



# State Revenue News

Vol. 40, No.3--Whole No. 254 Official Journal of The State Revenue Society  
3rd Quarter 2002

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

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## Tags & Cards



Clockwise from upper left: Alabama fertilizer, California feed, Arkansas cotton seed meal, Michigan apple card, North Carolina fertilizer, and a Kansas feed stuff tag.

## Auction 24

Beginning page 20



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## Secretary's Report

<b>Previous Total</b>	<b>253</b>
<b>New Members</b>	<b>13</b>
<b>Reinstatements</b>	<b>4</b>
<b>Resignations</b>	<b>0</b>
<b>Deaths</b>	<b>0</b>
<b>Dropped Not Paid</b>	<b>0</b>
<b>Current Total</b>	<b>270</b>

### New Members

- 1266** Justin L. Kreuzer  
7 Brandy Lane  
Trumbull, CT 06611  
Interests: US States
- 1267** John L. Willett  
4114 Newton #202  
Dallas, TX 75219  
Interests: State Revenues, Japan, Thailand, Turkey, US
- 1268** Tad Mackie  
7 Devonshire Drive  
Fredericksburg, VA 22401  
Interests: US all kids especially Scott unlisted, also Mexican
- 1269** James H. Carlin  
PO Box 89  
Oak Hill, NY 12460
- 1270** Robert A. Wool  
1049 Kercher Avenue  
Leesport, PA 19533  
Interests: Occupation, Military, Semi-postal, cinderellas
- 1271** David Heffron  
1 Martin Street  
Holyoke, MA 01040  
Interests: State Revenues  
Dealer: Greenfield Coin & Stamp
- 1272** Charles Ritchie  
101 S. Pearl St. Apt. W8P  
Albany, NY 12207-1418
- 1273** Max E. Schottler, Jr.  
132 Griggs Street S.W.  
Grand Rapids, MI, 49507-2455  
Interests- Ohio Sales Tax Receipts and Arkansas Beer
- 1274** Ronald S. Hammond  
195 Cherry Hill Road  
Elkton, MD 21921  
Interests - U.S. and state revenues
- 1275** Chuck Stibil  
90 W. Main Street  
Norwalk, OH 44857  
Interests: Wine and egg revenues
- 1276** Lee F. Smith  
123 Rubina Lane #2  
Fond du Lac, WI 54935

## Editor's Notes

Note, we have raised the price on single copies of the older issues to \$3. Thank the USPS as the price of mailing keeps going up. Also some prices went up in the Sales Service. A lot of new items are available there - some Oklahoma vending machines we acquired and a lot of old Free for All items. If you are new to the society here is a chance to pick them up for a quarter each.

This is a really big issue with a really big auction. Part of the reason is that I have  
*Continued page 17*

Interests - ducks, game, precancel overprints, telegraph

**1277** Harry Najarian  
10500 Montpelier Circle  
Orlando, FL 32821-8744  
Interests: Florida

**1278** Albert Aldham  
1660 Hemlock Farms  
Hawley, PA 18248  
Interests: US & State Revenues

### Reinstatements

**874** Myrna Golden, NY  
**1115** T.I. Weintraub, CO  
**1173** Ned Franklin, FL  
**1243** ED Rand, NV

### Died

Member William Pieterse would like to note that contrary to a notice that appeared in *The American Revenuer* he is alive and well.

### Resignations

### Dropped Not Paid Address Changes

- 129** C. Dorance Gibbs  
Salzer Square  
1205 S. 7th. Apt. 103  
La Crosse, WI 54601
- 738** Michael Florer  
e-mail mflorer@adelphia.net
- 931** Charles Glenn  
627 North Market  
Coldwell, KS 67022-1131
- 982** Gerald Derksen  
Zip code change to 80247
- 1051** Jan Wooton  
e-mail tigre10@earthlink.net
- 1149** David Lucas  
e-mail davidlucas@jps.net
- 1183** Bud McClellan  
PO Box 371  
Menlo Park, CA 94026-0371



## Tax Tags

by Scott Troutman

This issue features a lot of tax tags, pieces of cardboard that were attached to various commodities to show tax payment. Are these stamps? Yes. We tend to think in terms of postage stamps as little pieces of paper, but in the fiscal world the definition is much broader.

Black's Law Dictionary<sup>1</sup> defines a stamp as follows. "An impression made by public authority, in pursuance of law, upon paper or parchment, upon which certain legal processing, conveyances or contracts are required to be written and for which a tax or duty is extracted."

While an adhesive type stamp can fulfill the definition, so can embossed paper (such as you find in the RM federal fiscal stamps) and so can tags.

States tended to use tags instead of adhesive stamps on commodities that were hard to apply and maintain an adhesive stamp on. Most commonly you see tags used on feed stuff, fertilizer, cotton seed meal, fruit trees, seeds and seedlings. A stamp will not tend to hold on a 150 pound bag of fertilizer, but a tag can be sewn onto the bag when the top of the bag is closed.

Some states used tags exclusively for certain commodities. Kansas used feed tags exclusively. North Carolina feed stuff used stamps which could be put on the tags some years, tags other years and both many years. South Carolina blurred the line the most with tags and stamps for seafood created with identical wording. Tags worked better on raw oysters and terrapin, stamps better on canned. Use which ever suits the situation.

A stamp collecting child might save a stamp off a feed tag, but probably not the tag. These survived as remainders or oddities thrown in drawers in garages and barns. As such, they can be much rarer and the chance for new discoveries much richer. Little cataloging has been done.

Apple cards, used in Michigan are a close relative. These went in crates of apples to show payment of an advertising fee.

In this issue we look at some that have surfaced and catalog some. Enjoy.

### Bibliography

1. Black's Law Dictionary, Henry Campbell, Black, 1951.

## Early Louisiana Feed Tag

by Scott Troutman

When this 1911 feed inspection tag surfaced from Louisiana it was a little unexpected as the earliest stamps are from 1926. It turns out that even older feed tags existed.

The feed stuff law was first enacted in 1906 and became effective on September 1, 1906. Anyone selling feed in the state had to send in samples to the Commissioner of Agriculture and Immigration for analysis, and the feed then had to be labeled with tags showing the analysis. An inspection fee was paid of 25 cents per ton. These tags were also to be purchased from the Commissioner of Agriculture and Immigration. No price was set for the tags.

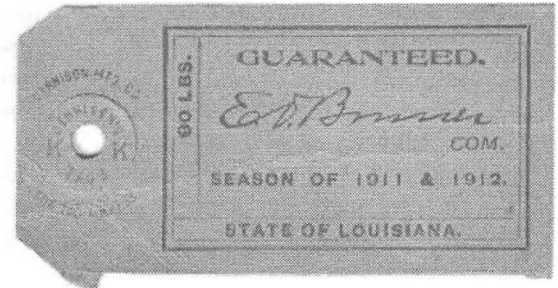
Feed stuff "shall be held to include all feeds used for live stock and poultry except hays,

straws, cotton seed hulls and corn stover, when same is not mixed with other material, the whole seed or grain of cereals when not mixed, and the unmixed meal and grits of Indian corn."

The 1906 act was an amendment to a 1904 law. The original law called for the labeling of feed contents, but did not require either the state analysis or the state supplied tag.

### Bibliography

1. Louisiana Session Laws of 1906 (microfilm), Act No. 125, pps. 211-213.



90 pound red on cardboard tag made by Dennison Mfg. Company. Back has the analysis handstamped.



## Rare Indiana Trout Stamp Discovery

by J.R. Wooton

One of the rarest of the state fishing stamps is the 1957 Indiana trout stamp overprinted "\$2.00". In use for only two months, it is thought that only ten or less stamps have survived. The stamp was created by overprinting the regular \$1 trout stamp of that year. Until now, all known overprints have been in blue. A stamp with the overprint in black has now surfaced. The overprint on this stamp is the same size and in the same style as all known overprints. As this variety was created by

using a handstamp, apparently it was simply a matter of using a black rather than a blue ink pad. However, this is the only stamp with a black overprint that has been found. The stamp, shown in the accompanying illustration, has been enlarged by 50% as the black overprint is difficult to distinguish with the black design as a background.



# E.J.'s Arkansas Cotton Seed Meal Tag

by Scott Troutman and E.J. Guerrant

E.J. Guerrant loves to find unusual things. And so when he wrote a year ago and said he had found something different, well, that's what E.J. does. E.J. wrote:

"As usual I have no idea what this thing is, except it states it is an 'Arkansas tax stamp'. I could find no mention of it in Hubbard, nor the recent SRS index updating Riley's list, nor could I find anything in Riley's revenue listings. It is apparently a tax on cotton seed meal as opposed to feed, but thought it was unusual there is no mention of the item since it actually says it is a tax stamp versus some sort of an inspection label with a gummed stamp attached. Is it another screwy unknown item or is it a really common item I've never seen before? It is also intriguing to me that it appears to be a privately printed tax stamp, which makes me wonder how in the world Arkansas would control the revenue generated?"

The tag was for 100 pounds and had the signature of Ferguson, who is on the feed stamps of 1919-1923. That gave us some clue as to how old it was. The back of the tag had an analysis from the Dixie Cotton Seed Oil Company of Little Rock, Arkansas. This turned out to be one of the harder items I have tried to research.

I finally found Arkansas Act 183<sup>1</sup> of 1913, an amendment to an older 1907 fertilizer law. And it explains what this is. It seems in Arkansas people were using cotton seed meal as fertilizer. Usually it was, as far as I know, used as a cattle feed. But this law set up a system to analyze the cotton seed meal for fertilizer content and label the results. It also caused fertilizer to be inspected and fertilizer tags (not seen as far as I know) should also exist.

This law, like the 1907 law before it, specified that fertilizer was to be analyzed for the three components you still see labeled on all fertilizer - phosphoric acid available percent, nitrogen percent, and potash, soluble in pure water percent. Thus 10-24-10 fertilizer has a 10% phosphoric acid release, 24% nitrogen release, and 10% potash release.

Anyone selling fertilizer in the state, either a manufacturer or agent, had to

register their names and trademarks with the state. The manufacturers had to mark their products with the percentages and the state set up an inspection process. If you were caught with the wrong percentages you were fined triple the price of the fertilizer!! Better get that right.

For cotton seed meal they set up four grades based strictly on the percentage of nitrogen.

- High Grade - over 7%
- Choice - over 6.60% to 7%
- Prime - over 6% to 6.60%
- Inferior - under 6%

The state then produced the tags for these four grades. E.J.'s is a Choice tag. The manufacturer or agent then bought the tags, paying 25 cents per ton of fertilizer to support the inspection program. The producers could then print on the other side their advertisement and the full analysis.

There were also three tags produced for use on normal fertilizers:

- High Grade - 10-2-3 or higher
- Standard Grade - 9-1.65-2 to 10-2-3
- Low Grade - lower than Standard

If it was an acid phosphate with potash only the grades were

- High - 14-0-1.5 or above
- Standard - 12-0-1 to high grade
- Low - worse than standard

If it was acid phosphate only the grades were

- High - 16% or greater
- Standard - 12% - 16%
- Low - below 12%

The cotton seed meal tags were to be printed on green paper. The fertilizer tags were to be on blue colored cardboard. They were to include the season issue for (year) and the signature of the Commissioner of Mines, Manufactures and Agriculture. E.J.'s tag has a date of 1914, indicating that Ferguson may have had an earlier turn in the commissioners office.

Section 10 of the law is just odd. "No person, company, dealer or agent shall sell, expose or offer for sale in this State, any pulverized leather, raw, steamed or roasted, or any other form, either as a fertilizer or a fertilizer material, without first making full and explicit state of the fact in registration with the Commissioner..." I don't even want to know what that is about.

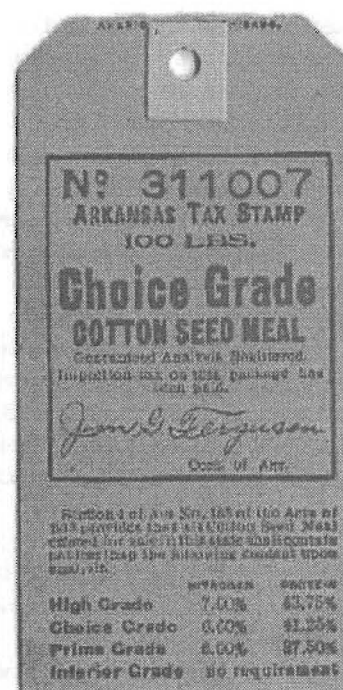
The fertilizer inspectors made \$100 a month, and were to be supplied with bottles to take back the samples and a sampling tool which would take cores clear through a package of fertilizer. A chemist was to be contracted with to do the analysis. Fines for not tagging fertilizer or registering ran from \$100 to \$500.

The law went into effect October 1, 1913. E.J.'s is apparently one of the very first tags. But with serial number 311007 they made a lot of them.

My guess is that the state provided tags may have been phased out in a few years. They seem to be very scarce, but there are at least six more kinds out there to hunt for.

## Bibliography

1. Acts of Arkansas, 1913, (microfilm), pps. 758-770.





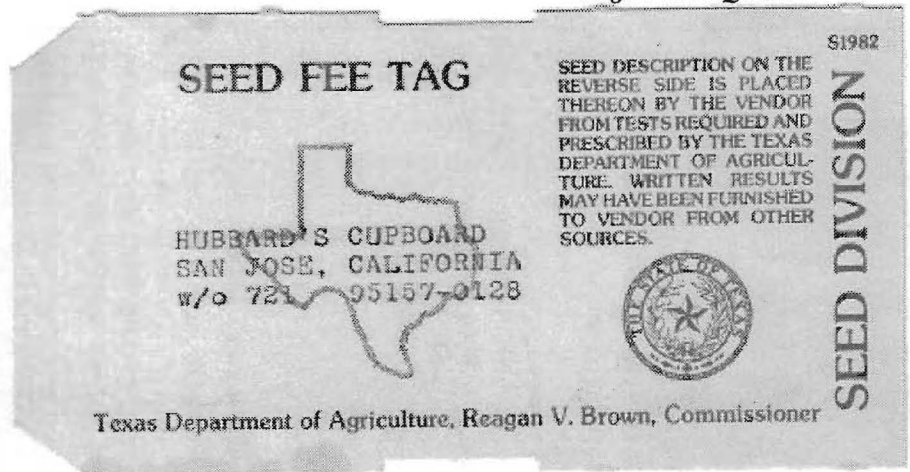
## Texas Seed Tag

by Scott Troutman

Sometimes the scrounging ability of the late Elbert Hubbard just amazes me, and this seed tag is one example. With a somewhat exotic usage I am amazed that he even found this item existed. Shown is a seed tag from Texas that Elbert aquired in 1982, made out to his San Jose address.

Seed inspection is not manditory in Texas. What has been required since about 1941 is that the seed be labeled as in other states, with a tag showing germination rate, amount of impurities, and other similar information.

A law went into effect September 1, 1981 (Acts of the 1981 67th Legislature, p. 1130, ch 388) that created something called "Texas Tested Seed". In this case the seed company could send a sample to the state of Texas, Department of Agriculture for inspection. The state then analyzed the seed, as the law required and issued a certificate of purity. This analysis



Red on manilla Texas seed tag. Tag is 145 x 73 mm.

was then sent back to the supplier, and served to prevent law suits from improper analysis. Normally the supplier then used this analysis on his own seed tags.

The law change, however, made it so the seedman could request that the state analysis was put on seed tags. The state charged for the tags, apparently at a fairly

nominal rate. The tag shown is one of these state "Texas Tested Seed" tags. As of 2002, the law indicates that these are still in use.

### Bibliography

1. Vernon's Texas Code Annotated - Agriculture, 1995, Subsection 61, pps. 367-394.

## Ohio Plant Inspection

by Scott Troutman

On receipt of an order for clematis that I placed with Gurney's Seed & Nursery Company, I discovered a state of Ohio plant inspection stamp on the box. The stamp is a die cut self adhesive 127x75 mm, blue-green on white. It is apparently issued by the Ohio Department of Agriculture as a "Certificate of Nursery Inspection". It

indicates that a fee was paid January 1, 2002 for the inspection of "Raspberries, Perennials, Garden Mums, Indoor-Non-Hardy Plants and other Non-Woody Plants, Deciduous, Evergreens and Fruit Trees". While the stamp features a map of Ohio and signatures of Fred L. Dailey the Director of Agriculture, and Thomas Harrison of the Plant Control Section, the stamp also references Gurney's Seed & Nursery Co. on the stamp and was

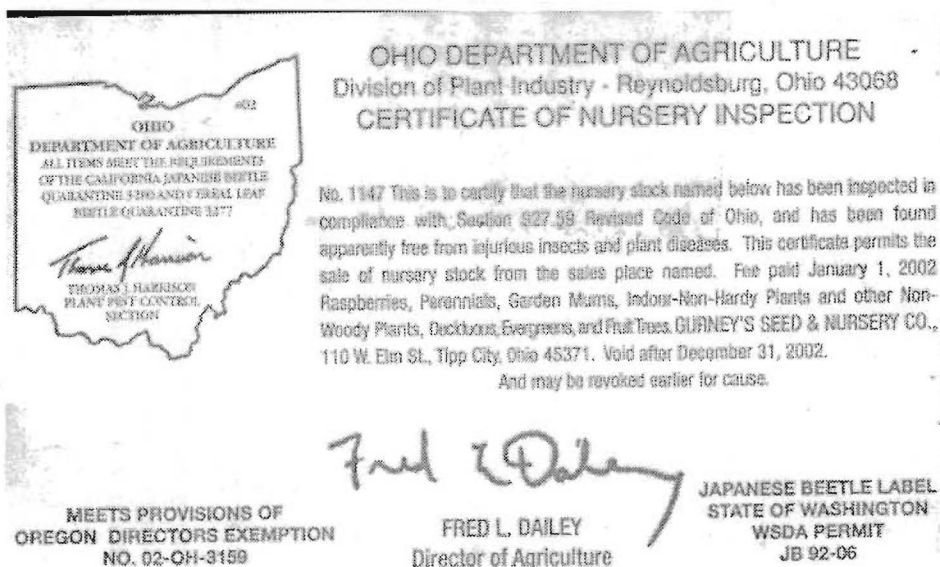
apparently prepared for their use. Gurney's of Yankton, South Dakota is a huge national seed company. Apparently its seed potatoes and clematis plants are shipping out of Ohio.

The stamp also indicates that the plant stock meets the requirements for California Japanese beetle and Cereal leaf beetle quarantines, the Oregon Directors exception (on plant inspection), and the Washington state Japanese beetle permit.

Correspondence with Tom Harrison of the Ohio Dept. of Agriculture brought the following information.

"Gurney's ships large quantities of plant material out of Spring Hill Nursery in western Ohio. Because they ship all kinds of stock to every state, the certifications required are voluminous. We allow them (and a few others) to adapt our normal certificate of nursery inspection to include several specific certifications for various states. We supply the original graphics and the language. This certificate is a "cut and paste" compilation by Spring Hill of several certifications they hold and regularly utilize. It is a "collectors item" as they are the only nursery who might have composed it thusly.

Normal nursery certification fees are \$50 plus \$2-\$4 per acre inspected. We allow some other large shippers to make similiar certificate compilations, but I do not have a list of them".



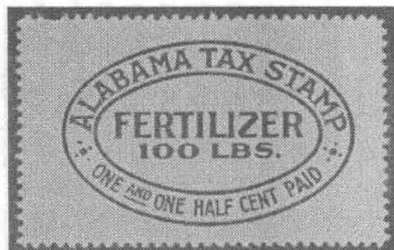
Green on white Ohio plant inspection label



## ALABAMA

Fertilizer  
Inspection

Cataloging by John D. Bowman



1943. Double oval typeset design, 38 x 24mm. "Alabama Tax Stamp" in serif type. Perforated 12 1/2.

FE1 1 1/2ct black on blue (100 lbs) 2.00 3.00  
FE2 3 ct green on yellow (200 lbs) 5.00 -



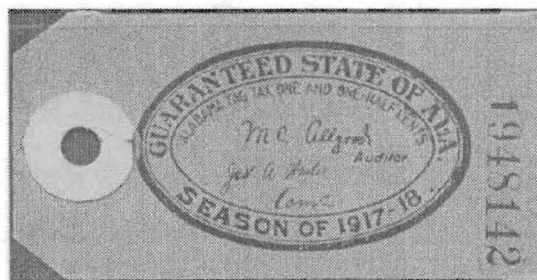
1944. Similar, redrawn with "Alabama Tax Stamp" Sans-serif and "COPYRIGHTED" added in small type. Oval 38 x 25mm. Perforated 12.

FE3 1 1/2ct black on blue (100 lbs) 1.00 -



1947. Double oval typeset design, 38 x 24mm. "Alabama Tax Stamp" in serif type. Perforated 12 1/2.

FE4 1 1/2ct black on blue (100 lbs) 5.00 -

Fertilizer Tags  
Inspection

1917. Double oval design, 48 x 25mm. Signatures of M.C. Allgood, Auditor, and Jas. A. Wade, Cmr. Serial number printed to right of design in black reading down. "Season of 1917-18"

FET1 1 1/2 ct black on dull green 20.00

1918. Same as above but "Season of 1918-19"

FET2 1 1/2ct black on crimson 20.00



1947. Oval typeset design, 43 x 27mm. "ALABAMA TAX TAG" with serifs like 1943 stamps. "COPYRIGHTED" in small type. Serial number printed to right of design in black reading up.

FET3 1 1/2ct black on drab (100 lbs) 10.00

FET4 1 1/2ct black on green (100 lbs) 10.00

FET5 1 1/2ct black on blue (100 lbs) 5.00

FET6 1 1/2ct black on deep blue (100 lbs) 10.00

FET7 3ct black on cream (200 lbs) 10.00

It is likely that this listing is incomplete and it may not be in chronological order. Readers are encouraged to submit unidentified fertilizer stamps or tags to the author or the editor.



## MICHIGAN

## Apples

## Advertising

Cataloging by John Funkhouser

Note- Hubbard catalog numbers have not been followed as research has indicated Hubbard's order is just not right.



1939 perf 12 1/2; 34 x 44 mm.

A1	1/4 ct brown	1.50	.75
A2	1 ct carmine	1.00	.50
A3	5ct blue	1.50	.75
A4	10ct orange	2.00	1.00
A5	25ct black	7.50	2.50
A6	50ct green	15.00	7.50
A7	\$1 violet	30.00	15.00



1941 perf 12 1/2; 34x44mm; small value(S) 2 1/2mm high; large value (L) 3mm high.

A8	1 ct carmine(L)	1.00	.50
	a. dot in H	2.00	1.00

A9	1 1/2 ct black on pale yellow(L)	1.00	.50
	a. dot in H	2.00	1.00
	b. broken frame	2.00	1.00
A10	2 ct violet (L)	2.00	1.00
	a. dot in H	2.50	1.25
	b. broken frame line below 2	2.50	1.25
A11	3 ct black on buff (L)	2.00	1.00
	a. dot in H	3.00	1.50
	b. circle(whirlpool) below IC in Michigan	5.00	2.50
	c. circle(whirlpool) left of apple	6.00	3.00
	d. broken frame line below "3"	5.00	2.50
A12	5ct blue (shades) (S)	2.00	.50
	a. dot in H	2.50	1.25
	b. broken frame	2.50	1.25
	c. whirlpool or circle flaw	5.00	2.50
A13	10ct orange (S)	2.00	.50
	a. dot in H	2.00	1.00
	b. broken frame line below 10	2.50	1.25
A14	25ct black (S)	2.00	1.00
	a. dot in H	2.50	1.25
	c. broken S in CENTS	4.00	2.00
A15	50ct dark green (shades) (S)	2.00	1.00
	a. dot in H	2.50	-
	b. broken frame	2.50	-
A16	\$1 violet (shades) (S)	15.00	7.50
A17	\$5.00 orange on greenish blue (L)	15.00	10.00
	a. on light green	20.00	10.00
	b. on light turquoise	-	-



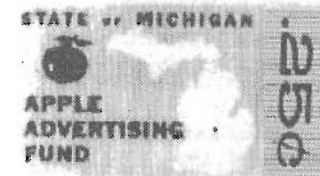
1965? perf 12 1/2; 40x22mm; value straight up; regular spaced lines in value panel. Small shine on apple.

A18	1 ct orange	2.00	1.00
A19	3 ct yellow	3.50	.50
A20	\$1 violet	4.50	2.50



1966? perf 12 1/2; 40x22mm; value sideways; irregular spaced lines in value panel, fine background. Decimal error. Large shine on apple.

A21	.02 ct violet	.50	.25
A22	.04 ct black on blue	.50	.25
A23	.10 ct orange; vertical slash through cents symbol, perf 12	1.00	.50



1974? perf 12; 40x22mm; value sideways; regular spaced lines in value panel. Decimal error. Small shine on apple. Slash on cts 6.5 mm.

A24	.10 ct orange	4.50	2.50
	a. slash on cts 6mm	4.50	2.50
A25	.25 ct black	1.00	.50
	a. slash on cts 5mm	1.00	.50
	b. white slash above cent sign	5.00	2.50
A26	.50 ct green	1.00	.50
	a. slash on cents 6mm	1.00	.50
A27	\$1.00 pale violet	2.50	1.25



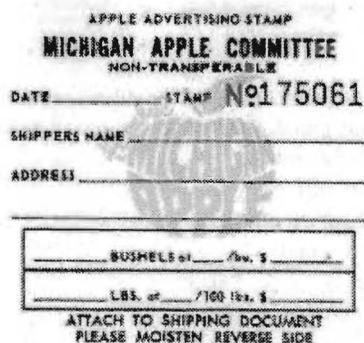
## MICHIGAN



APPLE ADVERTISING STAMP  
**MICHIGAN APPLE COMMITTEE**  
 NON-TRANSFERABLE  
 DATE \_\_\_\_\_ STAMP NO. **35837**  
 SHIPPERS NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 \_\_\_\_\_ BUSHELS of \_\_\_\_\_ /bu. \$ \_\_\_\_\_  
 \_\_\_\_\_ LBS. of \_\_\_\_\_ /100 lbs. \$ \_\_\_\_\_  
 ATTACH TO SHIPPING DOCUMENT  
 PLEASE MOISTEN REVERSE SIDE

1959 Variable rate stamp, rouletted 9 3/4 in red at top only.

A28 Printed in green ink in triplicate on carbonless paper. Orange or red serial number and instructions. Bottom copy has background of an apple in a map of Michigan on green background, white paper (shown); middle copy ("Agents Copy") on pink paper; top copy ("Michigan Apple Committee Copy") on yellow paper 3.00 -



APPLE ADVERTISING STAMP  
**MICHIGAN APPLE COMMITTEE**  
 NON-TRANSFERABLE  
 DATE \_\_\_\_\_ STAMP NO. **175061**  
 SHIPPERS NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 \_\_\_\_\_ BUSHELS of \_\_\_\_\_ /bu. \$ \_\_\_\_\_  
 \_\_\_\_\_ LBS. of \_\_\_\_\_ /100 lbs. \$ \_\_\_\_\_  
 ATTACH TO SHIPPING DOCUMENT  
 PLEASE MOISTEN REVERSE SIDE

1991 Variable rate stamp, rouletted 10, top only.

A29 Similar to 1959 issue except bottom copy has a background of Michigan Apple Committee logo in apple shape, green on white paper. Red serial number and instructions.

3.00 -

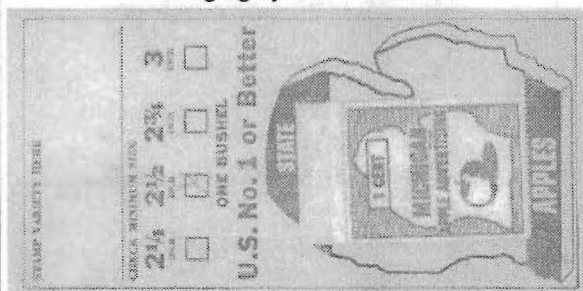


## MICHIGAN

## Apple Cards

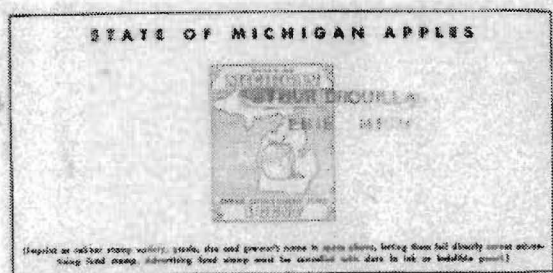
Advertising

Hubbard numbering retained.  
Cataloging by John Funkhouser



1940? Large central map with uncolored center to receive adhesive apple stamp, 74 x 151 mm.

AC1 green on manila card, no value 10.00 10.00

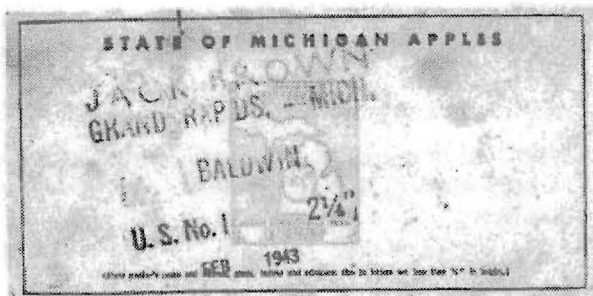


1941 Black single-line frame with two instruction lines "Imprint or rubber...", 151 x 74 mm on 158 x 79 glossy manilla card.

AC2 1 ct pale yellow-green 4.00 4.00  
a. same with black serial number printed on back 5.00 5.00

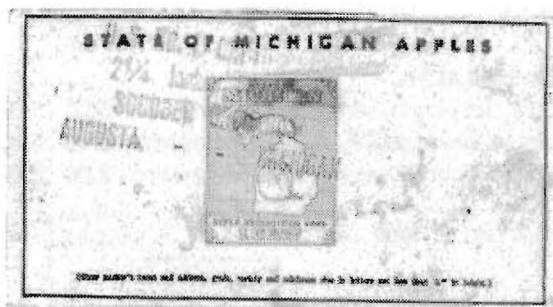
1942? Similar to AC2 but with single instruction line "Show variety...", 151 x 74 mm, on manila card.

AC3 1 ct pale yellow-green 5.00 5.00



1943 Similar to AC2 with single instruction line, but "Show packer's name...", 151x74mm, on glossy manilla card. Serial number on back.

AC4 1 ct pale yellow-green, red serial # 4.00 4.00  
a. yellow-green serial # 5.00 5.00  
b. No. before orange serial # 6.00 6.00  
d. blue serial # 5.00 5.00



1943? As above, single instruction line "Show packer's name...", but 136 x 74 mm on glossy manila card. Serial number on back in red.

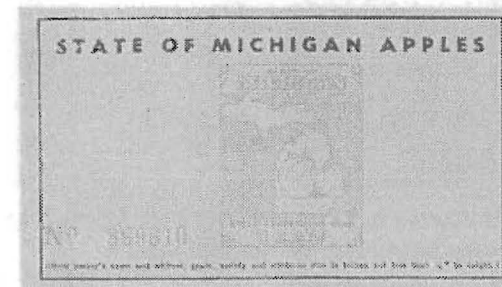
AC4A 1 ct green 4.00 4.00



1947? All in one color, no frame, single instruction line.

Sans serif serial number on card face 100 x 60 mm

AC5 1 ct light yellow green on cream 5.00 5.00



1948? Black frame, single instruction line, green serif serial number on card face. 111 x 63 mm on 122 x 70 mm card.

AC6 1 ct yellow green on buff 5.00 5.00  
a. on light buff 5.00 5.00  
b. on white 5.00 5.00  
c. dark green on white 5.00 5.00



1950? Entirely in green, single instruction line "Show packer's name...", 113 x 63 mm. Green serial number on card face.

AC7 1 ct green on buff, serif serial # 5.00 5.00  
a. sans serif serial number 6.00 6.00

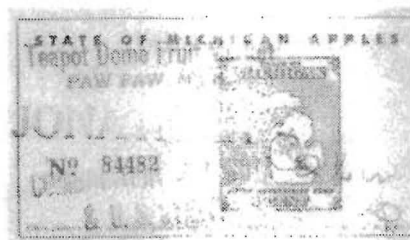


## MICHIGAN

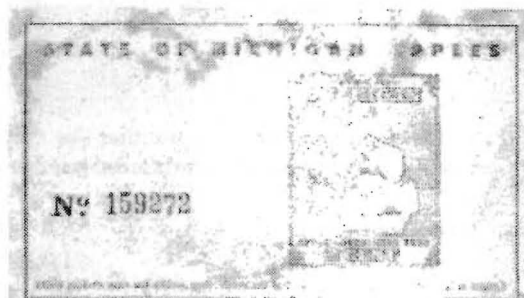


1951? Similar to AC7 but "STATE OF MICHIGAN" in narrower letters and "N" not above stamp.

AC8 1ct green on buff 5.00 5.00  
a. dark green on rough, thick buff card 10.00 10.00



1953? Similar to AC8 but stamp imprint shifted to right.  
AC8A 1ct green on buff 10.00 10.00



1955. All in one color, single instruction line "Show packer's name...", 111 x 63 mm. Serif serial number on card face.

AC9 2ct red on buff 10.00 10.00

1957? All in one color, two instruction lines "Show packer's name...", 111 x 63 mm. Serif serial number on card face.

AC9A 2ct red on buff 10.00 10.00

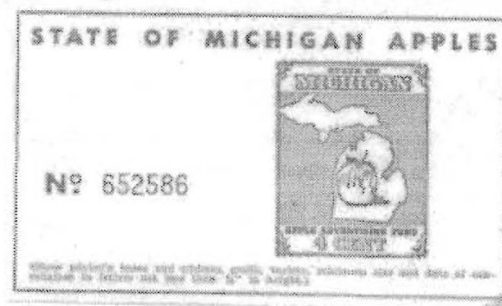


1958 Like AC9A

AC10 3ct purple, serif serial number 5.00 5.00

a. serif serial #, sans serif numerals 5.00 5.00

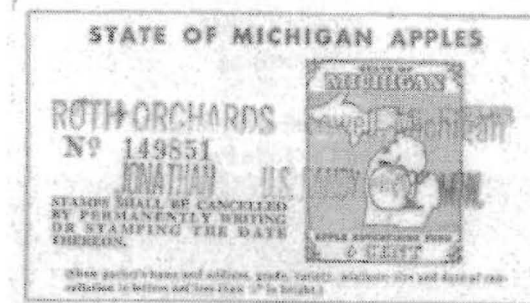
AC11 3ct purple sans serif serial number 3.00 3.00



1966 Like AC10 but second line of instruction ends under the comma after variety.

AC12 4ct green on buff, sans serif serial # 5.00 5.00

a. serif serial number 5.00 5.00



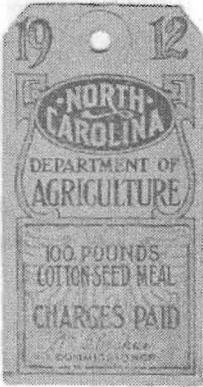
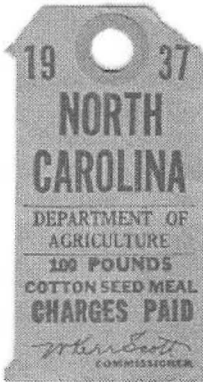

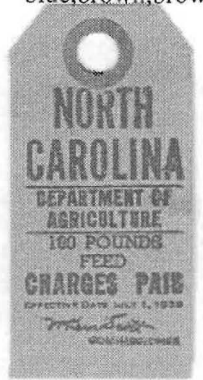
1973 Similar to AC10 but with added instructions on cancelling in capital serifs.

AC13 6ct reddish-brown on cream, serif  
serial number 2.50 2.50  
a. sans serif serial number 2.50 2.50

1982 Similar to AC13 but now "RESEARCH FUND" has been added above denomination of stamp.

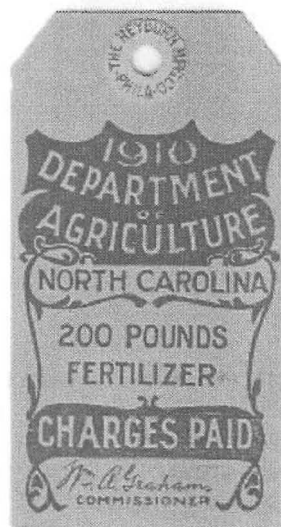
AC14 8ct brown on white, lighter weigh card,  
serif serial number 2.50 2.50  
a. sans serif serial number 2.50 2.50



	NORTH CAROLINA	
<p><b>North Carolina Tags</b></p> <p>First color is printing, second is tag color, third is the grommet or collar color if there is one. Brown used to indicate cardboard. If no grommet color is given it is either without a grommet or grommet has been lost. Shades may exist.</p> <p><b>Cotton Seed Meal</b> Inspection</p>  <p><b>William A. Graham signature</b> 1912 100lb black,blue?,light brown</p>  <p><b>William A. Graham signature, date at top</b></p>	<p>1928 100lb red,brown,light brown 1929 made from 1928, black overprinted 100lb <b>W. Kerr Scott signature</b> <b>date at top</b> 1937 100lb red,brown,brown <b>date above signature</b></p>  <p>1939 100lb green,brown,brown <b>W. Kerr Scott, no date</b> 100bs green,cream,brown</p> <p><b>Feed</b> Inspection</p> <p><b>William A. Graham signature,year at top, like cotton seed meal.</b> 1922 75lb black,tan,tan 1929 75lb black,brown,tan 1929 100lb black,brown,tan made from 1929 75lb 1932 50lb black,brown,brown 1933 50lb black,brown,brown 1934 50lb black,brown,brown 1936 25lb black,light brown,white <b>W. Kerr Scott signature, year at top</b> 1937 25lb blue,brown,brown 1937 25lb blue,brown,white 1937 75lb blue,brown,brown</p>	<p>1938 25lb blue,brown,brown 1939 75lb blue,brown,brown</p>  <p><b>W. Kerr Scott, year above signature</b> 1939 75lbs black,brown,white 1939 100lb black,brown,brown <b>W. Kerr Scott, no date</b> 25lb black,brown,brown 100lb blue,ivory,brown 100lb black,brown,brown</p>

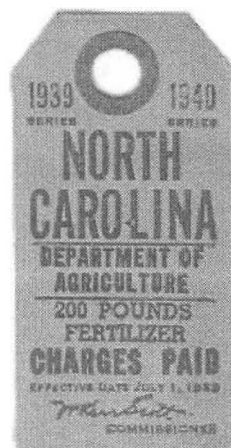


## NORTH CAROLINA

Fertilizer  
Inspection

## William A. Graham signature

- 1910 200lbs(value handstamped) black,blue,white  
 1910 200lbs(value printed)black,blue,white(The  
 Reyburn Mfg. Co. Phil.)

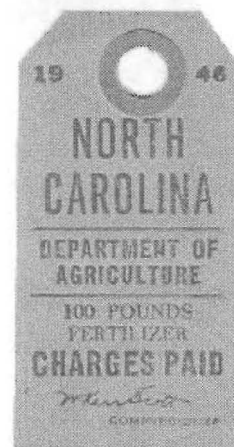


## William A. Graham, date at top

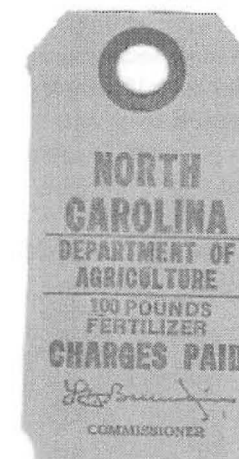
- 1919 200lb black,light brown,light brown  
 1932 200lb black,brown,brown  
 1933 200lb black overprint on 1932 tag

## W. Kerr Scott signature, date(s) at top

- 1939-1940 100lb red,brown,brown  
 1939-1940 125lb red,brown,white  
 1939-1940 200lb red,brown,brown  
 1941 200lb red,brown,brown  
 1944 200lb red,light brown,brown



- 1946(small) 100lb black,brown,brown  
 1947-1948 100lb black,brown,white  
 1947-1948 200lb red,brown,brown  
 no date 100lb brown,brown,brown



## Lou Ballentine signature,no date

- 100lb black,light brown,red-brown



## SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$3 each or 6 for \$10 (post paid). Issue 230 and later at \$5 each.

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

### Issue Date

#### \$2.00 each

222	1/95-feed
223	2/95-ducks
224	3/95-drugs
225	4/95-NC
226	1/96-eggs
227	2/96-UT
228	3/96-game
229	4/96-NV

#### \$5.00 each

230	1/97-Bedding
231	2/97-Liquor
233	3/97-MO
234	4/97-Fruit
235	1/98-Apples
236	2/98-Seafood & Md
237	3/98-Cigarettes
238	4/98-Cataloging
239	1/99-Games of Chance
240	2/99-Arizona
241	3/99-FL eggs etc.
242	4/99-Beer
243	1/00-Printers Waste
244	2/00-ID & Potatoes
245	3/00-Fishing
246	4/00-X-files
247	1/01-Alabama
248	2/01-CO Bedding
250	3/01-Documentary
251	4/01-Vending and Scale Seals
252	1/02-Colorado Cigarettes
253	2/02-Soft Drink

### 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

*Either the fireplace gets them or you do.*

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

A woman drove me to drink and I didn't even have the decency to thank her.

W.C. Fields

## Replacements for the Hubbard Catalogs

by Scott Troutman

Harold Effner is constantly getting questioned as to when will someone produce a new catalog or catalogs for state revenues. I have had the question from Bob Freeman in Arizona personally and Ralph Harnishfeger out of Pennsylvania and others on the recent survey. It is the biggest detriment to collecting state revenues. It really needs done.

The simple fact is, it is going to be a while. The reason is it is a really, really big job. Some of the bigger states like the Carolina's have literally put out thousands of stamps. You are talking the equivalent of producing something the size and scope of a Scott catalog.

The curious thing is that the tools to produce it have never been better. The internet allows us to scan and pass pictures around. Pagemaker, which we use to produce the SRN, is an awesome tool with almost unlimited abilities. Smithsonian magazine and the Readers Digest are also done with it. We can ship the whole thing to the printer on a CD. And I think cheap color printing may come in the near future.

When Elbert Hubbard started out on the first volume of his catalog, it all started on 3x5 cards. As he came across new material he wrote it down and other early members of the State Revenue Society did the same. Elbert being the largest, and in his days, only state revenue dealer he could use his stock to make pictures. And that is the key, making the pictures. For a picture does tell a thousand words. Then he had it typeset and masters for pictures cut. It is a wonder he ever got it done.

To redo it, the first thing that has to be done is have all the type and pictures in

the current catalogs entered into a computer. That is a ton of work right there.

Then add another ten or fifteen years of discoveries that need to be merged. Just getting all the information organized is a big chore. First it has to be dug out of old SRN issues, written up and then pictures scanned. I get disheartened just thinking about it. There is information in other catalogs like Matesen's and Hine's that need added.

Then there is the numbering scheme to be used. Hubbard built on the earlier work of Cabot. In most cases this can be extended as we have tried to do in updates we have published in the SRN. But in this issue we have hit terrible problems in the Michigan apple stamps. Newer research has shown that Hubbard's original guesses on the issuing order of the Michigan apples in the 1960's was all wrong. And there are many more stamps that have surfaced. Do we start all over? (we have decided to on the MI apples). In places Elbert was inconsistent. In some states FE prefixes are feed stamps, in other cases fertilizer. Documentaries are a terrible mess as I have pointed out before. In many cases there is no right or wrong, but there may be better or worse.

Lastly we need new values. Auction results give us some feel. They need to reflect both a sense of rarity and demand.

For the next year, I have three other books (two genealogical and one on the 1914 black proprietary stamps of the US) that I am working on. After that and a planned move out of Oklahoma, I might go nuts and give the "big project" a shot.

*Continued on page 14*

### 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.



# Minnesota 1919 Feed Tag

by Scott Troutman

In the Hubbard catalog, it lists ten feed tax stamps for Minnesota but does not have a picture of these. Nor did Hubbard picture the stamp in the catalog, which leads me to think they are much rarer than he indicated. Union labels on the later stamps have a 14, 22 or 48 under them. This often indicated the year.

Now a rather nice tag has surfaced for 100 pounds of feed that has on it "Registered Under Chap. 260 G.L. 1919". The tag is printed in green except for the 100 POUNDS which is in bright red. It was made by the Acme Tag Company of Minneapolis.

This 1919 law was "An act to prevent fraud and deception in the manufacture and sale of concentrated commercial feeding stuffs and providing for registration and labeling thereof and repealing Chapter 383, General Laws of Minnesota 1907, and all other acts or parts of acts inconsistent herewith." Under this law, before you could sell what the state termed "concentrated commercial feeding stuff" the seller or agent had to file with the Dairy and Food Commissioner of the state a sworn and notarized statement of what was in it, who made it and what trade mark you were going to sell it under. This is a most unusual step as in most states samples were taken for analysis and were tested by the state. In Minnesota they put the responsibility for the analysis on the producers.

Section 2 of the law required that a tag or label had to be put on the feed, spelling out the number of pounds in the package, the name or brand name it was sold under, the name and "principal office" of the seller, and the guaranteed analysis, stating minimum percentage of crude fat and crude protein and the maximum percentage of crude fiber. This tag was to be the legal "guarantee of the manufacturer".

This was not however, the tag that has surfaced. That tag is a tag purchased from the Dairy and Food Commissioner of the state showing that the manufacturer has been registered. The law specifies that these tags were to be issued in 25, 50 and 100 pound varieties though the commission could issue other values as needed.

The tags cost \$1 per 100 for 100 pound tags, 60 cents for 100 50 pound tags and

40 cents for 100 25 pound tags. If other denominations were made they were to follow the same sliding scale. If you made smaller weight tags, 30 cents was the minimum price. Tags had to be bought in even multiples of \$5 but were good until you used them. The charge was to cover the cost of running the inspection program and not the cost of producing the tags. Clearly they expected to do bigger business with the 100 pound tags.

There was a 50 dollar fine if you were caught reusing a tag.

The law provided for state inspectors to make sure the public was protected. The scariest part of the law is the list of things you couldn't put in the feed. No "mill, elevator, boat or other sweepings or dust; buckwheat hulls; cottonseed hulls; peanut hulls; peanut shells; rice hulls; oat hulls; corn cobs ground; cocoa shells; clipped oat by products; ground or unground hulls; chaff, dust or other inferior cleanings derived from the preparation, cleaning or milling any seed or grain when separated from the standard product; humus; peat, spagnum moss; ivory nut turnings; ground corn stalks; flax plant by-products; sorghum pulp; ground or shredded straw or hay (excepting alfalfa meal or similar leguminous meals); sawdust; tree bark; cellulose or dirt; coffee hulls or chaff; or any other material of extremely low feeding value..." Oh, yes and whatever is in there better not be injurious to cows.

Producing bad feeding stuff was a misdemeanor and the county attorneys were to do any prosecutions at the food commissioners request. The state was

empowered to confiscate any bad feed found and the analysis of the state chemist was what was to be used in court.

The citizens of Minnesota after 1919 could rest easier knowing that the milk or beef they bought was not from a cow stuffed full of corn cobs, peat moss and/or dirt. The disquieting thought is that if you live in a state other than Minnesota, you may have no such legal protection now.

## Bibliography

1. Session Laws of Minnesota for 1919, Chapter 260, pps. 265-271, (microfilm).

## Cataloging

In this issue you will find cataloging for the Michigan apples and apple cards. This was put together by John Funkhouser with assistance from Michael Florer.

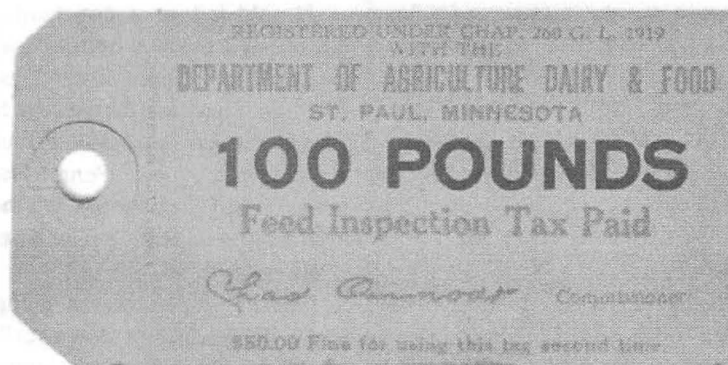
The North Carolina tags were put together by Scott Troutman with help from Tony Crumbley.

John D. Bowman did the work on the Alabama fertilizer stamps and tags.

## Continued from page 13

Do we try and produce a state or two at a time? I don't know. If you have other ideas on how to do this, let your leaders know.

Until then, we will all have to struggle along.



This tag is dark green on light brown, with a light brown grommet.  
The 100 POUNDS is in bright red.



# Washington Waterfowl Stamps No Longer Required

by M.E. Matesen

Duck hunters were mildly surprised this last hunting season which ended in March 2002. The surprise came when they purchased their license and were told they no longer need a state duck stamp, but if they want to buy one they were available for a mere \$6.00! Huh? Why would people pay \$6 for a stamp they don't need let alone want? Yet the state sure peddled them.

The crux of the story revolved around the fact that the state moved away from the old style license which required the clerk to fill out everything by hand. Now, the hunter simply stops by his or her favorite sports shop and a license is computer generated. In turn, the state dropped the requirement to purchase a waterfowl issue.

The state indicated stamps were made available to those duck hunters who wanted to have one for their license. Yet there was no place to affix it. Come, come we know why these were printed. Need we say more?

The "hunter" requested version was made available to hunters and more realistically collectors in the form of singles from sheets of 30.

What the state calls a mini-sheet is shown below and the state was honest



2001 Washington "Hunter" duck stamp.

enough to state these were issued strictly because of the demands of collectors.

What is interesting is the two lines of print just above the stamp. It states, somewhat tongue in cheek, "A state license validation is required to hunt migratory birds", but they skillfully avoided saying that the duck stamp was a well.

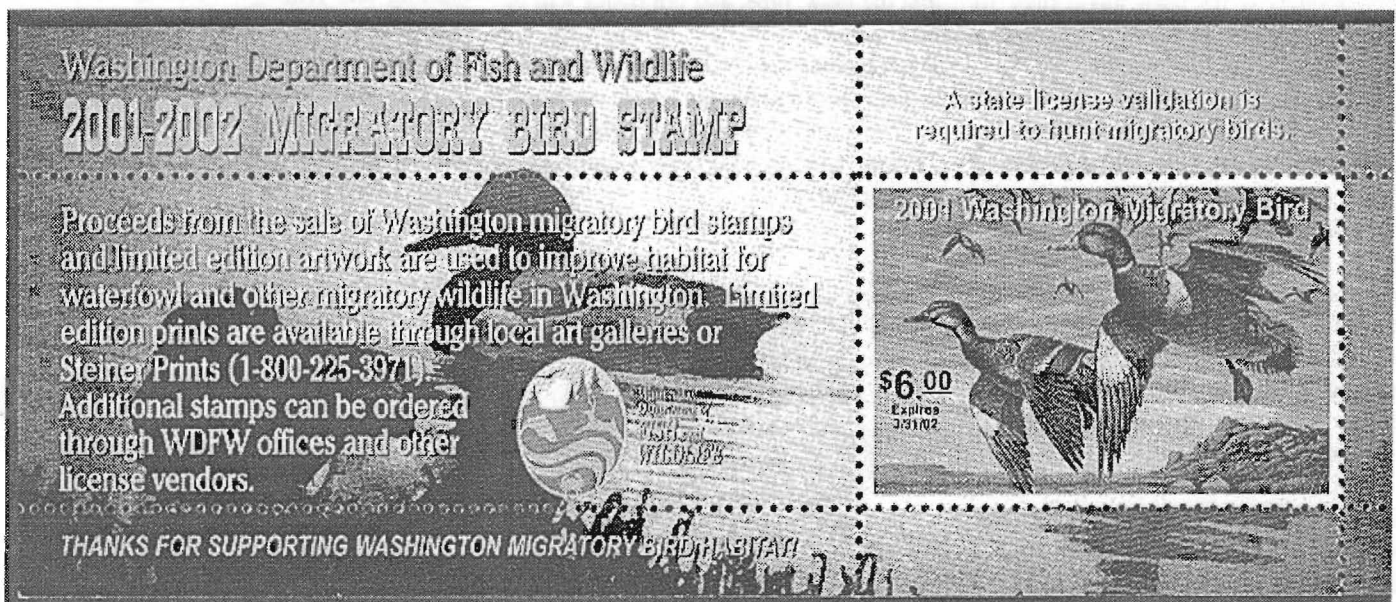
Proceeds from the sale of the stamps and sheetlets do continue to go toward habitat conservation projects.

## Dog Food Tax Tag

by M.E. Matesen



Was this intended only for musically inclined doggies or the master? A tag showing that Mississippi taxed dog food.



2001 Washington "Collector" duck stamp sheetlet



## Turkey Tags

by Frank Binder

Charles Pirro's article on "Connecticut Turkey Tags" (SRN 3rd quarter 2001) reminded me of two items I had come across. These are not state items, but rather are USDA turkey grading tags. The first one is a round tin pin back tag - green, yellow and red from the Land O'Lakes people and marked "Young Poultry".

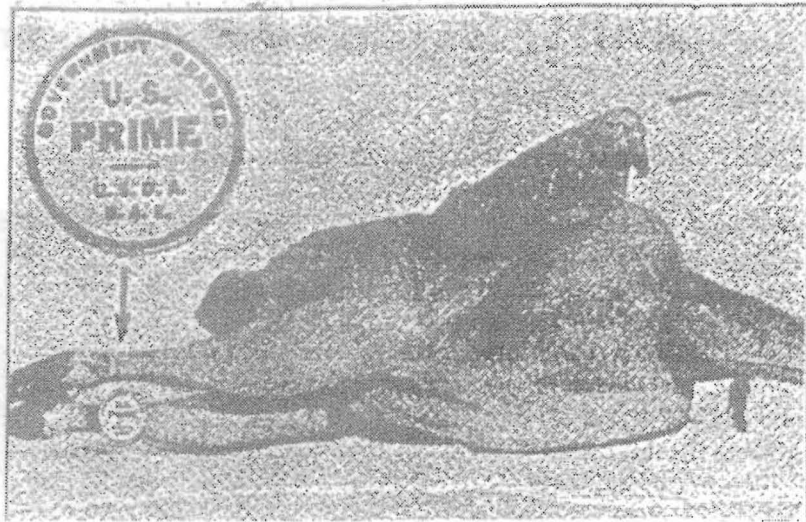
The second is a picture and article from the Laurel, Maryland, "The Leader" newspaper from 1925 to 1932, showing a USDA "Prime" tag attached to a turkey. I have extracted part of this article which was prepared by the United States Department of Agriculture which describes these tags.

"...The less experienced housekeeper, however, is apt to hesitate before the problem of selecting the royal bird [Thanksgiving turkey]. The United States Department of Agriculture suggests that when she goes to market she should look for tags attached to the leg of the turkeys displayed for sale, indicating that the birds have been inspected and graded by the bureau of agricultural economics. The turkeys on the retail market generally fall under one of three groups: "Prime", "Choice", and "Medium". The principal difference is in the amount of fleshing and the occurrence of defects due to dressing. Prime turkeys are full fleshed; choice are well fleshed, and medium are fairly well fleshed. A turkey that bears one of these grades carries its own assurance of tenderness and palatability if properly cooked.

These graded turkeys are widely distributed. A single group of chain stores may absorb as many as 150 carloads of 2,000 turkeys each. Of course the housewife must go to market with some idea of the weight bird she will need. If only four people are to enjoy the dinner, an eight pound turkey will be ample; in fact, it would serve six or even eight if necessary. Perhaps a ten pound bird would be a better choice for eight persons, and so on, correspondingly with an increased number.

One must know, too, whether she wants to cook a young or an older turkey, the latter requiring longer, slower cooking. Age is distinguished, as with other poultry, by the flexibility of the tip of the breast bone, which bends easily in young birds.

As the government grades indicate,



How turkeys are marked by Government Inspectors



Turkey tag enhanced

fleshing is the principal consideration in selecting a turkey. An exceptionally fine bird will have a broad, full fleshed breasts and the back, hips, and pin bones will be fully covered with fat. Young birds are softer meat than older ones, which have coarser flesh and require longer cooking."

*The editor would like to note that the "Prime" bird showing in the picture is one scrawny turkey.*



Green, yellow and red Land-O-Lakes USDA "Young Poultry" pinback pin.

## Editors Notes

(continued from page 1)

been buried in all manner of good articles. This is a rare luxury. I probably have almost two issues worth of articles waiting to print. So if you sent in something and haven't seen it yet, don't get excited.

Auction 24 is a huge auction. I even turned back a few lots, which I hate to do, but I ran out of room. There are parts of two collections of California in here and there is some almost never seen stuff (try to find another 1926 CA scale seal). A run of Colorado liquors that is nearly complete including the great rarities. A lot of the tougher New York, some really nice beers from all over, great runs of Wyoming liquors, and lots of SD and Michigan hunting and fishing. Florida, which is unusually skimpy, has three unlisted fishing stamps.

This is the last auction until next spring. Everybody take a shot and remember the estimates are just that. If you want it, don't be afraid to go high. We have the only known used copy of a Wyoming L11 in this auction. What would it bring if it was an only known used copy of a postage stamp?

You Ebay shoppers may have noticed a lot of unpictured state fish & game lots coming out of Tennessee. This is apparently Barry Porter's material. Hopefully he will figure out how to work a scanner. As it is, it is sort of "take a chance".

Stay cool and have a good summer and fall.



# License News



## Pennsylvania Motor Vehicle Inspection Station Numbers

by Chuck Spaulding

While working on the revenue perfin project, I discovered this Pennsylvania revenue that may be of interest to SRS members. Pennsylvania issued a motor vehicle revenue with a perforated inspection station number. We do not know how or who made these perforated numbers. These two are black and red on white paper. The perfin designs look like the same perforator made them that had the ability to produce number designs from 0000 to 9999. Any leads to help us find more information on these perfin will be appreciated. The example shown below indicate that there are a lot of revenue designs and numbers to be discovered.



## Two Old Feed Tags Surface

by Scott Troutman

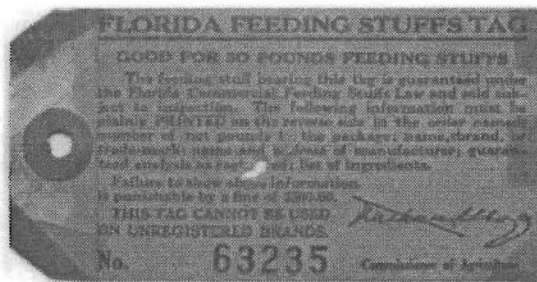
Both of these tags surfaced on E-bay. The first is a Florida feed tag. It is a black on brown cardboard tag from Florida for 50 pounds of Feeding Stuff. As far as I know nothing about Florida feed tags has been reported.

The law<sup>1</sup> on Florida feed goes back to 1905. The law calls for every "bag, barrel or package of commercial feeding stuffs" to be tagged with a tag giving the name of the company, the pounds of feeding stuff, the address of the manufacturer and a "guaranteed chemical analysis of the protein". Sheriffs coming across untagged feed were to "seize and confiscate it". The tax was 25 cents per ton. Feed stamps were used from the start, a series of five stamps in denominations of 50, 100, 125, 175 and 200 pounds. The higher three stamps are quite rare. But the law makes it clear that tags could be used in lieu of stamps. The Commissioner of Agriculture was responsible for producing the stamps and apparently also the tags.

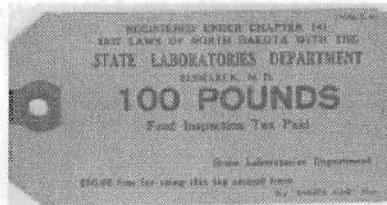
For Florida's purposes feeding stuffs "as used in this act shall be held to include linseed meals, cottonseed meals (when sold for stock feed), pea meals, cocoanut meals, gluten meals, maize feeds, starch feeds, sugar added feeds, dried brewers grains, malt sprouts, cereal grain feeds, oat feeds, corn and oat chops, ground beef or fish scraps, mixed feeds, middlings and feeds made wholly or in part from wheat, rye, buckwheat or rice, mixed bran and brand made from any cereal or grain, but shall not include hays and straws and cottonseed hulls, the whole seed of unmixed meals and chops made directly from the seed of wheat, rye, barley, oats, velvet beans, Indian corn, buckwheat, broom corn [thankfully] or rice, containing less than ten per cent of crude fibre." In short, Florida was more creative than other states as to what you could put in your feed stuff. You don't see coconut much.

This tag has the signature of Nathan Mayo, who was Commissioner of Agriculture from 1925 to 1960. The law went into effect beginning August 22, 1905.

The second tag is from North Dakota, and is again black on cardboard. This tag references Chapter 141 of the 1927 Laws



Florida Feed Stuff Tag



North Dakota Feed Tag

of North Dakota<sup>2</sup>. Like the Florida law, the tag under this 1927 law, had to have the name of the manufacturer, the pounds of feed stuff, the location of the manufacturer and an analysis of the feed stating "minimum percentage of crude fat and crude protein, and the maximum percentage of crude fiber.... and the ingredients from which the concentrated commercial feeding stuff is compounded." The North Dakota folks were a little pickier.

The State Food Commissioner and Chemist were to produce the tags. These sold in \$5.00 batches. The analysis was to be printed on the back of them "in red ink". Tags had a sliding scale they were sold for.

100 lbs - \$1 /100 tags

50 lbs - 60 cents/100 tags

25 lbs - 40 cents/100 tags

If any other values were required they were to be proportional to the 100 pound tags. Thus if you needed some 175 pound tags they would be \$1.75 cents/100.

North Dakota folks were a lot more specific about what couldn't be in feed. The following were not to be in there: mill, elevator or boat sweepings or dust; buckwheat hulls; peanut hulls; peanut shells; rice hulls; cottonseed hulls; rice hulls; oat hulls; corn cobs ground; cocoa shells; chipped oat by-products; ground

hulls; chaff; dust; humus, peat or sphagnum moss; ivory nut turnings; ground corn stalks, flax plant by-products; sorghum pulp; ground or shredded straw or hay (excepting alfalfa meal or similar leguminous meals), sawdust, tree bark, cellulose or dirt, coffee hulls or chaff or any other materials of low feeding

value". And if you found something else to throw in there that would hurt whatever ate it, you were in big trouble or at the very least you were going to get charged with a misdemeanor.

The act went into effect March 5, 1927. Apparently there are at least two other values of North Dakota tags out there.

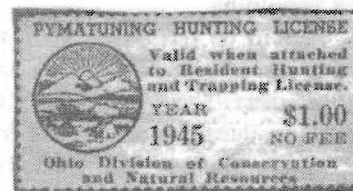
The North Dakota tag is interesting in that there is a small line at the bottom 'Buy "Dakota Made" Flour'. A little advertising for the home boys.

### Bibliography

1. Laws of Florida 1905, Chapter 5452, pps. 139-145.
2. Session Laws of North Dakota 1927, Chapter 141 House Bill 335, pps. 180-186.

### 1945 Pymatuning Lake

An article by Bob Dumaine in the May 6, 2002 Linn's Stamp News indicated that the possibly unique 1945 Ohio Pymatuning Lake duck stamp surfaced recently and was sold in a private sale. Located on the border of Ohio and Pennsylvania, the 1937 Pymatuning stamps are regarded as the earliest state duck stamps. All years from 1937 through 1945 are quite rare. The stamp had not been seen since the 1970's. Speculation is that this stamp may have sold in the low five digit or high four digit numbers.





## Issued But Never Used: Wyoming L11 Liquor

by M.E. Matesen

The late George D. Cabot made untold contributions to the state collecting arena, often by contacting various states seeking stamps that might be available for sale.

Such was the case during the summer of 1936 when he penned a letter to the Wyoming State Liquor Commission seeking availability of stamps for collectors. The Commission's cashier



Used Wyoming L11

typed out a short letter of response, simply noting that "nearly perfect samples as possible were being provided." What was of greater interest was a few extra lines at the bottom of that letter.

There it stated that the "5 cent stamp [i.e. Hubbards L11] was printed in error so "it is possible that none will be issued except to collectors. Those that have been issued will be destroyed and as far as records show, you have the only one."

Cabot assigned a rarity value of "R" in mint condition and a "-" in the used column signifying that stamps were either not known to exist or there was insufficient information available to justify setting a valuation.

With these facts at hand, I was surprised when this used example surfaced. It is without gum and although not cancelled or defaced in some manner, it is not uncharacteristic of other Wyoming liquor stamps. A most unusual find!

*Auction Managers Note - This stamp and the letter are in Auction 24 as lot 410*

**Coming Next Issue**  
**South Carolina**  
**and much more.**

## SOUTH DAKOTA FIREWOOD RECEIPT

No. \_\_\_\_\_

THRU

No. \_\_\_\_\_

South Dakota Firewood Booklet

## South Dakota Firewood Stamps

by M.E. Matesen

I remembered a short piece by Harold Effner with respect to an Iowa firewood stamp (SRN 1998 2nd quarter). So when these surfaced, I thought the SRS membership would be interested.

The booklet is printed black on blue. The backer is a simple hard card. It appears as if there were two strips in each booklet. I only have this one with a single sheet.

The stamps are black on blue paper. Something I noticed is that the serial numbers on these stamps are goofy. The stamps from top to bottom have serial numbers:

13950  
13984  
13948  
13947  
13946

It appears the second stamp down has its serial number counter out of whack. You would think it should be 13949.

No. 13950  
\$1 Per Cubic Foot  
Firewood Receipt

No. 13984  
\$1 Per Cubic Foot  
Firewood Receipt

No. 13948  
\$1 Per Cubic Foot  
Firewood Receipt

No. 13947  
\$1 Per Cubic Foot  
Firewood Receipt

No. 13946  
\$1 Per Cubic Foot  
Firewood Receipt

Sheet of firewood stamps.



# Fish and Game Update

by J.R. Wooton

## Alaska

A number of stamps, both current and obsolete are available from the Alaska Dept. of Fish and game. Stamps currently on sale are as follows:

2002 duck - collector	\$5.00
2001 duck - collector	\$5.00
2001 King salmon	\$10.00
2001 King salmon	\$10.00

In addition a variety of older King salmon stamps as well as duck stamps issued for hunters are available. Request a list of stamps presently on sale. A SASE and packing materials are request with the order. Send Orders to:

Alaska Dept. of Fish and Game  
Licensing Section  
P.O. Box 25525  
Juneau, AK 99802-5525

## Delaware

Copies of the 2002 trout stamps and ducks stamps are now available. Also available are ealier stamps as indicated.

2002 resident trout	\$4.20
2002 non-res trout	\$6.20
2002 young angler trout	\$2.10
2001 resident trout	\$4.20
2001 non-res. trout	\$6.20
2001 young angler trout	\$2.10
2002 duck - collector	\$6.00
2002 duck - hunter	\$6.00
2001 duck - collector	\$6.00
2001 duck - hunter	\$6.00

Make check payable to the Delaware Division of Fish & Wildlife and mail to:

Deleware Division of Fish & Wildlife  
89 Kings Highway  
Dover, Deleware 19901

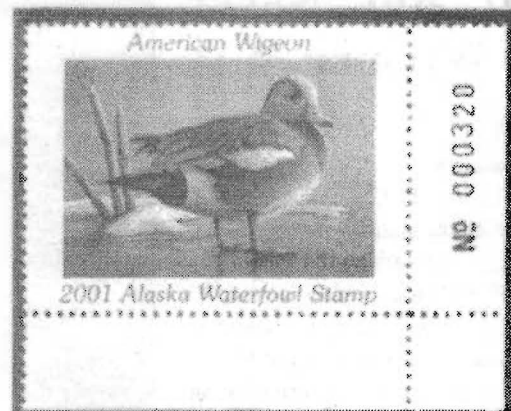
## Illinois

Copies of 2002 stamps became available April 1, and the following stamps can be purchased.

2002 Lake Michigan salmon	\$6.50
2002 inland trout	\$6.50
2002 habitat	\$5.50
2002 duck	\$10.50
2001 Lake Michigan salmon	\$6.50
2001 inland trout	\$6.50
2001 habitat	\$5.50
2011 duck	\$10.50

2002 stamps will remain on sale until March 31, 2004; 2001 stamps will remain on sale until March 31, 2003.

Make checks payable to the Illinois Dept. of Natural Resources, Lincoln Tower Plaza, 524 South Second Street, Springfield, IL 62701-1787.



2001 Alaskan collector duck (American Widgeon)



2002 Delaware resident trout



2002 Delaware duck stamp



2002 Illinois Lake Michigan Salmon



2001 Illinois duck stamp with pintails and yellow labrador.



## Auction 23 Results

This was a very heavily bid auction with 51 bidders. More bidders got skunked than ever before. Lots of new bidders. There was an error in the auction in that there was two sets of lots numbered 125-137. I think I got everybody's bids figured out.

High bid was only \$42 for a tough Alabama beer lot 7. (\$50est/\$42 bid). Other good returns were lots 116-119 the Georgia city beers (All went for about 70% over estimate), lot 115 Ga bedding on tag (\$5/8), lot 124 Indiana malt (\$1.50/\$5), 137

IL beer(\$5/\$9), 243 MS beer(\$6.50/\$12), 322 SD transportation (\$20/\$27), 300 SC documents (\$2.50/\$8.25) and 367 the PRR baggage stamp (\$2/5).

A Mississippi beer lot 231 (\$3/\$4.25) had the most bids. Other hot lots were: 11-19 the Arkansas beers, 58 CA L15d (\$2.50/5.25), 126 HI duck (\$7.50/7.75), 189 the ME egg (\$10/\$17), 225 MI beer (\$3/\$4.25), 233-243 the Mississippi beers, 92 DC liquors (3/3.50) and 366 the Reading railroad baggage stamp (\$2/3.75). Hot areas were beer, malt, apple, liquor, eggs, bedding, citrus, Florida, and railroad

baggage stamps. The S.Allen Taylor forgeries also garnered a lot of interest. Best buy was probably the LA law on a really interesting document for \$37. Missouri trouts were just not drawing bids.

If you have material to consign for a the 1st quarter 2003 auction get it in before Christmas. Consignment sheets are available for the asking.

Note, on the winnings sheet an \* indicates you got the lot for lower than your highest bid. t indicates tie bids. **bold** - over estimate

1	2.50*	50	5.25*	100	2.75*	139	7.25*	188	2.75*	237	9.00*	286	3.00*	335	3.25*
2	3.75*	51	-	101	2.75*	140	4.50*	189	17.00*	238	7.25*	287	2.50t	336	4.75*
3	3.50*	52	-	102	2.75*	141	2.25*	190	2.75*	239	4.50*	288	4.25*	337	4.00
4	5.25*	53	5.00*	103	1.50	142	5.00	191	5.25*	240	3.75*	289	2.50*	338	4.00*
5	3.00*	54	11.00*	104	1.75*	143	4.00*	192	3.25*	241	6.25*	290	-	339	4.00
6	6.50*	56	5.00	105	1.75*	144	1.25	193	3.25*	242	3.50*	291	1.00*	340	-
7	42.00*	57	7.00	106	1.50*	145	5.75*	194	3.25*	243	12.00*	292	1.50*	341	7.25*
8	1.75*	58	5.25*	107	4.25*	146	3.00*	195	5.25*	244	13.00*	293	1.25t	342	5.25*
9	2.75*	59	1.25*	108	3.25*	147	8.25*	196	4.25*	245	2.50*	294	-	343	2.25
10	8.00	60	4.25*	109	13.00*	148	5.25*	197	4.50*	246	2.50	295	4.00	344	30.00
11	3.00t	61	7.50	110	3.25*	149	2.25*	198	3.25*	247	1.50*	296	-	345	-
12	4.75*	62	8.25*	111	2.25*	150	3.00*	199	1.75	248	1.50*	297	-	346	2.50*
13	3.25	63	-	112	-	151	4.00*	200	25.00*	249	32.00*	298	2.75*	347	-
14	3.00	64	6.25*	113	8.75*	152	15.00	201	1.75	250	1.50*	299	2.25*	348	13.50*
15	2.25t	65	-	114	5.25*	153	2.75*	202	2.75*	251	1.50*	300	8.50*	349	-
16	23.00*	66	-	115	8.00*	154	6.25*	203	7.25	252	1.00*	301	-	350	-
17	4.25*	67	-	116	26.00*	155	-	204	6.00	253	2.25*	302	-	351	3.25
18	7.75*	68	-	117	17.00*	156	1.25*	205	-	254	1.25*	303	2.75	352	3.25
19	3.50t	69	-	118	9.00*	157	2.75*	206	-	255	13.00	304	2.50*	353	5.00
20	6.25*	70	-	119	17.00*	158	9.00	207	-	256	-	305	-	354	4.00
21	-	71	-	120	8.25*	159	7.00	208	6.00	257	20.00*	306	2.00*	355	2.00*
22	29.00*	72	-	121	1.50*	160	8.00	209	-	258	20.00*	307	5.25*	356	3.25*
23	27.00*	73	-	122	1.00	161	2.00	210	-	259	-	308	-	357	4.25*
24	5.25*	74	-	123	1.00t	162	4.75*	211	6.00	260	3.00*	309	5.00*	358	19.00*
25	15.00*	75	1.25*	124	7.25*	163	1.75*	212	-	261	-	310	5.25	359	3.75*
26	8.25*	76	5.00t	125	8.25*	164	2.25*	213	-	262	1.25*	311	4.50	360	3.75*
27	6.25*	77	12.00*	126	7.75*	165	26.00*	214	-	263	1.25*	312	5.25*	361	1.00t
28	6.00	78	3.25*	127	3.50t	166	8.00*	215	-	264	-	313	3.25	362	1.75*
29	6.25*	79	3.25*	128	-	167	3.00	216	-	265	3.00	314	6.00	363	2.50*
30	5.00	80	1.25*	129	2.00*	168	3.00	217	-	266	-	315	3.00	364	5.00t
31	2.25*	81	8.00*	130	5.25*	169	3.00	218	2.50	267	5.50*	316	-	365	4.75*
32	2.25*	82	3.75*	131	-	170	12.00*	219	6.25*	268	3.25*	317	5.00	366	3.75*
33	13.00*	83	3.75*	132	4.00*	171	-	220	2.00*	269	6.25*	318	4.25*	367	5.00t
34	2.00*	84	1.25*	133	2.00*	172	1.50	221	4.00t	270	1.75*	319	5.25	368	4.00
35	6.00*	85	3.25	134	-	173	37.00*	222	6.50*	271	-	320	6.50*	369	4.00
36	6.50*	86	1.25*	125	-	174	2.00*	223	13.00*	272	5.00*	321	11.00*	370	3.25*
37	10.00*	87	1.50*	126	2.50*	175	2.50*	224	5.25	273	2.00*	322	27.00*	371	-
38	13.00*	88	1.75	127	3.50*	176	2.25*	225	5.25*	274	4.00	323	6.25*	372	4.00*
39	5.75*	89	5.25	128	6.25*	177	2.25*	226	-	275	5.00*	324	-	373	11.00*
40	-	90	2.25*	129	5.00t	178	2.25*	227	2.25*	276	3.25*	325	-	374	3.25*
41	-	91	7.50*	130	-	179	2.25*	228	19.00*	277	2.50*	326	-	375	3.25
42	-	92	3.50*	131	4.25*	180	2.00*	229	15.00*	278	2.25	327	-	376	2.25*
43	9.00	93	3.00*	132	5.75*	181	2.00*	230	2.50*	279	4.50*	328	1.75*	377	4.25
44	-	94	4.25*	133	4.258	182	2.00*	231	4.25*	280	4.50*	329	-	378	-
45	1.25	95	6.25*	134	6.00	183	2.75*	232	3.50*	281	4.50*	330	1.50	379	-
46	8.25*	96	-	135	4.50*	184	2.00*	233	5.25*	282	1.25*	331	22.00*	380	3.25*
47	5.25*	97	15.00	136	3.50*	185	2.50	234	5.50*	283	7.50*	332	5.25*	381	-
48	6.75*	98	6.50*	137	9.00*	186	3.75*	235	8.25*	284	4.75*	333	12.75*		
49	-	99	2.50	138	7.00*	187	1.75*	236	8.25*	285	1.00	334	6.25*		





21



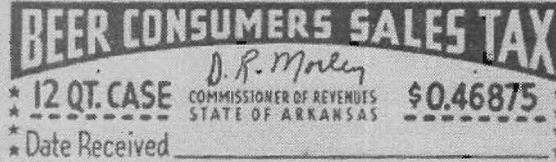
23 ex



2



6 ex



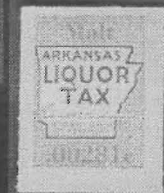
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28 ex



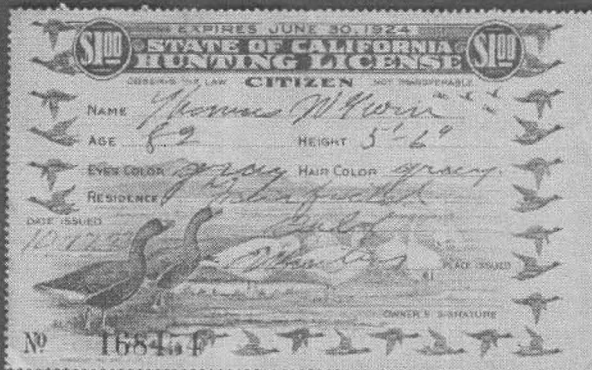
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20



78



62



58 ex



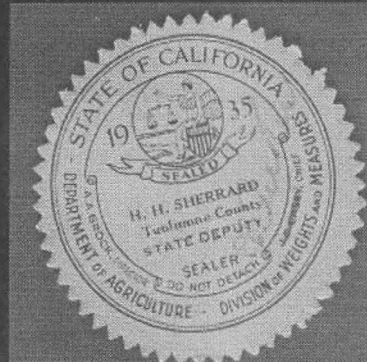
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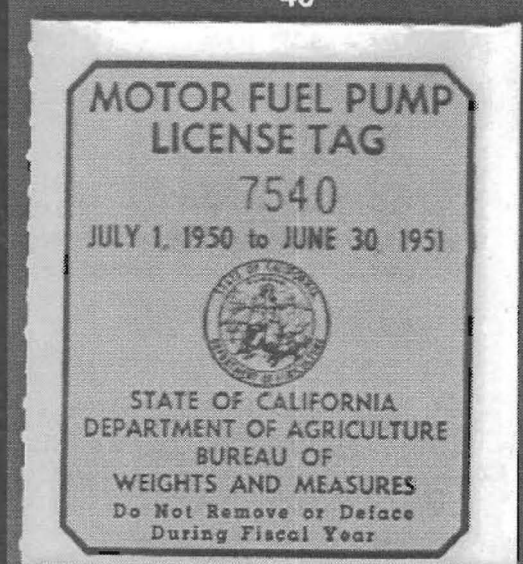
308



53



89



61



## SRS Auction 24

## State Revenues

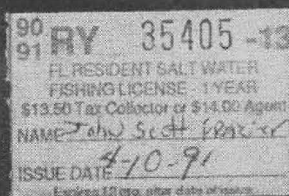
Non Fish&Game use Hubbard Catalogs  
Fish & Game uses Wooton's Streamside Catalog  
Other Catalogs as given

1	AK 1987 duck \$5 w/2 part tab Scott #3a,MNH,VF	10.00	55	CA 1959 fishing CA2 strip of 4,MNH,backing is missing and tabs are separating	6.00
2	AL 1941 beer B2 1/2ct,U,F,Min bid \$15,P	25.00	56	CA 1958-1971 fishing(15), no CAF2a but restare there, all U sig. 1960, 1962, 1963 have tabs, pretty clean bunch	45.00
3	AL 1944 beer B10 1 1/2ct,U,AVG,short on both ends	4.00	57	CA 1964 fishing(3) on lic., \$3 sport fishing Wooton #1, fishing Wooton #7(2),U,VF	8.00
4	AL 1944 beer B10 1 1/2ct,U,F	10.00	58	CA 1958-65 fishing(34), fishing(30) #1//#8, some on piece, some off, some dirty most reasonably clean, dups on most stamps;Inland waters #3 and trout & salmon #3 on piece;Inland water #12; sport fishing #62\$6.75. All sig. U.,P	5.00
5	AL 1936 tobacco(17) T15,T15b,T16,T16a,T17,T18,T19,T20a,T21,T22,T23,T24,T24b,T25,T26,T27,T28,MNH,VF	15.00	59	CA 1948-49 gas pump seal,MNH,VF	25.00
6	AL 1940 tobacco(3) T29,T30,T31,MNH,VF,P	8.00	60	CA 1949-50 gas pump seal,MNH,XF	25.00
7	AL 1941 tobacco(6) T35,T36,T37,T38,T40,T41,MNH,VF	5.00	61	CA 1950-51 gas pump seal,MNH,F-VF,P	25.00
8	AR 1937 beer B19 .1056ct,U,VF,big thin	1.00	62	CA 1924 hunting lic. U,\$1. four light creases, but beautifully engraved multicolor scene with geese and surrounded by ducks in flight.Min bid \$15,P	50.00
9	AR 1941 beer B30 .17578125 ct,MH,VF	6.00	63	CA 1935 liquor L12 20 ct blk/4, couple of small faults in the safety, MNH,VF	10.00
10	AR 1941 beer B30 .17578125 ct,MNH,VF	6.00	64	CA 1935 liquor L12a,Mh,VF	10.00
11	AR 1941 beer B31 .3515625 ct,MNH,VF	5.00	65	CA 1937 liquor L17d tan card vertical safety,MH,VF	4.00
12	AR 1941 beer B31 .3515625,MNH,VF	5.00	66	CA 1937 liquor L18a clear roulettes cream card, MH,VF,crease	2.00
13	AR 1941 beer B32a .46875 ct,black roulette variety,U,F	2.00	67	CA 1937 liquor L18a 16ct clear roulettes,MNH,VF	8.00
14	AR 1941 beer B33 \$1.25,MH,VF	10.00	68	CA 1940 liquor L22 on back of a COD receipt from San Bernadio. May have mailed liquor	2.50
15	AR 1944 beer B36 .3515625,MNH,VF	5.00	69	CA 1940 liquor L25 two plate blocks? of six one with number 0599315 and other with A1L5,pencil writing on back first one	2.00
16	AR 1945-49 beer B42a .3515625 black roul. MNH,VF,paper clip crease	5.00	70	CA 1937 liquor L37 strip of 6,MH,VF	2.00
17	AR 1949 beer B46 .17578125 ct,MNH,VF	9.00	71	CA 1935 liquor L4 16ct,MNH,VF	10.00
18	AR 1949 beer B48 .46987ct,MNH,VF,scarce,P	15.00	72	CA 1935 liquor(17) L2(4),L2a,L3(3),L4(3),L5(3),U,F-VF, most pretty clean but sig., L5's pretty nasty, but two of the L4's unsig and maybe M but with small flaws	5.00
19	AR 1981-82 duck \$5.50 Scott #1,MNH,VF	60.00	73	CA 1937 liquor(2) L18a, L19a cream card clear roulettes,MH, VFL19a has scuffed safety	8.00
20	AR 1934 malt .00281ct, unlisted like 1934 liquors,MH,VF,P	3.00	74	CA 1940 liquor(4) L22a,L23a,L24a,L25a,MNH,VF	1.50
21	AR 1929 malt M2 with double strike of red in center,MNH,VF-XF, unlisted error,P	50.00	75	CA 1944 motor vehicle (war license plate)a little rumped but with red streaks to right of 44, apparently a wiping flaw when printing the serial number	5.00
22	AR 1929 malt(4) M3,M4,M5,M6 all MH,VF	20.00	76	CA 1944 motor vehicle license (war time paper tag),MH,VF	2.50
23	AR 1936-39 malt(4) M16 MNH;M17 MNH,M18 MH;M19a MH all VF,P	20.00	77	CA 1958-1991 motor vehicle license plate stamps(5) 1958, 1959, 1961 all MNH, 1960 U two corners ruffed, 1991 U put back on original backing	10.00
24	AR 1971 trout #1,MNH,VF,small stain at margin	10.00	78	CA 1973 pleasure boat vessel registration stamp w/matching registration card. Similar to the windshield sticker on a car,MNH,XF. Min. bid \$10.,P	25.00
25	AR 1972 trout #2,MNH,VF	10.00	79	CA 1975 pleasure boat vessel registration stamp w/matching registration card. Similar to the windshield sticker on a car,MNH,XF Min bid \$10	25.00
26	AR 1974 trout #4,MNH,XF	10.00	80	CA 1976 pleasure boat vessel registration stamp w/matching registration card. Similar to the windshield sticker on a car,MNH,XF, includes the cover they were mailed in. Min bid \$10	25.00
27	AZ 1942 beer B19 12ct,MNH,VF	2.00	81	CA 1978 pleasure boat vessel registration stamps pair. Similar to the windshield sticker on a car,MNH,XF. Min bid \$10	25.00
28	AZ 1935 beer(2) B5, B5a, U,F,P	6.00	82	CA 1972 res. sport fishing Wooton #29 \$4,U,VF	2.00
29	AZ 1964 motor vehicle inspection off a 1963 Chevy,U,VF	5.00	83	CA 1973 res. sport fishing Wooton #32 \$4,U,VF,clean	2.00
30	AZ 1993 Navajo Indian Reservation watercraft permit \$15 Dumaine NN11,MNH	5.00	84	CA 1981 res. sport fishing \$5.25 Wooton #56, inland waters \$2.25 Wooton #10, and trout & salmon \$3.50 Wooton #10 on lic., inland a little stained	6.00
31	AZ 1935-37 tobacco(8) T1-8 complete set,MNH,VF	15.00	85	CA 1985 res. sport fishing \$14.25 Wooton #68 used of top of 1984 on clean fishing license	2.00
32	AZ 1941-45 tobacco(6) T11,T13,T14,T15,T16,T17,MNH,VF,P	6.00	86	CA 1986 res. sport fishing \$19.50 Wooton #71 on clean license	2.00
33	AZ 1948 tobacco(2) T24,T25,Hunt's sig.,MNH,VF	4.00	87	CA 1989 res. sport fishing \$19.25 Wooton #76 and striped bass \$3.50 Wooton #8 on full license.	14.00
34	AZ 1954 tobacco(3) T45,T46,T48 Peterson sig., MNH,VF	8.00	88	CA 1992 res.sport fishing on lic. \$23.65,Wooton,U,stamp dirty	11.00
35	CA 1992 1 day sport fishing \$8.40 unlisted in Wooton on lic, U	11.00	89	CA 1935 scale seal Tuolumne County sig.,U,VF,P	10.00
36	CA 1966 antlerless deer license tag w/attached post card for reporting kill,no stamps	3.00	90	CA 1926 scale seal,U,"3" punch, and a little rough around the edges but I've not seen an older one.	10.00
37	CA 19?? beer Los Angeles 3ct,U,some kind of light paper adhesion on front, small faults	2.50	91	CA 19?? starter collection. 58 different stamps, a lot of fish and game, feed, liquor even a motor vehicle. Most used but some mint. Min. Bid \$25	75.00
38	CA 19?? beer Los Angeles 3ct on pc. of box, dirty	2.50	92	CA 1942-43 sweet potato SP18a (green on white),MNH,VF,P	15.00
39	CA 1934 deer license return post card,U,stain on right side, Guy shot a 2 point buck at "Hell Hole".	5.00	93	CA 1966-97 upland game bird \$5.80 #4 sig.,U,VF	4.00
40	CA 1978 duck Scott #8,M,VF, toning beginning as on all these stamps,hinged on back of backer,P	9.00			
41	CA 1935 feed blks/4(6) F1,F2,F3,F5,F7,F8 and F8 pair w/plate number. right stamp stained, all MH,F-VF	3.00			
42	CA 1943 feed F10 no bottom perfs on selvage,MNH,VF	1.00			
43	CA 1935 feed F1d,unlisted,U,VF	5.00			
44	CA 1935 feed F1f,unlisted,U,VF	5.00			
45	CA 1935 feed F2f,unlisted,MH,VF	5.00			
46	CA 1935 feed F3a,MH,VF	1.00			
47	CA 1935 feed F4 blk/4 perfed 12 1/2 unlisted,MH,VF	5.00			
48	CA 1935 feed F5e,MH,VF	5.00			
49	CA 1935 feed F6 blk/4 perfed 12 1/2 unlisted,MH,VF	5.00			
50	CA 1935 feed F7e unlisted variety,U,VF	5.00			
51	CA 1935 feed F8a perf 12,U,VF	1.00			
52	CA 1943 feed(3) F12a pair imperf between horiz., MNH,VF; F12 MH,AVG; F14 MNH,F	2.50			
53	CA 1943 feed F14a imperf between pair,MNH,VF,P	1.50			
54	CA 1958 fishing CA1 strip of 4,MNH,XF	48.00			

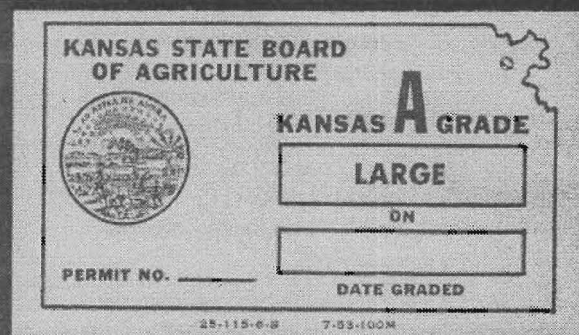




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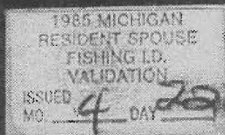
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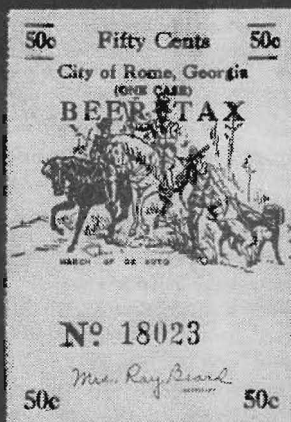
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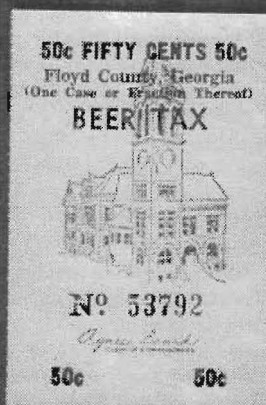
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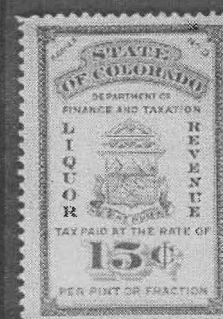
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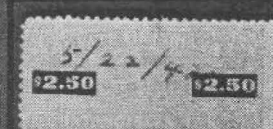
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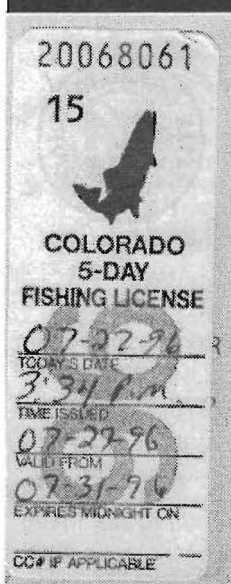
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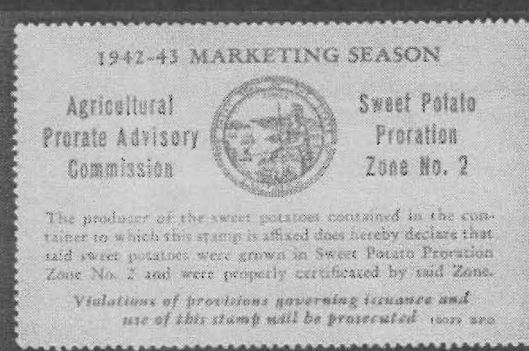
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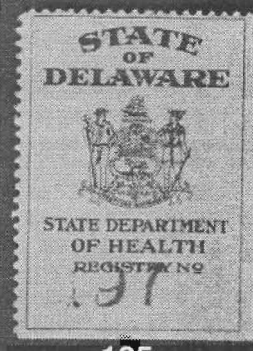
95A



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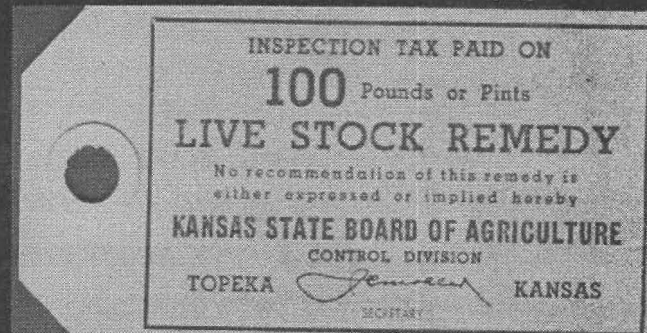
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164



## SRS Auction 24

94	CA 1920 woman's drivers license mailed out as a postcard with 1ct stamp(damaged),corner has been creased but unusual usage.	10.00	135	GA 19?? beer Floyd Co 50ct, vertical black roulette, imperf horizontally, Agnes Beard sig. at base,MNG,Vf-XF,P	15.00
95	CN 1937 bedding BE1 and cigarette C11,both U, cig. scuffed	1.50	136	IA 1973 duck Scott #2 unsigned,MNG,AVG-F,cat for MNH is \$40	
95A	CO 1996 five day fishing on lic <b>not listed in Wooton</b> ,U,VF,P	6.00	137	IA 1974 duck Scott #3 sig.,U,VF	7.00
95B	CO 1997 five day fishing on lic. <b>not listed in Wooton</b> ,P	6.00	138	IA 1972 duck Scott #1 unsigned,MNG,VF-XF,cat for MNH is \$135,Min bid \$25	70.00
96	CO 1933 wine&liquor(3) WL1,WL2,WL3 all U,VF Min. bid \$10	30.00	139	IA 1975 duck \$1 Scott #4 sig.,U,VF	9.00
97	CO 1934 wine&liquor(3) WL4,WL5,WL6 all U,VF	6.25	140	IA 1989 duck \$5 Scott #18 light sig.,U,VF,big visable crease	2.50
98	CO 1934 wine&liquor(3) WL7 corner wrinkled,WL8,WL9 all U,VF	3.00	141	ID 1935 beer B1 .0516 ct,MNH,VF	2.00
99	CO 1934 wine&liquor(4) W10a iron stain, WL11 dirty,WL12 nice cxi, WL14 all U,VF	8.50	142	ID 1935 beer B2 .0563 ct,MNH,VF-XF	2.00
100	CO 1934 wine&liquor WL13 12ct,U,VF,tear in corner, wrinkled SON cxi "SUNSHINE DRUG CO". Rare stamp. Min bid \$17,P	50.00	143	ID 1935 beer B3 \$.10,MNH,VF	3.00
101	CO 1934 wine&liquor(2) WL17 10ct OG,WL18 15ct wrinkled, both U,VF Min Bid \$10	30.00	144	ID 1935 beer B7 .1938 ct,MNH,VF, red serial number 263e	5.00
102	CO 1934 wine&liquor WL18 15ct,MNH,F,rare,Min bid \$45,P	75.00	145	ID 1935 beer B9 .2063 ct,MNH,VF	6.00
103	CO 1934 wine&liquor(3) WL19 3ct,WL20 5ct,WL21 10ct all U,F-VF. Min bid \$15.	35.00	146	ID 1988-89 duck \$5.50 Scott #1a unsig., U,VF,small stains	3.00
104	CO 1935 wine&liquor(2) WL23 6ct dull U,VF, WL24 U,F, SON cxi "D.D. CO/DENVER" Min bid \$4	15.00	147	IL 1935 beer B13 1 case,MNH,VF-XF,P	4.00
105	CO 1935 wine&liquor(3) WL26 U,F,bright; WL27 U,VF,upper left crn clipped, dull; WL28 U,VF Min Bid \$4	16.75	148	IL 1939 beer B37 1/2 case,MNH,VF	15.00
106	CO 1936 wine&liquor(2) WL31, WL32 both U,F Min. bid \$5	16.25	149	IL 1939 beer B38 1 case,MNH,VF	1.50
107	CO 1936 wine&liquor(3) WL33 VF, WL34 VF, WL35 F all U. Min bid \$6	17.00	150	IL 1989-2000 licenses(5),89,90, 93 archery deer w/tags and 1996 and 2000 firearm w/tags,U	10.00
108	CO 1937 wine&liquor(3) WL36 VF bright, WL37 VF clean, WL38 F, all U.	4.65	151	IN 1946 beer B17 24 bot 12 oz,U,VF,paper has discolored, perfin "THB Co/10-5-46"	2.50
109	CO 1937 wine&liquor WL37a,U,VF	1.25	152	IN 1946 beer B17 24bot 12oz,U,AVG,paper has discolored, perfin "THB Co/7-6-46",faulty at top,P	1.50
110	CO 1937 wine&liquor WL38a inverted panto U,AVG,couple pulled perfs	5.00	153	IN 1990 duck \$6.75 Scoot #15 sig.,U,VF,crease	2.50
111	CO 1937 wine&liquor(2) WL36a 3ct U,F,diagonal scuff and pin hole; WL38b U,VF,bright, two staple holes Min bid \$2.50	7.50	154	IN 1942 intangibles D80 \$2.50,U,AVG, <b>rare,P</b>	10.00
112	CO 1942 wine&liquor(3) WL39 U,VF,clipped corner;WL40 U,F;WL41 U,F	2.50	155	IN 1933 liquor L1 25ct,U,VF	1.50
113	CO 1942 wine&liquor WL39a 3ct,U,F,short perfs	3.00	156	IN 1951 wine (vineous beverage) W31,MNH,VF,P	7.50
114	CO 1944 wine&liquor(3) WL42 U,VF;WL43 U,VF;WL44 U,F	1.75	157	KS 1945 cigarette strip C15,U,VF,perfin "525" vertically	1.00
115	CO 1945 wine&liquor(3) WL45 U,VF;WL46 U,F;WL47 U,F-VF	2.25	158	KS 1953-54 egg(2) Bellinghausen B18 Grade A large and B19 Grade A extra large,MNH, VF, odd 0 in upper right hand corner of B18,P	11.00
116	CO 1948 wine&liquor(3) WL49 U,ratty;WL50 U,AVG;WL51 U,VF Min bid \$5	13.75	159	KS 1952 egg(2) Bellinghausen B20 and B21 (Grade B medium and large),MNH,VF	11.00
117	CO 1949 wine&liquor(2) WL53 U,VF;WL54 U,VF	3.25	160	KS 1925 feed F10 10lbs in <b>unlisted dark blue color</b> , MH,F	5.00
118	CO 1952 wine&liquor(3) WL55 U,VF,clipped corner, WL56 U,VF; WL57 U,VF	2.25	161	KS 191? feed tag Bellinghausen FT30 100lbs,MNH,VF	9.00
119	CO 1952 wine&liquor WL55a U,Vf,clipped corner Min bid. \$7.50	22.50	162	KS 191? feed tag Bellinghausen FT33 100lbs,MNH,VF	9.00
120	CO 1953 wine&liquor(4) WL58,WL59,WL60, WL60b all U,VF Min Bid \$6.50,P	17.75	163	KS 1938? feed(3) F16,F17,F18,MH,F-VF	2.50
121	CO 1959 wine&liquor(3) WL55c U,VF;WL56b U,F;WL57c U,VF2.25		164	KS 1932 livestock remedy tag Bellinghausen LRT2 100lb,MNH, VF,P	18.00
122	CO 1959 wine&liquor(3) WL63 U,F-VF, WL65 U,VF;WL67 U, VF,perfin "WJV/12-2-60"	2.75	165	KS 1955-56 Marion Lake fishing 50ct Wooton #17 ,U,VF,crease, Min bid \$20,P	35.00
123	CO 1959 wine&liquor WL65,MNH,VF-XF	5.00	166	KS 1959-60 quail sig. Wooton Q24 white feather variety,U,VF	4.00
124	CO 1959 wine&liquor(2) WL68 U,F;WL69 U,VF Min bid \$3	8.25	167	KY 1936 beer B4 37 1/2ct,U,VF-XF,red paid cxi SON, staple holes	2.00
125	DE 1943 bedding DE2,U,F,P	2.00	168	KY 1936 cigarette(2) C1,C2,both MNH,VF	3.00
126	DE 1939 beer B14 10ct,U,VF,small tear at top center, big thin	6.00	169	KY 1960 egg E1 sheet/10 15 doz. consumer grade,MNG, VF,some perf seperation	30.00
127	DE 1940-42 beer B19 8ct,U,XF,thin oon left and right sides	4.00	170	KY 1936 liquor L1,MNH,VF	3.50
128	DE 1955? beer B30 16ct K control letter,U, VF,P	12.00	171	KY 1940 liquor L14 (8c surcharge),MNH,VF, Min Bid \$6	20.00
129	FL 1932 documentary D25 \$3	1.50	172	KY 1940 liquor L15 (15c surcharge),MH,VF,Min bid \$6.	20.00
130	FL 1987-88 duck \$3.50 Scott #9 w/tab,MNH,VF	20.00	173	KY 1940 liquor L16 (24c surcharge),MH,VF,Min bid \$8	20.00
131	FL 1914 feed F9b rose variety,U,VF, some toning	3.50	174	KY 1940 liquor L17 (30c surcharge),MNH,VF,Min bid \$18	40.00
132	FL 1990-91 res. salt water fishing \$14.00 sig. U,VF, <b>not listed in Wooton</b> ,P	5.00	175	KY 1936 wine W1,MNH,F-VF	2.50
132A	FL 1992-93 non-res. 7 day salt water fishing on lic. \$17, <b>not listed in Wooton</b>	7.00	176	LA 1891 law D3,U,VF,"daggers" punches	2.50
132B	FL 1994-95 non-res. 3 day saltwater fishing on lic. \$7.00, <b>not listed in Wooton</b>	5.00	177	LA 1940 liquor & sparkling wine 1/2 pint pair <b>unlisted green</b> on white, vertical safety on white card,green back,MH,VF	20.00
133	GA 19?? beer City of Rome 50ct, vertical red roulette, imperf horizontally, Mrs. Ray Beard sig. at base,U,VF, center <b>vigenette higher than it should be,P</b>	15.00	178	LA 1940 liquor & sparkling wine <b>unlisted</b> 4/5 quart brown on light green,vertical panto on green card,MH,VF	10.00
134	GA 19?? beer City of Rome 50ct, vertical red roulette, imperf horizontally, T.L. Simmons sig. at base,U,VF	15.00	179	LA 1942 liquor & sparkling wine L24 1/2 pint,MH,VF	7.50
			180	LA 1924 paris green(9) PG1-PG9 M,VF all have gum disb or toning, PG8 used	10.00
			181	LA 1932 soft drink SD2 2ct,U,VF,cat	5.00
			182	LA 1932 soft drink SD6 \$1.60 <b>proof</b> ,MH,VF,P	25.00
			183	LA 1965 soft drink(3) SD35, SD37,SD38,MH,VF,P	15.00
			184	LA 1940 still wine W24? 1 pint red on yellow,MH,VF,P	8.50
			185	LA 1966 tobacco(2) T70 16ct and <b>unlisted T70A 24ct (red on yellow)</b> ,MH,VF,P	10.00
			186	MA 1990 archery/primitive firearm \$5.10 Wooton 31,MNH,VF	12.00
			187	MD 1975-76 duck \$1.10 Scott #2 sig.,U,VF	2.50
			188	MD 1978-79 duck \$1.10 Scott #4 sig.,U,VF	2.50

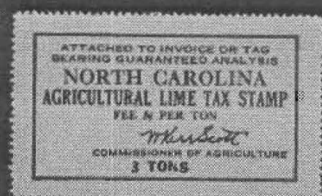




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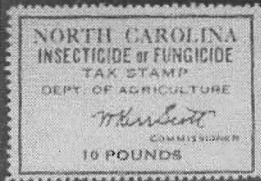
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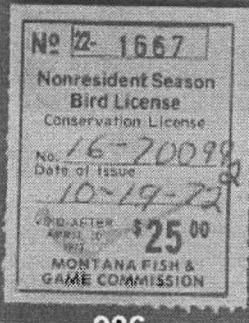
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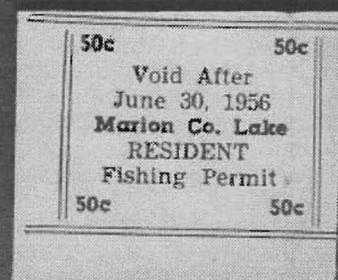
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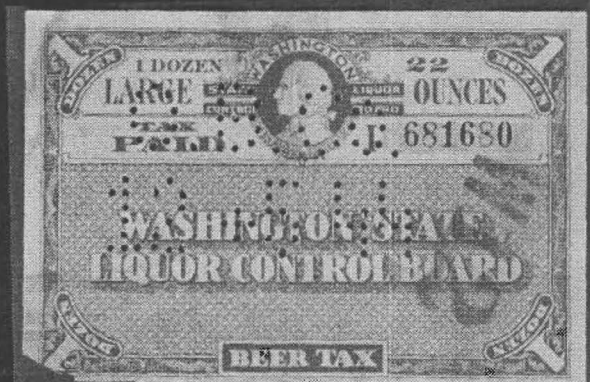
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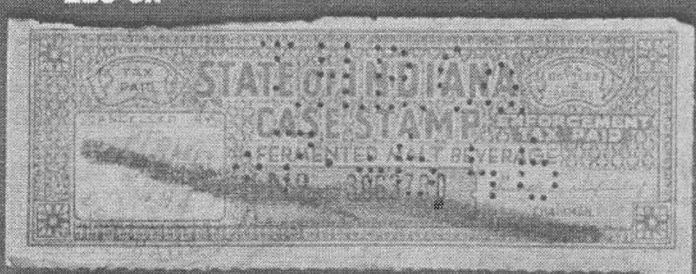
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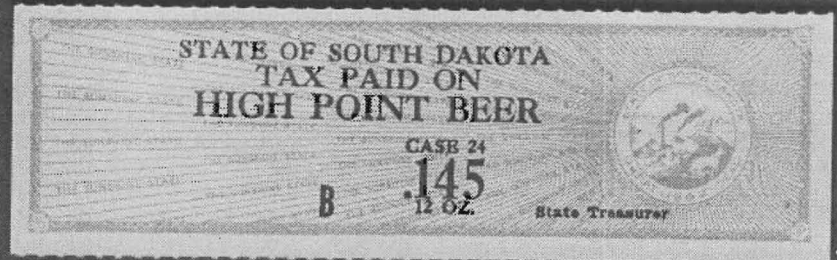
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## SRS Auction 24

189	MD 1979-80 duck \$1.10 Scott #5 sig,U,VF	2.50	242	NC 1941 lime LI3 10 tons,U,Vf,XF,clear	15.00
190	MD 1981-82 duck \$3 Scott #8,MNH,VF	6.00	243	NC 1944 lime LI8 1 ton,MNH,VF,XF	7.50
191	MD 1985-86 duck \$6 Scott #12,MNH,VF	8.00	244	NC 1944 lime LI9 2 tons,MH,VF <b>light blue paper tonage in black, unlisted, Min bid \$7</b>	25.00
192	MD 1987-88 duck \$6 Scott #15,MNH,VF	8.00	245	NC 1944 lime LI10 3 tons,MNH,VF <b>light blue paper tonage in black, Unlisted, Min bid \$7,P</b>	25.00
193	MD 1988-89 duck \$6 Scott #16 sig.,U,VF	2.50	246	NC 1944 lime LI11 4 tons,MNH,VF-XF <b>light blue paper tonage in black, unlisted, Min bid \$7</b>	25.00
194	MD 1989-90 duck \$6.00 Scott #17 sig,U,VF,pulled corner perf	2.50	247	NC 1944 lime LI12 5 tons,MNG,VF-XF	7.50
195	MD 1943 liquor L35 1/10 gal,U,F	1.00	248	NC 1944 lime LI13 10 tons,MNG,VF-XF	7.50
196	MD 1947 tobacco Baltimore T9 5ct,U,F,P	2.50	249	NC 1944 lime LI17 40 tons,MNG,VF,Min bid \$8.00	35.00
197	ME 1976 pheasant \$3.50 Wooton #3 sig.,U,VF	3.50	250	NC 1944 lime LI19 100 tons,MNH,VF,corner missing	12.00
198	ME 1977 pheasant \$3.50 Wooton #4 sig.,U,VF	3.50	251	NC 1987-88 sportsman \$40 NCS9 unsign. on lic.,U,lic. dirty	7.00
199	MI 1984 (2) fishing \$7.25 MIF13 and hunting \$7.25 MIH13 both unsig.,U,VF	6.00	252	NC 1988-89 sportsman \$40 NCS10 unsign. on lic.,U.stamp very clean	10.00
200	MI 1984 (2) fishing \$7.25 MIF13 and res. deer \$9.75 MID7,U,VF 6.00	6.00	253	ND 1994-95 Fort Berthold Indian Rservation hunting & fishing lic Dumaine FBL1,MNH	5.00
201	MI 1985 (2) hunting \$7.25 MIH17 and res. spouse fishing validation <b>Unlisted,U,VF,P</b>	6.00	254	ND 1937 liquor(4) L4,L7,L11,L12,MNH,VF	10.00
202	MI 1985 (2) trout & salmon MITS18 \$7.25 and res. fishing \$7.25 MIF13 on lic.,U,VF	7.00	255	ND 1993 sandhill crane hunting permit issued by US Fish and Wildlife Service,U, creased,P	8.00
203	MI 1987 (2) trout MIF24 \$9.85 and trout & salmon MITS20 on lic.	7.00	256	NE 1936 beer B3 6 3/4ct,U,VF,perfin but still on pc. of box	2.00
204	MI 1982 (3) fishing \$7.25 MIF5, hunting \$7.25 MIH5, res. deer \$9.25 MID3,U,VF	9.00	257	NJ 1986 duck \$2.50 Scott #6,U,VF, light handstamp cxi, tiny scrape	
205	MI 1936 beer B32a 24 pint,U,VF	6.50	258	NM 1929 fertilizer FE2,U,F	1.00
206	MI 1988 concealed pistol license, torn almost in half, no stamps	3.00	259	NV 1865 documentary D17a orange,U,VF,P	1.50
207	MI 1978 duck \$2.10 Scott #3,MNH,VF	20.00	260	NV 1865 documentary D8 5ct,U,VF	2.50
208	MI 1979 duck \$2.10 Scott #4 sig.,U,F,wrinkled	5.00	261	NV 1944 trout NVT9 sig.,U,VF,pretty	4.00
209	MI 1985 res. deer MID9 \$9.75 on lic.,U,VF	5.00	262	NY 19?? cigarette(7) bottoms of cigarette celphones each with different combination of NY state or NY city relief decals or meters. Two meters, (2) single decals, (3) city & state both	3.00
210	MI 1968 res. fishing MIF1 sig.,U,VF	4.00	263	NY 1997-99 fishing season(2) NYF70 \$14 sig. big crease, NYF75 \$14 sig. both on piece	3.00
211	MI 1991 senior hunting \$4 MIH26,U,VF	3.00	264	NY 1986-87 free hunt/fish Wooton #5 sig.,U,VF, vertical crease	2.50
212	MI 1950-80 set of 25 trouts, some with small faults all sig.,U, generally F-VF,P Min. Bid \$50.00,P	100.00	265	NY 1990-91 free hunt/fish Wooton #9 sig.,U,VF,big horizontal cease	
213	MI 1980 trout & salmon MITS13 sig. on lic.,VF	5.00	266	NY 1976-88 hunting licenses(11) missing 1980-81. each w/bear and deer tags and back tags attached,U	35.00
214	MI 1983 trout and salmon MTS16 \$7.25 sig.,U,VF	4.00	267	NY 1954 motor vehicle \$5 tax City of NY stamp,U,VF	5.00
215	MI 1984 trout and salmon MTS17, light margin sig.,U,VF	4.00	268	NY 1955 motor vehicle \$10 tax City of NY stamp with tab, MNH, VF	7.50
216	MO 19?? cigarette Rolla 5ct brown,U,F-VF	1.00	269	NY 19?? New York Port Authority coupon for 1 passenger car good for the tunnels or the bridges,clear, just a guess it is from 1940's	3.00
217	MO 1960 dog City of Maplewood (near St. Louis) metal "dog tax" tag, inch diameter	5.00	270	NY 1917 secured debt D2 5ct,U,F, SON cxi "TAX EXEMPT FOR FIVE YEARS",P	20.00
218	MN 1944 beer B74c thick paper variety,U,VF,clear,perfin "M.BG.Co/3-17-44"	7.50	271	NY 1917 secured debt D6 \$1,U,F	20.00
219	MN 1981 duck Scott #15 light sig.,U,VF,pulled perfs	2.50	272	NY 1917 secured debt D14 \$100,U,F,SON cxi "TAX EXEMPT FOR FIVE YEARS"	35.00
220	MO 1937 beer B61 4 1/2 ct,U,VF,clear,perfin "MILLER B Co/3-17-37"	7.50	273	NY 1982-91 sporting lic.(7) with \$8.50 big game stamps attached. 1984 stamp is creased, others U,VF,sig.	30.00
221	MO 1985 duck Scott #7 sig.,U,VF, horizontal crease	3.00	274	NY 1945 stock transfer \$100 ST108,U,F,perfin "G T CO",P	1.50
222	MO 1985-86 duck Scott #7,MNH,VF	22.50	275	NY 1916-1945 stock transfer(100),U,lots of perfin, good variety	5.00
223	MO 1917 secured debt <b>proofs</b> (4) D1,D2,D3,D4, all MH,VF,P	20.00	276	NY 1906-14 stock transfer(16) ST20(4),ST21(3) one with black overprint,ST23(2),ST24,ST25,ST29,ST32(2),ST35, ST64?,U,F-VF,couple perfin,couple punches	4.00
224	MO 1917 soft drink DS8 1 1/8,MH,VF	15.00	277	NY 1932 stock transfer(2) ST135 with plate marking "FEBRUARY 1932" and ST142 with plate marking "43-44-45-53",U,VF	2.00
225	MO 1917 soft drink DS10 1 1/3ct,MNH,VF	15.00	278	NY 1908-1945 stock transfer(53) all diff (3) punched,(10) perfin including many of the 1908's, to \$20 values, all U	6.00
226	MO 1921 stock transfer (good roads) ST4,U,VF,small tear at top, dirt spots	1.50	279	NY 1914 stock transfers(18) ST60(2),ST62,ST62b,ST63(8), ST66(6) all perfin or punched,U,AVG-VF most perfin or punched	3.00
227	MS 1930 cigar CR1 1ct,U,F-VF SON handstamp "T.T.D./June 1, 1930 (first day of use)"	1.00	280	NY 1916-32 stock transfers(30) at least 11 different stamps, some perfin, all U	1.50
228	MS 1930 cigar CR7 \$1 full gum, but handstamped "T.T.D./JUN, 9, 1930",VF,P	5.00	281	NY 1908-11 stock transfers(37) ST40(3),ST43 or 44(4),ST45(2),ST49,ST52(3),ST53(7),ST53a, ST56(16) shades, all U,AVG-VF, some perfin and punches,variety hunters have fun	6.00
229	MS 1930 cigar CR9 MH,VF,printed cxi "T.T.D./JUNE 1, 1930" (first day of use cancel), Min bid 22.50	50.00	282	NY 1905-06 stock transfers(38) ST1(3),ST3(2),ST4(3),ST7(3), ST8(7), ST18(2),ST24(2),ST25(16),U,AVG-VF,about half perfin or punched	6.00
230	MS 1930 cigar(2) CR1, CR7 printed cxi,U,VF	7.50	283	OH 195? bedding BE5 2ct,MH,VF,jumbo	2.50
231	MS 1930 cigarette C4 <b>plate block</b> of 4,MNH,VF,with inverted handstamp precancels "T.T.D./June 1, 1930"	3.00	284	OH 1933 beer B1 1/2 ct,MNH,VF	1.00
232	MS 1930 cigarette(8) C2 printed first day cancel, C2 strip/4 with inverted handstamp first day cancels, C3,C4,C7,all U, some with full gum,VF	3.00	285	OH 1935 beer B23a perforated var.,MNH,VF 2.00 0.00	
233	<b>MS 1939 tobacco T67A 27ct orange unlisted U,VF,handstamp "Williams Tob. Co.",P</b>	25.00	286	OH 1935 beer B24 1 1/2ct imperf pair, MNH,VF, <b>printing flaws</b>	
234	MT 19?? Crow tribe fish and wildlife lic. Dumaine CRL2,\$5, MNH,(no stamps)	8.00			
235	MT 1972 non-resident bird (duck) \$25,Scott #A12,U,VF	50.00			
236	MT 1973 non-resident bird (duck) \$25 Scott #A15,U,VF,P	50.00			
237	NC 1953 bedding BE1a perf 12 1/4 var. U,F	5.00			
238	NC 1941 insecticide/fungicide IF4 10lb,MH,F,P	1.50			
239	NC 1941 insecticide/fungicide IF5 20lb,MH,F	1.50			
240	NC 1909 kerosene K2 10 gal,U,VF,Min bid \$12	40.00			
241	NC 1918 kerosene K35 6000 gal. U,F,punch cancelled, crease	10.00			





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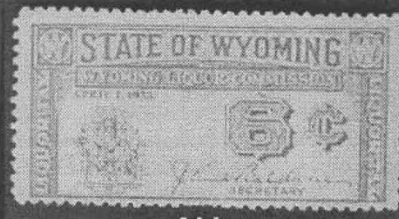
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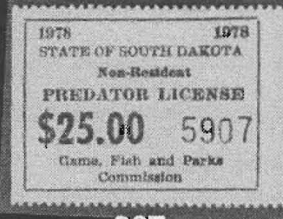
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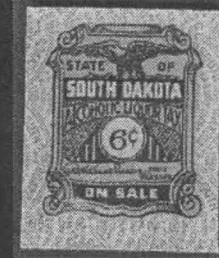
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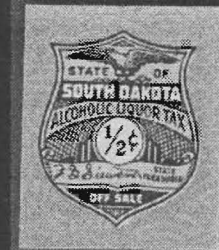
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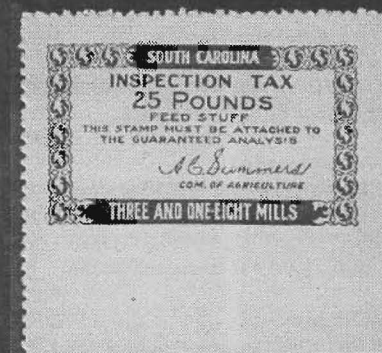
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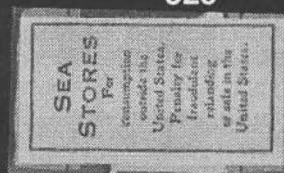
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311



340



425



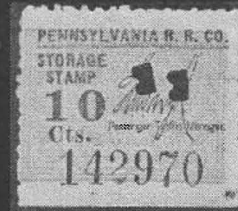
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404



333



427



## SRS Auction 24

	on top stamp, could be printers waste	2.50	337	PA 1916 stock transfer(6) ST1,ST3,ST4(2 one w/hole punches),	
287	OH 1935 beer B27a 3ct perfed var.,MH,VF	2.00		ST5,ST6 \$1,ST7 \$2,all U,AVG-VF	1.50
288	OH 1933 beer(2) B6 MH and B8 w/printed cxl "Cancelled/Sep. 14, 1933/Pilsner/Brewing Co", both VF	2.00	338	SC 1943 bedding BE1,U,AVG	1.50
289	OH 1943 beer(2) B711 1/2ct MNH,VF-XF; B72 3ct,MH,XF,P	2.50	339	SC 1991-92 duck \$5 Scott #11,MNH,VF,P	8.00
290	OH 1933 beer(3) B1 MH F,B2a U VF,B9 MH,VF	1.50	340	SC 1917 feed F19 3 1/8 mills,MNH,XF,HUGE,P	2.50
291	OH 1931-35 beer(3) B12b gray,B24 1 1/2ct,B37, and cigarettes(3) C2,C5,C6 all U,VF	1.00	341	SC 1940 feed F40 3 1/8 mills,MNH,VF-XF	1.50
292	OH 1934 beer(3) B16 1/2ct,B18 1 1/2ct,B21 3ct,all MH,VF	5.00	342	SC 1945 liquor L36 \$1 on pc of box,U,VF-XF,P	10.00
293	OH 1931 cigarette C1a vertical safety rare mint MNH,VF,P	5.00	343	SD 1990 (2) small game \$6 SDSG62 sig,U,VF,crease;\$9 fishing SDF21 sig.,U,faulty	4.00
294	OH 1932-36 cigarettes(2) C1 U,VF, printed cxl "Dec, 15, 1932/J. Youngman" and C9 U,VF; printed cxl "GD Co/7-10-8"		344	SD 1991 (2) small game \$6 SDSG64 sig.,U,light creases; \$9 fishing SDF23 sig.,U,faulty	4.00
1.50			345	SD 1988 (3) small game \$6 SDSG58 sig.,torn corner;1988 \$9 fishing SDF17 MNH,VF; 1988 senior fishings SDF18 MNH,VF	6.00
295	OH 1933 cosmetic(2) CO5, CO8 proofs,MH,perfin	8.00	346	SD 1992 (3) small game \$6 SDSG66 sig,U,VF; fishing \$9 SDF25 sig., U,bad crease;senior fishing sig.,U,VF	6.00
296	OH 1933 cosmetic(5) CO1 MH VF, CO2 U VF clean, CO6 MH F, CO7 MH F,CO14 MH VF	4.00	347	SD 1988-92 18 different game stamps. geese,refuge deer, antelope, archery(4), rest rifle deer,U,F-VF, couple have creases, Min. bid. \$25	54.00
297	OH 1933 cosmetics CO4 2 1/2ct,MH,VF	1.50	348	SD 1934 beer & wine BW8 .0726ct,U,VF, small ruffle in lower left corner	10.50
298	OH 1985-86 duck \$5.75 Scott #5 sig.,U,XF,beauty,P	5.00	349	SD 1946 beer & wine BW66 .0725 ct,MNH,VF	5.00
299	OH 1986-87 duck \$5.75 Scott #6 sig.,U,VF,crease at bottom	4.00	350	SD 1949 beer & wine BW67 .145 blue,MNH,VF,P	5.00
300	OH 1939 liquor L26 15ct,MH,F	3.00	351	SD 1949 beer & wine BW68 .725 MNH,VF,w/inch wide top selvedge	15.00
301	OH 1939 liquor L31 \$1.50,U,F	4.00	352	SD 1949 beer & wine BW69 .145 MNH,VF	7.50
302	OH 1939 liquor(8) L8 MH,L12,L14,L17,L19,L25,L27,L28,U, F-VF	10.00	353	SD 19?? Cheyenne River Sioux Reservation game and fish license Dumaine SRSTL1,M	8.00
303	OH 1934-42 sales tax collection 29 different,7 entires,with some of the toughies incl,C4 \$1.50,C29b entire,C32a w/blue serials, C37,R27,R28,R35-R40,R42 \$3. Not checked for watermark varieties	7.50	354	SD 1933-43 cigarettes(8) C18,C19,C20,C21,C28,C29,C31,C32, MNH,VF	5.00
303	OH 1941 sales tax C38a imperf pair w/stubs,MNH,VF	2.50	355	SD 1977 duck \$1 Scott #2 sig.,U,F	5.00
304	OH 1941 sales tax C40a imperf pair w/stubs,MNH,VF	2.50	356	SD 1986 duck \$2 Scott #6 sig.,U,VF,green dot on upper left hand corner goose wing. Variety, thin, margin crease	10.00
305	OH 19?? sales tax(12) all diff 1ct-30ct values, two with stubs, a lot of the later ones	1.50	357	SD 1987 duck \$2 Scott #7(2) normal copy with crease and black omitted variety leaving geese ghostlike, creased but dramatic.U,VF	25.00
306	OH 1941 sales tax(3) C34, C35,C36 imperf pairs w/stubs,MNH,VF	3.00	358	SD 1934? liquor L3a 1/2ct,MNH,VF,scarce,P	12.00
307	OH 1933 wine(5) W1a deep orange MH VF, W2 U VF;W3a imperf MH VF, W4 U VF,w6a red brown MH,VF	2.50	359	SD 1934? liquor L5 1ct,MNH,VF	8.00
308	OK 1937 cigarette C19 3ct,MNH,VF,P	1.50	360	SD 1934? liquor L6 2ct,MNH,VF	8.00
309	OK 1947 tobacco T38 15ct,MNH,VF	2.00	361	SD 1934? liquor L18 2ct,MNH,VF	8.00
310	OK 19?? tobacco(22) and cigarette (7) all different decals and one stamp,MNH,VF	5.00	362	SD 1934? liquor L19 2 1/2ct,MNH,VF	8.00
311	OK 2002 vending \$50 SRS VE83,U,VF,P	8.00	363	SD 1934? liquor L22 6 1/4ct,MNH,VF	15.00
312	OK 1971 wine W32 2.4 gal,U,VF	2.50	364	SD 1934? liquor L38 6ct,MNH,VF,P	25.00
313	OK 1962 wine(2) W15a U,cut in half and put back together,very light color and W17,U,VF,ink stain	3.00	365	SD 1934? liquor L44 3ct,MNH,VF,scarce	25.00
314	OR 1880 insurance D18 10ct gray (catalog says yellow brown), MH,VF	4.00	366	SD 1975 non-res. West River Prairie Deer \$35,Wooton #19,MNH, VF,P	6.00
315	OR 1886 insurance(doc.) D28 10ct,MNH,VF	3.50	367	SD 1978 non-res. predator \$25 Wooton #14,MNH,VF,P	7.00
316	PA 1930 bedding BE4,U,VF	2.00	368	SD 1987-88 pheasant restoration(2) Wooton RA11 sig. U,VF, light vertical crease;RA12 ratty basically throwing this in for free	3.50
317	PA 1944 bedding BE9,U,VF,clean	2.50	369	SD 1960 res. small game SDSG2,MNH,VF	8.00
318	PA 1938 beer(3) B3,B4,B12 stain,all U,VF	3.50	370	SD 1973 res. West River Prairie Deer \$8.50,Wooton #13,MNH, VF-XF	6.00
319	PA 1935 doc.(3) D1,D2,D4,U,F	1.50	371	SD 1975 res. West River Prairie Deer \$8.50,Wooton #17,MNH,VF	
320	PA 1938 documentary Philadelphia PD9d perf 12 variety,U,AVG,herringbone cxl	10.00	372	SD 1976 res. West River Prairie Deer \$12,Wooton #21,MNH,VF	5.00
321	PA 1938 documentary Philadelphia PD10,U,VF	7.50	373	SD 1977 res. West River Prairie deer \$12,Wooton #23,MNH,VF	4.00
322	PA 1955 documentary Philadelphia PD16 \$10,U,VF,clean,P	25.00	374	SD 1994 Siseton Wahpeton Dakota nation,Dumaine SWDN18t, rifle deer (does only) stamp w/attached deer tag,MNH,VF	5.00
323	PA 1940 documentary Philadelphia PD26,\$10 U,VF	25.00	375	SD 1960 special res. \$7.50 Eastern deer Wooton #2,MNH,VF	10.00
324	PA 1938 documentary Philadelphia(3) PD6 VF,PD7 AVG,PD8 F, all U	7.00	376	TN 194? ammunition (7) AM33(3),AM48,AM52, AM52a blue-green,AM54,MNH,VF	14.00
325	PA 1955 doc. Philadephia PD17 \$50,U,VF,pink ink bleed,P	35.00	377	TN 19?? ammunition AM52a blue-green used on a box of 9 mm Luger bullets (whole box)	10.00
326	PA 1981 migratory game bird lic. 75cent,orange, U,VF, no stamps	8.00	378	TN 194? ammuniton (10) AM33(3),AM48,AM52,AM52a blue-green,AM53,AM53a(2),AM54,MNH,VF	20.00
327	PA 1952 real estate RE11 \$100,U,VF	10.00	379	TN 1933-38 cigars(4) CR8-11,MNH,VF, CR10 MH	12.50
328	PA 1952 real estate D22 \$20,U,VF	5.00	380	TN 1993 duck Scott #16 4 part,MNH,VF	22.00
329	PA 1952 real estate D23 \$50,U,VF	5.00	381	TN 1909 feed F6 1/2 ct,MNH,F	1.50
330	PA 1952 real estate D24 \$100,U,VF,discoloration on left edge,P	5.00	382	TN 1937 feed F84 1/12 ct,MNH,VF	1.50
331	PA 1952 real estate(5) D14 1ct MH,D18 50ct,D19 \$1, D20 \$5, D21 \$10,U,VF	10.00	383	TN 1925 tobacco(14) T1-14. T7,T8,T9,T10, T12a mint, rest used, most F	10.00
332	PA 1947 soft drink SD5 3/4 gal.,MNH,VF	7.50	384	TX 1939 beer B29 .09 ct,U,VF,clean	5.00
333	PA 1949 soft drink SD9 1 gal U,VF,little dirty,P	5.00	385	TX 1971 white wing dove \$3 Wooton #1,MNH,VF	3.00
334	PA 1938 stock transfer(2) ST22,ST24,U,F-VF	1.50			
335	PA 1916 stock transfer(3) ST2B(blue ovprt),ST3E(Black ovprt), ST4E (Black ovprt) unlisted,all U,F-VF	2.50			
336	PA 1942 stock transfer(4) ST27 U, ST28 MH,ST29 U SON cxl, ST30 MH,all VF	3.00			



## SRS Auction 24

386	UT 1927 cigarette proof C14,MH,F	2.50
387	VA 1928 feed F28 plate crack at upper right variety,MH,F	7.50
388	VA 1951-52 res. big game Wooton #27 sig.,U,V,F,P	18.00
389	VA 1952-53 res. big game Wooton #29 unsig.,U,V,F	18.00
390	VA 1953-54 res. big game Wooton #31 light sig., U,V,F	12.00
391	VA 1956-57 res. big game Wooton #37 sig.,U,V,F	8.00
392	VA 1957-58 res. big game Wooton #39 sig.,U,V,F	8.00
393	WA 1935 beer B2 1 doz. 11 ou.,U,V,F,crease, paper half faded to white, perfin "S.B.Co./1-2-35"	1.50
394	WA 1944 beer B16Ab 2 doz 12 ou.,U,V,F,dirt,crease,perfin "Hamm B.Co./5-22-44"	20.00
395	WA 1944 beer B17 1 doz 22 ou.,U,F,corner nipped off, perfin "O.B.Co./12+5 44", "W12" purple handstamp,P	1.50
396	WA 19?? Makah Indian tribe fishing permit \$5 Dumaine MKITL1,MNH w/tab (no stamps)	10.00
397	WA 1993 sturgeon sportcatch record,U,V,F,no stamps	5.00
398	WI 1990-93 (4) fishing lic. 1990 \$24; fishing lic 1993 \$28; 1991-92 bow hunting \$120;1990-91 bow hunting \$76.60 no stamps U,creased	10.00
399	WI 1935 beer(2) BW18 .07258 ct,U,V,F,perfin "MILLER B Co/ 2-13-37" and badly damaged B11 .125 U,perfin "BLATZ7-31-35"	10.00
400	WI 1978 duck Scott #1,sig.,U,V,F	9.00
401	WI 1986 fishing lic. w trout #9 and Great Lakes trout & salmon #5 both stamps sig.,trout is creased	8.00
402	WI 1983 strip of 6 stamps for use on your income tax form for the endangered recourse fund,MNH,VF	6.00
403	WV 1975 bear damage \$4 Wooton#2,MNH,VF-XF,P	5.00
404	WV 1968 documentary \$1650 D14,MH,VF,punched (all are),P	37.50
405	WV 1968 documentary \$330 D13b gray-green MH,VF,punched (all are)	25.00
406	WY 1934 liquor L3, U,V,F	3.50
407	WY 1934 liquor L5 46 1/2ct,MH,VF	18.00
408	WY 1935 liquor L10 4 1/2 ct,U,V,F	3.50
409	WY 1935 liquor L11 5ct,MH,VF	10.00
410	WY 1935 liquor L11 5ct,U,V,F,extremely rare used and has accompanying letter to George Cabot explaining why, Min bid \$15	75.00
411	WY 1934 liquor L12 6ct,MNH,VF,P	3.00
412	WY 1934 liquor(2) L1,L2 both MH,VF	4.00

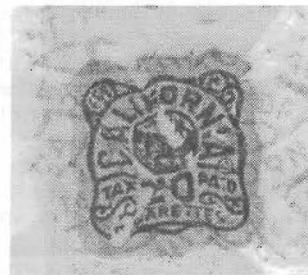
## Miscellaneous, collections, US revenues and foreign

413	1942 Brown & Williamson tobacco coupon from cigarette or tobacco pack.	1.00
414	Big cheapo pile(45) CA fishing(4),liquor(7);KS beer(2) cigarettes(3); MA Stock transfer(7), MI malt;MS cig. & tob.(3);Kansas City, MO. cig.;IA cig.(6);NY bedding(2);AL tob. (3);UT cig. (2);TX cig (2);ND cig, NC cleaning, RB22, all diff, most used	10.00
415	Cheapo pile(10) OH wine W2 MNH,VF; OH cig. C1 U, C3 U, C13 U;KS cig. C2 U,C4 U; CA feed F2 MNH AVG, F12 MNH VF,F14 MNH F,liq. L28 MNG,F	2.50
416	Cheapo pile(23) NY stock transfer(10) diff,IA cig.C9, FL doc. D61, MA stock transfer(7) diff, NY BE4, CN BE2, CA cig. heat fusion, SC feed faulty F43a, all used	2.50
417	US 1953-54 duck RW20 sig.,U,V,F,tiny tear in corner	5.00
418	US 1955-56 duck RW22 sig.,U,V,F	4.75
419	US 1956-57 duck RW23 sig.,U,V,F,pressed out corner crease looks good	4.75
420	US 1957-58 duck RW24 sig.,U,V,F	4.75
421	US 1958-59 duck RW25 sig.,U,F	4.75
422	US 1970-71 duck RW37 sig.,U,F	4.00
423	US 1973-74 duck RW40 sig.,U,V,F-XF	3.75
424	US 1983-84 duck RW51 sig.,U,F,pressed crease does not affect appearance	4.00
425	US cigarette sea stores label,U,V,F,P	2.00
426	Cuban cigar box warranty seal,U,V,F on backing, stamp has date 7/6/1912 but I think it is fairly recent	2.00
427	19?? Pennsylvania Railroad 10ct gray-blue baggage storage stamp,U,F,two B shaped punches,P	5.00

## End of Auction 24

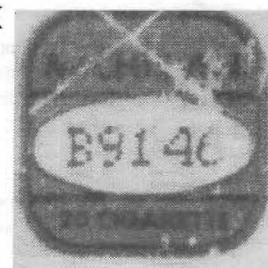
Interesting Auction Lot  
California Heat Fusion

In a lot sent in for auction 24 (lot 416), I discovered a California heat fusion for cigarettes. This is the first report I have seen of California using heat fusion decals. This decal is about 11 mm square with scalloped edges, and is for 20 cigarettes. The design is black on a gold-yellow. Apparently the card for these has a purple safety design, which in this case seems to have come off on the celophane also. In the upper left corner of the stamp is a tiny EGB. The word CALIFORNIA is wrapped around the state seal in the center with the wording TAX 20 PAID/ CIGARETTES at the bottom.

Michigan Issues  
Cigarette Tax  
Stamps

by Ken Pruess

Until recently, Michigan was the only State in the continental U.S. that never had a cigarette tax stamp. With one of the highest tax rates in the nation, smuggling was a major problem and there was no way to tell if the Michigan tax had been paid. The current tax rate is 75 cents per pack of 20. Beginning April 1, 1998 stamps first became available to wholesalers. After May 1, all packs had to be stamped when acquired by a retailer or vending machine operator. And after September 1, it was no longer legal for any retailer to have old unstamped cigarettes in their possession. The act provided for stamps for packs of 20 and 25 with other sizes to be marked with a unique stamp. I have seen only the stamp for packs of 20 which is of the heat-transfer (fusion) type now used for the vast majority of cigarettes in all States. Perhaps a Michigan collector can tell us what else is available. It would be most interesting to see how some imported cigarettes which may come in other sizes are handled.



Oklahoma W4a variety.

## Oklahoma Wine Find

by Kent Gray

Shown at left is an Oklahoma wine that I have had for a long time. It was marked when I bought it as a W4. However, in looking at the catalog, the W4 should have an A for as serial number. This one has "No." instead.

There is a W3a which is the \$1.08 stamp which has the No. instead of a serial letter B. So my stamp, then should become W4a.



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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.

## JUST BEER's

**ILLINOIS** - Fifteen different beer's, lot includes both mint and use (limited supply) 19.95

### KANSAS

B13/14 (Bellinghausen's Catalog #'s) both used (limited supply) 9.95\*  
 B41a (we've only got one!!!) Rare or unique? (earliest order by postmark takes this lot) 35.00

### KENTUCKY

B1 and B1a plate blocks of 4 1.50  
 B2 unused 3.00  
 B3 used (we've only got one - don't hesitate) 15.00  
 B4 unused 2.00  
 B6 unused (we've only got two) 15.00  
 B7 unused (only one, earliest postmark takes it) 25.00  
 B8 unused (only one, earliest postmark takes it) 25.00  
 B8 used 4.50  
 B11, unused, unpriced in Hubbard's catalog 3.00

### MAINE (Catlog numbers from Hines 1984 New England cat.)

B2, MNH,VF 3.00  
 B16, MNH,VF 9.00  
 B18, MNH,VF 11.00  
 B19, MNH,VF 18.00  
 B23, MNH,VF 29.95

### MINNESOTA

BC3 (beer control), MNH 3.50  
 BC5a, MNH,VF (limited supply) 8.00\*  
 BC6a, MNH,VF (limited supply) 8.00\*

### NEW MEXICO

B6, MNH,VF (This is an extremely scarce item) 30.00\*  
 B11, MNH,VF 12.00  
 B21, MNH,VF 4.50  
 B23,MNH,VF 4.50  
 B26, MNH,VF 4.50

### PENNSYLVANIA

B20, used, VF 6.00  
 B21 used, VF, seldom seen 14.95  
 B22a,used,VF 3.00  
 B31, used, VF 3.00

### UTAH

B16 "Heavy Beer",MNH,VF 3.00  
 B17 & B18 "Military Beer", MNH,VF 3.00

\* Sold on first come, first served basis

## President's Notebook

Let me start my second stint as SRS president by again thanking Terence Hines for his devoted service to the society. Terry, in his two tenures, has served as society president for 22 years, longer than any other person to hold the office. Only society founder Bert Hubbard's 15 years at the helm even comes close. Terry leaves office with our membership holding steady and our finances in good shape.

Let me also thank the members who voted or made comments in the last election. The nearly 25 percent response rate in an uncontested society election indicates that our members do care about the operations of the organization. A society is only viable when its members participate.

Special recognition is also due to Scott Troutman for jumping in when our secretary was called to military duty overseas. Here, in brief form, is an outline of the goals I'll be working toward:

Continue the long-term financial stability of the SRS

Expand SRS membership

Reinvigorate the SRS publications program

Upgrade the SRS Website

Expand the SRS annual meeting/convention

Expand the SRS awards program

Establish an SRS publicity program

Establish an SRS educational program

Add new services where feasible

### Chairmen Appointed

The following SRS appointments are made for the 2002-2003 term:

Awards Chairman	Kenneth Pruess
Society Attorney	William Smiley
Auctioneer	Scott Troutman
SRN Editor	Scott Troutman
SRS Librarian	Peter Martin
SRS Sales Manager	Harold Effner Jr.
SRS Webmaster	James McKellips

Additional appointments for publicity chairman, membership chairman, convention chairman, publications committee chairman, and society historian will be announced later. If you are interested in these positions, please let me know as soon as possible. I'll expand on all these areas in future columns. Your thoughts are always welcome. Just write or email me at the address in the masthead.

## SRS Regional Meeting at Philatelic Show 2002

by Terence Hines

The State Revenue Society held a small regional meeting at Philatelic Show 2002 in Boxborough, MA, May 3rd. A one hour meeting was held and was attended by five SRS members: Paul Bento, Fred Feely, Terence Hines, Bob Mason and Art Mongan. The discussion ranged over a variety of state revenue and related topics. SRS Board of Governors member Peter Piece manned an

*Continued on Page 32*



# AD CORNER

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

**WANTED:** Chauffeurs Badges, license plates, Disabled Veterans key chain tags, B.F. Goodrich key chain tags, paper and licenses, registration & inspection, windshield stickers, auto related items. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (1).

**WANTED WESTERN UNION:** 16T85-16T98 (1934-40). All letters and perforations for study. Also 16T99-16T103 (1940) for perforation study. Also all booklet panes, booklet covers, empty, partial and complete. davidlucas@jps.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (3)

**WANTED KANSAS QUAIL STAMPS** and Kansas licenses, with stamps or without. davidlucas@jps.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (3)

**WANTED: AUTOMOTIVE** state revenue stamps depicting or pertaining to cars, trucks or buses. J.W. DOOLITTLE, 4000 CATHEDRAL AVE., N.W., WASHINGTON, D.C. 20016 (3)

## Regional Meeting

*Continued from page 31*

SRS booth throughout the show. There were two state revenue exhibits: Terence Hines' "State Revenue Stamps of Massachusetts" took a silver. Arthur Mongan's "Pay to the State of", a nice overview of the types of things state revenues have been issued for, took a bronze. Well known revenue dealer and SRS member Eric Jackson had a booth that was well stocked with, among other things, an excellent selection of the American Bank Note Company state revenue "SPECIMEN" overprints. The plan is to make the Boxborough show, as it is known, the annual location for an SRS regional meeting. It is hoped in future years more members will participate both in exhibiting state revenues and attending the meeting.

**WANTED: ALL FISH and GAME** stamps. All states. All years. Also, all hunting and fishing licenses - with or without stamps. Buy-Sell-Trade. RON BOUSE, PO BOX 71, SULLIVAN, MO 63080. (3)

**WANTED:** Any local or state stamps, seals, recordings, documents or interesting advertisements related to **bail bonds or surety bonds**. MIKE JACK, PO BOX 3888, RENO, NV 89505 email mikejack775@aol.com (3)

**WANTED: EGG** Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. WARREN KELLEY, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (8)

**WANTED - RR** Package stamps mint/used; rate cards; background information - What have you? WILLIAM L. LOEFFLER, PO BOX 754014, FOREST HILLS, NY 11375-9014 (4)



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Our thanks to Jan Wooton who donated a copy of his Streamside catalog to the SRS library.

## State Revenue Exhibits Do Well at OKPEX.

The OKPEX show was held the same weekend as Boxborough and three state revenue exhibits did very well. Michael Jaffe took a gold with his "The Resurgence of Hunting and Fishing on Indian Reservations" exhibit. Scott Troutman got a vermeil for his "North Carolina Revenue Stamps" as did Ken Pruess for his "Colorado Revenue Stamps".

## SRN Publishing Schedule

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

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

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

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

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

Need an SRS Application?

An Auction Consignment Sheet?

An SRS Library Request form?

Use the SRS Web Site at

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

## The American Revenue Association

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

**For an Application write to:  
The American Revenue Association**

**The Secretary  
PO Box 728  
Leesport, PA 19533  
Fax 610-926-0120**



# SRS SALES SERVICE

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



## Alabama

### Cigarette

Playing card self adhesive

.10 pane/10 \$1

Tobacco	
Double Springs 4 ct.	.25ea

## Arizona

1935 12c malt liquor, used cat B2

Red on pink, Moore sig. .50ea

## Colorado

WL60 wine-liquor (damaged) free

DMV Search Request \$2.20

Town of Walsenberg cigarette	
5ct pane/10	.25
sheet/100	2.50

## Connecticut

1993 Wildlife

Hunter variety (#>50000) \$5.30

## Florida

Documentary

D65A 2ct used .25

D65 5ct used .25

D69 \$1 used .25

## Georgia

City of Griffin .05 Excise Tax

Free

## Indiana

Cigarette meter 20 cig. (2 diff meters)

1 - 25ct 2-45ct

Iowa	
Cigarette C1 or C7 1ct	.25

## Maine

Non-Res Muzzloader-88 \$5 ea.

Alien Muzzloader - 88, \$1 ea.

1998 \$5 ea.

Pheasant-

1998 \$5 ea.

## Maryland

Duck stamp \$3

## Missouri

Gasolene G28 used .25

Kerosene K33 used .25

Waterfowl-93 \$4 ea

## Nebraska

Pickle card (cut off flare card) 50ct

On flare card add \$1.03 postage,  
flare card may have to be folded  
in half in many cases (they are

huge)

## New Jersey

Cigarette orange decal 20 cig. .50

Trout 1991,92 \$2.30

Non-Res Trout 91,92 \$2.30

Woodcock-91,92 \$2.30

Pheasant 91,92 \$2.30

## New Mexico

Waterfowl-1991 \$7.50

## Ohio

Sales tax 15ct (M25 or M37 w/stub)  
.35

## Oklahoma

1964 1 pint liquor (Cat. L4)

Single \$1

Block of 4 unused \$5

Farm Implement \$6 \$6

Vending \$2 \$1.10

Vending \$5 \$2.35

Vending \$10 \$5.50

Vending \$15 \$8.25

Vending \$50 \$27.50

## Pennsylvania

Waterfowl Management

\$5.50 1998 \$4.20

## Rhode Island

Cigarette--20 cig .37

-50 cig .925 10/9.25

## South Carolina

Cigarette .07 10/70

.09 10/90

Documentary .10

.50

Weldon & Lick 4ct \$1

.25

Richland County Recording

\$1 gray-black \$1

## Tennessee

\* Ammunition (blue) .10 pane/10 \$1

## Texas

Bedding 1990 Series .75 ea

Blk/10 \$7.50

Blk/4 \$3

## Virginia

Wine W20 used .25

## Wisconsin

Liquor stamps

200 ml \$2

1 liter \$2

1.75 liter \$2

## Wyoming

Liquor L19 used .25

2001 Conservation stamp \$10

2001 Pheasant Special Management \$10

2001 Flaming Gorge Reciprocity \$10

2002 Conservation stamp \$10

Bingo Cards-\$1.50 ea. (plus .83 postage)

1988,91,92 Very limited supply.

## SRS Sales Philosophy

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

--There is a discount for a large order which can be passed on to the SRS members.

--The sale of the stamps will expire before SRS members can be notified in the newsletter.

--The stamps are non-fish and game.

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

--There is a minimum purchase requirement.

Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

## \*Newly Acquired

## Dealers

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

For a display ad rate card write:

State Revenue Newsletter

PO Box 270184

Oklahoma City, OK 73145



## LETTERS TO THE EDITOR

### Colorado Cigarette Correction

The Englewood cigarette stamp is really blue instead of green.

Frank Bocovich  
Colorado

### Maryland Recordation

I may have discovered an unlisted denomination of the Baltimore City Recordation stamps. The 3rd quarter 2001 SRN lists seven values of the newly surfaced recordation tax stamps overprinted atop the Baltimore City tobacco stamps. I received one in an ebay lot overprinted \$1.10 in red atop the 3 cent purple, which I nominate to be BCR-1A. There must be other values out there. My set too is MNH, so I have no idea if these stamps were ever placed in service.

Chuck Soter  
Arizona



### Some things Wrong on the Cover

There is something wrong on the cover of the 2nd quarter soft drink issue. The top and third PA stamps are both SD14 done by the American Decalmania Corporation. The middle stamp is almost certainly SD9, also by American Decalmania Corp. See my article in July 1979 SRN for confirmation.

Ron Lesher  
Maryland

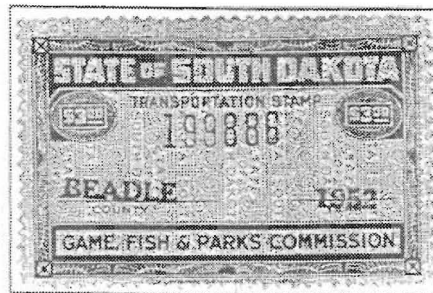
*Below is the SD10 which should have been on the cover, a glitch caused by a new scanner being run by an idiot. Had the editor consulted the July 1979 article he would have gotten the other two stamps identified right.*



Pennsylvania Soft Drink SD10

### SD Transportation Stamps An Adventure in Revenueing

The article on the South Dakota game transportation stamp prompted me to check my collection as to the date on my copy. Enclosed is a photo of a page showing a 1952 copy that I purchased in that year while hunting in that state. A friend and I brought our birds East and purchased the stamp, if my memory serves me right, at the freezer packing plant where we took our birds after hunting each day. The plant picked the peasants for us and packed them frozen and in dry ice for our drive back home after our week of hunting.



In those days in SD, pheasant hunting started at noon to give the farmers time to work the fields in the morning without getting shot! It worked out well for us as we hunted all afternoon, drank all night and slept and sobered up in the morning.

That trip provided stamps on the licenses from the stops in Michigan for grouse and SD for pheasants, and had a lot to do with my starting my collection of hunting and fishing stamps fifty years ago.

We had to stop in Michigan on our way east to pick up the grouse that we had left there at the end of our grouse hunting spell, and then headed home. In Ohio, we almost had a head-on collision. We laughed about it afterward, wondering what the police would have thought had we not avoided the accident, as there would have been about fifty little frozen bodies and two big ones spread over the highway.

E.L. Vanderford also had a copy of the 1952 stamp in his collection as I had sent him my friend's stamp a few years later when we started corresponding. I do not know what ever happened to Van's copy.

## Fire Affects North Dakota Duck Stamps

Bob Dumaine noted in an article in Linn's Stamp news that the 2002 pictorial duck stamp will not be available. This is because a fire in October 2001 nearly destroyed the publisher's operation. Several other states could also be affected. The 2002 North Dakota duck stamp will be a non-pictorial for that reason.

The colors on my stamp matches the colors that you described in your article.

Jack Stewart  
New Jersey

### Soft Drink Syrup

I was looking at the article on soft drink taxation by states, and when I saw your reference to Simple Syrup, it reminded me of my early days as a pharmacist in which I did quite a bit of compounding.

Simple Syrup has long been an established formula for use in preparing liquid medications, and it has been described in the National Formulary and the US Pharmacopoeia, two books long required by state laws to be available in pharmacies and both of which date back to at least the early 20th century if not sooner.

I tried making it once in a gallon stainless steel bucket, but did it wrong and instead seemed to prepare "Simple Concrete" and finally had to throw the bucket away. From that point on, I just bought it already prepared.

Internet link <http://ibiblio.org/herbmed/eclectic/kings/syrupus.html> has the formulas for both Simple and Soda syrup.

John Bowman  
Alabama

### Donations

In response to a request from the British Library, Philatelic Collections Division, the society has made donations of both the Colorado City/State Cigarette Catalog and the Alabama City/State Catalog. We received a very nice thank you notice from David Beech, the Head of the British Philatelic Collections.

Harold Effner, jr.  
SRS Publications



# State Revenue Society Publications

## 1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

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

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

Carter Lichfield, 1988, 128 pp. hardbound

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

## 3. 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)

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

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

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

## 5. Second Federal Issue: 1801-1802

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

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

## 6. Third Federal Issue 1814-1817

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

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

## 7. Specialized Catalog of US Non-pictorial Waterfowl Stamps

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

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

## 8. Mines of the West, 1863

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

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

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

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

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

## 10. State Turkey Stamps

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

## 11. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

## 12. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound

\$14 Members, \$17 non-members

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

Jan Wooton, 2001 210pps (6700+ stamps)

\$34.50 Members (Normally \$41.95)

## 14. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

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



## Almost Free For All

Harold Effner has come up with something fairly unique for our Free For All this time. It is bottle caps with the 1 cent soft drink stamp indicia from West Virginia on them. He has various brands and you don't know what you will get.

Special packing is needed so in this case send \$1 for 2 caps or \$2 for 5 caps (in check or stamps) and a return address label if you have it. Mail to SRS Free for All, 27 Pine Street, Lincroft, NJ. 07738. If you have other business going to Harold put that in too.

"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 if any are left we will sell them through the sales service.



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

Address Service Requested

## Little Mystery 20023



Al Beckman sent this and asked what is it? He discovered it in material that Al Braye, a dealer in Winston-Salem, N.C. had. I think Braye has since auctioned this stamp off on E-bay.

It appears to be a tax parody of the kind done from time to time in Mad Magazine. It has a copyright symbol at upper left, and this appears to have part of a cancel like it was used on a letter. Maybe part of a political mailing.

If you know where it came from, let the editor know.

## Florida Jukebox Stamp

by Scott Troutman

Shown is a jukebox stamp from Florida. The stamp has a light blue safety of JLO on a diagonal. The wording JUKEBOX LICENSE OFFICE, 1999, CERT.# and ISSUED: are in a dark green. The serial number is in black. The remainder of the information appears to have been added later, in this case in a gray color, possibly with an ink jet printer.

The stamp is 75x25mm and is hypen hole roulette 9 1/2 horizontally and 6 1/2 vertically. The stamp is on a white cardboard like paper. On the back is the following in black:

Expires 12/31/99

WHERE: The license requires the operator to display the certificate on the title strip holder of the jukebox.

WHEN: License requires that certificate be displayed by April 1 or 20 days after the issuance date, whichever is later.

JUKEBOX LICENSE OFFICE



Presorted Standard  
U.S. Postage  
PAID  
LYNCHBURG  
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