



State Revenue News

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Colorado City-Town Cigarette Stamps and Cataloging



Auction 22

The State Revenue Society

President

Terence Hines

Box 629 Chappaqua, NY 10514
terencehines@aol.com

Vice President

Hermann Ivester

5 Leslie Circle, Little Rock, AR 72205-2529

Treasurer

Harold A. Effner Jr.

27 Pine St., Lincroft, N.J. 07738
haroldeffn@aol.com

Secretary

Kent Gray

Box 9726, Dyess AFB, TX 79607
staterevs@home.com

SRN Editor

Scott Troutman

PO Box 270184, Oklahoma City, OK,
73137-0184
smtroutman@cox.net

Governors

M.E. Matesen

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

Peter Pierce

7 Pratt Ave, Oxford, MA 01540-0760

Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

Society Attorney

William Smiley

Box 361, Portage, WI 53901

SRS Librarian

Peter Martin

PO Box 791, State College, Pa 16804-0791
pmartin2020@aol.com

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Secretary's Report

Previous Total	273
New Members	6
Reinstatements	1
Resignations	4
Deaths	0
Dropped Not Paid	0
Current Total	276

New Members

- 1255** Gary Potter
370 Lake Avenue
Bristol, CT 06010
- 1256** George Birchman
35296 Hwy 58
Pleasant Hill, OR 97455
- 1257** J. William Doolittle
4000 Cathedral Ave NW
Apt 444B
Washington, DC 20016
Collects-Motor Vehicle Related
- 1258** John Desanto
1261 Crane Street
Schenectady, NY 12303
- 1259** David Wenzelman
PO Box 598
Richton Park, IL 60471-0598
Collects-US, British, worldwide
- 1260** Michael English
3808 Woodrose Court
Snellville, GA 30039-8427
Collects- All state, local, Federal

Reinstatements

- 1177** Wayne Lavinder
PO Box 6142
Huachuca City, AZ 85616

Died

Resignations

- 199** Arnold Kornhauser
415 Richard Hinline
1227 Stephan Floreen
1236 Frank Kernan

Address Changes

- 744** George Van Trump
PO Box 1537
Wheat Ridge, CO 80034-1537
- 824** Peter Martin
POB 791
State College, Pa 16804-0791
email:pmartin2020@aol.com
- 981** Scott Troutman
email smtroutman@cox.net
- 986** John Crook
1724 Cherokee Road
Alexander City, AL 35010

Editor's Notes

In the January 2002 issue of The American Philatelist, the Alabama City/County catalog got a nice review. At the end the reviewer writes "I hope we will see such listings for all of the states sometime in the not-too-distant future. Anyone listening?"

Well, Frank Bocovich was listening. So in this issue we have new catalog listings for Colorado, which we have made so you can copy them and add them to your Alabama catalog pages. Frank also did yeoman's work in digging out the fiscal history on these stamps.

Auction 22 is, I think, the largest auction we have ever had. It is especially strong in California, but there are great items in Arizona, Illinois and Texas, and all over the place. There are plenty of beer, wine and liquor stamps, tough on document usages and rare items that seldom come to market all over the place. Even some Springer listed fantasy items, and good cheapo lots. I hope you all have some money left after Christmas.

On the subject of auctions, do not bother with bids under a \$1. I ignore them. If it is not worth a buck, then it will come around in a cheapo lot. Also try to follow the bidding increments. Any bid will be rounded down to the nearest quarter, so don't bother with the \$1.35 bid.

Do vote, even though the election is a no brainer. I have added some survey questions on items that I am curious about. We will miss Terence but I sure he has some other projects going.

- 1078** Fred Freely
6 Marion Street
Chelmsford, MA 01824-3116
- 1083** Charles Soter
6790 E. Paseo Penoso
Tucson, AZ
- 1189** Brian Roberts
9635 Waverly Drive SW
Lakewood, WA 98499-1836
- 1220** E.E. Fricks
25 Murray Way
Blackwood, NJ 08012

1122 Donald Katzman failed to pay for auction lots in auction 21 and has had his auction rights suspended. It is our intention not to renew his membership.

Colorado Town/City Cigarette Tax Stamps

by Frank Bocovich

INTRODUCTION

A middle-aged man named Dan Davidson, who lives in Craig, helped his dad by affixing decals on cigarette packages. His father had a cigarette vending machine distribution business that covered Artesia, Rangely, Meeker, Steamboat Springs and Kremmling to Granby.

Dan hated the job of putting the decals on, not for the work involved, but because the heavy backing gave out a dye that stained his fingers. He was the only kid in school that had yellow fingers.

From Dan, I found out that:

- (1) Craig really never issued these tax stamps.
- (2) Artesia changed its name to Dinosaur in October, 1965.
- (3) Decals were purchased from the town clerk.
- (4) Where the tax rates were different in nearby towns, in fairness to the retailer, the dealer usually absorbed the difference.
- (5) For the stocks that became outdated, Dan's father was reimbursed for returns that had stamps on them.
- (6) He put the stamps on the top of the package.
- (7) He also put on Wyoming cigarette stamps for Baggs, Wyoming, which is geographically north of Craig.

A large number of Colorado cities (Buena Vista, Craig, Golden, Longmont and Manitou, to name a few) never taxed cigarettes in the 1970's. At the same time, Pueblo issued more than nine different stamps.

HISTORY

Denver. On July 22, 1940, the City and County of Denver passed Ordinance No. 60 for licensing the occupation of selling cigarettes and tobacco. The purpose of the tax was relief from unemployment, charity and hospitalization because the need was greater than Denver could care for. The tax established a \$5 registration fee for wholesalers and retailers and a one cent tax on every package if the selling price of the cigarettes was less than 15 cents. The tax also established procedures and

penalties. On July 27, 1940, Denver sold 50,000 stamps to Safeway (wholesaler and retailer) for \$460. 8% discount was provided in the ordinance for handling and affixing the stamps.¹ The tax was started four days later on August 1. The State of Colorado contended that the tax was an excise tax, not an occupation tax and should fall under state excise tax rules: 15% to the General Fund and 85% for Old Age pensions. The state sued Denver on August 14, 1940²; September 1, Denver won the lawsuit on the basis that Denver had the power under "home rule" to tax.³ On September 18, 1940, the state took Denver to the state supreme court, adding that the tax was unfair.⁴ November 18, 1940 Denver was granted exclusive use of the funds.⁵



The first stamps were rather large square lavender stamps that required special glue, according to the Denver Post.



They would be replaced by smaller rectangular green stamps having glue on the stamps.

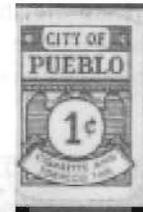


On December 19, 1946, the Denver stamps were changed to 2 cents to increase revenues \$350,000⁶. Two green 1cent stamps were used until replaced with a red 2 cent stamp.⁷ Earliest recorded use of the red stamp was 5-28-49⁸. The 2 cent red stamp had changed wording "Cigarette Tax."

When Denver doubled the rate, the wholesalers doubled their revenues (the 8% discount remained the same) for the original amount of work. It was estimated that they got \$50,000 without working for it; the wholesalers claimed that they were losing money at the 8% 1cent rate⁹. A probe was launched three days later, and the wholesalers were threatened that Denver would stamp the cigarettes themselves and save the fees¹⁰. The Denver newspapers did not report on the compromise reached; the Aurora newspaper mentioned that the Denver discount was 6% for the 2 cent ones, down from 8%, when the same subject came up for Aurora.

Other Cities.

Noticing the money Denver was collecting, Pueblo started its tax Aug. 20, 1946. Pueblo was the next after Denver to issue stamps. Pueblo was the first to use the words, "Cigarette and Tobacco Tax" on the stamps.



Pueblo got involved in its own lawsuit about the cigarette stamps. The issue was: Could a city impose an additional burden on the retailer to collect the tax without compensating the seller and could the city require the seller to keep records of collecting the taxes from the cigarette purchaser? The local court agreed that there was an unfairness. Pueblo then appealed to the Colorado Supreme Court. Pueblo finally won the lawsuit in 1954.

During the Pueblo lawsuit, others cities started these town taxes with the words: "Occupation Tax" printed on their stamps. Pueblo used the term "Occupational Tax" as did Arvada as late as 1968 in their ordinances. They were all avoiding any state lawsuits.

It is interesting that the Pueblo ordinance specifically prevented the wholesaler from absorbing the tax and the wholesaler must pass the tax on to the

Cities That Did Tax Cigarettes		Cities That Did Not Tax Cigarettes	
Name	Population	Name	Population
Grand Valley	245	Wheatridge	21,619
Central City	250	Westminster	13,850
Artesia	318	Longmont	11,489
Bayfield	328	Thornton	11,353
Romeo	339	Security	9,017
Rico	353	Golden	7,118
Silt	364	Ft. Morgan	5,315
Norwood	443	Manitou	3,626
New Castle	447	Craig	3,080

state or be interpreted to **affect** their authority to impose a tax on cigarettes for local purposes.”¹³

The town cigarette tax appeared so entrenched that the state couldn't do anything about it. The state law must have encouraged many small towns to join in the town cigarette tax.

Dove Creek stopped its tax in 1963; even though there was no share from the state taxes, officials there had no desire to see a double tax imposed on their smokers.

Springfield was the last town to get started: 2-1-73, five months before it would stop.

It took state officials 10 years to figure out what to do about town cigarette stamps. Finally, in 1973, the law was amended to give 46% of the states cigarette tax revenues to the towns and cities. In order to qualify for their share of the distribution, the towns were prohibited from imposing any of their own fees, licensing or taxing on cigarettes¹⁴. By 1973, the state tax on cigarettes was 10 cent per pack. The cities officials agreed to and possibly instigated the state law change because they knew that the cities would get more money for no work. Also, the state slowly increased its tax, thereby resulting in giving the cities more money. The 46% participation by cities would be 46% of state collected taxes in the following schedule:

- 1973 10cts/pack
- 1977 15cts/pack
- 1978 10cts/pack
- 1983 15cts/pack.

Colorado Springs increased its cigarette tax revenues from \$167,000 (8.35 million stamps) in the first half of 1973 when they issued the stamps, to \$451,000 with no city stamps in the second half of 1973 when they went with the state plan.

STAMP DETAILS

Early-issue stamps are more ornate than later ones. Most early city tax stamps were printed by American Declocomania followed by the American Decal & Mfg Co. Later starting issues and later procurements by the same city were generally three tobacco leaves and printed

consumer. The consumer was required to pay the tax.

In the meantime, Grand Junction, Alamosa, Artesia, Rangely, Saguache and Durango would start this tax; others followed. This earliest use information is in the catalog listings.

Artesia changed its name to Dinosaur, but continued to issue Artesia stamps because the town had an ample supply and the use was small.

Dove Creek stopped their tax in June 1963.

Akron issued their 2 cent stamp first and used the 1 cent stamp only between 1960 to 1963. They did the decrease without an ordinance change. They used the 1cent and two cent for an increase to 3 cents.



Walsenburg's with and without values.

Walsenburg had two stamp increases in 2 1/2 years and solved the procurement problem by putting no value in the center of the stamp for 3 cents and 4 cents. A decal installer in Walsenburg, Paula Sterk Conder, put the stamps on the bottom of the pack; her aunt insisted it was the state law to put them there.

Some cities didn't issue their own cigarette stamps. There was no pattern. The table above illustrates that (Population from 1960 Census).

The reasons that cities didn't have cigarette tobacco tax stamps are one or more of the following:

- They didn't want to bother.
- They didn't need the money, other taxes were sufficient.

They didn't furnish as many services to people.

They would have a better price than those that did.

They were disorganized or lazy.

Smokers dominated the local politics.

Pueblo's Story. Pueblo issued more styles, more values, more colors of town cigarette tax stamps than any other city by more than two-to-one. Analysis of Pueblo's financial records shows only a population increase (no revenue jumps) which leads me to conclude that their one cent per pack tax never increased over 17 years. Also, higher values were applied to a variety of other tobacco products like chewing tobacco, roll-your-own pouch tobacco, pipe tobacco and cigars whose share of the revenues remained constant. This would explain four different one cent stamps and two different 6 cent ones, two different 8 cent ones and two different 12 cent ones. The tax rates on the other products are not known at this time, but is theorized to be in the same order as listed above.

The Demise of Local Taxes. State officials realized they were missing out on a significant source of revenue. In 1963, the state passed a Cigarette Tax, Article 8 under Taxation II - Specific Taxes (Definitions; Licensing, various legalistic subjects, Meters, etc.). The law was effective July 1, 1964. The beginning tax was 3 cents per pack. The state earmarked 15% of the receipts for the General Fund and 85% for the Old Age Pension. The state law also included a paragraph on "Taxation By Cities and Towns". This paragraph stated:

"No provision of this article (state law) shall be construed to **prevent** the imposing, levying, and collecting any tax upon the sales of cigarettes by any town or city in the



Sandford's Brundage Tobacco Leaf

by Brundage Company in Virginia. There is no pattern on the colors; increases in the tax was often accompanied by a color change or size change for easy identification. Most larger cities increased the tax over the span of time the tax was in effect.

The wholesalers or distributors put the stamps on the packages. How the stamps were applied is covered in the *State Revenue Newsletter (SRN)* literature¹⁵. If the stamps were put on the top of the package in such a manner that opening the pack destroyed the stamp, this may explain why these stamps are difficult to find. If the stamps were put on the bottom of the pack, they were not noticed and they were thrown away.



Colorado State meter



Denver meter

Meters, which are stamps too, were used by cities; that use is covered extensively in the *SRN* literature¹⁶.

The cataloging that follows includes a picture of every stamp or reproduction that could be found. The stamps are very hard to find. It is doubtful that there is a complete collection anywhere.

Cost estimates of single stamps are \$3 each for Denver lavender and green; \$5 each for the rest. Blocks of 10 decals are \$15 per block. Strips of 100 (10 blocks of 10 each) have gone for as high as \$60 on the Internet.

INVESTIGATIVE TECHNIQUES

This may help others in their quest. The state/city/town document retention policy, whereby records of non-essential items are destroyed after six years, kills getting much information. The following was used to gather what little information is available:

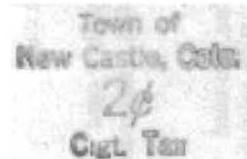
1. Use Hubbard information as a start. Always verify if possible.
2. Write all known collectors for

3. Library search of ARA and SRS information.
4. Library search of local newspaper articles. Card file: "City Name-Taxation - Cigarette Tax".
5. Ask towns about old ordinances (city clerks, libraries and historical museums in the time period under investigation). Where computerized, search: "Cigarette Tax" and "Cigaret Tax" and "Occupational tax". For Colorado, looking at June 1973 for repealing the local ordinance gives reference to original ordinances and increases.
6. Look at City Treasurer's Annual Report "General Fund - Income - Cigarette Tax." This can show you starts, jumps (increases and the per pack increase), and end history. Population increases are also shown. Or look at the annual budget "General Fund - Income - Cigarette Tax" which will show projected income and actual income of previous years.
7. Look for wholesalers that might still be in business or alive.
8. Request information from all the stamp clubs in the state. Furnish pictures as examples.
9. Write an article and ask for additions or corrections. If you have more information let me or the editor know. bocovichf@aol.com

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2. *Rocky Mountain News*, August 14, 1940, pg 1.
3. *Denver Post*, September 1, 1940, pg 1,

- section 1.
4. *Rocky Mountain News*, September 18, 1940, pg 14.
5. *Denver Post*, November 11, 1940, pg 1.
6. *Rocky Mountain News*, December 14, 1940, pg 32.
7. State Tax Notes in *Weekly Philatelic Gossip*, Charles Herman, October 18, 1947.
8. State Tax Notes in *Weekly Philatelic Gossip*, Charles Herman, May 28,=20 1949, pg 402.
9. *Denver Post*, June 10, 1947, pg 1.
10. *Denver Post*, June 13,1947, pg 2.
11. *Denver Post*, November 8, 1954, pg 3.
12. Internet and State Tax Notes in *Weekly Philatelic Gossip* (see Table 1).
13. Colorado Revised Statutes, 1963 - Vol 7, Taxation II, Article 8, Cigarette Tax, pps 1311-1315
14. Colorado Revised Statutes, 1973 Chapter 420, Taxation II, Specific Taxes, pps 1450&1451.
15. *State Revenue Newsletter*, November-December 1980, 20: pps 83& 84
16. *State Revenue Newsletter*, September 1978, 18: No.5, pps 69 & 70.



New Castle was one of several towns that used handstamps to create stamps. Others include Meeker, Rifle and Silt. Proofs with several towns on one piece are sometimes seen.



American Decalmania Co. Limon Oval style cigarette tax decals.

Colorado City-Town Stamps

card			Oval (smaller lettering)	2ct red & yellow, lt blue card
Castle Rock	8-21-57	D	?	1ct light blue
Cedaredge	10-1-62	D	Oval small	2ct red
			Oval	2ct red
			Oval (small diff.)	2ct red
Center			?	2ct
Central City			?	2ct
Colorado Springs(City)	9-28-55	A	Oval square crns.	1ct orange
	9-1-62	D	Oval round crns	1ct red
			?	2ct
			Meter	
Cortez(Town of)	6-26-54	C	Circle	3ct dark red, tan card
Cortez(City of)			Circle	3ct red, yellow card
Cortez			Meter	3ct
Crested Butte (City of)			Tobacco leaf	2ct, yellow card
Delta			Tobacco leaf	2ct red, yellow card
Denver (City & CO)	8-1-40	A	Square format	1ct lavender, lavender card
	8-25-45	C	Tall	1ct green, yellow card
	5-28-49	C	Tall	2ct red, yellow card
			Meter tobacco leaf	1ct
			Meter (34 meters used)	2ct
Dove Creek(Town of)	6-1-53	D	Circle	3ct green, yellow card
			Circle	3ct green, lt blue card
Durango(City of)	10-15-49	C	Oval	3ct black, yellow card
			Tobacco leaf	3ct blue, cream card
Eagle			Handstamp	2ct purple on white
			Tobacco leaf	4ct green, yellow card
Englewood(City of)	1-20-51	D	Wide Shield	2ct green, yellow card
	10-30-63	D	?	2ct
			Meter	2ct
Estes Park (Town of)			Circle	2ct brown, yellow safety card
Florence			Oval	2ct blue, tan card



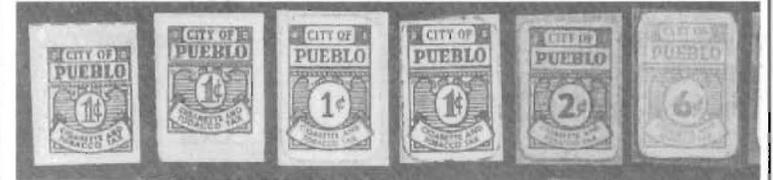
Colorado City-Town Stamps

Fort Collins	bef. 11-58	C	Oval (smaller lettering)	2ct blue, tan card
			?	3ct
			Meter	3ct
Glenwood Springs (City of)	12-4-54	C	Handstamp	2ct purple on white
			Keystone	2ct pink, yellow safety card
			Meter	2ct
Grand Junction (City of)	3-1-48	C	Wide	2ct red
			Square center	2ct orange, cream card
			Meter	2ct
Grand Valley			Tobacco leaf	2ct black, cream card
Greeley			Handstamp	No value (2ct) black on white
			Meter	2ct
Gunnison (City of)			Tobacco leaf	2ct red, yellow card
			Meter (2)	2ct
Holly			?	2ct
Holyoke			?	2ct
Hotchkiss			?	2ct
Hugo			?	2ct
Idaho Springs (City of)			Tobacco leaf	2ct blue
Ignacio			?	3ct
Julesburg	1-18-54	D	Tobacco leaf	2ct red
			Meter	2ct
Kremmling (Town of)	5-1-63	D	Tobacco leaf	2ct green, yellow card
Lafayette	10-14-69	D	Tobacco leaf	2ct green, yellow card
La Jara			?	3ct
La Junta (City of)			Oval	2ct dark blue
			Oval	2ct black, light green card
			Meter	2ct
Lakewood (City of)			Tobacco leaf	2ct green, yellow card
Las Animas (City of)	1-18-50	D	Oval	2ct
			Meter	2ct
Leadville			?	2ct
Limon (Town of)	1952	B	Oval	2ct red, yellow card
			Tobacco leaf	2ct red
Littleton (City of)	1-1-69	D	Printed	2ct red, yellow card
	1-1-73	D	Printed	5ct red, yellow card
Louisville			?	2ct
Loveland			?	3ct

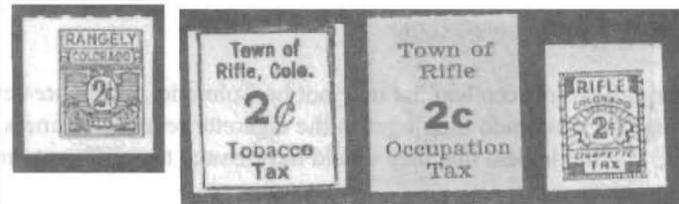


Colorado City-Town Stamps

Manassa	6-1-55	D	Tobacco leaf	3ct red, yellow card
Mancos			?	2ct
Meeker (City of)	6-24-54	C	Handstamp	2ct purple on white
			Printed	2ct blue & gold, yellow card
			Oval	2ct blue, yellow card
Monte Vista (City of)			Oval	2ct orange red, yellow card
Montrose			?	4ct
			Meter	4ct
Naturita (Town of)			Tobacco leaf	2ct green, cream card
New Castle (Town of)	12-4-54	C	Handstamp	2ct purple on white
			Oval	2ct dark blue
			Shield	2ct
Norwood			?	3ct
Nucla			Unique	3ct green, cream card
Otis			?	2ct
Pagosa Springs			Unique	3ct red
Paonia (Town of)	1-1-55	D	Tobacco leaf	2ct red, yellow card
Pueblo (City of)	8-20-46	A,D	Oval square crns	1ct black, yellow card
			Oval square crns	1ct black, yellow card
			Fat Oval	1ct black, cream card
			Oval, round crns	1ct black, cream card
			Fat Oval	2ct brown, tan card
			Fat Oval, smaller 6	6ct blue, cream card
			Fat Oval, big 6	6ct blue, cream card
			Fat Oval, small 8	8ct yellow, cream card
			Fat Oval, big 8	8ct yellow, cream card
			Fat Oval, big 12	12ct red, tan card
			Fat Oval, small 12	12ct red, tan card
			Meter	
Rangely	9-11-48	C	Oval	2ct black, yellow card
Rico (Town of)			Tobacco leaf	2ct red, yellow card
			Shield	2ct red
Rifle (Town of)	12-4-54	C	Handstamp	2ct purple on white
			Printed	2ct black on pink
			Circle	2ct red, yellow card
Rocky Ford (City of)			Oval	2ct black, yellow card



Pueblo



Sagauche

Colorado City-Town Stamps

Romeo			Shield	4ct green, cream card
Saguache (Town of)	1949	B	Circle	2ct red
			Tobacco leaf (small)	2ct red, cream card
			Tobacco leaf (larger)	2ct red, yellow card
Sanford (Town of)			Tobacco leaf	2ct dark red, yellow card
San Luis (Town of)			Tobacco leaf	2ct red
Sheridan (City of)			Tobacco leaf	2ct blue, yellow card
Silt (Town of)	8-14-50	D	Handstamp	2ct purple on white
Silverton (Town of)			Circle	3ct bright red
Springfield (City of)	2-1-73	D	Tobacco leaf*	3ct green, yellow card
			Shield	3ct blue, white card
Steamboat Springs (Town of)	12-4-54	C	Unique	2ct orange
			Tobacco leaf	2ct dark red, yellow card
			Meter	2ct
Sterling (City of)	1-1-71	D	Tobacco leaf	2ct green, yellow card
Telluride			?	3ct
Trinidad (City of)			Oval	2ct black, tan card
			Oval?	2ct light blue, tan card
			Meter	2ct
Walden (Town of)			Unique	1ct dark blue, yellow safety card
Walsenburg (City of)	5-19-48	D	Oval	2ct blue, yellow card
	1-1-74	D	Oval	No value (3ct), light blue, yellow
	7-13-64	D	Oval	No value (4ct), light blue, yellow
Yuma (Town of)	1-1-62	D	Tobacco leaf	2ct, yellow card
Municipal			Oval	1ct

* The Springfield tobacco leaf 3ct may not be Colorado. There are seven different Springfields nationally and Springfield, Colorado didn't get in the cigarette revenue business until six months before they would get it out; it is not logical that they would have issued two different ones in six months unless there was an unusual problem.



SRN Back Issues

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- 248 2/01 CO Bedding
- 250 3/01 Documentary
- 251 4/01 Vending and Scale Seals

The Yard Sale Continues

\$22.50

for one of each issue we have before 1995

1995 or 1996 year sets (four issues)

\$7.50 per year

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

A fine is a tax for doing wrong.
A tax is a fine for doing well.

Unknown

SRS Meeting At Philatelic Show 2002

The State Revenue Society will hold a meeting at the 2002 Philatelic Show, to be held at the Holiday Inn, Boxborough, Massachusetts, May 3-5, 2002. Thanks to the efforts of SRS Board member Peter Pierce, the Society will have a table at the show and it is hoped that many members will show state revenues. Terence Hines will be showing his Massachusetts state revenues. The SRS will hold a society meeting at 1 pm on Saturday, May 4th. A copy of the show prospectus, entry form and other information regarding the show is available online at www.nefed.org or by mail from Guy R. Dillaway, Box 181, Weston, Massachusetts 02493.

State Revenue Society Exhibiting Award

by Terence Hines

The Board of Directors of the SRS has been working for some time on the creation of an award to be given for the best exhibit of state revenue stamps and related material at major stamp shows. The criteria for that award have now been agreed upon and they appear below. The award itself will be a small pin in as yet-to-be determined design. This will give the award more substance than just a paper certificate. The hope is this award will spur interest in the exhibition of state revenues and thereby increase their overall popularity.

What is needed now is an individual who will volunteer for the position of SRS Award Coordinator. This would involve sending publicity about the award to the philatelic press, contacting show chairs to inform them of the award's availability,

keeping track of winners, etc. The Award Coordinator should be familiar with philatelic exhibiting. Anyone wishing to volunteer please contact me at my snail mail or e-mail address on the masthead.

Guidelines For the State Revenue Society Award

1. The State Revenue Society award of excellence is to be given at the discretion of the judges to exhibits in which state and/or local revenue stamps and related material constitute a significant portion of the exhibited material.
2. The award is to be given to the one exhibit that most impresses the jury with its philatelic documentation and study.
3. The exhibit must be entered in the open competition section of the show.
4. The winner need NOT be a member of the State Revenue Society.
5. The award is available to any show having at least 500 exhibit pages in open competition.
6. If there are no exhibits that deserve the award, even if some are of state revenue material, no award should be given.
7. The name of the winner of each award and the title of the exhibit should be sent to the Editor of the *State Revenue News*. This address will be furnished to the jury or awards chairman with the award itself.
8. The State Revenue Society strongly urges all award winners to donate a photocopy of their exhibit for permanent archival storage at the American Philatelic Research Library. For details contact Ms. Gini Horn, APRL, Box 8000, State College, Pa. 16803.

An offering of a limited number of bound SRS Newsletters

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

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

Airport Security Tax Receipts

by Ted Harris

U.S. airport tax receipts and stamps were a fairly short lived phenomenon, though the tax continues in many instances. Terence Hines article¹ in the fourth quarter 2000 State Revenue News, indicates the period of issue for these items was from July 1, 1970 until December 31, 1973. Two of the Florida receipts in this article (Palm Beach and Sarasota) indicate that they were authorized to begin collecting taxes February 1, 1973 following a U.S. Supreme Court ruling dated April 19, 1972.

Having worked for an airline during that period, I witnessed firsthand the transition from a carefree boarding procedure to today's intense preboarding security. Prior to the early 1970's the only security breach airlines had to deal with was that of stowaways - people boarding flights without paying for a ticket. There was one little old lady in particular that was famous for this activity.

In the late 1960's airliners were hijacked for the first time, including several notable ones to Cuba. This necessitated implementation of security procedures to forestall such hijackings. This was the causative reason for the security procedures in effect up until September 11th's events, including the sky marshalls program. Sadly in light of September 11th, we know this was inadequate.

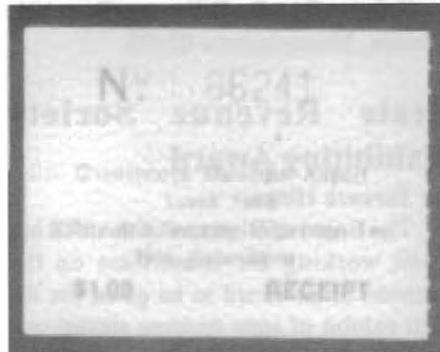
When the decision was made to implement tighter security procedures, the airlines and various local, state and the federal government agencies had to set up something right away and a funding program had not yet been formulated.

In order to meet the deadline to start up, the various players came up with the airport use head tax scheme. It was essentially an interim program and, as represented by the items shown, involved charging each passenger as they checked in for their flight the receipted head tax amount.

By 1974, the airlines realized they were not collecting enough revenue using this system. The next evolution was to include this charge with the issuance of any ticket for a passenger to fly. This charge was



Asheville, North Carolina
Black on pink



Chattanooga, Tennessee
Pale Blue on white



Allentown-Bethlehem, Pennsylvania
Blue on white, black serial number



Philadelphia, Pennsylvania
Orange \$2.00 stamp overprinted \$3.00 in purple. A blue-green \$3.00 stamp is more common.

then reflected on the ticket itself. With this change the receipt or stamp system in the U.S. was eliminated.

The "heads up" for me to notice these tax receipts was because I had already been collecting airport head tax stamps which were issued by foreign governments. These foreign government head tax receipts were originally (from what I could see) issued as stamps and later as printed stub receipts. The stamp types were what piqued my interest and lead to my collecting the stub types. So when the U.S. types came along, I was prepared to recognize them for what they were - happily.

The various airports disguised the security charge under a variety of different titles: airport use charge, use and service charge, safety and security inspection fee, enplaning passenger or boarding fee, and the mysterious branding coupon. All these declarations or justifications are subterfuge for the airlines, governments, and airport authorities real purpose which was to raise revenue for airport security at the expense of the traveling public.

These tax receipts, both foreign and domestic, make for an interesting collection. I delighted in the hunt. These tax receipts were collected from passengers. It was my function to give each passenger a brand new ticket jacket and discard the old one, usually from another airline. This was and is still done so the passenger advertises the airline. Also by having a ticket jacket for my airline, other airline agents and ticket collectors could see had checked in. My passengers were asked if they wanted the tax receipts and if not they were added to my collection. It was a perfect way to make this collection.

Finally, as I remember, the airport use tax started as a 50 cent charge and ended up as a \$3.00 tax which is now included in the price of a ticket. As a matter of fact, most countries have the same program of fees and if you look at the fare breakdown in the fare ladder or the amount box of your international ticket, you will see some mumbo-jumbo of little charges which usually are these "airport use" taxes. "Airport use" tax is a euphemism for security charge.

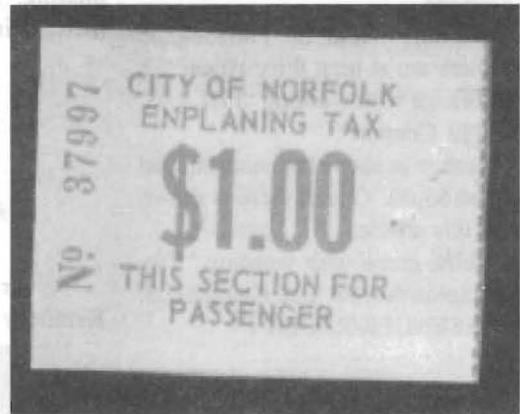
In addition I have two airline issued \$3.00 head tax stamps, one from TWA and



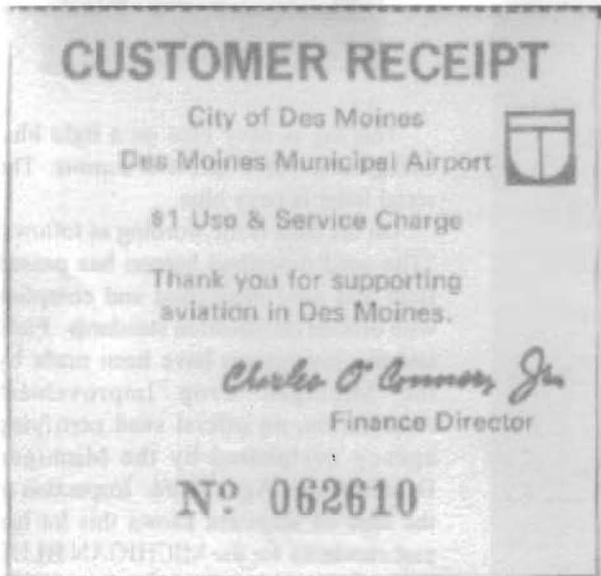
Palm Beach, Florida
Black on white



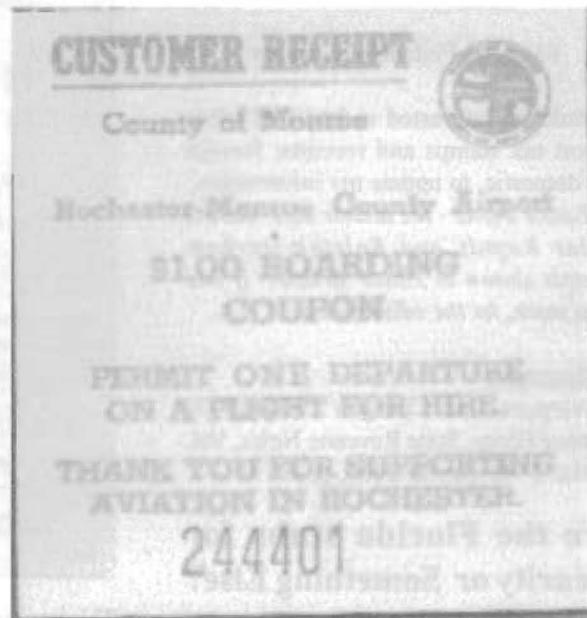
Madison, Wisconsin
Black on white



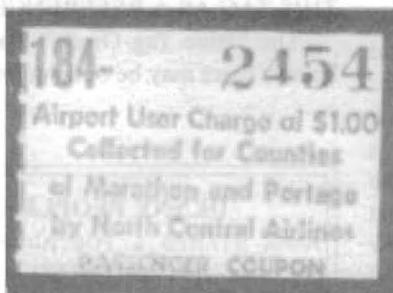
Norfolk, Virginia
Black on light salmon



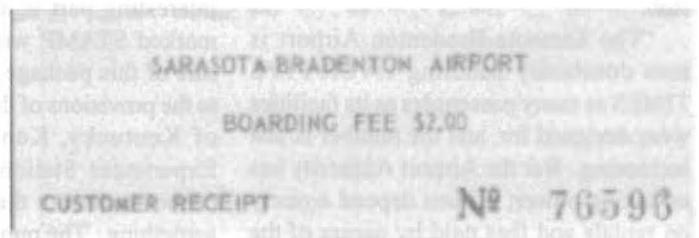
Des Moines, Iowa
Brown on yellow



Rochester, New York
Black on pale yellow, red serial number



Michigan
Brown on white
Red serial number



Sarasota-Bradenton, Florida
Brown on white

one from PanAm. These are also self adhesive imperforate.

The observation I make on these items are based on personal knowledge (as far as I can remember and deduce). The receipts were intended to be available to the taxee for their records and for business travelers so they could be reimbursed. As such the head tax receipts were supposed to be attached to the part of the boarding passes the passengers kept or onto the flight coupons.

I should note that on the Philadelphia stamps, there are at least three types.

1. \$2 orange with wording "PHL/U.S. \$2.00/Flight Coupon".
2. \$2 orange as above but handstamped overprinted \$3.00. One of these is shown earlier in this article.
3. \$3 blue-green with wording "City of Philadelphia/Airport Use Charge/U.S. \$3.00/PASSENGER/RECEIPT"



\$3 green Philadelphia stamp

I would be interested to know of other airport tax stamps and receipts, foreign and domestic, to update my information.

Editor's note - the author also had the Cedar Rapids and Raleigh-Durham receipts shown in Hines' article. If you have more, let the editor know.

Bibliography

1. Airport Use Charges 1970-1973, Terence Hines, State Revenue News, Vol. 38 No. 4 4th quarter 2000, p. 20, ill.

Are the Florida stubs for Security or Something Else?

The following was on a stub attached to the Sarasota-Bradenton boarding fee stub.

"The Sarasota-Bradenton Airport is now constantly handling OVER FIVE TIMES as many passengers as its facilities were designed for, and the number is fast increasing. But the Airport Authority has no taxing power; it must depend entirely on rentals and fees paid by users of the

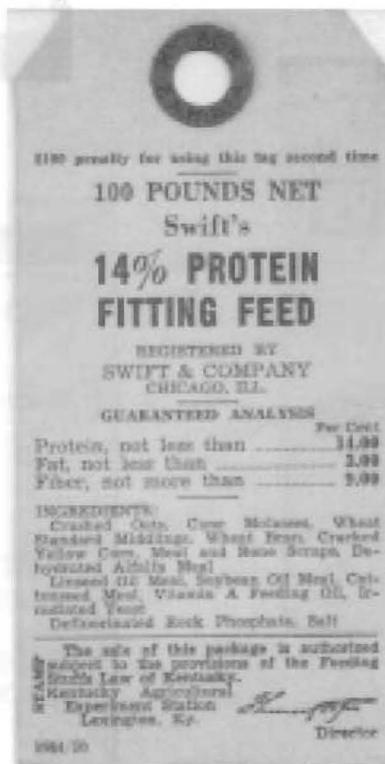
continued page 16

Interesting Items in Auction 22

Shown are some new finds that are up for sale in this auction. First is lot 186 which includes a Kansas cigarette meter that is not listed in Bellinghausen's Kansas State Revenue Catalog. This stamp is the same as his CMI except that the value is missing. This, then would be CM1a. This meter is in purple ink.



A very interesting feed tag from Kentucky is the next item - lot 202.



This item is in red on a manila colored cardboard, with a grommet hole protector marked KY. AGR EXP STA. The most interesting part is at bottom where it is marked STAMP with the wording "The sale of this package is authorized subject to the provisions of the Feeding Stuffs Law of Kentucky, Kentucky Agricultural Experiment Station, Lexington, KY. I cannot make out the signature - Thomas something. The numbers at bottom 5964/50 make me think this was used in 1950.

Hubbard noted that tags were used, but this is the first Kentucky tag I have seen.

Lot 239 is something new. It is a tag for Michigan seed potatoes.



This tag is navy blue on a light blue background with a red serial number. The serial letter is navy blue.

On the back is the wording as follows: "The seed described hereon has passed field and seed inspection and complies with official certification standards. Field and bin inspections have been made by the Michigan Crop Improvement Association, an official seed certifying agency designated by the Michigan Department of Agriculture. Inspection at the time of shipment shows this lot has met standards for the MICHIGAN BLUE TAG GRADE; stated in the SEED POTATO CERTIFICATION No. 628, as amended. The information printed on this tag is the vendor's responsibility. SAVE THIS TAG AS A REFERENCE.

The "Blue Tag Grade" leads me to believe there may be other colors.

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

License News



City of New Bedford.

LICENSE TO SELL MILK.

No. 289

In all cities, and in all towns in which there is an inspector of milk, every person who conveys milk in carriages or otherwise for the purpose of selling the same in such city or town shall annually, on the first day of May, or within thirty days thereafter, be licensed by the inspector or inspectors of milk of such city or town to sell milk within the limits thereof, and shall pay to such inspector or inspectors fifty cents each to the use of the city or town. The inspector or inspectors shall pay over monthly to the treasurer of such city or town all sums collected by him or them. Licenses shall be issued only in the names of the owners of carriages or other vehicles, and shall for the purpose of this chapter be conclusive evidence of ownership. No license shall be sold, assigned, or transferred. Each license shall record the name, residence, place of business, number of carriages or other vehicles used, name and residence of every driver or other person engaged in carrying or selling said milk, and the number of the license. Each licensee shall, before engaging in the sale of milk, cause his name, the number of his license, and his place of business to be legibly placed on each outer side of all carriages or vehicles used by him in the conveyance and sale of milk, and he shall report to the inspector or inspectors any change of driver or other persons employed by him which may occur during the term of his license. Whoever, without being first licensed under the provisions of this section, sells milk or exposes it for sale from carriages or other vehicles, or has it in his custody or possession with intent so to sell, and whoever violates any of the provisions of this section, shall for a first offence be punished by a fine of not less than thirty nor more than one hundred dollars; for a second offence by a fine of not less than fifty nor more than three hundred dollars; and for a subsequent offence by a fine of fifty dollars and by imprisonment in the house of correction for not less than thirty nor more than sixty days.—Public Statutes, Chap. 57, Sect. 3.

This Certifies that T. Q. Parker.
 of Acushnet
 is licensed to sell Milk in the City of New Bedford from May 1st 1901 to May 1st 1902
Dr. D. C. Ashley. Inspector of Milk.

Got Milk?

by Roger Forsyth

The above is a milk wagon license for New Bedford, Massachusetts? for the year 1901-1902. Some of the wording which may be hard to see is "...every person who conveys milk in carriages or otherwise for the purpose of selling same in such city or town shall annually, on the first day of May, or within thirty days thereafter be licensed by the Inspector or inspectors of milk of such city or town to sell milk within the limits thereof, and shall pay to such inspectors or inspector 50 cents each to the use of the city or town.". These were to be placed on the outside of the milk wagon. If you were caught without one, there was a fine of \$30 to \$100 on the first offense or \$50-\$300 on each subsequent offense.

101463

**This \$2 Ticket Could be Worth a
Lifetime of FREE Hunting and Fishing!**

Ticket Entry For The Lifetime Hunting/Fishing License Lottery

Name _____
 Mailing Address _____
 Telephone (Day) _____ Even _____
 Date of Birth _____

MUST BE 18 years of age or older.
 Fill out this ticket entry in ink or type.
 Incomplete, illegible or improperly
 filled out entries will not be accepted
 and entrants will not be notified. All
 entry fees are non-refundable.
DO NOT SEND CASH
 MAKE CHECKS PAYABLE TO:
 Vermont Fish & Wildlife
 103 South Main Street
 Waterbury, Vermont 05671-0602

(Applicant Copy)

Vermont Hunting and Fishing Lottery

by Terence Hines

Shown is an interesting "collateral" item. Vermont is running a lottery for a free lifetime hunting and fishing license. The lottery is open to both residents and

nonresidents. These entry forms are three part copies. The lottery has been going on for about 5 years.

If any of the readers would like one, I'll be happy to send them an entry ticket for a SASE. Write Terence Hines, PO Box 629, Chappaqua, NY 10514-0629.

continued from page 14

field to cover the local share of the cost of improvement and enlargments which we must have. Given the local share, which is a small portion of the total cost, the Authority can get State and Federal grants and increased revenes from he airlines to cover the full cost. Without the local share, State and Federal funds cannot be had. YOUR TWO DOLLARS GO STRAIGHT INTO OUR FUND FOR IMPROVEMENTS.

Your boarding fees makes these projects Possible.

Acquire clear zone land and install instrument landing system	\$1,919,486
Expand and improve terminal.	2,000,000
Improve runways and taxiways	800,000
Expland airliner loading/unloading area	1,000,000
Expand access roads and auto park	200,000
Total capital improvements	\$5,919,486

The Sarasota-Manatee Airport Authority consists of four citizens elected by the people, two from each county, to control this airport. They have no other official duties. They serve YOU in that capacity without pay. They will not waste your money.

The boarding fee is authorized by Chapter 31283, Special Laws of Florida, 1953; by a US Supreme Court ruling dated April 19, 1972 and by a resoulution of the Srasota-Manatee Airport Authority February 21, 1973."

Unlisted New Mexico Beer

by M.E. Matesen

Here is an illustration of an unlisted New Mexico beer stamp. This should clearly be part of the 1941 group. I would call this B17A. The color is black on brown.



New Mexico B17A

Louisiana Finds

In breaking down a large collection for auction, a number of unreported Louisiana items were discovered.



First is a new value of the 1969 tobacco decals. This is a 24 cent value, which would become Hubbard T70A. This decal is on a cream card with black vertical roulettes 6 1/2. The stamp is red on a bright yellow. It should be noted that the T70 16 cent stamp is listed in the catalog as yellow green. It is actually green on bright yellow. The pair of stamps has a perforation on the bottom edge 12 1/2.



Enlarged

Next are new varieties of the 1940 liquor and sparkling wine stamps. The first in a 1/2 pint variety well call L23A. It has the design in green on white background. The safety is vertical on a paper that is white on top. The bottom has a design in fine lines like a row of O's that if looked at quickly appears green. on the bottom. The effect of the safety and paper is a pink color.



Another 1/2 pint variety (L23B) has the design in purple on a blue green background. This is on a green safety card again with vertical safety.



Third is a 4/5 quart stamp (L23C). This one has the design in brown with the blue-green background. This also has the green safety card, with the safety vertically.



Lastly is a new variety of the 1940 still wine. These are listed under wine 14%-24%. The new variety (W24) is a one pint stamp with the design in red and the background in yellow. The safety is vertical on the odd paper like the L23A is on, white on top bottom with the green O design in green on the bottom. Again, the safety and paper combine to make a pink color on top.

Virginia F28 Feed Plate Flaw

by Scott Troutman

Shown is a most unusual copy of the Virginia F28 feed stamp. This stamp has the signature of G.W. Kolner and is from 1928. the Hubbard catalog volume 1 lists this stamp as vermilion in color, but the copy shown is bright red or carmine. What is interesting is that this stamp appears to have a huge plate flaw in the upper left hand corner. Two irregular shaped wedges of color are missing. As these stamps were created using a letter press technique with the design raised on the printing plates, it looks as though the plate cracked and several chunks fell out of the plate. This stamp is position 1 at the upper left hand corner of the pane.



F28 with broken upper left corner



25 EX



11



106 EX



41



44 EX



45 EX



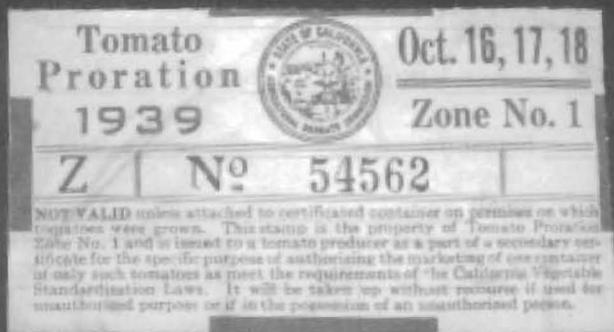
74



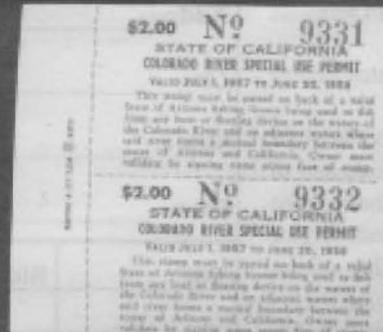
84



89 EX



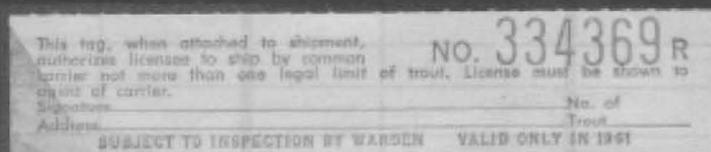
76 EX



87



70



93



451 EX



50



47



57



58



19



71



8



24



37



118

SRS Auction 22

State Revenues					
Hubbard catalog numbers on non-fish and game		43	CA 1863 exchange D111 \$3,U,AVG,SON cxl	4.00	
Wooton Catalog on fish & game		44	CA1863 exchange(5) D101,D102,D104,D107,D108, all U AVG-F,P	5.00	
Other catalogs as noted.		45	CA 1863 exchange(8),D101 first VF, D102 first (2) AVG-F, D103 second F, D104 second AVG,D108 second faults, D112 second faults,D113 second faults, all U, three with SON Wells Fargo cxls,P	8.00	
1	1910? license to deal in evergreen trees, no clue as to where,mint, light crease	2.00			
2	Tax receipts for City of Bridgeport(4) for years 1879,1887, 1890 and 1900. All have light creases	2.00	46	CA large green facimiles of 21 documentary stamps from 1858-1863. I don't know what these are	1.50
3	AK 1943 liquor L18a 1 pint cream card,MNH,VF	5.00	47	CA 1871 doc. D185 20ct huge,U,XF,SON cxl,P	1.50
4	AK 1943 liquor L18b 1 pint,MH,VF	3.50	48	CA 1871 doc. D191a 50ct rouletted,huge,U,SON cxl,VF	25.00
5	AL 19?? liquor seal LS12,U,VF,clea	1.50	49	CA 1871 doc. D214 \$5,U,F,SON cxl	2.00
6	AL 19?? tobacco (2) City of Lineville,1ct & 2ct black on white card	1.50	50	CA 1871 doc. D216 \$7 puce,U,AVG,cut out round,P	10.00
7	AL 1941 tobacco T41 3 1/2ct,MNH,VF,P	2.00	51	CA 1912 hunting lic \$1 beautiful engraving of elk buck,U, horizontal crease	50.00
8	AR 1919 feed F10 100lbs,U,VF-XF,clea,P	5.00	52	CA 1913-1914 hunting lic.(2) \$1 1913 of pheasant is horribly creased and filthy (a crying shame),1914 of mountain sheep has 4 creases and is dirty, both U	25.00
9	AR 1925 cigarette C20 3ct,U,F	1.00	53	CA 1915 hunting lic \$1, beautiful hunting scene back is even better,U,two big vertical creases or I would ask \$100	25.00
10	AR 1929 cigarette(3) C29 1/2ct,C30 2ct,C33 4ct, all U, AVG-VF	3.00	54	CA 1933 beer City of Los Angeles CALAB1 3ct U,VF,handstamp cxl "SAFEWAY STORES INC."	2.50
11	AR 1932 cigarette C35 1 3/4ct,MNH,VF,P	1.50	55	CA 1933 beer City of Los Angeles CALAB1 3ct U,VF,very clean	4.00
12	AR 1935 liquor(3) L7 2 1/2ct and L8 5ct, both U,VF, dirty, L4 damaged for free	7.00	56	CA 1933 beer City of Los Angeles CALAB4 8ct yellow,U,VF-XF,very clean	6.00
13	AR 1937 feed F39 50lbs,MH,VF	2.00	57	CA 1933 beer City of Los Angeles CALAB6 16ct,U,VF, bad stain, cxl "Herman Distributing Co Inc./Oct 30, 1933",P	2.50
14	AR 1937 liquor L22 5ct,U,VF (note color wrong in Hubbard Vol 1)	4.00	58	CA 1933 beer City of Los Angeles CALAB7 31ct, U,VF, one hole, perfin "LAB Co/10-4-33",P	10.00
15	AR 1937 liquor L26 8 1/8ct,U,VF	2.00	59	CA 1935 feed blks/4 (8) F1-F8,MH,F-VF	8.00
16	AR 1943 feed(2) F48, F50 both MH,VF	2.00	60	CA 1935 feed F8 pair U,F,w/plate number,right stamp stained	1.00
17	AR 1987-88 duck imperf pair Scott #7,MNH,VF see note in Scott cat.	2.00	61	CA 1935 liquor (3) L3,L4,15a tan letter variety,U,F-VF	1.50
18	AR 1988-89 duck imperf pair Scott #8,MNH,XF see note in Scott cat.	2.00	62	CA 1935 liquor(11) L1,L1a,L2,L2a stained,L3(2),L3a,L3b,L4,L5,L7,U,VF	11.00
19	AR 1991 trout proof ART1P,MNH,VF,overprinted "NOT VALID FOR FISHING" in red,P	5.00	63	CA 1935 liquor(5) L1a,L2a,L3b,L4a,L5,U,F-VF	2.00
20	AZ 19?? assorted issues(12), beer, wine,cosmetics,liquor & wine	25.00	64	CA 1935 liquor(6) L1,L2a,L3,L4,L5,L6a,U,VF	2.00
21	AZ 19?? cigarette stamp 17ct Moore sig. unlisted,MNH, VF	15.00	65	CA 1935 liquor L8a 2ct, MH,VF	5.00
22	AZ 1933 luxury(3) LX1,LX2,LX3,U,F-VF	1.50	66	CA 1935 liquor L9b rouletted,MH,VF	6.50
23	AZ 1933 luxury LX5a inverted surcharge very rare,U,VF	25.00	67	CA 1935 liquor L10a 10ct,MH,VF-XF	6.00
24	AZ 1934 luxury(6) LX17,LX20,LX26,LX28, LX29,LX32, U,F-VF,P	4.00	68	CA 1935 liquor L10b 10ct rouletted,MH,VF	5.00
25	AZ 1935-37 tobacco(8) T1-T8 full set,MNH,VF,P	15.00	69	CA 1935 liquor L11a 16ct,MH,VF	10.00
26	AZ 1938 beer B14,U,VF,SON handstamp	1.50	70	CA 1935 liquor L12a 20ct,MH,VF with American Decolmania Co imprint,P	10.00
27	AZ 1939 feed F1 8 1/2lb,MH,VF	2.00	71	CA 1936 tomato proration TM5 on buff card,MNH,VF,P	10.00
28	AZ 1940 feed(2) F13 50lb MH XF,F14 100lb MH,VF	2.00	72	CA 1937 liquor L18a clear roulettes cream card, MH,VF, crease	4.00
29	AZ 1940 fertilizer FT12 100lb,MH,VF	1.00	73	CA 1937 liquor L18c tan card,MH,VF	6.00
30	AZ 1941-42 tobacco(7) T11,T12,T14-T18,MNH,VF	10.00	74	CA 1937 liquor L19d vertical safe. tan card pair,MH,VF,P	15.00
31	AZ 1942 beer (2) B18 MH XF,B20 U faults	2.00	75	CA 1937 liquor L19e,MNH,VF	5.00
32	AZ 1942-44 beer(5) B17-B21,MNH,VF	15.00	76	CA 1939 tomato proration (3) TM19 dates Nov 20,21,22, Oct 19,20,21, Oct 16,17,18 all U,VF (almost never seen used),P	75.00
33	AZ 1948 tobacco(5) T24-T28,MNH,VF	8.00	77	CA 1940 COD receipt from San Bernadino w/an L22 liquor stamp on back???? May have mailed booze as receipt is for \$5.29	2.50
34	AZ 1952 tobacco T41 25ct,MNH,VF	2.00	78	CA 1940 liquor (4) plate number? blks/4, L22,L24,L25,L27,MNH,VF	4.00
35	AZ 1966 res. trout \$2 AZT15 sig.,U,VF,on lic.	3.50	79	CA 1940 liquor(5) L22-L25, L28,MNH,VF	1.50
36	AZ 1967 res. trout \$2 AZT17 sig.,U,VF,on lic.	3.50	80	CA 1940-41 liquor (11) L22,L22a,L23,L23a,L24, L24a,L25,L25a,L26,L28,L29,MH,VF	5.00
37	AZ 1970 res. trout \$2 AZT23 sig.,U,VF,on lic,P	3.50			
38	CA 1857 exchange(2) D12 8ct,U,AVG and a D199 \$1 documentary cut to shape	3.50			
39	CA 1862 exchange(6) D80-84,D86,U,AVG	6.00			
40	CA 1863 exchange D12 first,U,VF,SON Wells Fargo 1863 cxl	5.00			
41	CA 1863 exchange D80 first 8ct, U,AVG,SON "W.F.&Co/Oct '14/1863",P	1.50			
42	CA 1863 exchange(4) D80 second small nick, D82 second small nick, D82 first big faults, D83 second big faults, all U with SON cxls	3.00			



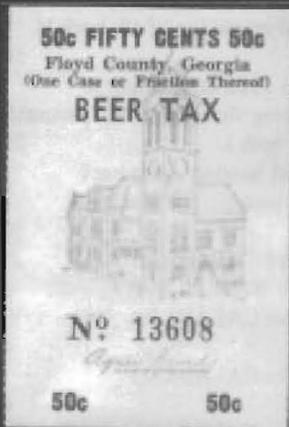
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357 EX



166 EX



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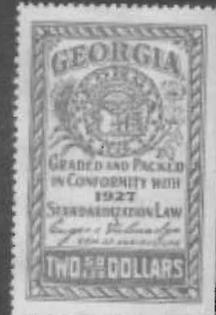
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103



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358

SRS Auction 22

81	CA 1940-41 sweet potato SP12a deep red,MH,XF	10.00	127	DC 1946 liquor L6,U,VF,32l cxl,short perf upper left cnr	1.50
82	CA 1942-43 sweet potato SP18 blue,MH,VF	15.00	128	DE 1933 beer B4,U,VF,dirt	7.50
83	CA 1942-43 sweet potato SP18 pink,MH,XF	15.00	129	DE 1933 beer B5 U,VF-XF	8.50
84	CA 1942-43 sweet potato SP18a yellow green on white, MH,VF,P	20.00	130	FL 19?? tobacco City of Pensacola, 1ct	1.50
85	CA 1944 motor vehicle paper war tag, MNH,VF	2.50	131	FL 1932 documentary D12,D13,D15,U,VF	1.00
86	CA 1947-48 hunting lic. \$2, U,been folded half on one side dirty (no stamp)	2.00	132	FL 1933 documentary D12 10ct used on stock certificate for Vinoy Park Hotel Company of St. Petersburg, tough usage	15.00
87	CA 1957-58 Colorado River Special Use for Arizona pair \$2 Wooton #5 one MH, VF, one MNH,F,P	80.00	133	FL 1936 orange O1 1ct,U,F,blue cxl "Milne O'Drury Packing Co., Inc."	1.00
88	CA 1958-1971 fishing (15), no 2A but rest are there, all U sig. 1960,1962,1963 have tabs Min Bid \$10.00	45.00	134	FL 1938 grapefruit GR13 3ct,U,VF-XF, citrus CF30 1ct,U,AVG,faults on both	1.50
89	CA 1958-61 motor vehicle license plate stamps 1958, 1959, 1961 all MNH,P	45.00	135	FL 1952-70 documentary D37 U,D53 high sig. U, D65A 2ct MNH,D65 MNH, D66 MNH, all F-VF	5.00
90	CA 1960 motor vehicle license plate stamp U,two corners ruffled	5.00	136	FL 1957 sales tax table card for Tallahassee,U,clear	1.00
91	CA 1960 trout shipping tag green, MH,XF	25.00	137	FL 1966 documentary D54 30ct low signature on a loan agreement for a 1958 Rambler Sedan cxl'd "Stamp Examiner State of Florida"	2.50
92	CA 1961 fishing \$1 CAF6,MNH,VF	5.00	138	FL 1968 documentary D32 15ct royal blue on a loan agreement for a 1960 Comet Wagon cxl'd "Stamp Examiner State of Florida"	2.50
93	CA 1961 trout shipping tag yellow,U,VF,one corner has been turned under and is dirty,P	15.00	139	GA 19?? beer Floyd County 50ct,MNH,VF,P	14.00
94	CA 1964-65 res. hunting \$4 Scott 2A7 on lic. sig., stamp has a scuff	1.50	140	GA 1920 feed F43 1ct,MNH,AVG	1.00
95	CA 1965-66 res. hunting \$4 Scott 2A10 on lic. sig., part of another stamp which has fallen off on stamp	1.50	141	GA 1924-34 cigarette (3) C8,C33,C39 all U,VF	1.00
96	CA 1970-71 hunting stamp \$4 on lic. sig.,U, clean	3.00	142	GA 1928 fruit \$2.50 FR5,MH,VF-XF,P	25.00
97	CA 1972-83 trout&salmon (9) 1972-1979 \$3, 1978 damaged, 1983 \$4, all U, Min Bid \$5	15.00	143	GA 1940 egg E20 Fresh Eggs,MNH?,VF	5.00
98	CA 1973 duck Scott 3,U,VF,P	2.50	144	GA 1941-42 oysters SF13 2ct,U,VF,toning,cxl "Maggioni & Co",P	10.00
99	CA 1973 res. hunting \$6 on lic. U,VF	4.00	145	GA 1944 feed F91 1ct black U on piece of tag, UL corner of stamp nipped	1.00
100	CA 1973-74 duck Scott 3,MNH,VF toning as all do	13.50	146	IA 1907 tax receipts(2) for consolidated tax in Iowa City. Everything in there from poll taxes to the poor house,U,creased	1.50
101	CA 1974-75 duck Scott 4,MNH,VF,toning as all do,P	3.00	147	IA 1931 three tax receipts from Muscatine,Iowa for payment of a paving tax, staple holes	2.00
102	CA 1975 duck Scott 5,MH,XF,gum toning but all these stamps have that (see Dumaine catalog)	35.00	148	IA 1992 duck Scott 20 MNH,XF	8.00
103	CA 1976 duck Scott 6,MH,VF,gum toning but all these stamps have that (see Dumaine catalog),P	15.00	149	ID 19?? punchboard Villiage of Kamiah 50ct unlisted ,M,VF,P	50.00
104	CA 1979-80 duck Scott 9,MH,XF	7.00	150	ID 1935 beer B3,M,VF	3.00
105	CA 1986 striped bass CASB5 \$3.50,U, something red flecked off on it	2.00	151	ID 1935 beer B7,M,VF	3.00
106	CA 199? DMV information request stamps(4), 25ct, 50ct, 75ct, \$1,MNH,VF,tough to find,P	20.00	152	ID 1935 beer B9a,MH,VF-XF,pencil on back	3.00
107	CA 1991 motor vehicle license plate stamp,U, put back on original backing	5.00	153	ID 1938 beer B12,MNH,VF,serial #3,P	5.00
108	CN 1935 cigarette C1,MNH,VF,P	15.00	154	ID 1938 beer B14,U,VF,perfin	6.00
109	CN 1935 cigarette C5,MNH,VF	15.00	155	ID 1938 beer B15a,U,VF, tough used	15.00
110	CO 1935 beer B12,U,VF,rare stamp,P	20.00	156	ID 1944 beer B27,U,VF	8.00
111	CO 1935 wine & liquor WL18,MNH,F	15.00	157	ID 1946 oleomargarine O2 5ct,U,VF,P	1.00
112	CO 1936 beer B15a, U,VF,clear	9.00	158	ID 1951 oleomargarine O8b roulette var.,U,F	10.00
113	CO 1936 beer(2) B23 both A and B control letters,both U, VF	10.00	159	IL 1931 beer B5a,U,surface scuffs,Blatz perfin, rare ,P	50.00
114	CO 1936 wine & liquor WL33 3ct,U,VF,rare	20.00	160	IL 1931 beer B5,U,VF, perfin "BurBrg Co./4-17-34"	9.00
115	CO 1937 wine & liquor WL38 20ct,U,AVG	1.00	161	IL 1931 beer(3) B9,B10,B11 all U,faulty,Atlas and Peter Fox perfins	5.00
116	CO 1937 wine & liquor WL38 20ct,U,F	2.00	162	IL 1939 beer B37 1/2 case,MNH,VF	8.00
117	CO 1959 wine&liquor W65 5ct,MNH,VF	2.50	163	IL 1939 beer B40 3 gals,U,VF,staple hole,perfin "M B Co /9-27-40"	6.00
118	CO 1959 wine&liquor W67 7 1/2ct,MNH,VF-XF,P	2.50	164	IL 1939 beer B42 1/2 bl,U,VF,perfin "WHITE EAGLE /5-6-40"	8.00
119	CO 1959 wine&liquor W69 22 1/2ct,MNH,VF	2.50	165	IL 1941 beer B62 1 bl,U,VF,corner nipped, perfin "MARCK/5-41", tough used	12.00
120	CO 1985 bedding BE7,U,VF,little dirty	1.50	166	IL 1941 beer(2) B64 MNH,B66 perfin, both XF,P	8.00
121	CO 1992 duck \$5 Scott #3,MNH,VF-XF	8.50	167	IL 1942 beer B68 1/2 bl,U,VF,iron stain,pefin "Monarch /Chicago/1-9-42",P	7.50
122	CO 1995 duck \$5 Scott #6,MNH,VF	8.00	168	IL 1949 beer B79d blue-green var.,U,VF,perfin "G.B. Co. /2-23-49"	7.50
123	CO 1999 duck \$5 Scott #10,MNH,VF	8.00	169	IL 1990 duck Scott 16 sig. U on piece of lic.	3.00
124	DC 1890's Capitol Traction Company cable car ticket, brown, clean,P	2.50			
125	DC 1946 liquor L3 1/16 gal.,U,F-VF,perfin "11"	2.50			
126	DC 1946 liquor L5a,U,F,perfin 2445	1.50			



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201 EX



194



207



208



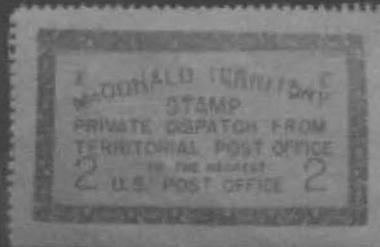
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233 EX



462



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468



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307 EX



474



470

SRS Auction 22

170	IN 19?? bedding BD6, very dark color,U,VF,thin at top	2.50	214	MA 1953 deed DE12 10ct,U,VF	1.00
171	IN 1933 intangibles(3) D1,D2 torn in half,D4 on tax form	1.00	215	MA 1965 archery \$1.10 MAA6 unsig.,U,VF, creased,P	5.00
172	IN 1933 liquor L1,U,VF,ms exl	1.50	216	MA 1990 duck \$1.25 Scott #17,MNH,VF	7.25
173	IN 1935 liquor(2) L6,L6a,MNH,VF	5.00	217	MD 1928 bedding BE2 rare,U,VF,small tear at lower right corner	10.00
174	IN 1935 liquor(4) L7,L7a,L9,L9a,MNH,VF	18.00	218	MD 1974-75 duck Scott 1,MNH,VF-XF	11.00
175	IN 1955 intangibles (14) D195 50ct(4) and D196 \$1 (9) used on form for \$10,000 worth of General Motors stock	3.50	219	MD 1978-79 duck Scott 5 sig.,U,VF	2.50
176	IN 1976 duck \$5 Scott #1,MNH,VF	8.00	220	MD 1979-80 duck Scott 6 sig.,U,VF	2.50
177	IN 1980 duck Scott 5 sig.,U,AVG,lt staining	2.50	221	MD 2000-2001 vending machine black on blue and white,MNH,VF	5.00
178	IN 1982 onion set inspection tag, U,VF,crease	8.00	222	ME 1934 beer B4 64ct,U,VF	15.00
179	KS 1925 feed (2) F9,F10 both MNH,F-VF	2.00	223	ME 1934 beer Hines B12b \$10,MNH,VF,P	50.00
180	KS 1932 notice to pay poll tax, Hepler KS,U,clean	1.00	224	ME 1934 beer Hines B7 1ct, MNH,VF,P	30.00
181	KS 1935 cigarette (2) C15 1/4 inch missing on fold under end, C15a VF, both U, perfin	2.50	225	ME 1942 cigarette Hines C6 w/unlisted black overprint "CELLED", probably a specimen,MNH,VF	20.00
182	KS 1935 cigarette (2) C15a, C17 U,VF,perfin, both glued down on ends on a piece of paper	1.00	226	ME 1944 cigarette (5) C1-C5 full set,MNH,VF,P	10.00
183	KS 1937 fertilizer FE4a,MNH,VF	5.00	227	ME 1954 osteopath license,U,clean,small	2.50
184	KS 1941 fertilizer FE7,U,AVG	1.00	228	ME 1976 pheasant \$3.50 MEP3 sig.,U,VF	3.50
185	KS 1947 cigarette strip Bellinghausen C79,U,VF,folded	1.00	229	MI 19?? apples(6) varieties broken frame A8, A11,A15,A17; fault line in the SW on A8; broken S in "cents" on A10, all MNH,VF	15.00
186	KS 195? cigarette meters(2) Bellinghausen CM3b blue and an unlisted variety like CMI with no value ,U,VF	1.00	230	MI 19?? apples(7) A8,A9,A10,A11,A14,A15,A16, all MNH,VF	5.00
187	KS 1959 liquor seal LS2 used on a label for Vostok Vodka, neat piece	15.00	231	MI 19?? bedding(2) Detroit 1ct,2ct,both MNH,VF	2.00
188	KS 1971 vending Wichita amusement device,U,VF, see 2001 4th quarter issue	3.00	232	MI 19?? liquor seal(2) LS10,LS15 and cigarette decal,U,VF	1.00
189	KY 1936 liquor L1 (minature),MNH,VF	3.50	233	MI 19??-60 apples(6) flyspeck varieties dot in H, A8,A9,A10,A11,A15,A17,MNH,VF,P	10.00
190	KY 1936 liquor(2) L2, L2c black roulettes on reverse unlisted ,MNH,VF	15.00	234	MI 1931 tree inspection tag black on blue,U,tag hole torn and scuffing but hard to find (SRN 2000 4th quarter)	10.00
191	KY 1936 liquor(4) L3,L3a,L4,L5a,MNH,VF	18.00	235	MI 1951-64 trout(3) MIT4, MIT10, MIT17 all sig. U,VF,P	30.00
192	KY 1939 beer B7 1/4 bli,U,Vf, little dirty, perfin "BnB Co/9-6-39" unusual	20.00	236	MI 1965-74 apples(7) A17A 1ct, A19, A18A 2ct,A18,A21,A22,A22A 50ct,MNH,VF,P	5.00
193	KY 1940 beer B6 used 1/8 bli,U,VF,large fault/hole,perfin "BnB Co/7-31-40" seldom seen used	30.00	237	MI 1973-81 apple cards(2) AC14a and AC15a both w/sans serif serial numbers,MNH,VF	4.00
194	KY 1940 liquor L15, MNH,VF,big nick into design, but scarce,P	20.00	238	MI 1974? apple full sheet/20 A22 25ct,MNH,VF	5.00
195	KY 1940 liquor(4) L18-L21 full set,MNH,VF	18.00	239	MI 1984 potato seed tag something new,U,VF	10.00
196	KY 1941 liquor(7) L22,L22a pair,L22b, L23a,L24a,L24b,L25 used,L25b, MNH,VF	15.00	240	MI 1991 apple A28 set of 3 copies,MNH,VF	2.00
197	KY 1942 beer B11,MNH,XF	5.00	241	MN 19?? seed tags(5) 5ct,7ct, 8ct, 9ct, 10ct,all mint,VF,P	2.00
198	KY 1943-44 liquor(4) L28,L29,L30,L31,MNH,VF	15.00	242	MO 1912 kerosene K20 100 bli,U,F,P	5.00
199	KY 1944 cigarette C14 used on US cig. stamp	1.50	243	MO 1914 kerosene K32 1 bli,U,VF	4.00
200	KY 1945 liquor L36 1/2pt,MNH,VF	20.00	244	MO 1919 gasolene G41 1 barrel,U,VF	4.00
201	KY 1946 liquor(7) L37,L38,L39a,L40,l40b,L41, L41b,MNH,VF,P	12.00	245	MO 1942-46 merchants license(2) 1942, 1946, U, lots of tack holes, not real showy	1.00
202	KY 1950? feed tag unlisted 100lb for Swifts 14% protein fitting feed,U,clean	3.00	246	MO 1945 osteopath lic. w/ receipt attached	1.00
203	LA 1924 insecticide-fungicide IF3,MNH,VF	5.00	247	MO 1961 McDonald Territory stamp (See SRN 3rd qtr 1997), black on orange,U?,light crease,P	1.50
204	LA 1924 insecticide-fungicide IF5,MNH,AVG	2.50	248	MO 1978 trout \$4.40 MOT10 sig.,U,VF,P	18.00
205	LA 1933 tobacco(4) T25,T26,T27,T28,MH,VF	4.00	249	MS 1942-45 beer & wine BW67,U,VF-XF,SON red circular exl,P	5.00
206	LA 1935 tobacco T28D white card,MNH,VF	8.00	250	MS 1985 Free State local post Catfish county setenant pair 10ct one green one blue	2.50
207	LA 1939 soft drink(4) SD14 1/4ct, SD15a 1/2 ct, SD16b 3/4ct white card, SD17a,MNH,VF,P	8.00	251	MS 1985-86 duck Scott #10,MNH,VF-Xf	8.00
208	LA 1944 cigars(2) CR14 brown and unlisted CR14 in orange,MNH,VF,P	10.00	252	MS 1986-87 duck Scott #11,MNH,VF-XF	8.00
209	LA 1950? soft drink (2) SD37 1/4ct, SD39 1/2ct, both U mounted in coin holders	5.00	253	MS 1988 duck \$2 Scott #13,MNH,XF	7.00
210	LA 1951 bedding BE2,U,VF,clean,P	5.00	254	MT 1991-92 duck Scott 39,MNH,VF	8.00
211	LA 1989 duck \$5 res Scott #1,MNH,VF	9.50	255	NC 1920 feed(3) F87 MH F;F88 MNG F;F89 MH,AVG	3.00
212	MA 1915 stock transfer ST3(8) on part of doc with (7) R201 or R212, all SON exls	2.00	256	NC 1933-45 cleaning(4) CP1 U AVG, CP3 U XF, CP4 MH VF, CP5 U, AVG	4.00
213	MA 1934-54 real estate tax receipts(6) for Stoneham, MA for years 1934,45,49,53 and 54,U,1934 includes a moth assesment?	3.50	257	NC 1937 unfortified wine 5ct W5a carmine and black variety,MH,VF,P	5.00
			258	NC 1937 wine fortified W8,W22,U,F-VF	5.00
			259	NC 1937 wine unfortified W1,W15,W16,W19,U, F-VF,W1 creased	7.50



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412



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332



322 EX



337



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226 EX



428



328

SRS Auction 22

260	NC 1938 feed(3) F104 MNH VF;F105 MNH VF; F108 MH VF	3.00	B37 printed black "A.W. & S.B. Co./37-6-7" cxl, both U,AVG-VF	1.50
261	NC 1939 feed(5) F110,F112-F115,MNH,VF except F115 MH	5.00	306 OH 1935 beer(2) B33 printed cxl "A.W. & S.B. Co./8254" and B37 printed cxl "THE HUDEPHL BREWING CO./Jun. 17 193?",U,AVG	1.50
262	NC 1940 feed(6) F116-F121.MNH excetp F117,F121 MH, VF	5.00	307 OH 1935-37 beer(2) B10 badly scraped with printed cxl "THE FOSS-SCHNEIDER CO./May 25,1935" and B24 w/red printed cxl "The Bruckman Company/1/18-37/Brucks" U,VF,P	1.50
263	NC 1941 insecticide-fungicide(2) IF2 MH,IF5 MNH,both VF	10.00	308 OH 194? bedding BE6a gray paper variety on tag for Latex Foam Rubber	5.00
264	NC 1942 dog food DF3 1ct,MH,XF,P	7.00	309 OH 1945 wine W22a 12 1/2 perf,U,VF,perfin "6-1-2"	3.00
265	NC 1942 feed(5) F122-126,MH,F-VF	5.00	310 OH 1945 wine W22a 24 5/8ct,U,VF, 12 1/2 perf variety	3.50
266	NC 1970 soft drink SD28 80ct on Coca Cola tag,U	10.00	311 OH 1945 wine W23a 36ct,MH,VF, 12 1/2 perf variety	5.00
267	NC 1987 res sportsman NCS14 \$40 on lic.U,VF, crease in selvedge	7.00	312 OH 1945 wine W25 72ct,U,VF,two slits in stamp	2.50
268	NC 1987 sportsman \$30 NCS7,U,XF,clea n w/tab	10.00	313 OH 1945 wine W26a 90ct,U,XF, perf 12 1/2	5.00
269	NC 1991 sportsman \$40 NCS12 on lic.	8.00	314 OH 1961? wine W30a \$1.68 3/4,MH,VF,perf 12 1/2,P	10.00
270	NC 1992 duck \$6 Scott #10,MNH,VF, Bodie Island lighthouse	8.00	315 OK 19?? cigarettes(5) different, tobacco(24) different, lots of the shields,MHN,VF	10.00
271	NC 1992 res. sportsman NCS13 \$40,U,VF	8.00	316 OK 1964 liquor(8) L2,L4,L5,L7,L8,L9,L10,MNH,VF	1.50
272	NC 1993 res. sportsman NCS14 \$40 VF on lic w/tab	7.00	317 OK 1978 liquor(5) L11-L15,MNH,VF	1.00
273	NC 1994 res. sportsman NCS15 \$40 VF on lic w/tab	7.00	318 OR 1880 documentary \$1 D22,MNH,VF	10.00
274	NC 1995 res. sportsman NCS16 \$40,U,VF,tab creased	7.00	319 OR 1934 melon&tomato 6ct MT3a imperf MNH, VF,small gum disb	7.50
275	NC 1996 hunt-fish NCHF160 \$15 VF on lic.	2.50	320 PA 1908-09 mercantile licenses(2) for Blair County, Pa years 1908 and 1909,U,sound	2.00
276	NC 1996 res. sportsman NCS17 \$40 VF on lic	7.00	321 PA 1930 bedding BE4a green arrow lined paper,U,VF,P, crease	1.50
277	NC 1997 res. sportsman NCS18 \$40 VF on lic	7.00	322 PA 1945 documentary Philadelphia(2) PD13,PD14,U,VF,P	1.00
278	ND 1941 embalmers licence,U,little dirty	2.00	323 PA 195? fishing lic. Mount Cobb & Jefferson twps Hatcherys,mint	3.00
279	ND 1989-90 resident husband fishing \$13 NDHWF11 sig., U,XF	5.00	324 PA 1952 real estate D22 \$50,U,VF	10.00
280	ND 1989-90 trout & salmon NDT5a sig,U,VF,bad crease	12.00	325 PA 1952 real estate transfer RE10 \$50,U,VF,ms cxl,P	5.00
281	ND 1993 Standing Rock Indian reservation Dumaine SRST18,MNH,VF,P	2.00	326 PA 1982 fed. sportsman \$5 Dumaine PASC2,MNH,VF	5.00
282	NE 1961 upland game \$1 NEUG sig.,U,VF	3.50	327 PA 1982 wild turkey \$5 Dumaine PAWT2,MNH,VF	6.00
283	NE 1970 upland game \$1 NEUG sig.,U,XF	3.00	328 PA 1990 inspection seal Washington County,MNH,VF,P	4.00
284	NH 19?? liquor seal LS1a on yellow paper variety,U,VF,rumpled from use but sound,P	5.00	329 PA 1994 duck \$5.50 Scott #12,MNH,VF	7.50
285	NH 1995 atlantic salmon \$10 NHS1,MNH,VF	13.00	330 PA 1999 inspection seal Beaver County,U,XF,punch cxl	4.00
286	NH 1996 duck \$4 Scott #14,MNH,VF	7.25	331 SC 19?? documentary(6) ABCN imprint D32,D33, D34,D36, Weldon & Lick imprint 1ct and 10ct,all MNH,VF1.00	1.00
287	NH 2000 duck \$4 Scott #18,MNH,VF	6.00	332 SC 1923 documentary D8 \$1,U,VF,P	3.50
288	NJ 1961 res. trout \$2 NJT17 sig.,U,VF	2.50	333 SC 1924-80 documentary and business lic. (28) incl 8ct, 10ct, 20ct and \$1 mint of 1980 set, D18-28,BL17-19,BL28, all diff,most U, F-VF	5.00
289	NJ 1985 woodcock \$2.25 NJW19 sig.,U,VF,P	2.50	334 SC 1930 documentary D31 \$100,U,VF,perfin "S" 10.00,P	5.00
290	NJ 1996 duck \$10 Scott #28,MNH,VF(lighthouse)	12.50	335 SC 1932 feed F27 6 1/4mills,MH,F,crease	1.50
291	NM 1929 feed F5 100lb,MNH,F	1.50	336 SC 1943 bedding BE1,U,VF,clea n	2.00
292	NM 1929 fertilizer FE3,MNH,AVG	1.50	337 SC 1943 beer BW24,U,VF-XF,P	5.00
293	NM 1934 liquor L10a orange variety,MNH,VF,P	15.00	338 SC 1993 duck Scott #13,MNH,VF,Morris Island lighthouse	8.00
294	NM 1946 feed F8 50lb,MNG,AVG	1.00	339 SC 1995-96 marine fishing \$5.50 SCSF4,MNH,VF	9.00
295	NV 1934 wine&liquor WL6b 10ct green,U,VF	4.00	340 SC 1998 duck \$5.50 Scott #18,MNH,VF,Hilton Head lighthouse,P	8.00
296	NV 1935 beer B2 6ct,U,VF	5.00	341 SC 1999 recreational fishing \$5.50 SCSF8,MNH,VF	7.50
297	NY 1906-37 stock transfer (17) NY stamps loose or on 7 orig. trading slips w/ 9 US stock transfer,interesting perfin	1.00	342 SD 1923 cigarette (4) C1a,C2,C3a,C5,U,F-VF	1.00
298	NY 194? bedding BE5 on tag for Cotton Napper, stamp stapled on	2.50	343 SD 1923 cigarette specimen? C4 1 1/2ct w/partial perfin "MBIA",P	2.50
299	NY 1953 (3) stock certificates for NY Central Railroad, each with NY stock transfer stamps cxld with staples and handstamps	1.50	344 SD 1929 malt M1 1/2ct,MH,VF-XF	4.00
300	OH 19?? liquor seal LS7,U,F-VF	2.00	345 SD 1929 malt M2 1ct,MH,VF	4.00
301	OH 1933 cosmetics(4) CO7 handstamp Sears Robuck cxl, CO12 corner nick typed S.D.CO cxl, CO13 typed F.D.S Inc. cxl, CO14 printed "The Dow/Drug Co./214" cxl	2.50	346 SD 1974 duck Scott #3a,MH 4mm high serial number variety,VF-XF	50.00
302	OH 1933-?? sales tax (40) lot of dupes,U	1.00	347 SD 1987 duck \$2 Scott #7,MNH,VF-XF	7.00
303	OH 1933-36 beer and wine(7) W2,W3,W5,B26, B34 w/printed cxl on back "WB & DC/5-16-35", B12 handstanp on back "SB Co/6-18-33",B68,all U,VF	4.00	348 SD 1992 duck \$2 Scott #12,MNH,F-VF	8.00
304	OH 1934-1942 sales tax cigar box with 1300-1400 stamps,U,heavy duplication,clea n	10.00	349 TN 19?? feed (2) F122 1/20 ct, F123 1/8ct,both MH,VF-XF	2.00
305	OH 1935 beer(2) B24 w/red "Brucks" printed cxl,			

350	TN 1911 feed F22a brown variety on tag for Vere-Best Feed	3.00	394	VA 1953-54 national forest hunt-trap-fish VANF16,MH, VF-XF	16.00
351	TN 1923 feed F58 1ct,MH,VF	1.00	395	VA 1954-55 res. big game \$1 VABG33 sig.,U,VF	10.00
352	TN 1925-33 tobacco (12) T11 10ct,T17 1ct, T21 5ct, T26 1 1/2ct, T76 5/10 ct,T81 1ct, T82 1 1/2ct, T85 4ct, T87 6ct pink, T108 3ct, T113 6 ct, most U, F-VF	4.00	396	VA 1956-57 res. big game \$1 VABG37 sig.,U,VF,sweat stains?	8.00
353	TN 1933 cigar C9A 15ct,MH,VF	5.00	397	VA 1959-60 national forest hunt-trap-fish VANF22,MH,VF	8.00
354	TN 194? ammuntion AM37 2.3ct,MH,VF	2.00	398	VA 1960-61 national forest hunt-trap-fish VANF23,MH,VF	8.00
355	TN 194? ammuntion AM44 3.3ct,MH,VF	2.00	399	VA 1964-65 national forest hunt-trap-fish VANF27 initialed, U,VF	8.00
356	TN 194? ammuntion AM45 3.5ct,MH,VF	2.00	400	VA 1965-66 national forest hunt-trap-fish VANF28 sig., U,VF, rouletted	3.00
357	TN 1941 tobacco(7) T83,T98,T102,T103,T104,T105, T108,MH,VF,P	7.00	401	VA 1967-68 national forest hunt-trap-fish VANF30 sig.,U,VF,rouletted	3.00
358	TN 1944 grasses and clover GC43 2ct,MNH,VF-XF,P	1.50	402	VA 1969-70 national forest hunt-trap-fish VANF32 sig.,U,VF,rouletted	3.00
359	TN 1945-?? ammuntion(5) AM48 1ct, AM49 3ct, AM51A 5ct, AM52 10ct green, AM52A 10ct blue-green,MNH,VF	7.00	403	VA 1996 duck Scott #9,MNH,VF	7.00
360	TN 1966 trout TNT10 sig. VF on dirty lic.	8.00	404	WA 1925 wine \$1 W6,U,F	35.00
361	TN 1967 trout TNT11 sig. XF on lic.	8.00	405	WA 1934 export beer Matesen EB2,MNH,VF-XF	4.00
362	TN 1968 trout TNT12 sig. VF on lic., little dirty on right edge	8.00	406	WA 1935 documentary(3),Matesen D1,D2,D3,U,VF	1.50
363	TN 1969 trout TNT13 sig. VF on lic., stamp is huge	8.00	407	WA 1936 export beer Matesen EB3a blue black variety,U, VF	7.50
364	TX 19?? bedding BE1 1ct orange-red MH?, BE2 1ct yellow (1971) U, both VF	2.50	408	WA 1936 export beer Matesen EB3,U,VF, perfin "12-2-74 SHLITZ"	1.50
365	TX 1933 beer B2c .10888ct fancy serial numbers, no serial letter, U,VF, small tear on bottom edge	7.50	409	WA 1936 export beer Matesen EB3,U,VF, perfin "12-2-74 SHLITZ",a little rumply	1.50
366	TX 1934 beer B5 10.888ct,U,VF,some rumples and a light stain	10.00	410	WA 1939 beer B16Ab,U,VF,clean, perfin "C.B. Inc. 11-29-39"	4.50
367	TX 1935 liquor L1 1/2 pt,U,VF,printed cxl of "Southwestern Drug Corp"	2.00	411	WA 1945 apple (7),A44,A45,A46,A47,A48, A49,A51,all U,VF	7.00
368	TX 1936 liquor L10 20ct orange like B15,U,F, nice Texas Liquor Control Board SON handstamp, thin	3.00	412	WA 1947 cherry FR5 50ct,U,VF,serial # 36,P	5.00
369	TX 1936-39 liquor (3) L7,L8,L17,U,VF	1.00	413	WA 1947 fruit (2), FR8 1ct, FR9 2ct,MH,VF	1.50
370	TX 1937 beer B23,U,VF,stain, SON red cxl "Gulf Brewing Co./Houston Texas,May 7 1943"	4.50	414	WA 1947 fruit FR13 \$1 orange value,MH,VF	5.00
371	TX 1937 citrus F22 2ct orange,U,VF	2.00	415	WA 1947 fruit FR14 \$5 red value,U,VF	2.50
372	TX 1937 citrus fruit F22 2ct,U,F,upper left corner short	1.00	416	WA 1947 soft fruit FR13 blk/4,U,VF-XF,SON cxl	10.00
373	TX 1937 liquor L18 12 ct,U,VF	3.50	417	WA 1948 documentary(2),Matesen D15b \$1 violet blue, D16 \$2,U,VF	2.25
374	TX 1941 liquor L45 1qt 32ct,U,VF,heavy cxl	4.00	418	WA 1948 fruit FR16 10ct,MH,VF,serial #92,P	1.50
375	TX 1945 liquor L58 16ct red specimen or proof on pink safety card, unlisted,P	10.00	419	WA 1948 fruit FR18 50ct,U,VF,tough used	5.00
376	TX 1945 liquor L59 specimen or proof for 1/5 gal 25.6 cent on white safetey card,unlisted	10.00	420	WA 1948 fruit FR19 \$5 orange value,U,VF,serial # 378	5.00
377	TX 1945 liquor like L59 but 1 qt .42 cent w/full serial number on white piece of paper, I don't know what it is, possibly a forgery,P	10.00	421	WA 1948 fruit FR21 \$100, U,VF,very tough used	20.00
378	TX 1945 liquor specimen or proof for 32 cent 1 qt blue on pink safety card,unlisted	10.00	422	WA 1948 fruit FR22 \$10,U,VF	7.50
379	TX 1945 stock transfer(5) ST9 3/10 ct. ST10 1/2ct, ST12 1ct, ST13 15ct perfin, ST17 \$3, all U, VF	2.00	423	WA 1949 fruit FR22 \$10 black value,U,VF	10.00
380	TX 1956 liquor (2) L73 33.6ct U,L74 42 cts MH, both VF	12.50	424	WA 1949 fruit FR23b \$100 no signature variety, Hubbard lists as one known,MH,VF,P	25.00
381	TX 1956? wine W104 63.36 ct, not punched,U,XF	2.00	425	WA 1951 apple A73 \$40,U,XF,hinged but still has gum	2.00
382	TX 1965? liquor L92 1qt 50ct,MH,VF	2.00	426	WA 1951 fruit FR24 50ct,MH,XF,none put in use	5.00
383	TX 1971 white wing dove \$3 TXD1,MNH,VF	1.50	427	WA 1957 apple Matesen A57 \$10 w/small zeros on cents, serial #39	2.50
384	TX 1974 white wing dove \$3 TXD4,MNH,VF	3.00	428	WI 1935 beer B15 \$.03629,U,VF,little dirty, P	37.50
385	VA 1938 non-res. big game VABG2,MH,AVG, P	15.00	429	WI 1935 beer B17 \$.06452,U,F,big stain, perfin "8-17-38 BRG CO"	15.00
386	VA 1938-9 national forest hunt-trap-fish VANF1,MH,VF, P	12.50	430	WI 1935 beer B18 \$.07258,U,VF,crease,perfin 6-30-35	7.00
387	VA 1939 non-res big game VABG4b,MH,F	14.00	431	WI 1941 beauty parlor lic.,U,clean	1.00
388	VA 1939 res big game VABG3,MH,F	10.00	432	WI 1944 beer B33 50ct,U,XF, staple holes, perfin "GETTLEMN/11-11-44",repair tear	5.00
389	VA 1939-40 national forest hunt-trap-fish VANF2,MH,VF	10.00	433	WI 1952? wine W44 48ct,U,VF	5.00
390	VA 1945 feed(2) F33 3/4ct black, and an F33 in gray unlisted , both U on piece of tag	2.50	434	WI 1954 wine W51 24ct,U,XF,	5.00
391	VA 1945 import beer IB4 1 1/2 ct,U,AVG clipped into design on both ends	2.50	435	WI 1954 wine W52 30ct,U,VF	5.00
392	VA 1951-52 res. big game \$1 VABG27 sig. U,VF	18.00	436	WI 1954 wine W53 40ct,U,VF	5.00
393	VA 1952-53 res. big game \$1 VABG29 no sig.,crease,U, VF	18.00	437	WI 1989-90 wild turkey \$13.75 WIWT7 sig., U,XF pretty stamp	5.50
			438	WV 1974 soft drink SD61 80ct 1gal,MNH,VF	1.50
			439	WV 1991 duck Scott 9,MNH,XF, P	9.00
			440	WV medicinal liquor? two 1/2 unit stamps,MNH,VF unlisted but known red on pale blue dark blue serial numbers	4.00

- 441 WY 1934 liquor L1,U,VF,handstamp cxl
"OTTE DRUG CO/EVANSTON, WYO./FEB 8 1935",P 3.50
 - 442 WY 1984 conservation (duck) Scott #1 sig.,U,VF 2.50
- US Taxpays and Collections**
- 443 US 1933 beer REA166 1/2 bbl,U,VF,perfin
"A. COORS/2-15-34" 10.00
 - 444 US 1934 beer 1/4 bbl REA183, faulty stamp with huge
perfin "FOX HEAD/10-23-42/WAUKESHA",
Buying the perfin 1.50
 - 445 (3) tax receipts property and poll tax, 1926 Fitzwilliam NH,
1916 Windsor Locks CN,1906 Alna ME,U,creased 1.50
 - 446 (6) stock transfer tickets, different firms w/ NY, MA and US
stock transfer stamps on them, some perfin cxls,some not 1.00
 - 447 19?? (4) Clark Super 100 savings stamps? value 1 mill ea,
U,AVG 1.00
 - 448 Cheapo pile(23) AR,CA,KS,IN,NY, Canada
QL15,U,AVG,some punch cxl'd 1.50
 - 449 Cheapos (20) all diff. all kinds better bunch; liquors CA(3)
MD; wine&liq CO OH; beer AZ KS;feed NM SC;bedding CN,
stock transers NY TX;cigarette KS(2) KY MS IA;cosmetic
OH; fertilizer KY, most used 6.00
 - 450 Cheapos collection(17) AZ,FL(3),IN,IA(2),KS(4),LA,TN(5),
U all different 2.50
 - 451 Cigarette decals(10)AL,AZ,ME,MS,ND,NH,OK(2),SC,
all MNH,VF,P 4.00
 - 452 Cigarette decals(22) different decals & fusions,
CA,GA,NM,MA,MI,SC,SC,WI about 10 in good conditon,
rest starting to flake, U 1.00
 - 453 Cinderellas (16) ratty St. Louis street car? ticket, (4)
philatelic show labels, bottle label, couple express stamps of
questionable origin, even a cigar band 2.00
 - 454 MI liquor seal LS10, MI malt M24, Ohio liquor seal LS6,
all U,F-VF 1.00
 - 455 Nice cheapos (6) CA L23, L23, KS beer B7, MN deed D20,
SC BL170 1ct,OR Multnomah County transaction 10ct,
all MNH,VF 3.00
 - 456 Springer listed fantasy Warwick's type J 2ct pale green,
M disb gum,VF,P 2.00
 - 457 Springer listed fantasy Winans City Post 10ct type 7
attributed to S.Allen Taylor, black on gray blue,M,VF 3.00
 - 458 US 1931 customs cigars (2) Springer TCC58, one from
Russian ship Festin, other from ship President Hoover
(small hole),both U,VF 2.50
 - 459 US 1953 custom cigars short filler,
Tampa Springer TCB42,U,VF,torn, thin 1.00
 - 460 1990 Ducks Unlimited Dumaine DUUN7,MNH,
VF,(beutiful stamp),P 28.00
 - 461 US 1978 duck RW45,MNH,VF 12.50
 - 462 US 1911 green bottled in bond strip, Walla CS106 1qt,U,AVG,
"Old Lewis Hunter Distillery/State of Kentucky",P 5.00
 - 463 US 1933 distilled spirits case stamp 2 4/10 gals in 12 bottles
Walla CL507,sound, scotch tape mark,Pennsylvania 10.00
 - 464 US 1933 distilled spirits case stamp 3 gals in 12 bottles
Walla CL505, no varnish but 2 staple holes, Maryland,U 3.00
 - 465 US 1933 distilled spirits case stamp 3 gals in 12 bottles
Walla CL505, sound but varnished,Kentucky,U,VF 5.00
 - 466 US 1936 green "Carlisle" liquor strips (3) Walla CS607,
CS608 "Bernheim Distilling Company",U,AVG-F and
damaged CS611 4.00
 - 467 US 1937 red liquor strips(2) 1 pint
Walla CS913B both U, one XF, one miscut 2.00
 - 468 US 1937 red liquor strip Walla CS915Aa,cxl
"TEACHER'S HIGHLAND CREAM SCOTCH WHISKEY/
THE LOUIS HILFER CO/CHICAGO ILL.",U,VF,P 2.50

- 469 US 1938 green "Carlisle" liquor strips (3),CS602 1/2 pt(2),
CS608 1pt, all faulty,three different distillerys cat \$15 2.50
- 470 US 1891 meat inspection stamp, U, fair
size hole in center, two bad creases and crease tear,P 10.00
- 471 US 1908 oleomargarine Springer FE40 30lb,U,lots of
faults but w/a pre-printing paper flaw crease 15.00
- 472 US 1909-13 oleomargarine (12) all with major problems
Springer FE38, FE40(2),FE45(3), FE47(4), FE50(2),
you tell me 1.00
- 473 US 1911 oleomargarine Spring FE50 60lb,
U, six holes, short at bottom 10.00
- 474 US 1913 oleomargarine Springer FE47 30lb,
U,six holes, short at bottom,P 5.00
- 475 US 1931 special tax stamp \$6 for Retail Dealer in
Uncolored Oleomargine,used in Clinton, OK, large
repaired tear and tack holes 5.00
- 476 1918/41 US cigarettes(3) Springer TA134b (2) 12
cig., TA242 20 cig., all U F-VF 1.00
- 477 US 193? cigars NRA stamp class A 50 cigars,U,VF,
rumpled but sound 5.00
- 478 US 193? cigars NRA stamp AA 50 cigars,U,VF 5.00

Foreign

- 479 Canada 1897 gas inspection VanDam FG21,U,F,P 7.50
- 480 Canada 1930 weights & measures VanDam FWM67,U,F 1.50
- 481 Canada 1950 non-resident fishing lic. 3 coupons
attached for shipping 10 perch, 2 maskinonge or 20
crappies respectively from Ontario. Mint, light
discoloration 15.00
- 482 Canadian Springer listed fantasys(2) Bells Dispatch Type
II 2ct black on salmon (S.A. Taylor) & Type IV 2ct green,P 5.00
- 483 Candada 1897 weights & measures VanDam
FWM52,U,VF 3.50
- 484 Puerto Rico 1942 rectified spirits(12) RE35 2ct discolored,
RE37 4ct(2), RE46 60ct (9),all U,F-VF, most with Bicardi
typed cxls, couple with perfin 3.00

End of Auction



Treasurers Report

Nebraska Fish & Game Stamps to be Phased Out?

Annual Statement

January 1, 2001 to December 31, 2001

Balance on January 1, 2001 \$5,282.81

Income

Dues	\$3,140.00
Advertisements	\$69.10
Stamp Sales	\$663.79
Stamp Sales Overpayment	\$34.60
Sale of Back Issues	\$496.05
Publication Sales	\$1,107.00
Donations	\$8.00
Interest on Savings	\$54.21
Net profit from Auctions	\$257.17
Total Income	\$5,829.92

Expenses

President	\$0.00
Editor	\$127.64
Secretary	\$107.85
Vice President	\$0.00
Treasurer	\$154.43
Printer	\$3,149.41
Stamp Purchases	\$193.65
Stamp Sales Refunds	\$34.60
APS Insurance	\$24.00
Publication Purchases	\$935.25
Library	\$0.00
Total Expenses	\$4,726.83

Difference for 2001 +\$1,103.09

Balance on December 31, 2001

\$6,385.90

Inventory

Stamps for Sale	\$875.00 estimated
Additional income expected from other publications/back issues in inventory.	\$3,250.00 estimated
Total Inventory	\$4,125.00 estimated

Net Worth of State Revenue Society

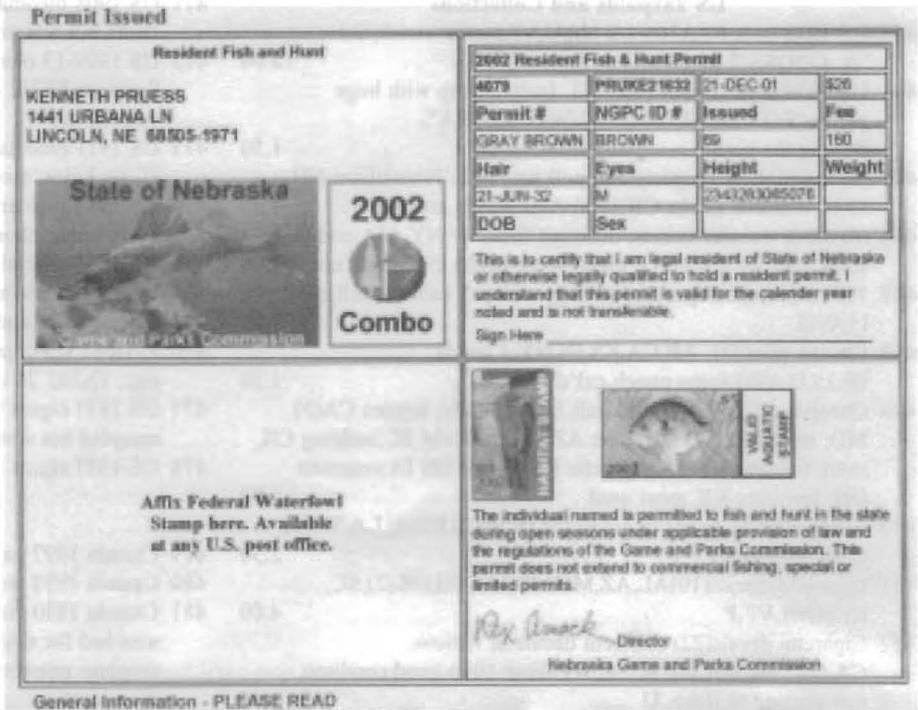
\$10,510.90 estimated

Respectively submitted,

Harold A Effner Jr.

Treasurer, State Revenue Society

January 1, 2002



Nebraska computer generated license with stamps.

by Kenneth Pruess

One can now purchase their hunting or fishing license on the web. The illustration is one printed by the Nebraska Game and Parks Commission. Probably one can create quite a variety on their own computer and printer! The \$13 habitat and \$5 aquatic stamps were printed in color as part of the license. Not only is the quality lower than on the adhesive stamps, but to add insult to injury one must

still sign these pseudo-stamps. Now for my collection I will also need to spend another \$18 for the adhesive varieties. And in June I would have been eligible for a free life-time license, but I want to engage in pursuit of dinner before then.

Yes, adhesive stamps are still available this year. But the intent seems to be to go to only the computer version as some other states have already done, at least for certain licenses.

Fish and Game Update

by J.R. Wooton

Wisconsin

Beginning with the issuance of the Inland Trout stamp in 1978, the state of Wisconsin has been very accommodating to collectors, make all issues available at face value for as long as supplies last. That policy has changed in 2002. Only stamps for the current and previous year will not be for sale. This policy will be implemented progressively. All older Inland Trout stamps will be destroyed March 10, 2002. Announcements will be made in the future regarding destroy dates

for wild turkey, pheasant, waterfowl, and Great Lates Trout & Salmon stamps.

Contact the Wisconsin Dept. of Natural Resources at P.O. Box 7924, Madison, WI 53707-7924 for a list of available stamps.



Continued page 30

Lots available from
"THE STATESMAN"
 P.O. Box 304
 Lynnwood, WA 98046-0304
 E-mail: revzzz@mindspring.com

Note: "ALL" remittance must be payable to "R. COLTRIN".
 All Lots are shipped postpaid. Insurance is available, request quotes. Catalog numbers listed herein are from Hubbard's 1960 catalog and/or supplement.

Lot of 50 Different Beer stamps! - Each and every stamp is mint!!! EVERY stamp in these lots are unique - no dup's! Amongst the group are stamps from ID, GA, UT, NM, IL, WA, as well as the Dakota's & several Southern states, just to name a few (Yes!! there are several other states). Yours for a mere \$79.95!!! This is NO "cheapo's" lot - so don't pass this up. You may just find some sleeper's which have eluded us when preparing these lots!

Just Getting Started? - We'd be glad to help with your choice of any of our "state starter packages." We'll provide you with a balanced diversity of stamps (majority Mint!). No cheapo's here. Packages start at \$25 with more diverse groups ranging from \$50 & up.

Florida - We have a mounted collection of liquor issues, mint, used and even a few "on label." What's exciting here is the unique nature of this offering - key word being unique (unlisted/unreported/unknown). This lot is from the estate of a major West coast collector. Need more details. Just ask.

Kentucky 50 Different! - Liquor and Wine issues. The lot includes a LARGE number of issues which do not appear in Hubbard's catalogs or updates. All MINT! A steal at \$29.95.

Tennessee 1st Issue Tobacco's - 1, 2, 3, *4, *5, *6, *7, *8, *9, *10, 10a, *11, *13a, *14a. As a bonus this lot also includes the extremely elusive and seldom seen * 12a - yes also MINT!. Yours for just \$39.95. Note: * denotes these issues are mint.

More Tennessee Tobacco's - This continues where the above lot left off. *T15, 16, *19, *20, *21, *22, 23, *24, 25, *27, *29 & 30 for \$19.95. Note: * denotes issue is mint.

Beer stamps from New Mexico: All MINT! - This offering includes B21, B23, B26 B27 B28, & B29. A mere \$21.95. Come now this is almost a "give away offer"!

North Dakota Cigarette Stamps. Again these are all MINT issues. This lot includes C18, C19, C20, (unlisted dark blue variety of C20), C20a, C21, C21b, unlisted C21b with a very, very faint panto safety, C22b, C23, C24, C25 & C27. Yours for \$23.95.

Love just the Northeast states? Let's start with NH where we have over some 65 different tobacco issues - all mint - all different. Then we have certain CT issues which are UNIQUE. How about a few heretofore and seldom seen beer issues, some of which are mint from Delaware.. What do you need? Please send us your want list and we will quickly service your needs.

Oregon - Multnomah County Transaction Tax Stamps - Complete (small size) set. Nine values mint - 10ct thru \$100. Yours for \$6.95.

Utah - Private Die Beer labels (w/state tax medallions) - These interesting issues were last cataloged by the late George Cabot in 1940. We're offering seven which were NOT listed by Cabot. All mint - just \$5.95.

Minnesota Beer Find

by M. E. Matesen

Shown are three scans of a new beer find. The one below is a front shot of a 1934-36 issue, pink in color like Hubbard's B27b, yet this issue has "lines on the back" as shown at right. There is no reference to this issue being rouletted in red roulette 6 as this one is. What may make this unique is the presence of a serial number on the back side .



Pink B27b beer variety



Back side with red roulettes along bottom.



Red serial number on back side.

LETTERS TO THE EDITOR

Christmas Tree Listing

In the 4th quarter 2001 SRN the Minnesota Christmas tree listing cites a 1942 green, brown and orange stamp. The one I have is a green, brown and cream. Is this a variety or was the orange a typo?

Peter Martin
Pennsylvania

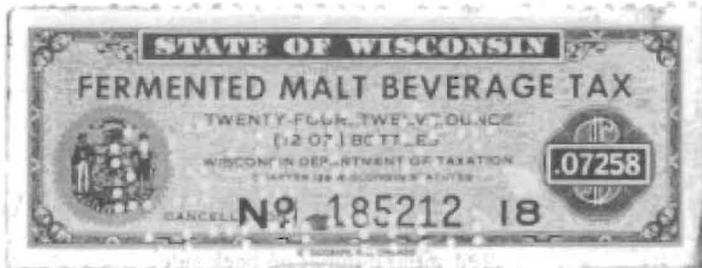
I don't know where I saw the stamp and distortion in my color monitor could have thrown me off or I may have written it down wrong. Does anyone else have a 1942 and if so, what colors do you have?

Wisconsin Beer Questions

I recently purchased a lot of Wisconsin beer stamps. A copy of one of them is shown: a worse-for-wear red-brown Steelograph imprint .07258 cent, perfined "Miller 8-13-53". My 1960 Hubbard lists this stamp as the very last Wisconsin beer stamp, but without catalog number(B__). It also lists it as issued in 1955, which cannot be correct. The 1992 Hubbard update does say that Wisconsin beer stamps were discontinued in 1953, which is plausible, but does not offer a final set of catalog numbers for this last set. Does anyone know if any other than the three values listed have surfaced?

Joe Jeter
Texas

I would agree the 1955 date is in error and should be 1953. Does anyone know if there are any other values in this last set other than .04839, .06351 and .07258?



Alabama Locals

I have found some more Alabama locals, including Moulton which was one that has never been reported but was known to exist. The Northport wide tobacco is 4 cent is red, on a cream card. Huntsville cigarette wide 2cent is red, and I have a 10 cent cigar gray on cream card. The others are as shown.



A unique Bessemer 2 cent tobacco in purple on white on a yellow safety card.



Eutaw 2 cent green cigarette in Circle design on cream safety card.



Livingston 2 cent orange cigarette. This one is used, so I cannot tell the card color.



Madison County 20 cigarettes in purple with pink overprinted safety. Heat fusion.



Gray-black two cent Moulton cigarette on cream card.

James Wehle
Florida.

These have been added to the catalog for future printings.

Fish and Game Update

continued from page 28

Arizona

From 1959 through 1992, Arizona issued both a resident and non-resident stamp for trout fishing. From 1993 through 2000 only one stamp was issued for both residents and non-residents. In 2001 the practice of issuing two stamps was resumed. Trout stamps for the year 2001 cost \$10.50 for residents and \$49.50 for the non-resident.



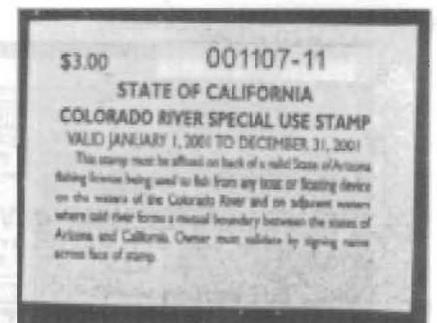
2001 Arizona Non-resident trout

Available stamps for 2002 are as follows:

Resident trout	10.50
Non-resident trout	49.50
Two-pole stamps	4.00
California Colorado River	3.00
Nevada Colorado River	3.00
Utah Lake Powell fishing	8.00
Waterfowl stamp - collector	5.50
Waterfowl stamp - hunter	5.50
Migrator bird stamp	3.00

Appropriate applications may be obtained from:

Arizona Game & Fish Dept.
Information Branch
2221 W. Greenway Road
Phoenix, Arizona 85023-4399



2001 Arizona California Colorado River

State Revenue Society Publications

1. **Washington State /Cities Revenue Catalog**
M.E. Matesen, 1973, 27 pp.
\$5 (Non-member price \$7)
2. **Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Trough December 1976 (Supplement to 1973 Vanderford catalog)**
E.L. Vanderford, 1977, 8 pp.
Free for SASE #10 envelope
3. **History of Oleomargarine Tax Stamps and licenses in the United States**
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)
4. **USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)**
Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
5. **USA State Revenue Catalog Volume 2 (1960-1991 issues)**
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member pice \$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)** NEW
Jan Wooton, 2001 210pps (6700+ stamps)
\$34.50 Members (Normally \$41.95)

Publication	Price ea.	Qty	Total

Prices now include postage Grand total

Publications available from:
SRS Publication Sales
Harold Effner Jr.
27 Pine Street Lincroft, N.J. 07738

Name _____
Address _____

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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. (3).

MASSACHUSETTS STOCK TRANSFER stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (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 (1)

Dan "Revenue" Rhoades 1925-2001

Nellie Rhoades has informed me that her husband, Dan passed away December 29, 2001. A fixture in the Midwest for the past decade, Dan and Nellie were the primary source of state revenue material for many of the societies members. I first met them at a show in Greensboro, N.C. but they primarily did shows in the center of the nation, ranging out from their summer base in South Milwaukee, Wisconsin and their winter home in Mize, Mississippi. In between doing stamp shows the Rhoades, who lived out of their van, would scrounge in antique shops all along their way.

Dan was an accredited APS judge with a revenue specialty and exhibited for many years his gold medal winning collection of first issue U.S. revenues.

Dan had sold off his stamp stock last spring and closed the business in anticipation of doing some worldwide travel. Sadly, he was diagnosed with terminal cancer shortly thereafter.

On behalf of all his former customers and friends we wish Nellie the best.

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.



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Free For All

We are opening the year with another nice free for all. First we have panes of 10 of the Walsenberg, Colorado cigarettes shown on the cover. And in addition Dr. Kenneth Pruess has provided us with some 1 barrel coal oil (Kerosene) stamps from Missouri (K33).

“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 request from SRS members will be filled until April or while supplies last. Send a SASE with 34 cents postage on it to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Include a stiffener if you like and any other business with the treasurer or sales division.



Little Mystery 2002.1

by Roger Forsyth

Shown above are two copies of the 1927 Georgia \$1.25 powdered milk stamp, Hubbard PM5. The one on the left appears quite normal in the black on blue colors.

The one on the right is in a much lighter shade that I would call slate or a gray blue. However, that isn't the interesting part.

What is strange is that a big black circle is covering Elsie's udders. Is this some kind of bovine censorship? Did someone force the state to cover the cows udders as part of a decency campaign? Are there stamps like this for the other three values? Check your collections and let the editor know what you find.

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