner,P	2.50	
172	SD 1960 special res. archery antelope SDAA2 \$7.50, MNH,VF serial #272,P	8.00	215	WA 1947 fruit FR12 50ct,U,VF	4.00	
173	SD 1960-61 res. big game(2) SDBG3 and SDBG5, \$7.50 both sig.,U,VF, 1961 stamp with big stain	6.00	216	WA 1947 fruit FR8 1ct,U,VF	2.00	
174	SD 1962 res. big game SDBG7 \$7.50 sig.,U, VF, very low serial #152,roulette	3.00	217	WA 1947 fruit FR9 5ct,U,VF,P	1.50	
175	SD 1962 res. small game \$2 Richoux SDSG5,sig., U,VF	2.00	218	WA 1949 fruit FR22 \$10 scarce,U,VF	15.00	
176	SD 1964 res. big game SDBG11a \$7.50 sig., U,VF, roulette variety	5.00	219	WA 1950 conveyance \$1 dark blue perf 12, Matesen D21 U,F,ms cxl	1.50	
177	SD 1972 res. antelope SDA14 \$8.50,MNH,VF	10.00	220	WA 1950 conveyance \$10 orange perf 12 Matesen D24,U,VF	4.00	
178	SD 1973 res. big game SDBG29 \$8.50 sig.,U,VF	3.00	221	WA 1951 apple A61 \$1,U,VF	2.50	
179	SD 1976 non-res big game \$50 SDBG38,MNH,VF	15.00	222	WA 1951 conveyance \$5 rose carmine slot roulette 5 (Matesen D17b),U,VF, dated cxl	2.50	
180	SD 1976 res. small game SDSG33 \$3,MNH,VF	6.00	223	WA 1951 fruit FR25 \$1 orange value,MH,VF	5.00	
181	SD 1977 res. big game SDBG39 \$12.00 sig.,U,VF	2.50	224	WA 1951 fruit FR26 \$5 green value,U,F	5.00	
182	SD 1978 res. antelope SDA21 \$12,MNH,VF	5.00	225	WA 1951 fruit FR27 \$10,U,VF	5.00	
183	SD 1979 non-res small game \$30 SDSG40,MNH,VF,P	15.00	226	WA 1951 fruit FR28de \$100 serial number high, yellow value variety,MH,VF	25.00	
184	SD 1980 non-res Black Hills deer \$75,SDBHD2 MNH,VF,P	15.00	227	WA 1958 conveyance \$2 brown roulette 7 1/4, U,VF,ms cxl	1.50	
185	SD 1988 duck SD16 \$2,MNH,VF	4.00	228	WA 1959 potato Matesen P1 1ct,MNH,VF,P	25.00	
186	TN 1911 feed(2) F22 .F30 3/4ct brown,U,VF	4.00	229	WI 1937 wine W23a 10ct,MNH,VF,P	3.50	
187	TN 1938 ammunition AM10 2mills,U,VF, on piece of box, light sig.	12.00	230	WI 1949 oleomargarine O1a,U,on piece of oleo box, tear in box just into stamp,P	1.50	
188	TN 1938 ammunition AM9 1 mill,MH,VF-XF,P	15.00	231	WI 1952 wine 48ct W44,U,VF,small notch out at left	5.00	
189	TN 194? ammunition AM24b 1/10 ct,M,F-VF pinkish surface on rose card	1.50	232	WI 1959 wine W68 36ct,U,VF-XF, handstand "Quality Fruit Wine Corp"	7.50	
190	TN 1991 duck 4 part card Scott #15, Dumaine TN13f,MNH,VF,w/writing	18.00	233	WI 1959 wine W69 45ct,U,XF,clear	5.00	
191	TN 1992 duck 4 part card Scott #16 Dumaine TN14f,MNH,VF,w/writing	18.00	234	WI 1959 wine W70 60ct,U,XF,handstamp "MEIERS WINE CELLARS INC/Nov 23 1960/ Silverton, Ohio"	7.50	
192	TN 1993 duck 4 part card Scott #17, Dumaine TN15f,MNH,VF,w/writing,P	22.00	235	WI 1959 wine W71 72ct,U,VF,clear	5.00	
193	TX 1931 class B cigarettes(3) C7,C8,C9,all MH,F-VF	10.00	236	WI 1959 wine W72 90ct,U,VF,pink scalloped circle around seal missing	15.00	
194	TX 1932 cigarette C12 7 1/2ct,MH,AVG	3.50	237	WI 1959 wine W73 \$1.20,U,VF	7.50	
195	TX 1938 note stamp D1,MH,VF	2.00	238	WI 1964 liquor 1 qt L122,MNH,VF	3.00	
196	TX 1938 citrus F24 2ct purple,U,VF,clear	2.00	239	WI 1968 wine 2.4 gal W98,U,VF,dirty but sound	7.50	
197	TX 1939 citrus F26 2ct,U,Vf	2.00	240	WI 1968 wine W98 2.4 gal,U,VF,clear	5.00	
198	TX 1942 wine W64 specimen or proof (no serial number),MH,VF	10.00	241	WI 1983 tax form(6) WITF1-6,MNH,VF,folded in middle of strip (apparently you put these on your tax form to indicate a donation to the endangered wildlife fund)	12.00	
199	TX 1950 natural wine 5.5 ct W84,U,VF	2.50	242	WV 1919 feed F6c slot perf,MH,VF,jumbo,P	1.50	
200	UT 1943 feed F1 1/2ct,MH,VF	1.50	243	WV 1961 doc. \$1.10,U,VF	4.00	
201	UT 19?? liquor seal LS6,MH,VF	7.50	244	WV 1979 res. trout WVT17 \$3 sig.,U,VF	2.25	
202	UT 1964 Flaming Gorge fishing stamp UTFG1, MNH,XF,P	35.00	245	WV 1980 national forest WVNf9 \$1,MNH,VF,P	6.00	
				Collections, Oddballs and US taxpays.		
				246	194? National Grocery Coupons fivedifferent,VF	1.00
				247	Cheapos (16) AR cig.,IA cig.,IN intangibles,LA cig,MA stock transfer(5),NY bedding,OH cig., TX liq and cig,UT cig., no dups,U	2.00



217



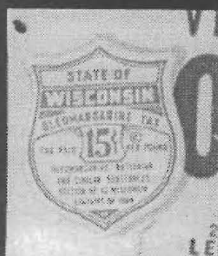
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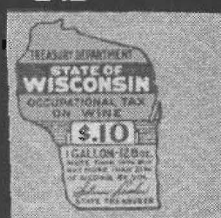
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230



229



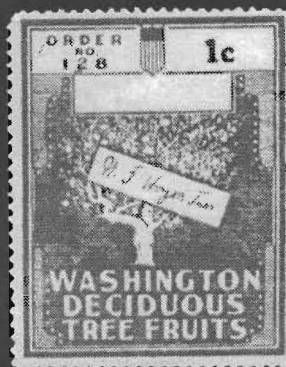
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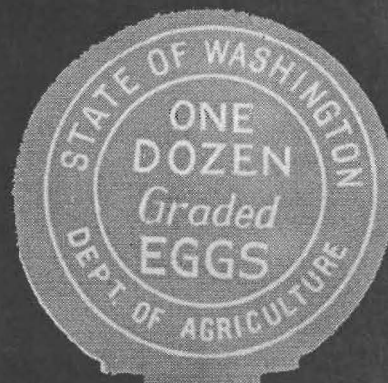
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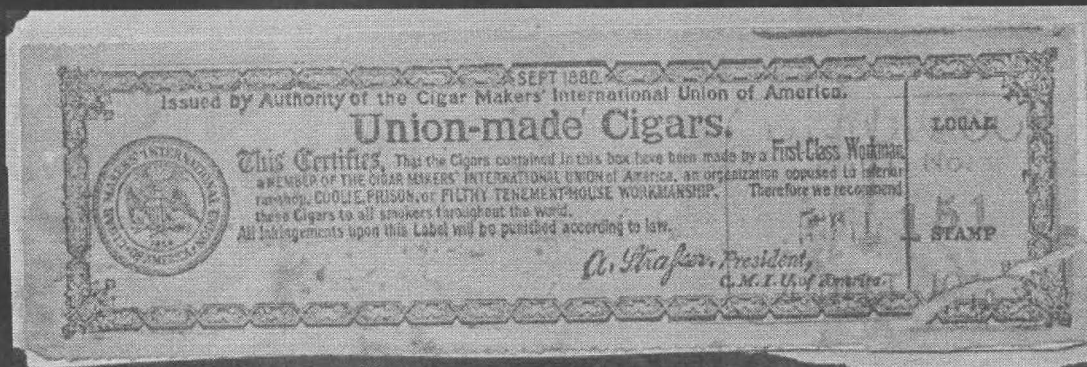
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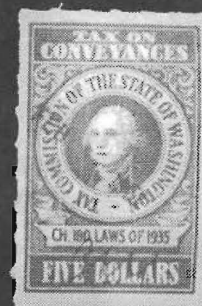
210



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256



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268



249

SRS Auction 21

248	Strip of five 2ct coupons? for the East Jordan Lumber Company, punch cxled. faults on three stamps. Possibly railroad tickets for lumbering railroad,U,P	2.50	273	Phillipines 1912 bisected(?) revenue on Justice of the Peace affidavit receipt	1.00
249	US 1932 cotton order 25ct,MH,VF,P	7.50	274	Phillipines cigar inspection label(IRS),U,VF	1.00
250	US 1952 duck \$2 RW19 sig. on Michigan lic. w/attached post card. Stamp has a crease in it (Pre-printing?) not from lic. Lic. dirty, stamp okay	8.00	Indiana Intangibles Collection		
251	US 1914 liquor bottle strip Walla CS210 1/2 pint Fleischmann Manufacturing Company, Made spring 1914,MNH,VF	15.00	275	IN 1933-65 intangibles 180 different	
252	US 1914 liquor bottle strips Walla CS210 1/2pt Fleischmann Manufacturing Company pair, uncut, imperf, MNH,VF	30.00		1933 5ct-\$2.50	
253	US 1914 liquor bottle strip Walla CS210 1/2 pint Fleischmann Manufacturing Company, Made spring 1914,MNH,VF	15.00		1934 5ct-\$1	
254	US 1914 liquor bottle strip Walla CS210 1/2 pint Fleischmann Manufacturing Company, Made spring 1914,MNH,XF,P	15.00		1935 5ct-\$2.50 incl./3specimens	
255	US 1934 red liquor strip minature < 1/2 pint Walla CS15,U,VF,"Hiram Walker & Sons, Inc./ Peoria, Ill"	3.00		1936-1940 5c-\$1	
256	US 1880 Union cigar label, large incl. wording "...Cigarmakers of America, an organization opposed to inferior rat-shop, COOLIE, PRISON, or FILTHY TENEMENT HOUSE WORKMASHIP", corner is damaged,P	20.00		1941-1942 5ct-50ct	
257	US 1942 tobacco Springer TF576,U,F	1.25		1943-1962 5ct-\$1 incl all the tough 15cts	
258	US 1949 cigar 3 Class E Springer TC1083a,U,F	3.00		1963 5ct-\$1	
259	US 1954 cigar 5 Class E Springer TC1210a,U,F	1.00		1964 5ct-\$2.50	
260	US 1955 cigar 5 Class E Springer TC1252b,U,VF	1.00		1965 25ct, 1960 \$10	
261	US 1955 tobacco (3) Springer TF900, TF903, TF904, U,F-VF	2.50		about half used, half mint hinged, minimum bid \$45.00	100.00+
262	US 1955 tobacco strips (8) Springer TG973b (2), TG974b(2) both faulty, TG975b (2), TG976b short, TG978b short,TG487b (1940),U,AVG-VF	1.75	End of Auction 21		
263	US 1917-34 cigar stamps taken off cigar boxes all in two pieces (8) can distinguish TC305,TC570, TC449 (cat \$4.75),TC386 (cat \$4),TC536a,TC442, TC376, they need some loving restoration	2.00			
264	US 1959 custom cigars Philadelphia Springer TCB32b imperf var.,U,VF,clea	5.00			
265	US 1909 beer Scott REA86,perfin,U,VF, small notch at bottom not into design	2.50			
266	US 1926 oleomargarine Springer FE71a 3 1/2 roulette,U, VF	1.50			

Foreign

267	Canada 1930 weights & measures FWM47,U,VF, ms cxi,P	1.50
268	Canada 1951 orange liquor strip,U,VF hopelessly stuck to something metallic off bottle and a piece of a red US liquor strip off a John Walker bottle, rumped on one end,P	1.50
269	Costa Rica 1992-1993 res. duck Dumaine CR1,MNH,VF	5.50
270	Cuba 1939 cigarette 30ctms,U,VF,overprinted in red "Romero Y Julieta S.A./Padre Varella 15c/Habana"	1.00
271	Great Britian 1945 2ct 238 used as revenue on receipt for soldier buying ladies handkerchiefs	1.50
272	Phillipines 1912 20ct counsular fee stamp used on a document from Subic Bay testifying to a ladies power of attorney in Alabama	1.00

LETTERS TO THE EDITOR

Colorado Bedding

Please excuse my lousy math. 5,500,000 stamps were printed - not 55,000,000 as shown on page 4 of the 2nd quarter 2001 issue.

Bill Dunn, who worked for the Colorado health Department read the bedding article and informed me that Mr. Jack Torry, inspector from 1948-1952, was still alive. I met with him. He is 88 years old and very sharp. He confirmed the BE3 and BE4 order. He also added that, in the sterilization process, cyanide was circulated on and through the bedding during the 200° F process.

Frank Bocovich
Colorado

Low Serial Numbers

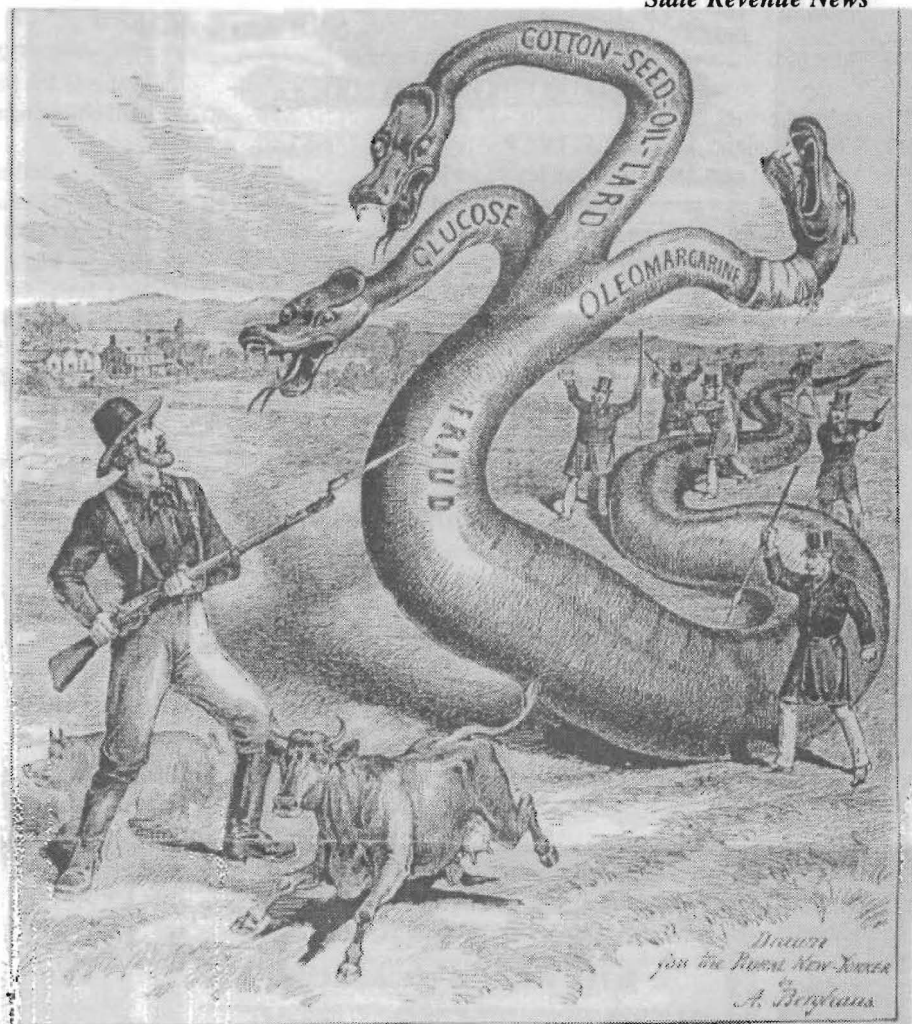
I really liked the new issue and was struck by the coincidence of the two reports of low serial numbers. Look what I just found in an E-bay lot - Massachusetts \$100 deed excise serial #2.

Terence Hines
New York



Gasoline Ration Stamp

This is in response to "Help Needed" in the 2nd quarter's SRN Letters to the Editor. Mr. Yoder's stamp is a US gasoline ration stamp from WWII. There is a reference catalog entitled *United States Rationing: World War II* that comprises 632 pages plus a 142 page supplement. It is published and sold by the Society of Ration Token Collectors at \$40 postpaid for a SRTC member or \$56 for non-members. The Office of Price Administration's official form numbers are used in the catalog for catalog numbers. Thus, Mr. Yoder's stamp is catalog number R-528J. The SRTC also issues a quarterly journal, *The Ration*



Carter Litchfield was kind enough to send a copy of the above cartoon from the *Rural New Yorker* in the 1890's showing the three headed hydra of "glucose" (dextrose or corn sugar), "cotton-seed oil - lard" (shortening or substitute lard) and "oleomargarine" threatening the livelihood of the traditional farmer. This is from his book *"History of Oleomargarine Tax Stamps and Licenses in the United States"*, a must read for any one interested in these issues. It was sentiments like this that brought the substitute lard stamp from South Dakota into existence. You can buy a copy through the SRS Publications or borrow the library copy.

Board. I have served as the editor of this journal for over ten years.

For more information about the Society of Ration Token Collectors including a membership application contact the secretary, Thomas B. Smith, 618 Jay Drive, Gallipolis, OH 45631-1314 or e-mail at tomsue@zooment.net.

Michael Florer
Pennsylvania

Classes of Gasoline Rationing During WWII in the US.

- Class A - Basic rationing for passenger cars.
- Class B - Supplemental ration for passenger cars.

- Class C - Supplemental ration for drivers in occupations considered vital to the war effort (larger ration than class B)
- Class D - Basic ration for motorcycles.
- Class E - Non-highway ration for tractors, boats, engines, etc.
- Class R - Non-highway ration as above but for large amounts of gasoline.
- Class S - Service ration for trucks, busses, ambulances and other fleet vehicles.
- Class T - Transport ration; replaced the service ration during Phase III of gas rationing.
- Class X - Unlimited ration; only used during Phase I of gas rationing.

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

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

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

E.L. Vanderford, 1977, 8 pp.

Free for SASE #10 envelope

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

Carter Lichfield, 1988, 128 pp. hardbound

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

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

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

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

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

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

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

6. Second Federal Issue: 1801-1802

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

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

7. Third Federal Issue 1814-1817

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

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

8. An Index to Revenue Articles in Serial Publications

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

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

9. Specialized Catalog of US Non-pictorial Waterfowl

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

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

10. Mines of the West, 1863

Douglas & Gina McDonald, 1996, 64 pp., ill.

stitched \$7.95 (non-member price \$8.95)

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

Bill Castenholz, 1996, revised ed., 128 pp ill. bound

\$19 (non-member price \$21)

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

Vol I - NY State and City Badges \$11

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

Vol III - Illinois State and City Badges \$11

Guide to NY Chauffers Badges \$4.

13. Nebraska Revenue Stamps

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

14. State Turkey Stamps

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

17. The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)

Jan Wooton, 2001 210pps (6700+ stamps)

\$34.50 Members (Normally \$41.95)

NEW

Publication	Price ea.	Qty	Total
Prices now include postage			Grand total
<div> <div> Publications available from: SRS Publication Sales Harold Effner Jr. 27 Pine Street Lincroft, N.J. 07738 </div> <div> Name _____ Address _____ _____ _____ </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. (5).

MASSACHUSETTS STOCK TRANSFER stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (3).

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 (1)

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 (3)

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 (1)

Three offers from "THE STATESMAN"

PO Box 304
Lynnwood, WA 98046-0304
e-mail: revzzz@mindspring.com

FOR SALE: MINNESOTA CHRISTMAS TREE (Evergreen Tree tags). We have a very, very limited number of these tags (see SRN 4th Qtr 1999, page 41). These will be sold on a first come first serve basis so we suggest - don't delay! Price list is available.

WANTED: Your **Alabama City, County and Municipal Stamps** want lists. The Special Issue 2001 of SRN is an excellent reference guide.

WANTED: Your **New York City and State Cigarette Tax Stamps** want list. We've probably got one of the most extensive stocks in existence. This is being offered but ONCE! Don't lose out - send your list NOW

RAILROAD/TRANSIT WANTED: Tickets, Passes, Timetables, U.S. Pre-1935. From train, trolley, stage, ferry, bridge, tollroad, horse railroad. DAN BENICE Box 5708, Cary, NC 27512 919-468-5510

The **CAL-REV**
planned meeting at
ARIPEX 2002
Has been Cancelled
as of 7/3/2001

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**



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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 pane/10 \$1

Playing card self adhesive

.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

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

Ohio

Sales tax 15ct (M25 or M37 w/stub)

.35

Oklahoma

1964 1 pint liquor (Cat. L4)

Single \$1

Block of 4 unused \$5

Plate block of 4 \$7.50

Farm Implement \$6 \$6.00

Pennsylvania

Waterfowl Management

\$5.50 1998 \$4.20

Rhode Island

Cigarette--20 cig .37

-50 cig .925 10/9.25

South Carolina

Cigarette .07 10/70

.09 10/90

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

Documentary .10

.50

\$1

Weldon & Lick 4ct .25

Richmond County Recording

\$1 gray-black \$1

\$2 yellow-orange \$2

\$3 green \$3

\$4 blue \$4

Tennessee

Ammunition .10 pane/10 \$1

Texas

Bedding 1990 Series .75 10/\$7.50

Blk/4 \$3

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

Washington

Waterfowl-1990 \$5.00

Waterfowl -1991 2 diff. \$6.00 ea

Wisconsin

Liquor stamps

200 ml \$2

1 liter \$2

1.75 liter \$2

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

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State Revenue Newsletter

PO Box 270184

Oklahoma City, OK 73145

FREE FOR ALL

This issue's free stamp is another Florida documentary given to the SRS by Maynard Bateman. This is the five cent gold stamp, D65, which was part of the 1970 series. These are all used copies.

"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 November 2001 or while supplies last. Send a SASE with 34 cents postage on it to SRS Free For All, 27 Pine Street, Lincroft, NJ 07738. Note that you can also put an envelope in if you are doing other business with Harold Effner.



P.Q. FORM A-33		STATION		DATE	
1	17	JAN.			
2	18	FEB.			
3	19	MAR.			
4	20	APR.			
5	21	MAY			
6	22	JUNE			
7	23	JULY			
8	24	AUG.			
9	25	SEPT.			
10	26	OCT.			
11	27	NOV.			
12	28	DEC.			
13	29				
14	30				
15	31	1955			
16		1956			

USE OUR CERTIFICATE OF INSPECTION

This vehicle has been inspected by a duly authorized inspector of the California Department of Agriculture.

BUREAU OF PLANT QUARANTINE
California Department of Agriculture
HEADQUARTERS ADDRESS
STATE OFFICE BLDG. NO. 1
SACRAMENTO 14, CALIF.

Inspection Stations: BLYTHE, DAGUERRE, FT. YUMA, PARKER, YUMA, ALTURA, DORRIS, HORNWOOD, REDWOOD HWY., SMITH RIVER, TULARE, BENICIA, TOPRA, LONG VALLEY, MCKINLEY, TRUCKEE, WOODFORDS.

Inspection Number: 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18

Little Mystery California Vehicle Inspection

Shown is a California item which was used for at least the years 1954 through 1956. It is a form stating that your vehicle has been inspected by the California Dept. of Agriculture's Bureau of Plant Quarantine. It is unclear just what they

were inspecting for. The back of the form indicates it was some kind of "ravaging insects", but this was long before the fruit fly scare of the 1980's. Does anyone know what they were hunting for?

The form lists seventeen different inspection stations which are well spread around the state. - thus it does not appear to be a border inspection.

State Revenue Society
Kent Gray, Secretary
P.O. Box 9726
Dyess AFB, TX 79607-9726

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