



# State Revenue News

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South Carolina Beer and Wine #1 from 1928 showing the palmetto design used on most of South Carolinas early stamps designed by American Bank Note Company.

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## President's Notes by Peter Martin

### New Catalogs Impact SRS Membership

The State Revenue Society membership rolls have grown nominally for almost a decade. That's both good and bad news. With membership in the 250-280 range we know that we are meeting the needs of the hard-core group of people who collect, or deal in, state revenues.

But we also know that there are a lot more people who have an interest in state revenues, but who have not joined the society. Our membership base is small compared to other well-known philatelic organizations. That's why continuing to expand SRS membership must remain a high priority for the society. I believe that one of the keys to increasing membership is the reinvigoration of the SRS publications program.

The State Revenue News does a fine job of keeping members up to date about new finds and research, but it is well documented state revenue catalogs that will increase interest in, and bring new members to the SRS.

Currently, all that non fish & game collectors have to go on are the two part Bert Hubbard catalogs and a handful of state catalogs produced in the 1970's and 1980's.

The Hubbard catalog is still the only comprehensive state revenue catalog on the market. As time passes it becomes more and more dated. Most state revenues issued after circa 1987 are not included, new finds are not represented, additional research that clarifies or changes listings is not recorded and the listed values are out of touch with the current state revenue market.

At the present time, we are not in a position to update the Hubbard catalog. Unfortunately, much of the background for Bert's listings (including how and why certain things were listed) died with him.

The state revenue catalogs produced by Terence Hines, Ken Pruess, Charles Bellinghausen and E.L. Vanderford are still useful but they only cover a small number of state and include values that are 20 or more years out of date. We need to update these catalogs and produce

catalogs for the remaining states. Once this is completed, we will have the opportunity to produce a comprehensive catalog covering all the states.

To jump-start the initiative, I will chair the publications committee that has as it's first goals to identify writers/editors of individual state revenue catalogs and to prepare a standardized list of state revenue catalog prefixes. Collectors shouldn't have to guess whether bedding is BE or BD; whether FE is fertilizer or feed.

In the first quarter 2003 SRN, I will offer a preliminary list of state revenue prefixes. When you receive the issue, please examine it carefully and provide comments to me via e-mail, or mail. We'll evaluate the responses and come up with a final listing that will be made available for use by all state revenue catalogers.

To date, the following have been identified as catalog editors:

Frank Bocovich	CO
John Bowman	AL
Kent Gray	City-County-Municipal
Robert Henak	Drug
Terence Hines	CT,MA,ME,NH,VT
Ron Leshner	PA
Hermann Ivester	AR
Carter Litchfield	Oleomargarine
Peter Martin	AK,DC,NJ,WY,bedding,eggs
M.E. Matesen	ID, UT, WA
Ken Pruess	CO, NE, NY stock transfer
Scott Troutman	NC, OK

If you would like to help with any of these catalogs, or if you would like to take charge of a state not listed, please contact me at POB 791, State College, PA 16804; e-mail pmartin2020@aol.com

Member input is essential to making this effort a total success. Contribute your knowledge and help the SRS grow.

Also, if you are trying to find Kent's City-County-Municipal online catalog, we have added a link to the SRS to make it easier to find.

Have a great holiday season!

# A Look at the 1923 South Carolina Tax Law

by Scott Troutman

In 1923 the State of South Carolina passed Statute No. 11, "An Act to Raise Revenue for the Support of the State Government"<sup>1</sup>. It is a large and very complex piece of legislation and it created the two most heavily used types of revenue stamps in South Carolina - the documentaries and the business licenses.

These later stamps, actually the second oldest state excise taxes, get their name from subsection 11 of the main bill which describes "License Tax on Ammunition-Candy-Admissions" and tobacco products. These taxes were in fact excise taxes on these products (as later court rulings clarified), but the name "Business License" was put on the stamps and the name has stuck to this day. These business license taxes became section 12-21 of the laws of South Carolina, and in later years included such items as playing cards, vending machines, video games and in 2001 taxes on fitness centers<sup>3</sup>.

Both the taxes on documentary and business license have had an endless stream of changes over the years. While I will discuss some of the later changes I have not gone through the literally dozens of modifications to sort out the whole documentary and business tax picture. Rather most of this discussion is on the laws through about 1928.

The law went into effect May 1, 1923 and the stamp usage of both types begin at that point.

## DOCUMENTARY

The documentary taxes imposed by this law brought about the first two series of documentary stamps. The first set perfered 12 had the following values.

2,4,5,8,10,25,50 cents blue-green

\$1, \$2, \$5, \$10, \$30 dark brown

They were produced by the American Bank

Note Company. These are not seen often in mint condition, but the lower values, up to about the ten cent stamps, are quite common. They were made in sheets of 25, (5x5) with perforations around all stamps.

According to Applegate<sup>5</sup>, the numerals found in this first set were found to be too small. New stamps were ordered. Soon after the change over they discontinued the \$30 stamp (making it quite a rare stamp).



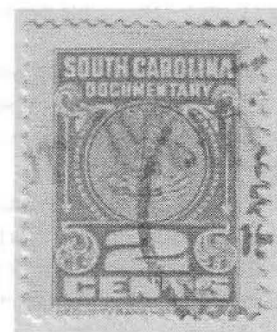
Hubbard D31 - The high value of the documentaries.

The values of the second set were:

1,2,4,5,8,10,25,50 cent, blue green

\$1, \$2, \$5, \$10, \$30, \$100, chocolate American Bank Note made this second set which is listed as the third set (D17-31) in Hubbard. The \$100 stamp may not have been introduced until 1926 when the tax rates were doubled. At some point they changed to making the sheets in pads, which were now imperforate on the top, bottom and right side.

In mid 1924, the Security Bank Note Company of Philadelphia produced four of the stamps in the new larger value format. They may have given the state a cheaper rate on some of the higher use stamps: the two cent, four cent, ten cent and \$1 stamp. The Tax Commission indicated to Applegate the 4 cent value had been ordered, but Applegate noted he had never



Hubbard D13, the two cent Security Bank Note stamp (courtesy William Pieterse)

seen one. It is very rare if it exists at all.

These larger value stamps were used well into the 1940's.

The documentary taxes are spelled out in the original law were as follows:

Bonds - Five cents on each \$100 or fraction thereof the bond was issued for.

Capital Stock - Five cents on each \$100 per share value or fraction thereof. Note that this was on new stock issues, not stock transfers.

Capital Stock (Sales or Transfers) - Two cents per \$100 or fraction thereof of sale price.



Pair of \$10 Hubbard D29's correctly paying doubled tax on a \$20,000 bond in 1929.



Hubbard D8 the \$1 value of the American Bank Note first documentaries.



Mixed franking with two Hubbard D11's \$10 and a D27 \$2 paying \$22 tax on a \$22,000 deed in 1924.



Promissory Notes - Two cents per \$100 or fraction thereof.

Conveyances (Deeds) - 50 cents per \$500 sale price or fraction thereof. There was no tax on deeds with a transfer value of less than \$100.

Proxies - Ten cents each. Proxies for religious, educational, charitable, fraternal or literary societies, or public cemetery associations were exempted.

Powers of Attorney - Twenty five cents each.

In 1925, the legislature made major revisions to the tax rates for the documentary taxes effective January 1, 1926<sup>2</sup>. Put simply they doubled the taxes on documents across the board. On bonds they exempted taxes on bonds made by religious, charitable or eleemosynary institutions.

A one cent stamp appeared in 1928. The twenty cent stamp and the \$100 stamp are both indicated by Elbert Hubbard as appearing in 1930. There were more tax changes in both 1928 and 1930.

Hubbard indicates the last documentary stamps as coming out in 1986 with the William, Weldon and Lick indicia (one of these is in the SRS Sales). This is doubtful as the South Carolina laws<sup>3</sup> indicate documentary taxes had stopped by 1976.

## BUSINESS LICENSE

The 1923 law on business licenses taxed a series of items: tobacco, ammunition, candy, admissions, and manufactured or mined products which were exported out of the state. Floor stock (stock on hand) at the time the law went into effect had to have tax stamps applied on tobacco, ammunition and maybe candy.

Let me dispose of the manufactured and mined products first. These did not use a stamp tax, but rather levied a one tenth of one percent tax on products which were manufactured or mined in South Carolina but sold outside the state - in effect a state export tax. These were collected based on sales records.

## Tobacco

Several tobacco based items were taxed.

### Cigars.

50 cents /1000 on cigars weighing less than 3 pounds/1000.

On cigars weighing more; \$2/1000 if retailing up to 6 cents each.

\$4/1000 if retailing from 7 to 8 cents each.

\$6/1000 if retailing from 9 to 15 cents each.

\$8/1000 if retailing from 16 to 20 cents each.

\$10/1000 if retailing for more than 20 cents.

### Cigarettes

\$1/1000 if weighing less than 3 pounds per 1000.

\$2.41/1000 otherwise.

### Pipe tobacco

6 cents per pound.

Either by oversight or design no tax was put on snuff or chewing tobacco. This was made clearer by a Special Commission called to settle the issue on April 5, 1923<sup>2</sup>. \$2.41 per thousand cigarettes is a baffling tax rate.

The law specifically called for stamps to be used on tobacco products. On cigars the stamps were to go on the cigar boxes, and the higher valued stamps were for this purpose. On cigarettes they were to go on the cigarette pack. On pipe tobacco it was to go on the package or can such the stamp would be torn when used. I suspect most of the used business license stamps around came from tobacco tax usage.

A law change in 1968 eliminated the need to stamp cigar boxes. The state went to a registration system instead which eliminated stamp usage. Other tobacco is still using business license stamps and decals from what I can determine. The current tax rate is 5% of manufacturers price.

## Ammunition

Ammunition to be taxed included "shells for shotguns and cartridges for rifles, pistols, revolvers, automatic pistols, rifles and machine guns, and upon such shells and cartridges partially prepared for use but lacking powder or shot and other necessary constituent, and upon blank shells and cartridges (but not upon powder or shot or caps not prepared and not in form to use in modern firearms". The tax was \$2 per thousand rounds.

Stamps were to be used and were to "be affixed to the smallest container in which or from which the articles are sold, as soon as the original packages are opened or broken, or if received in no other form that that in which sold, as soon as the containers are placed in the place of business of the retailer".

If the dealer also did business outside the state, ammunition could be stored without stamps if specially marked, and affixing the stamps when sold locally. Ammunition used outside the state was not taxed.

In the 1950's the state created special stamps for use on ammunition. Before that business license stamps were used. Stamps



Hubbard AM53 ammunition stamp.

were to be placed so they would be destroyed when the packages were opened.

## Candy

The candy tax was more of a luxury tax. It put a ten percent tax on candy retailing at more than 80 cents per pound.

The South Carolina Tax Commission, was to set rules and regulations as to how this was to be taxed. Stamps could have been used. My guess is that this was a short lived tax.

## Admissions

The admission tax was one cent for each 10 cents or fraction thereof of ticket price. It excluded school amusements, swimming pools [it's a hot state] and picnic grounds and amusements which benefited "religious, charitable, educational, eleemosynary organizations, or to any agricultural or educational society, community or associations". This law is



Hubbard BL176 one of the later business license stamps made for cigar boxes.



still in effect having been expanded over the years to include golf course greens fees and bowling alley charges.

This initial law did not spell out if stamps were to be used. The 1928 law did and it's altered ramifications are given in a separate article in this issue.



Hubbard BL10, one of the 1/64 cent fractional business licence stamps.

#### The Fractionals

One of my interests when I started this research was the usage of the early (BL1-31) stamps as listed in Hubbard<sup>4</sup>. Issued perf 12, they came in three colors.

Olive gray.

21/64, 24/64, 27/64, 30/64, 1/2, 36/64, 39/64, 42/64, 48/64, 54/64 and 60/64 cent.

Violet

1 1/8, 1 1/5, 1 7/32, 1 1/2, 2 2/5, 12 1/2ct

Rose

1,2,3,4,5,6,7,8,10,15,20,25,30 cent.

These were produced in 1923 by American Bank Note Company and are quite attractive. The 45/64 value is known but only as a proof.

Applegate indicates the olive gray set was produced to cover pipe tobacco. These were made in sheets of 100. The tax rate would be 24/64's per ounce, or 3/64's per quarter ounce. The denominations apparently covered the prevalent sizes of pipe tobacco tins and packages. According to Applegate "exactly one year after these stamps were placed into use, the law was amended to 1 cent per ounce and use of the 1/64's stamps was discontinued.

The tax on "little cigars" was 1/2 cent for a box of 10. Applegate indicates the 1/2 cent stamp saw little usage and is quite scarce.

One cent, 1 1/5c, 2c and 2 2/5 cent stamps were used primarily on cigarettes.

#### Other Early Business License Stamps

The second set of business license stamps was produced by the Security Bank Note Company, apparently ordered along with the documentaries they produced. Only three values were ordered

1 cent green (BL32)

2 cent violet (BL33)

5 cent scarlet (BL34)

These came in sheets of 25 and are the same size as the fractionals. It was a limited run and they are quite scarce.

The second American Bank Note issue began to replace the fractional stamps in 1924 and new values were added as the first issue ran out. A 40 cent denomination was added in 1926, but was soon discontinued. The palmetto is now in the center of the stamp with the values on the sides. These were perf 12 and had the following values;

1 cent blue green

2 cent violet

3 cent dark brown

4 cent orange

5 cent rose

10 cent olive gray

15 cent brown red

20 cent apple green

25 cent blue

40 cent blue

Applegate indicates these came in "sheets of 25, imperforate at the top, bottom and right, with perf. margin on the left by which they are bound into books of 250 stamps.

In 1927 business license coil stamps



Hubbard BL36 coil stamp.  
Courtesy William Pieterse

were created to supplement the regular issue. These are smaller at 22x19 1/2mm. They are perfed 12 horizontally and came in coils of 500. There were four values.

1 cent blue green

2 cent violet

3 cent dark brown

4 cent olive gray

About the same time strip stamps were

introduced for tobacco tins and cigar boxes. These have one palmetto tree in an oval near the left end with the numeral in a fancy tablet near the center of the stamp and a background of rose engine work. Applegate indicates they were perforated horizontally and "come in sheets of 12 only imperf at bottom. The 50 and 54 cents were issued in 1927, the 48 cent in 1928. The three values were

48 cent turquoise blue

50 cent brown red

54 cent pale brown

#### Other

The 1923 law provided all manner of penalties. Failing to attach stamps properly \$20-\$100. Trying to avoid tax payment \$100. Reusing stamps or counterfeiting - \$1000 and up to 5 years in the pokey. They could add 1% if you were late paying for the non stamped items and they could confiscated products if they weren't properly taxed.

Beginning in 1928 business license stamps were used for a playing card tax which continued until 1942 at least. I have found no one who has seen a deck of cards with a business license stamp attached.

#### Bibliography

1. Statutes At Large of South Carolina, 1923, No. 11, pps. 12-30.
2. Statutes At Large of South Carolina, 1926, No. 475, pps. 911-920.
3. Code of Laws of South Carolina, 1976, Title 12, Taxation, Section 12-21.
4. State Revenue Stamps Vol. I, Elbert S.A. Hubbard, 1992.
5. The Revenue Stamps of the State of South Carolina, *The American Philatelist*, Frank L. Applegate, Vol. 42 No. 10, July 1929, pps 657-659.

## Make Your Own Socks

From 1910 through 1913 the convicts of the South Carolina penitentiary operated a hosiery mill under contract to J.M. Graham. In 1913 the legislature, finding this rather unsavory, cancelled the contract with Mr. Graham and removed the hosiery mill.

## Secretaries Report

Previous Total	270
New Members	7
Reinstatements	0
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	277

### New Members

- 1279** Steven R. Bassett  
547 Chatham Terrace  
Madison, WI 53711  
Interests: US & Canada revenues  
and taxpays, Wisconsin revenues.
- 1280** James Owens  
5221-B Cline Road  
Kent, OH 44240-7092  
Interests: State Ducks
- 1281** Rose Marie Garcia  
13875 North Indian River Drive  
Sebastian, Florida 32958  
Interests: All revenues
- 1282** John Koval  
PO Box 83  
Griffith, IN 46319-0083  
Interests: Most everything  
Dealer: Calument Stamps
- 1283** Jules Cohen  
85 Scrabbletown Road  
North Kinstown, RI 02852  
Interests - General US
- 1284** Scott Russell  
PO Box 081551  
Racine, WI 53408-1551  
Interests - Bedding stamps
- 1285** Roman L. Otten  
3878 Ridge Road  
Kewaskum, WI 53040
- Reinstatements**
- Died**
- Resignations**
- Dropped Not Paid**
- Address Changes**
- 137** Terence Hines  
e-mail terencehines@aol.com
- 341** Peter Pierce  
7 Pratt Ave  
Oxford, MA 01540-2826
- 738** Florer, Michael R.  
2636 Emmitsburg Rd.  
Apt #28  
Gettysburg, PA, 17325
- 811** Robert Stragnell  
1606 Coyote Road  
Prescott, AZ 86303-5337

## The South Carolina Admissions Tax

by Scott Troutman

While going through the Statutes at Large of South Carolina for 1923<sup>2</sup> and 1928<sup>1</sup> doing other research I stumbled on a tax law which should have produced some interesting state tax items.

Originally created as part of the 1923 revenue law which created the business license stamps, the revised 1928 law levied taxes "upon all paid admissions to places of amusement, public bathing places and public dance halls, or elsewhere, within the State of South Carolina...". The tax was one cent for every ten cents or fractional part thereof of the price of admission.

The tax did not apply to everything. For example, "no tax shall be charged or collected on account of any stage play or pageant in which local or nonprofessional talent or players are used, nor where tickets or admissions are sold by an incorporated college or university presenting any musical or purely literary entertainment: provided, further, that the exceptions allowed in the last above proviso shall not apply in case the admissions inure to the benefit of any individual: Provided, further, That no tax shall be charged or collected on admission to high school or grammar school games or on general gate admissions to the State Fair or of any County or Community Fair." In the original 1923 law, swimming pools were also exempted.

If you ran a "place of amusement" you had to get a license which was to be gotten the first day of each year. Apparently there was no charge. If you ran multiple places of amusement, you had to have a different license for each one and the license was not transferable. There was a penalty of \$20-\$100 for operating without a license.

Now, here is the interesting part. The State Tax Commission was to furnish tickets, where ever practical, to be used. If they couldn't furnish the tickets, or an amusement chose to use their own, then "there shall be placed documentary revenue stamp, or stamps" on the back of the tickets. The tickets the state would furnish would show on each the tax paid. If the amusement furnished the tickets, it had to show the price.

The tickets were to be torn in half when used. If they had stamps on them they were to be affixed in such a way that the stamp

was torn.

The question for our sharp eyed members, is where are these tickets? Similar laws were in effect for amusement parks in Pennsylvania and tickets are known with the Pennsylvania tax indicia. But I haven't seen any for South Carolina. Surely somewhere there are tickets in existence for the roller coaster at Myrtle Beach, football games, plays, or boxing matches.

The current laws in South Carolina<sup>3</sup> indicate that the admissions tax still exists, today at 5% of the ticket price. What is covered is largely unchanged since 1923. Golf course green fees are now ruled taxable under the law and so are bowling alley charges. Pay-per-view television shows are not taxable after a state supreme court ruling. Nor are netting and fishing preserves, private ponds for fishing, admissions to National Historic places, charter boats, or fitness centers.

Check any tickets you get in South Carolina. They should have an indication that you are paying the admission tax. And if you find any old ones with the documentary stamps on them, let the editor know. They are apparently quite rare.

### Bibliography

1. Statutes at Large of South Carolina, 1928, pps. 1109-1112.
2. Statutes At Large of South Carolina, 1923, No. 11, pps. 12-30.
3. Code of Laws of South Carolina, 1976 as amended, Title 12, Taxation, Section 12-21.

In 1921 you needed a \$50 license in South Carolina to install lightning rods.

**Coming Next Issue**  
**Oklahoma**  
**and much more.**

# The South Carolina Guano Tag

by Scott Troutman

In the summer of 2001 this tag appeared on E-bay.

There were two interesting things about it. For one, it was for guano and nothing like that is listed in the catalogs. The back of the tag is handstamped "F.J. Royster Guano Co./MAR 20 28/Columbia, S.C.". And secondly it is from the 1927-28 year. The earliest stamps for fertilizer in Hubbard's catalog Volume I is for a stamp from 1939. These fertilizer stamps are pretty tough to find in their own right, but this was something from twelve years earlier.

In 1920 South Carolina passed an act<sup>1</sup> providing for the inspection of fertilizers of most any kind, guano included. Guano was used heavily in both the Carolina's. It was brought in from South America to the seaports to re-energize the clay soils ruined in antebellum times by cotton and tobacco.

This law covered "fertilizers or commercial manures or cotton seed meal" which was also being used as a fertilizer. It was a fairly standard fertilizer inspection law, requiring the products to be labeled by manufacturer and tagged with a tag showing an analysis of the phosphoric acid, nitrogen, and potash.

Like the Arkansas cotton seed meal tag, discussed in the 3rd quarter 2002 SRN<sup>3</sup>, the fertilizer was to be marked as either "High Grade", "Standard" or "Low Grade" with a complicated formula of little interest to anyone but a fertilizer inspector. Cotton seed meal used as fertilizer had these same three grades, but in the case of cotton seed it was strictly based on nitrogen content:

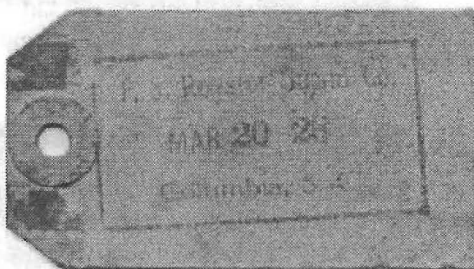
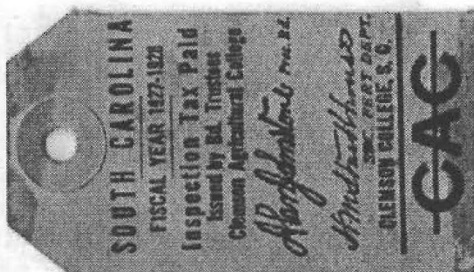
High Grade - greater than 6.58%

Standard - 5.66% to 6.58%

Low Grade - less than 5.66%

Unlike Arkansas the analysis is not on this tag, nor is the grade.

The tax was 25 cents per ton, and this tag shows that the tax was paid - that's all. The Board of Trustees of Clemson Agricultural College, the state land grant college, were entrusted by law with coming up with the tags. Stamps could be used, though there is no evidence that they were. CAC on the tag is for Clemson Agricultural College. Clemson also was set up to perform the analysis of quality and their



inspectors could "enter any factory, plant, car or other place" at "any hour during the daytime or nighttime" to pull surprise inspections. Holy gangbusters.

Delivery of untaxed fertilizer within the state by a common carrier could get you in a world of litigation and get your fertilizer seized. Railroads and other common carriers were admonished not to move fertilizers with "tags or stamps bearing date of cancellation thirty or more days prior to delivery for shipment". It had to get reinspected. You could ship fertilizer through the state uninspected.

The odd ball section in this law is that manure's which are not worth at least four dollars a ton are not worth inspecting and hence are not "commercial fertilizer".

The 1920 law went into effect on July 1st of that year.

In 1939 they redid the law<sup>2</sup>. The biggest change I can find is that it added a tax of one cent per package on small packages of fertilizer under 50 pounds. I think this is when stamp usage started. Otherwise it was mostly minor changes referencing different laws to be used for confiscating bad fertilizer and minor changes to penalties. Also, if you were buying fertilizer outside the state for your own use [not for resale], you could now request Clemson to analyze it for you. The new law also made selling fertilizer that had gotten wet and clumped into a big lump a no-no. Lumpy fertilizer

was apparently busting up spreaders. And they set up the "Fertilizer Board", freeing up the Clemson Trustees to work on more heady pursuits like educating students.

The 1939 law went into effect on August 1 of 1939.

## Bibliography

1. Statues at Large of South Carolina, 1920, No. 650, pps. 1150-1160.
2. Statues at Large of South Carolina, 1939, No.231, pps. 360-376.
3. "E.J's Arkansas Cotton Seed Meal Tag", *State Revenue News*, Scott Troutman and E.J. Guerrant, Vol 40, No. 3, 3rd quarter 2002, p. 4.

## Pennsylvania Cigarette Heat Transfers

by Terence Hines and Larry C. Frederick

Terence Hines sent in this black on pale blue heat fusion from a cigarette pack. The size of the design is roughly 9mm square. Wording is "PENNSYLVANIA/TAX PAID / KEYSTONE STATE / 20 CIGARETTES". The "Keystone State" is in a line of micro-printing which can be made out only with a magnifying glass. The serial number has been added with an ink jet device of some sort.

Larry Frederick indicates that these pale blue fusions have been used for about a year and a half. He also indicates that a rate increase has caused a new fusion of the same design to appear. It is black on bright magenta. He first discovered the new color the week of July 21, 2002.

*Editors note - The tax rate does not appear to have changed but remains at .0155 cents per cigarette.*





# The 48 Cent South Carolina Case Beer

by Scott Troutman

Recently several 48 cent case beer stamps appeared on E-bay. These are listed in the Hubbard catalog as BW24. I think this is a mistake in cataloging as they were not for wine. They are made like the \$1 case liquor stamp, Hubbard number L36.

These beer stamps were apparently created to meet a war time problem and their use was only for a year or two.

In 1943, a special modification was made to sub section 2557-3 of the Statutes of South Carolina. This was apparently done so hastily that this regulation never even got assigned a regulation number. The code change, which dealt with the collection and payment of taxes was actually issued by the South Carolina tax commission.

"In anticipation of the possible inability of brewers to obtain an adequate supply of South Carolina Tax Paid Crowns, the South Carolina Tax Commission hereby adopts for the period of the duration the alternative use of a Beer Tax Case Stamp.

"This stamp, to be used only when tax paid crowns are not obtainable, will be prepared in two denominations: 48 cents, to be used on a case of twelve ounce bottles and 72 cents, to be used on a case of thirty two ounce bottles. These stamps will be sold without discount and no allowance will be made for breakage".

Crowns are beer bottle caps or can tops. Apparently war time shortages of metal were disrupting the flow of crowns.

The stamps were blue on white paper with a fugitive pink safety. Figure 1 shows the best example seen to date, which was used on October 30, 1943 and handstamped "Barton Grocery Company". The pink safety with the wording "The State of South Carolina", in an elaborate design, is still in tact. The stamps are rouletted 6 3/4. They have the imprint of the American Bank Note Company.

Figure 2 shows a stamp with rounded corners and no horizontal rouletting. This was used April 20, 1944 by Anhauser-Buesch (perfin) at Charleston. The rounded corners are not consistent, but it seems unlikely a secretary sat scissoring these onto cases of Budwieser. There is no evidence at all of the safety left on this stamp.

Figure 3 shows the latest usage to

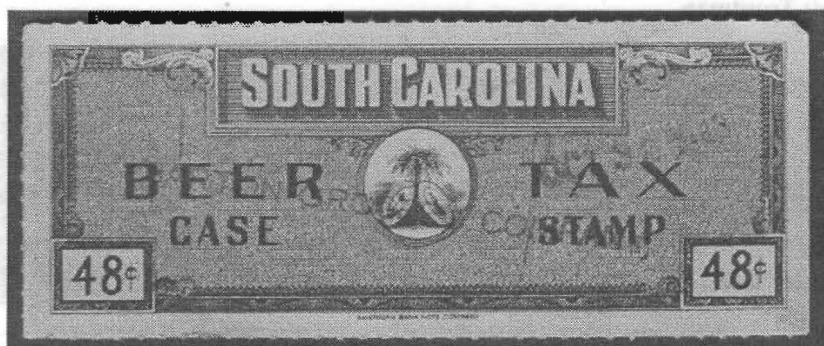


Figure 1 - Stamp with full safety.



Figure 2 - April 1944 usage with rounded corners.



Figure 3 - December 1944 usage with remnant pink from safety.

surface, 12-15-44, as evidenced by another Anhauser-Buesch perfin and a Pearlline & Sons handstamp. The handstamps all on three stamps lead me to conclude these stamps were applied at the distributors. This stamp does have traces of the fugitive pink ink.

Hubbard lists the 72 cent stamp as

BW25. It is apparently scarcer.

## Bibliography

1. Statutes at Large of South Carolina, 1943, pps. 1126-1127.

# Mosher Express Label Catalog Reviewed

By Peter Martin

*Catalog of Private Express Labels and Stamps by Bruce Mosher. 223pp., illus., 8-1/2 x 11, softbound. Indialantic, FL: self published, 2002. \$35 plus \$2 S&H from the author at POB 033236, Indialantic, FL 32903.*

State revenue stamp collectors are used to being looked at oddly when they tell someone their collecting specialty. Usually, in addition to state revenues, these collectors will maintain side collections of other things odd and unusual. Found among these oddities are likely some private express labels and stamps, whose fate, like that of many state and federal revenue stamps during the middle part of the 20th century, was often the trash heap.

Express stamps were occasionally mentioned in the philatelic press, most notably by Henry Konwiser, Sherwood Springer, Hubert Skinner and Calvet Hahn, but in general they remained in obscurity. Springer, with his series of 10 catalogs published between 1962 and 1985, did much to renew interest in unlisted revenue stamps and related odds and ends, including express items. Still, most private express labels and stamps were known but to a small group of hearty collectors who enjoyed the thrill of the hunt and the occasional rare find.

Bruce Mosher's *Catalog of Private Express Labels and Stamps* is a work that will change this landscape and likely lead a major surge of interest in this diverse specialty. Mosher has taken his information from all previously published work and added original research to make an exceptional resource. After a brief introduction to the subject, Mosher covers U.S. private express companies from 1839 to 1918 and Canadian companies from 1841-1926. Mosher calls this the "classic express" period.

North America's private express companies competed with, and often provided superior service to, the United States and Canadian Post Offices for the delivery of letter mail, parcels, travel baggage, money, valuables and other commodities.

Mosher notes that there may have been 10,000 express companies during the

classic period but that only a small number actually issued stamps. Express labels can be found on cover but most were intended to be used on packages to identify the delivery companies. While the total number of express labels produced may never be known, Mosher's catalog will serve the need of collectors who have express material squirreled away.

The illustrations, taken from a variety of sources, are remarkably clear and will aid anyone in identifying the stamps in their possession.

With a listing of recorded stamps to go by, you can quickly see if you have a common or scarce item or one that hasn't yet been documented. A four-page table of contents and a five-page appendix of company acronyms makes it easy to see what companies are included. From Abbott's Express to Witherell's Express Company, you'll find a brief snippet about each company, including its location, years of operation and type of service, along with a black and white illustration of the stamps or labels issued by the company, a stamp description and, whenever feasible, a catalog value. Values for stamps that are reasonably available are included throughout the catalog (for items listed in the locals section of the Scott Specialized Catalogue of United States Stamps and Covers only a reference to that source is given and labels on cover are not given values). For most issues, Mosher has been very conservative in his valuations and collectors offered stamps at the values listed will probably get a very good deal.

Each stamp and label is given a distinct Mosher catalog number. A cross reference is provided for items that have been previously catalogued by others.

Many collectors specialize in a particular state and a cross index would have been a handy reference to spare them from going through every listing to find their areas of interest. Also, articles and references are listed under the express company they relate to. This is useful but a comprehensive bibliography at the end of the work would have been of assistance to researchers.

Mosher's *Catalog of Private Express Labels and Stamps* is a major contribution

to the world of philatelic literature and is an essential reference for anyone interested in express mail, labels, stamps and corner cards.

## Iowa Oleo Perfin Question

by Charles Spaulding.

Our research for the Rev-Perfs project has discovered two perfs in the Iowa oleomargarine stamps. Thanks to the rubber stamp used on the stamp below we have identified one of them as being the design used by Durkee Famous Foods of Chicago, Illinois.

The second perfin we believe was used by Wilson & Company of Chicago, Illinois. We need confirmation of this. We ask that you check your copies of this stamp to see if it has the second perfin and a handstamp. If you can confirm the identity please let the editor know.



304 5711

6 10 44

Stamp with handstamp and above perfin of Durkee Famous Foods.

304 5711

5 20 48

Taller Wilson Foods perfin?

## South Carolina Stops Issuing Fishing Stamps

The following is taken from a memo put out by Julie Taylor, South Carolina Department of Natural Resources Stamp Coordinator. Thanks to Dick Bilek for passing this information to the editor.

"After 10 years the Collector Saltwater Stamp and Print program has come to an end. Due to a decreasing interest in both the stamp and print programs, legislation was changed this year allowing The Department of Natural Resources to discontinue the program. Below is a list of the ten editions and the featured artist for each edition. The Department does not retain any previous issues of the saltwater stamps. We do however maintain a list of stamp collecting companies that purchase large quantities of our stamps each year for future resale. If you are interested in obtaining this list please contact our office at 803-734-3933.

Stamp sales for the final 2001-2002 edition, featuring a pair of red drum feeding in the marsh grass by artist Thomas Krause, ended June 15, 2002."

These stamps are also called recreational fisheries stamps. According to the Wootton Stearnside catalog, the state was issuing both a collector and angler stamp. The angler stamps have a printed serial number on them, which the collector stamps did not have. The stamps, both collector and angler went for \$5.50. The angler stamps are harder to come by.

The prints were sold for a pricey \$135. It is unclear from the letter, but it appears the angler stamps are still being issued.



2000 Collector's stamp of yellowfin tuna. Note there is no serial number on stamp.

## South Carolina Marine Fisheries Collector Stamps Issued.

Year	Featured Artist	Species
1992	Randy McGovern	Spot-tail Bass (Red Drum)
1993	Diane Peebles	King Mackerel
1994	Diane Peebles	Speckled Trout
1995	Diane Peebles	Sailfish
1996	Diane Peebles	Tarpon
1997	Mark Susinno	Blue Marlin
1998	Barney Slice	Cobia
1999	Matthew Constantine	Dolphin
2000	Thomas Krause	Yellowfin Tuna
2001	Thomas Krause	Spot-tail Bass (Red Drum)

## Colorado Beers Researcher Needs Help

Intrepid researcher Frank Bocovich is trying to determine how many of the various Colorado beers stamps were issued. This is not an easy task.

Frank writes, "There are very few big Colorado beer stamps; of eight collectors contacted, they had an average of 12 of the 40 different ones printed. On nine issues, there is no serial number information at all. There is no information on how many of each were printed. Working with a very small sample everything looks confusing. That is until you group the population by type of beer, and a pattern starts to emerge."

That pattern is that the serial numbers have an intelligence to them that may allow him to back into how many of each stamp was issued much as he was able to do on the Colorado bedding and wine and liquor stamps.

What Frank needs to know is the serial numbers on any Colorado beer stamps you have from Hubbard number B2 through B58. If you don't know the catalog number just give him the signature, the color of the stamp, the value (1/8th barrel, 6ct, etc.) and the serial letter if it has one. Signatures are Carr, Saunders, Saun, Morr, Benn, and Baker.

You can email Frank at bocovichf@aol.com or drop him some correspondence at 7296 S. Sherman Street, Littleton, CO, 80122-1158.

Please help. A single serial number can tell us volumes. Frank will publish the results of his findings at a later date.

## Maine Beer Stamps - Request for Information by Terence Hines

In my 1984 catalog of New England state revenues, I followed the tradition and listed two series of Maine beer stamps, one issued in 1934 and one in 1935. The differences between the two sets lies in the length of the denomination inscription for the 10 cent through the \$50 values. These were, as I listed them.

	1934	1935
10 cent	7 mm	6.5 mm
50 cent	30.5 mm	30 mm
\$1	15.5 mm	16 mm
\$5	21 mm	16 mm
\$10	22 mm	19 mm
\$20	22 mm	19 mm
\$50	22 mm	19 mm

I think it is clear that the half mm differences for the two low values listed above are too small to be real. But what about the differences on the higher values? I have seen only the smaller "1935" sizes on the \$5 through \$50 values. Do the larger 1934 types actually exist? Any reports of same can be sent either to myself (terence hines@aol.com) or the editor.



Spacing in question



## South Carolina Oil Inspection

by Scott Troutman

In the world we live in, where gasoline and oil usage is an everyday and mundane thing (unless a war in the Middle East breaks out), we forget that there was a time in the not so recent past when even kerosene was "new fangled". In South Carolina it wasn't until 1913 that getting "bad kerosene" or some "bad gas" became enough of a problem to the ordinary citizen that the state had to step in.

That year they passed a law that began the inspection of "all gasoline, benzine, naphtha, kerosene or other like products of petroleum under whatever name called, used for illuminating, heating or power purposes". Power implied gasoline engines. The problem was that if you got bad kerosene it would explode and if you got bad gasoline it wouldn't. The Department of Agriculture got chosen to do the inspections and anyone wanting to sell to the public had to declare they wanted to do so and to arrange for inspection.

The Agriculture people got chosen because they were the only people in the state government that had a staff of chemists, who at that time were employed doing feed and fertilizer analysis.

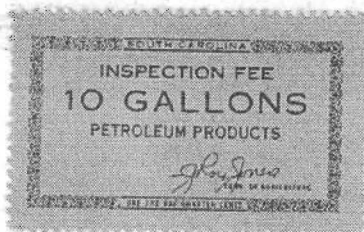
For kerosene the tests determined at what temperature did "flash over" occur and photometric tests to show that it produced a "steady flame of good quality and good illuminating power". On gasoline, standards were set of for specific gravity and "quality". Octane was not an issue.

To pay for all these new inspectors, a tax was charged of one-eighth cent per gallon. To show tax payment the inspectors were to put a tag or a stamp on every container of oil, be it a "barrel, tank tankcar

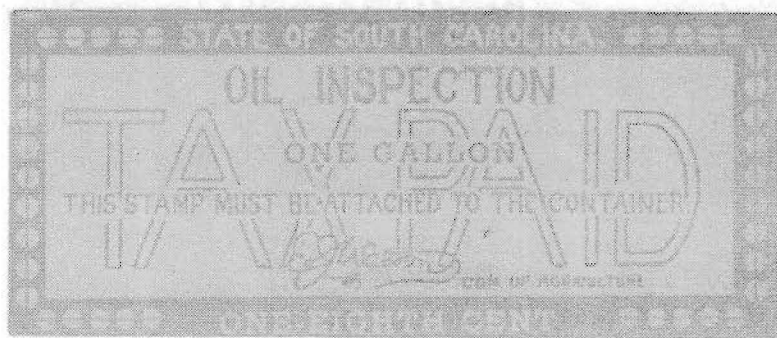
or other container".

The first issues, which were imperforate, apparently were available when the law went into effect on July 1, 1913. The first series was imperforate, and with the exception of the 1/8th cent are very rare. The Hubbard catalog lists these as being issued starting in 1916 which is not right. In 1918, according to Hubbard, these early stamps were produced in a perforated variety, and while less rare, the higher values are very difficult to obtain. These early stamps went up to a \$25 value which covered 20,000 gallons. The first two sets had stamps that covered 1, 2, 5, 10, 30, 48, 50, 55, 100, 500, 1000, 2000, 5000, 10,000 and 20,000 gallons.

In 1935, a third set of stamps were issued. These are colorful and much easier to come by. They were issued for values of 1, 5, 10, 50, 100 and 500 gallons. My guess is that these stamps were not used for long and were remaindered.



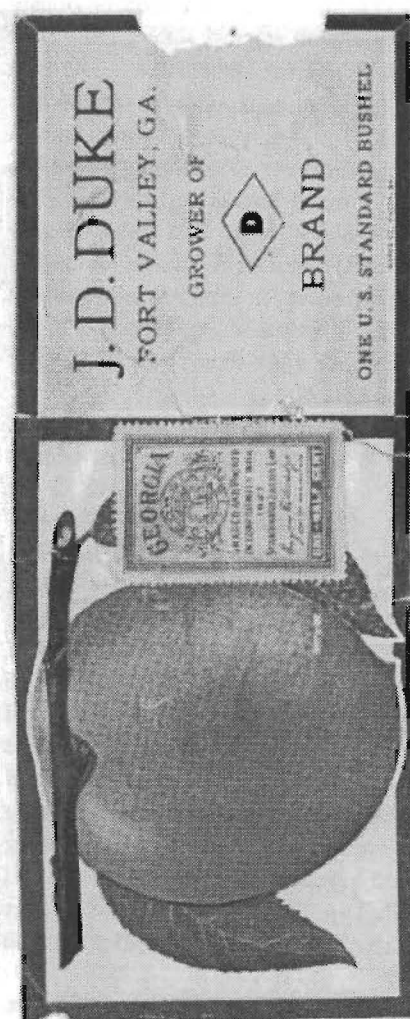
SD35 from the third series of stamps. This stamp is apple green in color for 1 1/4 cents.



Hubbard OI1, from the first series of oil inspection stamps.

## Georgia 1927 Fruit

Mack Matesen noticed an interesting eBay item. A 1927 Georgia fruit stamp correctly used on a label for one dozen Duke brand peaches brought a nice realization of \$52. While this stamp is not all that rare, an on label usage is and justified that price.



## The Gallon a Month Rule

Statutes of South Carolina, 1916, Number 102, Subsection 2.

"Any person may order and receive from any point without the State not exceeding one gallon within any calendar month, for his or her personal use, of spirituous, vinous, fermented or malted liquors or beverages."

# The Idaho .2062 and .2063 Beer Stamps

by Joe Jeter

I collect fractionally-denominated stamps and one of the challenges of this strange affection (or affliction) of mine is figuring out the tax rates that resulted in these strange numbers. I am no mathematician but I have had some luck on many of the stamps, no luck at all on others.<sup>1</sup>

Take for example, the lovely Idaho beer stamps. Idaho began issuing beer stamps in 1933 at the end of prohibition, obviously to feed a cash starved state government during the Great Depression. The first issue ran from stamp B1, taxing 1 dozen 11 ounce containers, to B11 which taxed a half-barrel of beer. B9a (shown) taxed two dozen 22 ounce containers at \$.2063. The stamp I believe to be B55 (shown below B9a) taxed two dozen 11 ounce containers or one dozen 22 ounce containers at \$.2062. What possible rate change could result in a one/ten thousandth of a dollar change in tax?

Here is one possible answer. First, stamp B11 taxes a half-barrel of beer at \$.775, giving us a tax rate of \$1.55 per barrel. B9a taxes two dozen 22 ounce containers for a total amount taxed of 528 ounces. One barrel contains 31 gallons, which is 3968 ounces. So B9a was taxing  $528/3968$  of a barrel, or .133064516 barrel.<sup>2</sup> The amount of .133064516 multiplied by the rate of \$1.55 per barrel gives us a tax of .20624999980. Some revenue official disregarded standard rounding rules<sup>3</sup> and perhaps remembering an old grade-school tradition of rounding up odd numbers, saw all those nines and rounded up. Thus .00004999980 became .000050000 and .206250000 then became .2063.

Now fast forward a number of years. Hubbard's catalogue reflected a doubling of the tax rate in 1947, although the stamps suggest it may have been in 1949. The new rate was thus \$3.10 per barrel. My B55 comes from the last set of Idaho beer stamps, issued in 1956 (stamp use discontinued in 1961). B55 taxed one dozen 22 ounce containers (for a total of 264 ounces) or half the amount taxed by B9a at twice the price, which should result in the same tax ( $1 \times 1 = 2 \times 1/2$ ).  $264/3968$  is .06653258 of a barrel, multiplied by

\$3.10 for the same tax of .20624999980. But our post 1947 revenue properly declines to round up the .00004999980, leaving the tax at \$.2062.

I don't know how much beer they drank in Idaho during those years when Idaho rounded up their tax on those containers by one millionth of a dollar, but I doubt the state got rich in the process.

## Footnotes

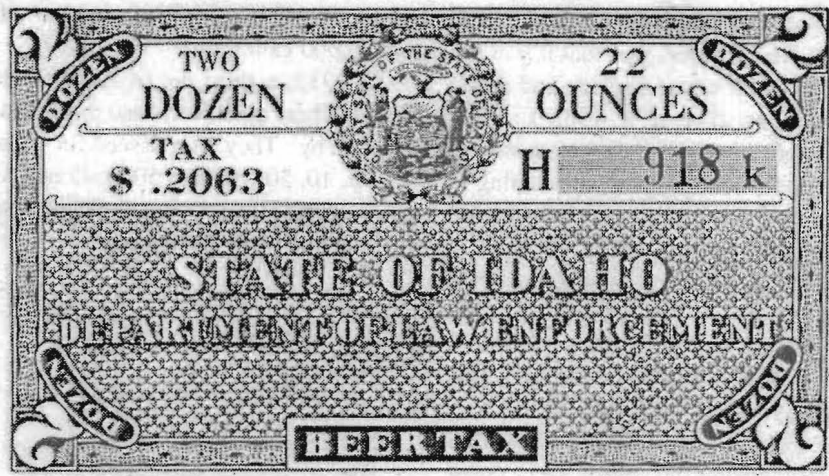
1. For example, I am still struggling with

Arkansas' beer stamps and would appreciate any advice from readers.

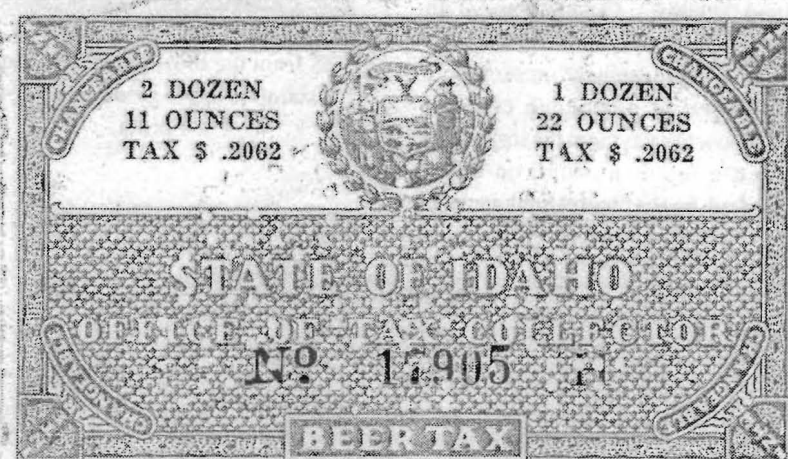
2. Carrying the quotient beyond nine decimal points makes no difference in our comparison.

3. When the number being rounded (2, in our case) is followed by 1, 2, 3 or 4, then round down. If followed by 5, 6, 7, 8 or 9 then round up. Rounding, however, is not an exact science and systems vary.

4. Thanks to Mack Matesen for sage advice on this article.



Hubbard B9a



Hubbard B55

# Louisiana Documentary Law Stamp Cut Outs

by Charles Spaulding

As part of the perfin in revenues study, we have found a number of different cut out designs or punches in the Louisiana documentary law stamps. Hubbard tells us that the stamps were issued in 1880 and discontinued in 1897. Seven documentary stamps were issued in different colors in denominations from five cents to five dollars with portraits of Governor Wiltz on the cent values and Chief Justice Bermudez on the dollar values.

Hubbard also notes that they were "used only in Orleans Parish of the New Orleans City". I've been told that Orleans Parish was a complex of governmental offices. Is it possible that each governmental department or officer had its own cut out design?
















Any leads to help us find out more information will be appreciated. Please send photocopies of new cut out designs found in these types of stamps to Chuck

Spaulding, 48 Strathmore Lane, Rockville Centre, NY 11570-1848. We would also like to get good copies of chalice and pointing oval punches.

Our research discovered a company that manufacturers punches and offers your choice of 1645 "standard" cut out designs.

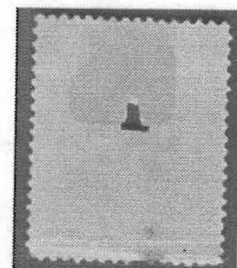


Two law stamps with fountain pen point cut outs

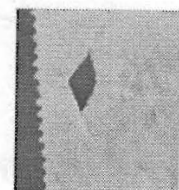
 C	 Boots	 M
 Chevron	 Round	 Square
 Fountain pen points	 X on oval	 Notched square
 Flag	 Three titted circle	 Circle and bar
 Daggers	 Chalice	 Pointing oval



Six pointed hole



Bell



Flying saucer

*Editors note - I have added names to all the designs in the hope that it will give us an easier way to designate one from the other. Your editor found the bell and flying saucer punches on E-bay.*



## 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

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"In 1978, more than a thousand deer were accidentally killed in Connecticut by automobile drivers. Only 948 were killed by hunters."

*Isaac Asimov's Book of Facts*

## Kent Gray Returns as New Find Secretary

by M.E. Matesen

Kent has returned from the Middle East and has returned to his duties as the secretary. His address is Box 9726, Dyess AFB, TX 79607. Many thanks to his wife Sharon for her help while he was gone.

We are also adding a link on the web site to his City-County catalog [www.staterevs.com](http://www.staterevs.com) which is proceeding nicely.

## SRN Takes Vermeil at STAMPSHOW 2002

The *State Revenue News* for the year 2001 was entered in the literature competition at STAMPSHOW which was held in August at Atlantic City. The editor is very pleased to announce that we took a vermeil award.

The judges noted strengths in their critique in the following categories.

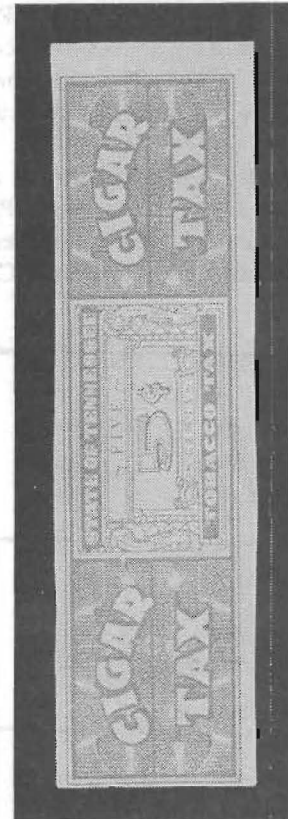
- Original research
- Lasting value
- Depth and Scope
- Balance
- Illustrations
- Services to readers
- Title page & masthead
- Table of contents
- Printing

The biggest problem noted was that in the cataloging sections you have to keep flipping the journal over, an annoyance. Your editor and James McKellips will try to figure out what we are doing to cause McKellips printing machinery to do this.

We had sent in a long explanation as to why we do the auctions the way we do and backing it with the results of the survey we did last winter. This apparently went over well with the judges for once.

Shown is a Tennessee cigar not unlike Hubbards CR8, except this one is imperforate. What does not show on this scan is the fact this stamp was actually used. On the obverse side are gum stains on the opposing ends which I've found on many of the perforated issues I have in my collection. This leads me to believe it was lifted off a cigar box at sometime.

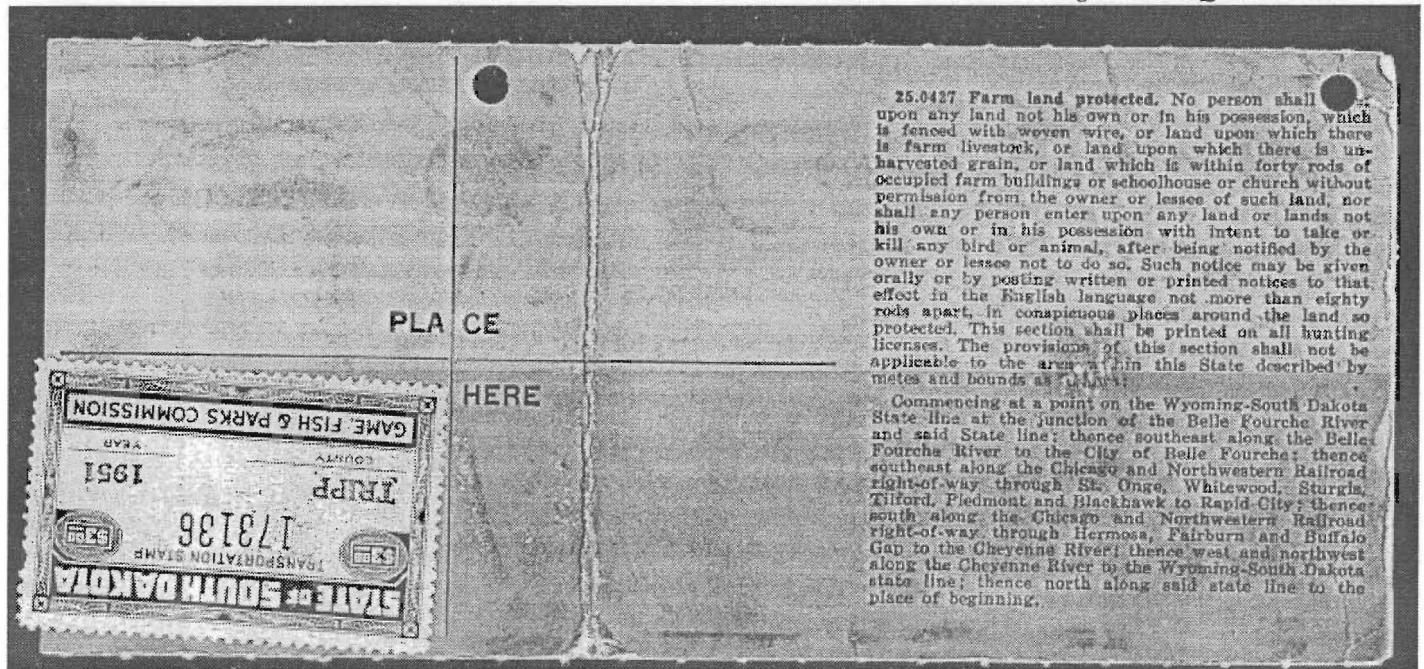
This then would be CR8a.



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## South Dakota Transportation Stamp Addenda

by Charles Pirro

Until the article on the South Dakota transportation stamps appeared in the 2nd quarter 2002 State Revenue News, I didn't realize that I may have one of the larger used collections of these stamps. All are identical, with green on brown safety. And they were used right through at least 1952.

The date and County are in purple ink, and were almost certainly applied with a rubber stamp. The used ones I have are:

County	Year
Brown	1950, 1951, 1952
Clark	1951
Spink	1946
Tripp	1950, 1951

The Tripp Counties are both on \$20 non-resident hunting licenses for upland game birds only. The licenses indicate that there were attached coupons which had to be detached and then attached to the transported birds. I wonder if anyone has a complete license or one of the coupons? I'd like to see what it looks like.

## SC Business License Notes

by Scott Troutman

Effective May 1, 1928, the law was changed. Playing cards were taxed at 5 cents per every 50 cents or fraction of retail price. Little cigars (under 3 lbs/1000) were taxed at 1 cent for each 10 cigars or fraction thereof. Cigars weighing over 3 lbs./1000 but sold for 3 cents or less each were taxed at \$3/1000 - more expensive cigars at \$10/1000. Cigarettes and smoking tobacco were taxed at one cent for each five cent or fraction thereof of retail price. Snuff and chewing tobacco at one cent for each three ounces or fraction thereof. Ammunition, except 22 caliber, was taxed at \$4.00/1000 shells.

In 1930 changes were made to require chewing tobacco stamps to be stamped with a rubber stamp giving the firms name. The candy tax was changed to any candy over 50 cents per pound instead of over 80 cents per pound.

In 1930 a business license tax was put on vending machines. The rates were

\$2.00	weighing machine
\$7.50	gum dispenser
\$15.00	juke box or music machine
\$2.50	stamp dispenser
\$7.50	on anything else.

This tax was repealed on May 9, 1931.

Beginning July 1, 1935 the ammunition tax was changed such that shotgun and other shells were taxed at \$2.00 /1000 as were rifle cartridges of 23 caliber or greater. 22 caliber cartridges still had no tax.

In 1937 a law change declared that glazed or crystallized cherries, pineapples or other fruits were not candy under the candy tax.

In 1938 the tax on cigars which weighed over three pounds per 1000 but which were sold for 3 1/3 cents or less each,

were taxed at \$3/1000. Cigars which weighed over three pounds per 1000 but which sold for more than that were taxed at \$10/1000.

Beginning in 1986 South Carolina imposed an every other year \$50 license fee for vending machines under the business license laws. There is a good chance the machines have some kind of a stamp on them.

Beginning in 1993, under the business license laws, video games were taxed. This law was repealed in 1999. Were some kind of stamps put on the machines? It may be worth looking for them.

### Bibliography

- Statutes at Large of South Carolina. 1928, No. 574 pps. 1096-1103  
1931, No. 264 pps. 367-368  
1935, No. 254 p. 365  
1937, No. 337 pps. 53-540
- Code of Laws of South Carolina, 1976 and amendments, Title 12, Taxation.



## Arizona Scale Seals

by Charles Soter

In Arizona, scale seals are used on commercial scales, gasoline pumps, propane meters, self-service car wash timers, taxi cab meters (beginning 1/1/2002), truck scales, and even on paid air pumps at filling stations. Only those scales where you pay money require the stamp. For example, in the produce section of a grocery store, where you merely weigh your own selections, none is required. But at the checkout register (where money changes hands) they are.

Ironically the only time I know I was stiffed with a short gasoline fill was at Davis Mountain Air Force Base in Tucson, whereupon I noticed that the pumps don't carry the weights and measures stamp. Presumably this was because the federal military reservation did not come under Arizona jurisdiction.

Nor are the Arizona seals found on post office scales, on which I indeed once contested my charge. I was right, so the clerk merely "re-calibrated" his electronic scale. Makes you wonder how much extra postage we've paid on packages.

The Fife Symington design featured on the 4th quarter 2001 cover of the *SRN* changed in 1998 to the types shown. Alternate designs are used every other year, the difference being a light blue color with a toll free reporting number, versus a dark blue design with a Phoenix toll number. The other difference is the punch hole year selection, indicating which year the device entered service or was reinspected. The light blue variety gives you a choice of "1998 1999 2000", while the dark blue variety allows a choice of "1999 2000 2001". The purpose for the phone number obviously is for the consumer to report inaccuracies or seals which have been tampered with.

I ran across an interesting provisional which my contact "obtained" from a very new gas pump in Yuma, Arizona last summer. The state inspector who validated the pump must have run out of the 1999-2001 variety, so he used up some 1998-2000 issues, running a hand drawn felt ink line through the year selection, and adding a manuscript "01". Consequently there is no year hole punched.

The two different phone numbers on the



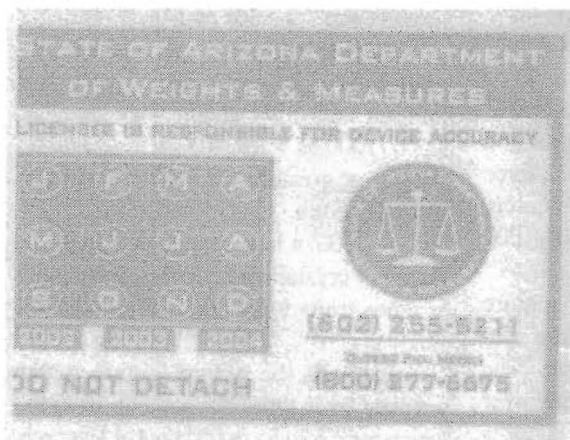
Pale blue 1998-2000 seal



Dark blue 1999-2001 seal



Light blue 1998-2000 made into a provisional for 2001



Green 2002-2004 seal, slightly larger.

stamps both connect to the Phoenix Office of Weights and measures, an autonomous branch of the state government. The day I called (January 8th) was the very day the new stamps for 2001 had arrived from the printer. The design will remain basically unchanged except for the current year punch choices, and the color is now green. Notice the stamp now contains both the long distance phone number and the local Phoenix number.

The inspector I talked with said accuracy complaints require a one-year reinspection instead of the customary 3-year reinspection cycle. Fines can range from \$500 to \$5,000 on grocery scanner scales. I have never heard of anyone being prosecuted, despite frequent exposes which claim high rates of inaccurate coding in bar code readers.

Arizona hires 75 weights and measures inspectors, yet a long backlog exists for complaint response reinspections. As in other states, if a scale cannot be immediately recalibrated, it must be tagged and removed from service, under threat of additional daily fines.

Since the used stamps are so difficult to remove I would expect to see old scales with multiple reinspection stamps. The inspector insured me that was indeed the case, especially in rural areas where capital equipment remains in service for longer periods. I have not seen any of these to date, but have seen many devices containing outdated stamps older than three years, confirming the agency's backlog.

Said stamps are very difficult to obtain from old scales and gas pumps that have

been abandoned or removed from service. As was mentioned in the 4th quarter 2001 article, stamps tend to harden, crack and pulverize, especially so here in the Arizona weather (but it's only a dry heat -- so is a microwave!).



# License News

NON-TRANSFERABLE

4-31-3 THE COLUMBUS BLANK BOOK MFG. CO., COLUM., O. 13337

Cosmetic Dealer's Tax Form No. 1  
Issued by the Department of Public Safety, State of Ohio

No. 11

Date Issued: May 28, 1934  
Expires on the Following Fourth Monday in May.

RETAIL

**Cosmetic Dealer's License**

STATE OF OHIO

PAULDING COUNTY

**1934 1935**

(Under Authority of Am. S. B. 410, Enacted by the 90th General Assembly of Ohio)

**LIZZIE BUNN**  
(Name of Licensee)

is hereby duly authorized and licensed to engage in the sale of COSMETICS as a retailer. Place of business: SOUTH MAIN STREET  
(Street or R. D. Address)

GROVER HILL VILLAGE, Ohio. This License may be revoked by the Tax Commission of Ohio for any violation of the law relating to the stamping and sale of COSMETICS. This License is effective this 28th day of May, 1934, and expires on the Fourth Monday of May, 1935.

By Reed Essex Deputy.  
County Auditor.

## Ohio Cosmetic Dealers License

by Scott Troutman

This license was required by the state

of Ohio in order to get the cosmetic stamps that Ohio issued beginning in 1933. This license references "State bill 410, Enacted by the 90th General Assembly of Ohio".

With a serial number of "11" this may be one of the first issued.

These licenses, this one black on a pink paper, "Expires on the Following Fourth Monday in May". An odd time frame to be sure. It was printed by "The Columbus Blank Book Manufacturing Company" of Columbus, Ohio.

## California Scale Seals

by Joe Ross

The Arizona scale seal on the cover of the 4th quarter 2001 SRN brought to my mind a long neglected envelope buried somewhere in my den of world wide stamps, catalogs and computers. The hunt was on. I ransacked albums, shoe boxes and file drawers and finally found what I was looking for in my overflowing "things to do" box.

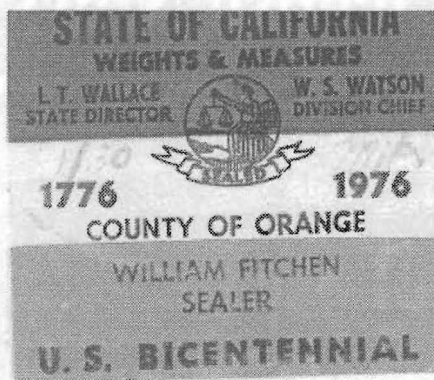
Several years ago I was given an envelope by Earl Stritzinger. Before he passed away he had been, among other things, an avid collector of California state revenues. In the envelope were several California Weights & Measures seals.

These seals were placed upon gasoline pumps after county inspectors had verified that the proper amount of gasoline was being delivered at the pump. There are seals for both County Directors and Sealers.

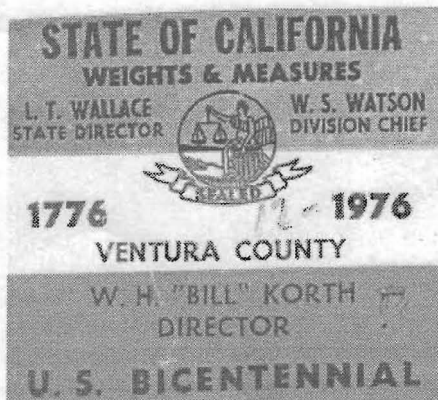
Those shown go from 1969 through 1978. Each year the seals changed color and sometimes their shape. I was really surprised by the 1976-1976 Bicentennial red, white and blue seals. I wonder what the clerk received for this idea. The red tended to fade badly on the pump.

Also shown below is a ratty 1972 Arizona pump seal which was in with the California material. It is very similar in design.

*Editors note - A 1926 California scale seal in Auction 24 was black on maroon and in a design very similar to the 1974's.*

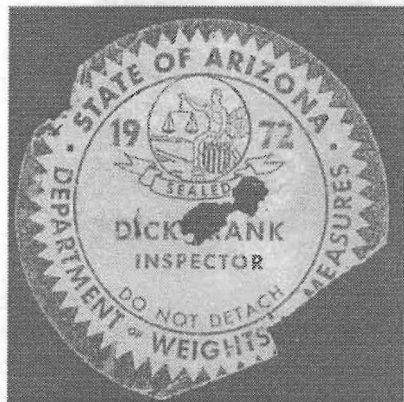


1976 Black on red, white and blue.



1976 Black on red, white and blue.

The blue on these two may have been darker, or it may just be the amount of fading.



1972 Arizona scale seal black on white.

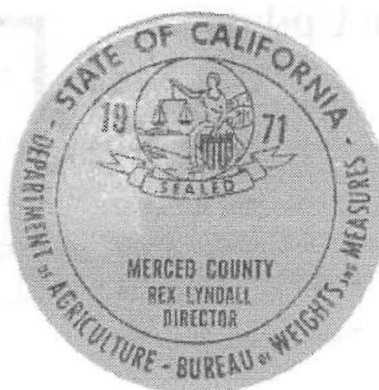


1978 black on florescent yellow, date and "P & B" in green felt tip pen.

Note that there are at lest three years stacked up here.



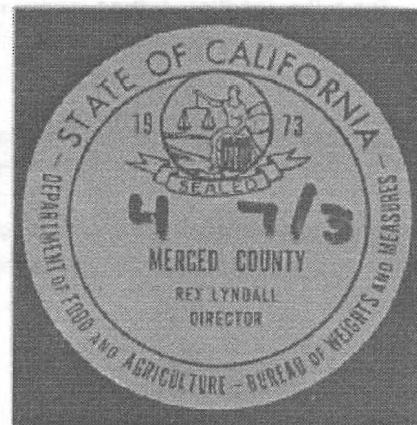
1969 black on yellow



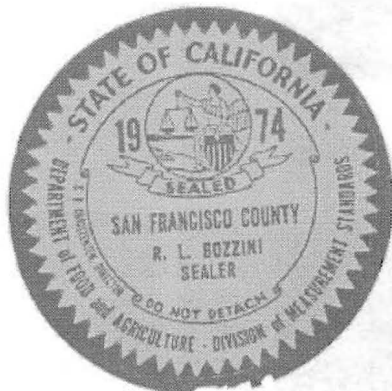
1971 black on green



1972 black on yellow



1973 black on orange



1974 black on green



1975 black on yellow





# Fish and Game Update

by J.R.Wooton

## FLORIDA

Both waterfowl and turkey stamps from the previous year become available to collectors on July 1 of each year at a somewhat reduced cost. The 2001 stamps are now on sale at a cost of \$3.00 for the waterfowl stamp and \$5.00 for the turkey stamp. Send orders to:

Florida Game & Fresh Water Fish Commission  
620 South Meridian Street  
Tallahassee, FL 32499-1600

## UTAH

The following three fishing stamps continue to be issued each year by the state of Utah:

- 1) 1 day fishing stamp
- 2) Flaming Gorge fishing - Wyoming resident
- 3) Lake Powell fishing - Arizona resident

Stamps from previous years may be obtained for \$1.00 each. A list of available stamps can be obtained by writing to:

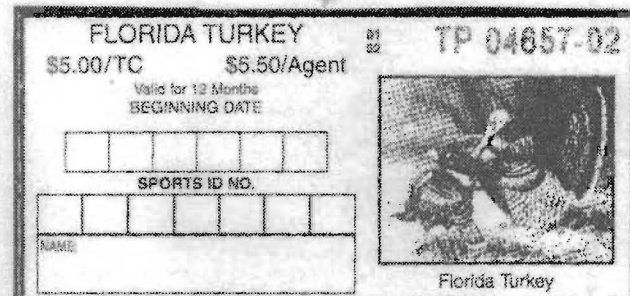
Collector Stamp Orders  
Utah Division of Wildlife Resources  
1594 West North Temple  
Suite 2110, Box 146301  
Salt Lake City, Utah 84114-6301

## MINNESOTA

The following stamps are available for the Minnesota Dept. of Natural Resources until February 28, 2003:

- 2001 & 2002 trout stamps - \$8.50 each
- 2001 & 2002 pheasant stamps - \$5.00 each
- 2001 & 2002 waterfowl stamps - \$5.00 each
- 2001 & 2002 turkey stamps - \$5.00 each

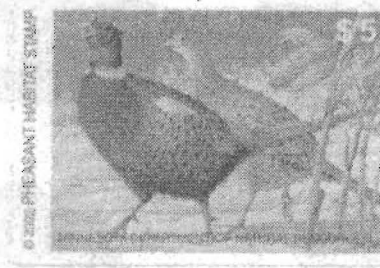
Minnesota Dept. of Natural Resources  
License Center/Collectable Stamps  
500 Lafayette Road  
St. Paul, MN 55155-4026



2001 Florida turkey stamp



2001 Utah Flaming Gorge fishing



2002 Minnesota pheasant stamp



2001 Minnesota turkey stamp

## SRS Auction #24

This was a heavily bid, big auction with 45 bidders. Lots of new bidders.

Lots 2 thru 4 and 349 thru 352 were misidentified but the bidders were informed and rebid and so I went ahead and sold them.

High bid was \$42 for lot 404 the WV documentary. Lot 62 the California hunting license was the most bid on lot. (\$50est/\$39 bid). Good returns were lot 5 the AL beer (\$15/\$22), 23 AR malts (\$20/\$31), 95A and 95B the CO fishing (\$6/\$22), 132

and 132B the Florida saltwater fishing (\$5/\$9.50), 148 IL beer (\$1.50/4.25), 218 MN beer (\$7.50/10), 303 OH sales tax pile (\$7.50/13), 315 Oregon insurance (\$3.50/10), and 414 the cheapo pile (\$10/16).

Other heavily bids lots included 4 AL beer (\$10/\$22), 147 IL beer (\$4/\$5.25), 166 the KS quail (\$4/4.75), 156 Indiana wines (\$7.50/10), 301 Ohio liquor (\$4/8.25), 340 SD beer & wine (\$516), and 407 Wyoming liquor (\$18/22).

Strong areas were Philadelphia documentaries, beer, liquor, malt, collections and cheapo piles, Florida

fishing, and TN ammunition. Kansas also did well. Some great buys were gotten in Colorado beer & wines and the NC limes. Michigan trouts, a lot of duck stamps, and Virginia bear-deer were not moving.

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

Note, \* indicates the winning bid would go higher. t indicates tie bids. **Bold** - higher than estimate.

1	3.00	50	4.25*	97	5.00	144	4.00	193	-	242	7.75*	291	1.25*	339	-	388	5.00
2	22.00*	51	1.25*	98	-	145	5.25*	194	-	243	7.50*	292	1.75*	340	5.00*	389	5.00
3	22.00*	52	-	99	8.00	146	3.25	195	1.75*	244	7.50*	293	1.25	341	1.50	390	5.00
4	22.00*	53	1.75*	100	17.00*	147	5.25*	196	2.00	245	7.50*	294	1.00	342	8.25*	391	3.50
5	22.00*	54	-	101	10.00	148	-	197	1.00	246	16.50*	295	2.75*	343	3.00	392	3.50
6	7.25*	55	-	102	45.00	149	4.25*	198	1.25*	247	7.50*	296	2.00	344	-	393	2.25*
7	-	56	-	103	15.00	150	5.25*	199	-	248	7.50*	297	1.00	345	-	394	8.25*
8	2.25*	57	1.00	104	6.00*	151	2.50*	200	-	249	8.50*	298	5.25*	346	-	395	2.25*
9	5.25*	58	3.25*	105	6.00	152	1.50	201	-	250	2.00	299	-	347	32.00*	396	4.00
10	4.75	59	22.00	106	7.75*	153	-	202	7.00*	251	4.00	300	1.50*	348	14.00*	397	-
11	5.00*	60	-	107	-	154	9.25*	203	4.25*	252	8.25	301	8.25*	349	16.00*	398	2.00
12	4.00	61	-	108	-	155	1.75*	204	8.00	253	6.25*	302	5.50*	350	11.00*	399	8.00
13	2.50*	62	39.00*	109	-	156	10.25*	205	7.25*	254	11.25*	303	13.00*	351	15.00*	400	-
14	8.25*	63	-	110	2.75*	157	1.75*	206	-	255	8.00*	303	1.50*	352	10.25*	401	4.00
15	4.25*	64	8.00	111	2.50	158	3.00*	207	-	256	2.50*	304	3.50*	353	4.25*	402	-
16	7.25*	65	3.50*	112	2.50*	159	11.00*	208	-	257	3.00*	305	1.50*	354	4.75*	403	4.00*
17	11.00t	66	-	113	1.75*	160	5.00*	209	-	258	1.50*	306	2.75*	355	-	404	42.00
18	10.25*	67	8.00	114	1.75*	161	9.00*	210	-	259	2.00*	307	2.25*	356	-	405	5.00
19	-	68	-	115	2.75*	162	9.00*	211	3.00	260	1.75*	308	1.25	357	8.00*	406	2.75*
20	5.25*	69	-	116	6.00*	163	3.25*	212	-	261	4.25*	309	1.50	358	24.00*	407	22.00*
21	30.00	70	-	117	3.25*	164	5.00*	213	-	262	-	310	-	359	6.25*	408	1.00*
22	17.00*	71	-	118	2.25*	165	20.00*	214	4.00*	263	-	311	3.50	360	15.00t	409	8.25*
23	31.00*	72	-	119	-	166	4.75*	215	4.00*	264	2.50	312	3.75*	361	10.25*	410	25.00t
24	8.00	73	4.00*	120	8.00	167	2.00	216	1.25*	265	2.50	313	1.00	362	16.00*	411	3.50*
25	3.75*	74	-	121	2.00*	168	2.75	217	1.25	266	26.00	314	4.00*	363	-	412	4.50*
26	3.75*	75	-	122	2.75*	169	3.00*	218	10.25*	267	4.75*	315	10.00t	364	21.00*	413	1.00*
27	-	76	2.50*	123	3.00*	170	3.75*	219	-	268	7.50*	316	2.50*	365	21.00*	414	16.00*
28	6.00	77	-	124	3.25*	171	-	220	8.25*	269	2.00t	317	2.50*	366	2.75*	415	2.25*
29	-	78	10.00	125	2.25t	172	6.00*	221	-	270	10.00	318	2.50	367	2.75*	416	3.25*
30	5.75*	79	-	126	8.25*	173	8.25*	222	-	271	10.00	319	1.75*	368	1.00		
31	15.00	80	-	127	1.50*	174	-	223	-	272	35.00	320	10.00*	369	3.00		
32	6.00	81	-	128	14.00*	175	-	224	12.00t	273	12.00	321	-	370	3.00*		
33	5.00t	82	-	129	-	176	1.75*	225	12.00t	274	5.00t	322	26.00*	371	2.50*		
34	10.00t	83	-	130	5.00	177	16.00	226	3.25*	275	4.25*	323	25.00*	372	2.25*		
35	3.75*	84	2.00	131	3.50*	178	8.00	227	1.50	276	4.75*	324	7.00*	373	1.75*		
36	1.50	85	1.25*	132	9.50*	179	5.75*	228	3.25*	277	2.75*	325	37.00*	374	4.25*		
37	1.00*	86	2.00*	132A	12.00*	180	-	229	-	278	5.25*	326	-	375	4.25		
38	1.00*	87	13.00*	132B	9.50*	181	5.00*	230	1.25	279	3.25*	327	11.75*	376	8.00*		
39	4.00	88	11.00*	133	-	182	16.00*	231	2.50*	280	1.25*	328	5.00*	377	5.50*		
40	6.00	89	7.50	134	15.00*	183	15.00*	232	2.50*	281	7.00t	329	-	378	22.00t		
41	3.00	90	-	135	-	184	6.75	233	2.50*	282	5.25*	330	-	379	10.00		
42	1.00*	91	25.00*	136	-	185	8.50	234	4.25*	283	2.50*	331	10.00*	380	5.00		
43	5.00*	92	6.50*	137	-	186	6.25	235	28.00*	284	1.75*	332	6.75*	381	1.50*		
44	5.00*	93	3.25*	138	-	187	-	236	28.00*	285	1.00t	333	4.25*	382	-		
45	5.25*	94	-	139	-	188	-	237	1.25*	286	1.25	334	2.25*	383	10.00*		
46	1.00*	95	2.25*	140	-	189	-	238	2.75*	287	1.25*	335	-	384	-		
47	5.00*	95A	22.00*	141	1.75*	190	-	239	1.50*	288	1.00	336	3.00*	385	1.25		
48	4.25*	95B	22.00*	142	3.25*	191	3.00	240	21.00*	289	3.25*	337	1.50*	386	2.50		
49	3.50	96	10.00*	143	-	192	3.00	241	6.25*	290	1.25*	338	2.00	387	-		

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 Grumet, Mark, 1363 Paseo Isabella, San Dimas, CA, 91773  
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 Librarian-National Postal Museum, Smithsonian Inst MRC 570 Washington, DC, 20560  
 Librarian-University of Texas, Box 830643, Richardson, TX 75083-0643  
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**Where the SRS Members Are**

We now have members in 40 states and the District of Columbia. We have members from Staten Island, NY in the east to the big island of Hawaii in the west, from Eden Prairie, MN up north to Cocoa Beach, FL in the south. We have no members in Alaska, Idaho, Kentucky, Mississippi, New Mexico, South Carolina, North or South Dakota, Vermont or West Virginia. New York edges out California for the most. Wisconsin seems to have the most members per capita (and that explains why Wisconsin items do so well at auction). We have been gaining females and now have at least 10. Only members and not organizations which have memberships have been counted.

International	3
Alabama	2
Arkansas	1
Arizona	7
California	22
Colorado	11
Connecticut	6
District of Columbia	1
Deleware	2
Florida	13
Georgia	7
Hawaii	1
Illinois	12
Indiana	4
Iowa	3
Kansas	9
Louisiana	1
Maine	2
Maryland	7
Massachusetts	9
Michigan	8
Minnesota	4
Missouri	5
Montana	1
Nebraska	3
Neveda	3
New Hampshire	2
New Jersey	8
New York	24
North Carolina	8
Ohio	11
Oklahoma	2
Oregon	4
Pennsylvania	17
Rhode Island	3
Tennessee	1
Texas	10
Utah	2
Virginia	11
Washington	8
Wisconsin	14
Wyoming	1



## Mint Stamps with Hole Punches - A Discussion.

**Mack Matesen** - This article has its origins with a Maine L2 liquor decal which has been defaced with a large round punched hole. When I came across this stamp I wondered if it might have been a specimen. Why? Well often specimens were defaced (i.e. a hole being punched in the stamp in question). So the original question is: Is this stamp a specimen, remainder, or something else? Similar examples exist with Maine B1, and C35 and C44.



Maine mint stamps with punches:  
L2, B1, C44 and C35.

**Scott Troutman** - First we need to clarify just what is a specimen. In most instances specimens are produced by a printer and sent to the state as an example of what the finished stamps looked like for their records. Specimens could be used as a reference in counterfeiting cases or given to employees so they knew what the issues looked like.

In postage stamps specimens were sometimes sent to foreign governments so they could know what valid stamps looked like.

In state revenues this is also done at times between states or state agencies. For example on motor vehicle stamps, specimens are usually prepared for the police so they can know what the current ones are. As such most specimens are marked as specimens to prevent misuse.

**Ken Pruess** - Only by knowing the history can you say something is a specimen.

**Scott Troutman** - The American Bank Note

Specimens which recently came on the market are an example. While all these are clearly marked as specimens and most are punched, if they were only punched but could be traced to the Specimen sale, then you could say they are specimens.

**Terence Hines** - In the case of Matesen's L2 these and the other stamps from Maine, I believe these were "collector issues" (i.e. remainders). These were defaced before being provided to parties who solicited the state concerning their availability. The hole punching was done to prevent their misuse. So these, while not remainders are not specimens either.

**Scott Troutman** - Remainders are stamps left over after their use has been discontinued. Hole punching of remainders is nothing new. The classic example in US revenue stamps are telegraph stamps. Remainders of the American Rapid Telegraph Company were all punched.

**Mack Matesen** - Here's another stamp with mint stamp with punches. A Nebraska Hubbard B57 beer. It is rouletted and gummed and does not appear to printers waste.

**Ken Pruess** - Nebraska did not print their own stamps. The early Nebraska with punches are specimens which may have been sent to the state or may have come from the Columbian Bank Note files. There was a requirement that stamp specimens be cancelled with the date prior to delivery to the user and this was usually done with dated perfin "Specimen - The Columbian Bank Note Co - Chicago". If you find both a perfin and a punch (very, very rare) there would be doubt in respect to Nebraska.

As Mack mentioned, a bigger problem exists in respect to printers waste in this case. And strangely on some later Nebraska issues, after the date requirement was discontinued, there are stamps with serial numbers in different colors which were probably specimens sent to the state, but which got mixed in with the regular printing and actually used!! However, the specimens have concaved-sided diamond punches. There were never remainders of these stamps, and printer's waste, which does exist for many Nebraska stamps, was not punched. Without some provenance, it is hard to say what Mack's B57 is.

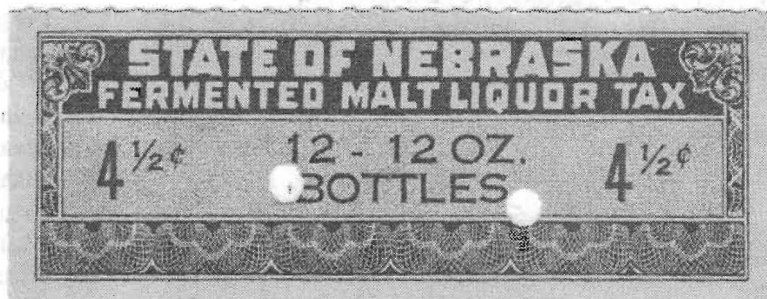
**Mack Matesen** - The problem is there is no one set of criteria that would answer the question "Is this a specimen or a remainder" with regards to a mint stamp with punches. There is an extreme paucity of information available in catalogs and only a smattering of articles in the SRN.

**Scott Troutman** - That is a problem, and as newer cataloging is done, cases where either specimen's, remainders or collector copies were punched, that information needs to be detailed out in catalogs.

**Mack Matesen** - Shown are some Alabama, Kansas, and Georgia stamps which are in the gray area. If you know how these came to be punched, please let the editor know.



Alabama T20 tobacco



Nebraska B57 beer with holes

## "A ONCE IN A LIFETIME OPPORTUNITY"

Whether your hunting for that number "1" Alaska liquor seal or other "A" state and maybe those quirky Washington Potato issues or how about Wyoming liquor issues which seldom come to market well then this maybe "A Once In A Lifetime Opportunity." The business holdings of the late E.S.A. "Bert" Hubbard a magnificent & diverse group of state revenues which is being made available to our members. Bert was a major dealer in state revenues spanning a period of over 60 years. His business holdings of state revenues are being offered to all interested collectors at very reasonable prices. If you like to add to your collection or even start a new one now is the time to take advantage of this opportunity. Ask yourself "how often do holdings of this caliber come along?" Don't hesitate, act now!

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Kansas C22 cigarettes



Georgia B9 and B11 beers

Rowan (County, N.C.) Game Protector Robert Milstead back in 1955 told some stories about "things" hunters told him when he questioned them in the woods. For instance, one hunter was armed with a double-barreled 12-gauge gun loaded with number four shot. Another carried a high-powered rifle. The unlicensed hunters were asked what kind of game they were after. "Field mice", they said quietly.

--The State  
June 26, 1956

## Minnesota Evergreen Tree Tags Christmas Sale

A listing of known tags can be found in the State Revenue Newsletter, 4th Quarter 1999. The catalog numbers for known tags are reflected herein.

\*\* Tags that were not reported in the SRN noted above.

# Signifies we have very, very few! Sold on a "first come first served" basis. No more than one of these tag's per person/per order. No exceptions.

	Catalog	Sale price
** CT? Green, brown yellow with a double line handstamp in red "Conservation Division of Forestry/ FEB 17 1941"	?	\$25.00
1941 CT5	\$25.00	12.50
** CT5 with a single line handstamp in blue-black "1943"	?	15.00
1942 CT6	25.00	12.50
1943 CT7	25.00	#15.50
1943 CT8	100.00	#50.00
1943 CT9	25.00	12.50
1943 CT11	50.00	#30.00
1944 CT12	?	15.00
** CT12 with a single line handstamp reddish in color "1945"	?	20.00
1945 CT13	25.00	12.50
1946 CT14	?	25.00
1947 CT15	25.00	12.50
1948 CT16	25.00	#19.50

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Note: Remittance must be payable to "R. COLTRIN. Lots are shipped postpaid. Insurance available on request.

# Net Price Sale

William J. Pieterse  
106 Elm Street  
Peterborough, NH 03458

Selling First Come- First Served. Hubbard Catalog numbers  
unless otherwise noted.

1	AL 1992-93 duck Scott 14,MNH,XF	7.50
2	AL 1996-97 duck Scott 18,MNH,XF	7.50
3	FL 1943 cigarette C3 4ct pane/10,MNH,VF	25.00
4	FL 1943 cigarette C4 7 1/2ct pane/10,MNH,VF	50.00
5	FL 1937 grapefruit GR18 \$12.00,U,F	20.00
6	FL 1936 tangerine TA10 \$2.50,U,VF	10.00
7	HI 1877 documentary Scott R1 25ct,MH,VF	8.00
8	HI 1877 documentary Scott R2 50ct,U,F	8.00
9	HI 1877 documentary Scott R3a \$1 gray,U,AVG	3.50
10	HI 1897 opium \$1 Scott R8,U,F	4.50
11	ID 1951 oleomargarine O8b 9 1/2 perf var.,U,F-VF	4.00
12	IN 1941 intangibles (6) D58a,D59,D60,D61,D62 \$1, D63 \$2.50, all M,VF, NG on D58a and D63	10.00
13	IN 1939 intangibles D54 \$1,MNH,VF,gum disb	10.00
14	KY 1943 liquor L28 1/2 gal,MH,F-VF	3.00
15	KY 1955? liquor L48 1/2 pint,MH,VF	2.50
16	KY 1955? liquor L49 1/5 gal.,MH,F	1.50
17	KY 1955? liquor L50 1 pint,MH,F	3.00
18	KY 1955? liquor L52 1/2 pint,MH,VF	3.00
19	MD 1943 liquor L37 1/5 gal. light brown,U,VF,perfin	.50
20	MD 194? liquor L41 1/16 gal.,U,VF,perfin	.50
21	MD 194? liquor L43 1/8 gal lilac rose,U,VF,perfin	.50
22	MD 194? liquor L43a 1/8 gal. carmine,U,VF,perfin	.50
23	MD 194? liq. L43b 1/8 gal. org-red,U,VF-XF, perfin	1.00
24	MD 194? liquor L43c 1/8 gal deep red,U,VF,perfin	.75
25	MD 194? liquor L44 1/5 gal. <b>dark brn</b> ,U,VF,perfin	5.00
26	MD 194? liquor L44 1/5 gal.,U,VF,perfin	.25
27	MD 1949 liquor L52 1/5 gal.,U,VF,perfin	1.00
28	MD 1940? wine W19 1/8 gal.,U,VF,perfin	.50
29	MD 194? wine W20 1/5 gal.,U,VF,perfin	.50
30	MD 1949 wine W27 1/5 gal.,U,VF,perfin	.50
31	MD 1951 wine W34 1/5 gal.,U,VF,perfin	2.00
32	ME 1934 beer B5 64ct,MH,VF	10.00
33	ME 1934 beer B6 \$1.24,MH,VF	15.00
34	ME 1935 beer B29 \$20,MNG,VF	10.00
35	ME 1935 beer B31 \$100,MNG,VF	15.00
36	MI 1934 beer B23 24 pint.,U,VF	6.00
37	MI 1943 beer B48a 12 pt. black on gray,U,VF upper right corner cut off	2.50
38	MI 1943 beer B51c 24 pints on blue-green variety,U,VF,perfin "PABSTM/12-10-43"	6.00
39	MI 1935 wine W1,U,VF,faults	5.00
40	MI 1939 wine W40Bb,U,VF-XF,rouletted	7.50
41	MI 1939 wine W40,U,Vf, clean,thin	4.00
42	MI 1941 wine W41A State 12-1/5 bot,bad tear, staple hole,U,VF	3.50
43	MI 1939 wine W42,U,VF	10.00
44	MI 1943 wine W42Ab,rouletted,U,VF, clean	15.00
45	MI 1947 wine W74,U,VF	10.00

## State Revenue News

46	MI 1950 wine W99a,U,VF,color is <b>orange</b> not red	20.00
47	MI 1953 wine W102,U,VF,little dirty	5.00
48	MI 1956 wine W109b,U,VF,blue "ST.J.W. CO"cxl, clean, <b>very rare</b>	25.00
49	MI 1955 wine W111,U,VF-XF,perfin "P W C/10-10", clean	10.00
50	MI 1955 wine W112,U?,VF,like new	20.00
51	MI 1965 wine W133a,U,VF-XF	15.00
52	MN 1955 beer B85a \$.07258 ,U,VF,thins	8.00
53	MN 19?? case liquor CL6,U,VF,heavy cxl	1.50
54	MN 19?? case liquor CL7a,U,VF,two nicks	1.50
55	PA 1937 bedding BE7e used on yellow "All Second Hand Material" tag, <b>rare</b>	10.00
56	PA 1940 Philadel. doc. PD12c claret 5ct,U,VF,thin	1.50
57	WI 1940 beer like B34 but \$.06452 unlisted 4-64 ounce bottles,upper right corner torn, but a very <b>rare stamp</b> ,perfin "MILLER B CO/7-29-40	50.00
58	WI 1936 beer B8,U,VF,perfin "RIPON B CO/7-1936", tiny tear at top,U,VF	5.00
59	WI 1934 beer B11,U,VF,little dirty, perfin "P.B. Co/ 6-5-34"	5.00
60	WI 1934 beer B12,U,VF, clean,perfin "C RAHR/3-13-34"	10.00
61	WI 1938 beer B18,U,VF,pulled perfs,perfin "BLATZ/3-28-38"	6.00
62	WI 1939 beer B20,U,VF,perfin "BECHAUDS INC /4-22-39",couple of small faults	15.00
63	WI 1939 beer B26,U,VF,perfin "PEOPLES/1-31-40"	40.00
64	WI 1939 beer B27,U,VF, clean,perfin "B Co./9-6-39"	50.00
65	WI 1949 beer B80b \$.50 ,U,VF,faults,perfin "G WEBER/8-3-51/BRG Co."	15.00
66	WI 1949 beer B64 .05029,U,VF,perfin "OSHKOSH B Co/8-23-49",clean	10.00
67	WI 1952 beer B64b .05029,U,Vf,perfin "PABSTM/12-10-52",clean	15.00
68	WI 1950 beer B65 .04234 U,VF,perfin "OSHKOSH B Co/9-9-50"	25.00
69	WI 1952 beer B78 .09678 U,VF,perfin, "GETLMN/4-22-52"	15.00
70	WI 1952 beer B91a .06351 U,VF,perfin "BLATZ/4-1/1952/"	25.00
71	WI 1952 beer B92a .07258 U,VF, clean,perfin, "PABSTM/8-11-52"	20.00
72	WI 1952 beer B92 .07258 U,VF, clean,perfin, "OSHKOSH B CO/6-27-52"	10.00
73	WI 1953 beer B96 .06351 U,VF,perfin "PABSTM/ 8-11/53",small faults	15.00
74	WI 1955 beer B96 .06351 U,VF, clean,perfin "PABSTM/3-35/M-55"	20.00
75	WI 1953 beer B97 .07258 U,VF,perfin "C RAHR/ "7-21-53"	20.00
76	WI 1952 wine W41 24ct,U,VF, clean	7.50
77	WI 1954 wine W51 24ct,U,VF,perfin	5.00
78	WI 1954 wine W52 30ct,U,VF, clean	5.00
79	WI 1954 wine W55 48ct,U,VF, clean	15.00
80	WI 1954 wine W56 60ct,U,VF, clean	10.00
81	WI 1959 wine W62 12ct,U,VF	10.00
82	WI 1959 wine W63 15ct,U,VF, clean	10.00
83	WI 1959 wine W69 45ct,U,VF	7.00



## New Finds From All Over

### Maryland

The Maryland 1/5 gallon stamp from 194? with J. Millard Tawes signature and horizontal background dots is listed in a tan color. This is Hubbard L44. In lotting Bill Pieterse's material, it was noted that two distinct colors of this stamp were present. The one which we take to be Hubbard's tan color, is a dark tan or light brown. I would term it more of a brown than a tan. About 19 of 20 stamps were this color. The other stamp is a very dark brown or olive brown.

An L37 variety, without the background dots is lighter in color than any of the L44's even though the it is listed in the same tan color. It is almost a bistre.



From left: L37 tan no background dots; L44 tan, slightly darker, background dots faint; L44a dark brown or olive brown.

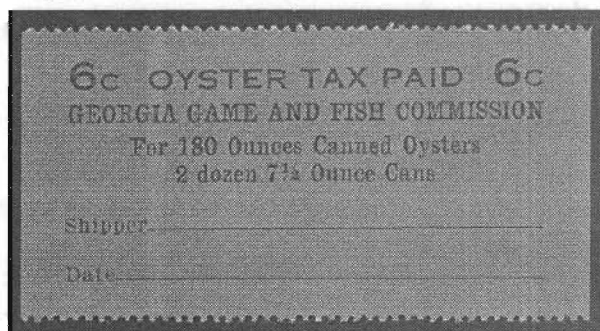
### South Carolina

Michael Florer sent in this South Carolina soft drink stamp. It is a die cut, about 19x30mm and is pale blue on white. It is on a white backing paper. We think this is Hubbard SD53A which had a one cent value listed but not a color.



### Georgia

Another Michael Florer find is this Oyster stamp. In Hubbard Volume II, he lists a series like SF17 but with the bottom two lines lowered. We think this is another value in that set, which would make this SF17G. This stamp is black on green. Michael also noted that he has a blue 2 cent Oyster which is 27mm high like SF17E.



SF17G

### Wisconsin

Shown is a stamp provided by William Pieterse that appears in a net price sale on the opposite page. Issued in 1939 and used (based on the perfin) in 1940, this stamp would be B34A. It is gray-blue in color and has the value \$.06452. This covered an odd rate on four sixty-four ounce bottles of beer. This damaged copy is the first ever reported and appears quite rare. It is perfed 12 1/2 like others in the set.

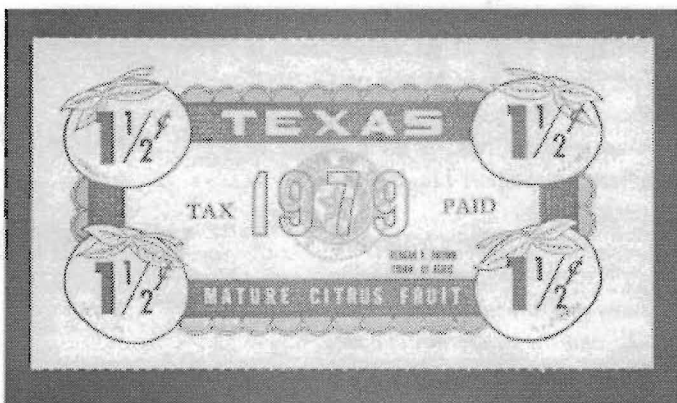


### Texas

Michael Florer also sent in the two Texas citrus fruit stamps, CF84 and CF85 which are not listed in the Hubbard catalogs. They have been reduced somewhat here. His understanding is that after 1979 they went to a stamp without a date, but an example has not been seen.



CF84 brown on white



CF85 black on pale yellow

# 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. (0).

**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. (2)

**WANTED KANSAS QUAIL STAMPS** and Kansas licenses, with stamps or without. davidlucas@jps.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (2)

**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 (2)

## Letters to the Editor

(Continued from page 30)

### Check Those Free For Alls

Great newsletter. As a new member, I don't know if other members mentioned this, but Florida documentary stamps of 1970 (signed Dept of Revenue) come in two perforations, perf 11 and perf 12 1/2. Hubbard's 1992 supplement does not list the two perforations. I have plenty of duplicates of the perf 11s, but very few of the perf 12 1/2s.

Harry Najarian  
Orlando, Florida

We have given a lot of these away in free for alls and they were not checked.

**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. (2)

**WANTED:** Any local or state stamps, seals, recordings, documents or enteresting advertisements related to **bail bonds or surety bonds**. MIKE JACK, PO BOX 3888, RENO, NV 89505 email mikejack775@aol.com (2)

**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 (7)

**WANTED - RR** Package stamps mint/used; rate cards; background information - What have you? WILLIAM L. LOEFFLER, PO BOX 754014, FOREST HILLS, NY 11375-9014 (3)



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Happy Holidays  
and a  
Wonderful New Year

## SRN Publishing Schedule

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

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

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

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

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

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

## The American Revenue Association

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

*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.*

[illegible]

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## LETTERS TO THE EDITOR

### Arkansas Cotten Seed Meal

Great article on the AR tags. Some additions and a correction. The tag you wrote about couldn't have been issued in 1914. The tag on the cover page signed by Jno. H. Page as "Com. of Mines, Mfg. & Agric." is dated 1913-1914. I have one like this, plus two tags of the same design for 1914-1915. One of these has a serial # below the design, so this must have been into the season and reflect the transition to serial numbers. My next tag is for 100 lbs. of "Prime Grade" signed by Page as "Com. of Mines, Mfg. & Agr." dated 1916-1917 and of the design pictured in your article. (I have a feed stuff tag signed by Page for "Season 1918").

Next, 100 lbs "Prime Grade", 1918-1919, signed by Jim G. Ferguson as "Com. of Mines, Mfg. & Agr.", same design except inferior grade specification reads "anything less than 6.00% 37.50%". Next tag is 100 lbs "Choice Grade", not dated, signed by William N. Wilkes as "Com. of Agr.", inscription changed to "Section 4 of Act No. 199 of the Acts of 1921 provides that Choice Grade Cotton Seed Meal offered for sale in this state shall contain not less than", followed by 3 lines reading "Nitrogen - - 6.6%", "Ammonia - - 8.00%", and "Protein - - 41.25%". So, based on the elimination of the date and change to Com. of Agr. the Ferguson tag you wrote about must have been issued for the 1918-1920 or 1920-1921 season (or was undated for use during the remainder of Ferguson's tenure).

I have later tags, one each signed by Chappell (choice), Ewan, Watson, Wiseman, Ford, and McLeod (all prime). McLeod's tenure was around 1943-1945. All are on green card except McLeod's is on yellow. The Ewan and later are of a new, simpler design.

I have a 100 lb High Grade fertilizer "tax tag" signed by Page for 1917-1918. I have six later fertilizer tags beginning with Ewan's signature. While all this may sound like a lot of tags I believe all of these are very rare.

Hermann Ivester  
Arkansas

### More North Carolina Tags

Here are some additions to your NC tag listing in the 3rd quarter SRN. These are cotton seed meal, all have black printing. Graham's signature and manilla colored grommets.

1909	red	100 lb
1910	blue	100 lb
1911	yellow	100 lb
1912	green	100 lb
1913	orange	100 lb
1914	red	100 lb
1915	green	200 lb

Also, the printing on my 1934 50 lb. feed tag is navy blue, not black.

Peter Martin  
Pennsylvania

*Note-My 50lb 1934 feed is black. The editor.*

### And More North Carolina Tags

More surfaced about a week after I went to press.

Fertilizer, Graham signature

1912 black ink, green paper, manilla grommet 200lbs

1915 black, brown 200 lbs

1917 black, green, manilla 100 lbs

1918 black, purple, manilla 200 lbs

1912 and 1915 are elaborate designs similar to the early cotton seed.

Cotton Seed, Graham signature

1917 black, green, manilla 100 lbs.

Scott Troutman  
Oklahoma

### Alabama Locals Up Online

Despite chasing Al Queda, Kent Gray has managed to add the Alabama locals to the online catalog. The pictures are not their yet. Check it out at

[www.staterevs.com](http://www.staterevs.com).

### Feed Tags

I enjoyed the article on Feed Tax Stamps in the 3rd quarter SRN. I did notice the lack of California feed tags. They used to be easier to obtain than now. I have manage to put together a listing of over two thousand items all with the indicia "Tax Paid". ... There is still a great deal for me to do. I have not yet located the California regulations with regard to these feed tags. There are some really strange tags for items such as cottonseed cake meal, copra meal and old process linseed meal.

Joe Ross  
California.

### State Revenue News

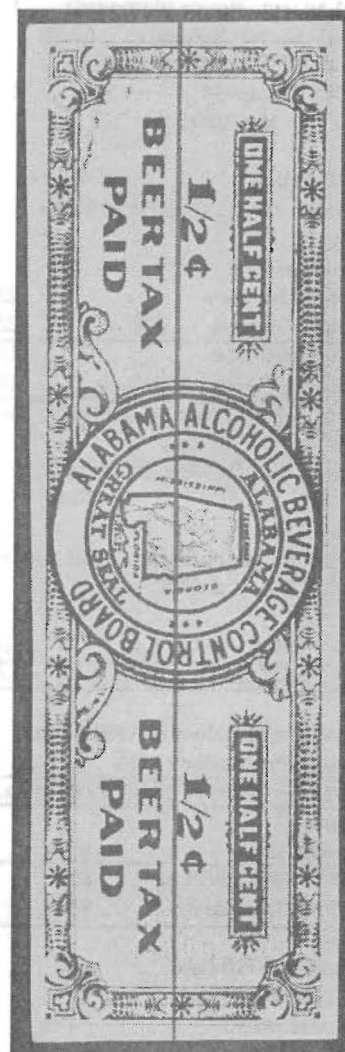
#### Alabama Beer Mystery

I have an Alabama beer "stamp" which is black on white card stock with a glossy finish, and looks just like a photograph. The contrast on this photo is enhanced so that the background safety lines are very faint. It resembles Alabama B8, but the design measures 64 x 18 1/2mm, whereas B8 should measure 66 x 18 1/2mm. In addition no trace of an imprint is visible below the design.

There is a red line ruled across the "stamp" exactly bisecting it. Such markings are noted on some specimens of state revenues.

Can any reader offer an opinion as to whether this may represent a specimen, possibly for an unissued stamp, or is it a photograph that has been "canceled" for some reason?

John D. Bowman  
PO Box 382436  
Birmingham, AL 35238-2436



(cont. on page 28)

# 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 S. ... 1996, 64 pp., ill.

\$8.95 (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

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## Free For All

It is nearing Christmas, so Romie Coltrin sent us one of the best "Free for All" offers we have ever offered. Harold calls it "Rosemary's Christmas Present". It includes four different Oregon and Washington melon and tomato stamps, an Arizona feed, and two Maine beers. Harold notes, that he doesn't have the same number of all the stamps, so he will give you as many different ones as he has left.

All you have to do is send us a self addressed stamped envelope to SRS Free for All, 27 Pine Street, Lincroft, NJ. 07738. Put in a stiffener if you like and any other business going to Harold.

"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.



## Kansas Habitat Stamps

by Charles Glenn

Kansas may have a new wildlife stamp in 2004. According to a report in the October 27, 2002 *Wichita Eagle* newspaper, the Kansas Department of Wildlife and Parks will seek a \$10 habitat stamp for hunting and fishing. This would add \$10 to the cost of any hunting or fishing license. Proceeds from the stamps would be used to buy more public ground for hunting and fishing.

Former governor Mike Hayden, the Wildlife and Parks secretary, said the department could introduce legislation requesting the stamp early next year. Kansas, at the present time, has two wildlife stamps, the \$5 waterfowl habitat stamp and the \$10 trout stamp.

Kansas has very little public state land compared to other states. Nebraska for example has eight times as much public ground as Kansas.

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