



# State Revenue News

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## In This Issue

<b>Oklahoma</b>	
Lost Theatre of the Cimarron	3
Okmulgee Trade Script	8
Oklahoma Egg Variety	9
Cigarette Stamps of 1935-38	10
Kiowa Tribe Cigarette Stamp	11
<b>Apples</b>	
Washington Imperforate Pair	32
<b>Ammunition</b>	
South Carolina Ammo Stamp Update	6
<b>Bedding</b>	
Strange Bedding Tag	16
<b>Beer</b>	
Oregon City Beer Issues - Was Cabot Wrong?	7
SC 48ct Beer - More Information	27
City of Bellinghausen New Find	32
<b>Cigarette</b>	
New Texas Cigarette Fusion	26
Pennsylvania Changes Tax Fusion	27
<b>City-County</b>	
City County Corner	7
<b>Documentary</b>	
Florida Imperforate Documentaries	26
<b>Fertilizer</b>	
New Mexico F10 with blind perfs	32
<b>Fishing and Hunting</b>	
Maryland Duck Error Usage	13
Prairie Dog Hunting Stamps	13
New York Eliminates Hunting and Fishing Stamps	17
New Jersey Trout Color Error	34
<b>License</b>	
Mississippi Minstrel Show License	16
<b>Scale Seal</b>	
Oregon Bulk Seal	11
<b>Wine</b>	
Giant North Carolina Wine	17
Nevada Imperfoate WL3	32

## OKLAHOMA



Block of four of 1935 Oklahoma C2 cigarettes.

### Regular Columns

Presidents Notebook	2
Editors Notes	2
Secretary's Report	6
AD Corner	28
Sales Service	29
Letters to the Editor	30
SRS Publications	31
Free for All	34

**Auction**  
**25**

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## President's Notebook by Peter Martin

In last quarter's president's column I reviewed the importance of producing new state revenue catalogs and listed the people who had committed to fill part of the void. Since that time Charles Pirro has stepped forward to lead the effort to catalog Iowa and South Dakota. That means we have editors for 20 states, the District of Columbia and several specialized areas. We need additional members to step to the plate and help with the remaining 30 states.

Catalog editors have been identified for AK, AL, AR, CO, CT, DC, IA, ID, MA, ME, NE, NC, NH, NJ, OK, PA, SD, UT, VT, WA, WY. We're looking for 30 members to take one remaining state each and lead the research and cataloging effort. Depending upon the state, the commitment of time can be as little as a few hours per week. As a state coordinator, here's what you'll get:

- Referral of others interested in your state. These individuals may help with research or help document missing pieces of the puzzle.
- SRS library support with state articles, laws and references.
- An established, structured format for your cataloging.
- Editorial guidance and support
- A professional review of your draft
- Free catalog layout and design work
- Author copies of the published catalog.

While owning a strong collection for your state would help, it is not critical. You'll have other members who can assist. What you'll need is a strong interest in your state and the commitment to compile research for your state and to publish the resulting work within the next 10 years.

The SRS Publications Committee will release a publications schedule once firm commitments are received. To support this publishing effort, we are establishing an initial Publications Fund goal of \$10,000. The Publication Fund will support the production of SRS catalogs and money from the sale of catalogs will go to replenish and, hopefully, enlarge the fund.

If you can't make an editorial commitment, then I encourage you to make a donation to the Publications Fund. Also, if you know of existing educational or research grants that the SRS can apply for, or of matching donations from your work

or business, please let me know.

To establish consistent guidelines for catalogers, I've put together a draft standardized list of state revenue category prefixes. You'll find it on page 14-15. Please review this carefully and provide additions, corrections or comments to me by April 1. Write: Peter Martin, POB 791, State College, PA 16804 or e-mail: pmartin2020@aol.com. Once all input is received, the prefixes will be finalized and made available to all researchers.

Member input is essential to making this effort a total success. I look forward to hearing from all of you. Let's make 2003 our most productive year ever!

## Editors Notes

When I conceived this issue, the plan was that it would be my fairwell to Oklahoma, as I plan to move back east this spring. But nothing goes quite as planned, so here I still sit for the moment.

Barring total lethargy, war, the continued collapse of the Oklahoma economy, and continued massive indecision I will probably still try to move to Pennsylvania some time this year. It is the where that is still in question. State College, Bedford and the Altoona area are all in the running. I have relatives, friends and interests in those areas.

There are possibilities I can do some good with American Philatelic up at State College. And I have genealogical interests that would make me useful at Bedford or Hollidaysburg. And the Mid State Trail, which now spans Pennsylvania, was a project started in my college days. And my canoe which has gather dust for 15 years in Oklahoma, well there are streams worth running in the east.

Many thought I would return to North Carolina where I lived for 17 happy years, but sadly most of my old friends there are long gone elsewhere or dead. Only Hatteras still calls to me.

I mention this because when I do make the move, it can disrupt auctions. You may suddenly get auction consignment material sent back for you to hold. Better you should

(continued on page 12)

## Adventures in Revenuing

### Tom Mix and the Lost Theater of the Cimarron

by Scott Troutman

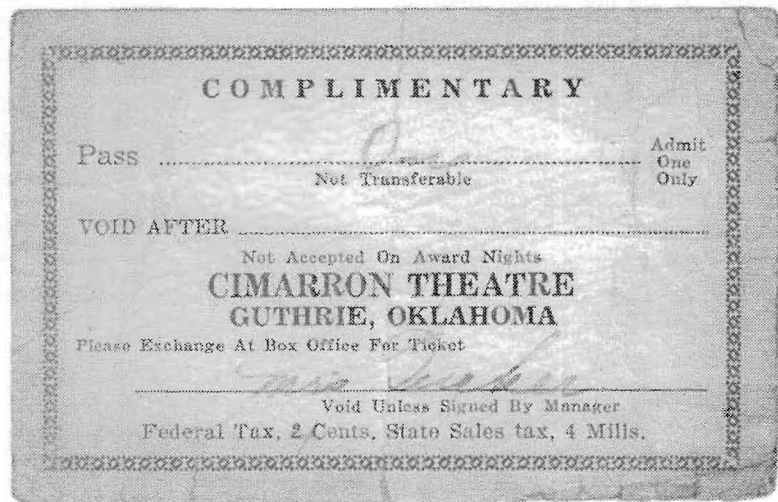
Whenever friends or relatives come to visit, Guthrie Oklahoma is one of my favorite tour stops. Guthrie was the territorial capitol of Oklahoma, situated on a hill above the Cimarron River. It is a town where Old West history still walks the street. Like Oklahoma City, Guthrie was built in a day during the land runs. And like Oklahoma City the run occurred not with Conestoga wagons and men on horseback, but by a train coming into town and the 89er's leaping off with a peg in their hand to stake out their piece of the town. And even if you put your peg in a good lot, you had to defend it with a six shooter from thugs who would beat you up and steal your peg.

Outlaws and cowboys roamed the streets of Guthrie, and the peace was kept by a young, handsome sheriff named Tom Mix. Tom Mix, good roper and shot, sometimes worked in the Wild West show at the 101 Ranch to the north and was discovered there by Hollywood. He became my mother's favorite cowboy hero when she was growing up.

Guthrie might still be the capitol of Oklahoma except the lore of the state has it that a group from Oklahoma City crept up one night and stole the state seal and with that act, moved the seat of government forever. The only thing Guthrie had left to show was a two story brick outhouse - a marvel in the old west.

Today Guthrie still has all the same buildings Tom Mix would have known (minus the outhouse). There is a pharmacy museum stocked just as it would have been in 1907 when the territory became a state. The Territorial Museum next to the old Carnegie Library features pictures of outlaws shot full of holes. The old hotel still functions. The old bordello is now an antique shop. Annually the town hosts Tom Mix Days, when Tom's motion pictures are shown for nostalgia buffs at the old Pollard Theatre, built during his time.

Much of the rest of the downtown is antique shops and it was while browsing one with my visiting sister that I found the Cimarron ticket. It is old and beat up, a complimentary ticket for one person to see a show at the Cimarron Theatre, signed by



The Cimarron ticket

the manager Mrs. Tucker. Mr. and Mrs. Tucker owned the Cimarron. But at the bottom it says "Federal tax 2 cents, State Sales Tax, 4 Mills." On closer inspection the 2 in the federal tax had been written over in ink and made a 4. Hey, this is a state tax item! But how to prove when it was from? The trick would be to see when the Federal and the state taxes overlapped. This was going to take some serious detective work. More than I would have guessed.

I was in the state archives when I got my first break. The state archives are kept in a series of big old cardboard packing boxes, housed in the attic of the Department of Libraries building. I was hunting for some cigarette laws, when I stumbled on a odd sentence in an old tax Bulletin from 1936<sup>1</sup> that there was a tax "on theaters, tent shows, amusements & athletic events" in 1936. More rooting about in the box got me to a copy of the Compiled Oklahoma Tax Laws<sup>2</sup> which described the tax. Under something called the Oklahoma Consumer's tax law it noted "tax on tickets 2%". The tax was on "prices given by theatres and other amusement enterprises or purchasers of tickets or persons attending such theatres or amusement enterprises (S.L. 1937 ch. 66 Art 10. Section 5)." And further down "complementary passes and tickets" were to be taxed at the rate of a regular ticket price. So I was probably talking about the 1930's.

Next I studied the session laws. The amusement tax in Oklahoma originated in 1933 with House Bill 2<sup>4</sup>. It established a 1% sales tax on "tickets or admissions to places of amusement and athletic events". The 1937 law<sup>2</sup> increased the tax rate to 2%, and in 1941 they repealed the law<sup>6</sup>. As you will see this was a misunderstanding on my part.

With the Oklahoma laws only in effect from 1933 to 1941, it now needed to be established when the Federal taxes on amusement tickets were in effect. The Revenue Act of 1926<sup>9</sup> brought about the taxes on amusement tickets at the federal level. They were one cent for each ten cents or fraction thereof on tickets which cost over 40 cents. A modification to the law in 1939 raised the price of tickets taxed to those over \$3.00. This modification went into effect July 1, 1939. The only time the tax rates aligned with the charges on the ticket were during the Oklahoma 1% period, so the ticket had to be from 1933 to 1936 or maybe early 1937. This meant the complementary ticket had a face value of 40 to 45 cents. That seemed a mighty high price for a movie ticket in those years. Was the Cimarron some other kind of theater?

Little did I know the mystery of the disappearing theater was just getting started. I posted some queries on the genealogy pages for Oklahoma on the internet to try and find out what kind of theater the Cimarron was. One respondent



replied "I can assure you the Cimarron was, in fact, primarily a movie theater, at least when I was a boy growing up in Guthrie in the 1930's. It did not feature first-run films, presenting mostly second-rate westerns and serials. I remember it as being a dark, dank building". Another replied that it "was on the northwest corner of Division and Oklahoma [streets]. I have spent many a dime there".

But when I went to the State Historical Society and tried to see what played at the Cimarron in the 1930's by looking at the ads in the *Guthrie News Leader*, the town newspaper, nothing on the Cimarron Theatre was to be found in the 1930's. The old Pollard had been renamed the Melba and another movie theater, The State had been built. Both had movies daily for a dime, but no ads for the Cimarron. *Gone With the Wind*, in 1939 cost 20 cents, the first blockbuster. *King Kong* was the only other movie in the 1930's to charge 20 cents. Where was the Cimarron? And what could have cost 40 cents?

I gathered up a friend and we drove up to Guthrie on a broiling hot July day. On the corner of Oklahoma and Division streets we found the Dewey building, now the home of the a real estate agency. Trying to find more information, we asked at the Chamber of Commerce and were were

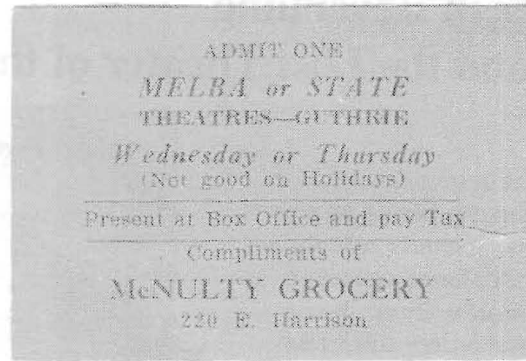
directed to the Territorial Museum. The kindly curator there dug out files on the Dewey building (built in 1901). They indicated it had been everything from a barber shop to a grocery store, but no mention of a theater. But the older staff people remembered the Cimarron being there. Finally we found the Cimarron listed in old town phone directories, in the Dewey building<sup>11</sup>. But only from 1947 until 1954. There was no directory in 1955 and by 1956 the address was a grocery store. The building across the street had been used in the Dustin Hoffman movie "*Rain Man*", but not a single picture of the Cimarron Theater could be found.

Was there another set of amusement

taxes after World War II? Time for another trip to the State Archives and more digging through old boxes in the attic. Turns out the Oklahoma amusement taxes were indeed extended in 1941 and were still in effect well into 1954<sup>10</sup>. This was an extension of the 2% tax rate.

About the same time an E-bay lot appeared for a movie ticket for a Rock Hudson premiere in 1957. It had a federal 10% tax rate on a ticket priced at \$1.59. Clearly the federal tax rates had changed sometime after the war. I have no idea how to get at this information as the Treasury Decisions had stopped being published in that time period. So I took the tact, lets suppose there was a 20% federal tax sometime while the theater was in the Dewey Building. Now I was hunting for a period when the movie ticket price was twenty cents.

Back to newspaper files of the *Guthrie News Leader*. It took an afternoon of newspaper reading on microfiche, but I finally ferreted out the following information. The earliest ad I could find for the Cimarron Theater was November 29th, 1942 for a picture called "*Johnny & Edgar*" starring Richard Taylor and Lana Turner (apparently not one of their finer works). This was, in the whole history of the Tuckers Cimarron Theatre, the only movie the newspaper bothered to list in its "Playing at the Movies" column. Clearly there was no love lost where the Cimarron Theater was concerned at the newspaper office. The ticket prices were at a dime for children and twenty cents for adults. In February and March 1943 the Cimarron had no movies, something that seemed to occur from time to time - possibly a war effect. On April 25th it lowered the adult prices to 15 cents and they stayed there throughout 1943. Sometime in early 1944



A taxed complimentary ticket for the Melba or State theatres.



The Dewey building that housed the Cimarron theater at corner of Oklahoma and Division streets.





The rival Pollard theater, called the Melba for many years.

the adult prices went back to twenty cents. The early 1944 papers were not available, but by May adult tickets cost 20 cents. In 1947 the adult prices went up to a quarter.

The children's price was 10 cents to the end, except for an occasion special for a nickel. This was the bread and butter of the theater. Movies shown were a steady diet of B class Westerns, horror, and comedy pictures. Tex Ritter and Tim Holt shot up bad men at the Cimarron, while over at the more respectable Melba or State theaters they showed the big action war pictures, the love stories, murder mysteries, Laurel and Hardy, and films with name actors. The Cimarron got new pictures every couple of days. The parents would leave the kids at the movies while they did shopping in town or give them a dime to get them out of there hair. It was a standard pattern of the time.

Television killed the Cimarron and small movie houses like it. Why pay a dime when you could now watch *Roy Rogers* or *The Texas Rangers* on TV for free? By 1956 the Dewey building housed a grocery store.

Back to the complementary ticket that started this whole affair, it had the Federal tax rate raised from 2 cents to 4 cents with a manuscript notation. Apparently this was a printers mistake, as I have found no period when the federal tax doubled, though there could be one. Only two

periods now fit. If there had been an older Cimarron theater (and correspondents insist there was), then the ticket could be a 40 cent ticket from 1933 until the 1937 law went into effect. The Cimarron may have been housed in the old opera house built in 1900 but long ago torn down. The Tucker's apparently did present an occasional vaudeville show at night, the last being "Cherokee Bill" on January 22, 1943.

The other possibility is that the ticket is from the period when the Oklahoma tax rate was 2% and the ticket price 20 cents. This would make it November 29, 1942 to April 25, 1943 or in the period from 1944 to 1946. Maybe the complementary ticket was given out for the opening of the new Dewey building location.

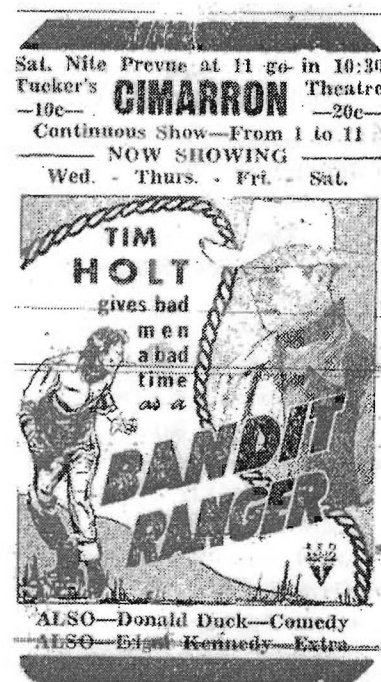
I'd like to think the ticket is from 1933, the year Tom Mix returned to Guthrie for a movie premiere. Just dreaming, perhaps. But then the Cimarron Theater was a dream factory where the legends of the west were generated. And its early location has become as lost as the knowledge of when the ticket was used.

#### Bibliography

1. Oklahoma Tax Commission Research and Statistics Division, Bulletin No. 21, Oct. 15, 1936 p. 6.
2. Compiled Oklahoma Tax Laws, Annotated, Vol 1, 1937 No. 4, by C.C. Brown, 1938, Oklahoma Tax

Commission, pps 95 and 146.

3. Harlows Session Laws of Oklahoma 1935, House Bill 440, pps 345-354.
  4. Oklahoma Session Laws 1933, Chapter 196, House Bill 2, pps. 456-465.
  5. Oklahoma Session Laws 1939.
  6. Oklahoma Session Laws 1941.
  7. Treasury Decisions Under Internal Revenue Laws of the U.S., Vol 34, Jan 1937-Dec 1938, Treasury Decisions 4827 and 4753.
  8. Ibid, Vol 30, Jan 1933-Dec 1933, Treasury Decisions 4369 and 4379.
  9. Ibid, Vol 23, Jan 1926-Dec 1926, Treasury Decision 3872.
  10. Oklahoma Sales Tax Law 1941, As Amended by House Bill 302.
- Oklahoma Tax Commission pamphlets from 1941 and 1953, Oklahoma State Archives, Box FF-12.
11. Dewey Building file and Guthrie Town Directories, Oklahoma Territorial Museum, Guthrie, Oklahoma.



Typical ad from the Cimarron out of the *Guthrie News Leader* during the 20 cent period.

## Secretaries Report

Previous Total	277
New Members	4
Reinstatements	0
Resignations	3
Deaths	0
Dropped Not Paid	0
Current Total	278

### New Members

- 1286** Jimmy D. Gilbreath  
944 Wyndor Drive  
Hixson, TN 37343  
Interests: Mississippi state
- 1287** Gary Van Luven  
1170 Tonawanda Street #8  
Buffalo, NY 14207  
Interests: US and Canada
- 1288** Clint Thomas Maish  
886 Via Las Palmas  
Palm Springs, CA 92262  
Interests: Nevada
- 1289** Bob Wilson  
61535 S. Hwy 97 #9401  
Bend, OR 97702  
Interests: States

### Reinstatements

#### Died

### Resignations

- 756** Gene Gauthier, WI  
**992** Bob Gilman, CA  
**1078** Fred Feely, MA

### Dropped Not Paid Address Changes

- 042** Art Mongan  
e-mail cind\_revs@comcast.net
- 770** Benedict A. Termini, MD  
8520 Meadowbrook Drive  
Fort Worth, TX 76120
- 836** Tony L. Crumbley  
PO Box 681447  
Charlotte, NC 28216  
e-mail tcrumbley2@aol.com
- 1149** David R. Lucas  
314 E. 15th Street  
Wellington, KS 67152-4211
- 1158** Jame F. Jones, Jr.  
1422 Rolling Glen Drive  
#B  
Boothwyn, PA 19061-2840
- 1254** Timothy Wait  
7190 Polo Place  
Loves Park, IL 61111-5331

## South Carolina Ammo Stamp Update

by Peter Martin

The coverage of South Carolina revenue stamps in the fourth quarter 2002 *SRN* was the most comprehensive to date but the data provided for the South Carolina ammunition stamps was incomplete. That's not surprising because this series of stamps, unlike its Tennessee ammunition tax stamp cousins, has long been overlooked and almost completely unreported.

The Hubbard State Revenue catalog lists six South Carolina ammunition stamps, all of one design. The listing is incorrect in many respects. There were at least five separate printings of SC ammunition stamps, not one. The first series, as correctly reported by Hubbard, was printed in vertical panes of 10 by the American Decalcomania Co. Based on Hubbard listings<sup>3</sup>, these would be AM50-53.

Why Elbert Hubbard started numbering South Carolina ammunition stamps at number 50 is unclear. It may have been that he thought there were earlier ammunition stamps issues. In some ways that assumption is correct because, as Scott Troutman points out in his article, before ammunition stamps were placed into use, business license stamps were used to show payment of the ammunition tax.

Hubbard then lists AM50a and AM52a as part of this same set, noting only that these stamps were rouletted horizontally. In fact AM50-53 are completely different from AM50a and AM52a. A close examination of these two stamp sets reveals that the AM50-53 decal designs (not the backer) are concave in the center while the later two decals are rectangular with straight edges on all sides.

I have also recorded three other types: a straight-edged vertically rouletted stamp, a horizontally rouletted stamp on "Revenue Tax Stamp" safety paper and a die cut self adhesive stamp.

The fourth quarter 2002 *SRN*<sup>1</sup> reported that the tax rate was \$2 per thousand rounds. That's partially true as that was the original rate when the law was passed in 1923. The rate, and coverage of what was taxed, changed several times, jumping to \$4 per thousand in 1927, returning to \$2 per thousand in 1935<sup>2</sup> and increasing to \$3.20 per thousand in 1959.

It is likely that the special ammunition stamps were introduced in 1959 or 1960, but this estimate is not conclusive. The tax on ammunition was repealed July 1, 1984.

The Hubbard catalog values the South Carolina ammunition stamps between 1c to 5c. In other words, Hubbard thought the stamps were fairly common. The stamps do not appear frequently in dealer stocks.

I would like to determine the relative scarcity of each of the different types and I'd like to hear from anyone who has South Carolina ammunition stamps in his or her collection. A clear photocopy (or color scan) would be best but if a copier or scanner is not available please identify the stamps as mint, used, or on piece; the denomination; whether the rouletting is horizontal or vertical or if the stamp is self adhesive; whether the safety paper is plain or with text; and whether the decal design is concave or straight-edged. Please also identify the quantity of each type of stamp that you have and the format (single, block, pane).

Write Peter Martin, POB 791, State College, PA 16804 or e-mail <pmartin2020@aol.com>.

### Bibliography

1. A Look at the 1923 South Carolina Tax Law, Scott Troutman, *State Revenue News*, Vol. 40 No. 4. 4th Qtr. 2002 p. 3-5 ill.
2. SC Business License Notes, Scott Troutman, *State Revenue News*, Vol. 40 No. 4 4th Qtr. 2002 p. 15.
3. State Revenue Stamps (Hubbard Catalog Vol II), Elbert S.A. Hubbard, 1992.



Hubbard AM53

# City and County Corner

by Kent Gray

Let me start off by thanking all of you who sent the kind words about the locals catalog! For those who haven't been there, or those who haven't gone for a while, I encourage you to stop what you are doing and check it out now: [www.staterevs.com](http://www.staterevs.com).

This is the first in what I hope to be a long running column concerning the city and county tax stamps. I plan on using it to highlight both new discoveries and make pleas for specific stamps. For example; Idaho, Montana, New Mexico, Oregon, Washington, Wyoming, and Virginia are all very close to having images for all known stamps. If you have locals from these states, please take the time to see if you can help plug some holes!

I would also like to take a second to thank a few people for their time and efforts. Without Ken Pruess, the catalogs for Colorado, Louisiana, Missouri, Oregon, and New York would be much less complete than they are. Ken has taken the time to scan and send over 200 scans of stamps, all of which are included in the catalog. John Bowman, Harold Effner, Michael Florer, Roger Forsyth, Mack Matesen, Jim McKellips, and Scott Troutman have all made major contributions as well. Additionally, there have been several other people who have sent in a scan or two, as well as those who have wished to remain anonymous.

I have now loaded images of all stamps I have with the exception of Alabama. Please don't send any Alabama scans, as the catalog has to be completely redone (which is why there are only a few stamps pictured). I have hundreds of Alabama stamps in my collection, and I will scan these when I redo the AL catalog. I welcome scans of any other stamps missing from the catalog, or a scan to replace a poor image. Some images have been copied from other sources, such as eBay, and I can't control the quality of the original scan. For smaller stamps, 600 dpi is a good start. For the larger stamps, 200 - 400 dpi is preferred. Don't worry about the large size, I will reformat as necessary.

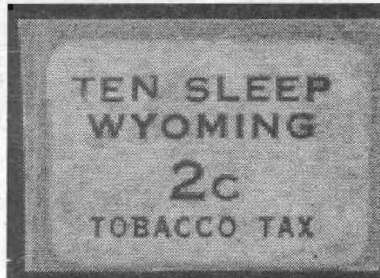
I look forward to adding your names and stamps to the website! Again, please take a look and see what you can

add!

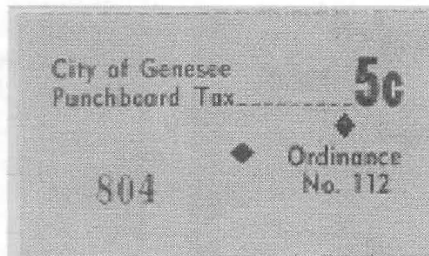
No stamp column is complete without stamps, so here are a few of the recent discoveries!



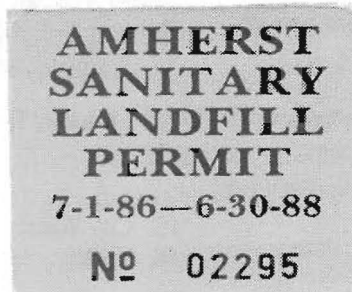
Pulaski, Virginia  
\$1.50 Cigar  
Dark blue on white.



Ten Sleep, Wyoming  
2 cent Tobacco  
Black on white, self adhesive



Genesee, Idaho  
5 cent punchboard  
Black on orange with black roulettes.



Amherst, Massachusetts  
Landfill permit stamp  
Brown on cream, self-adhesive

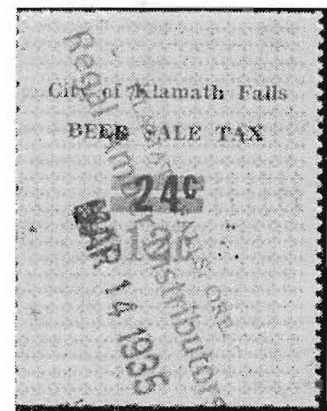
## Oregon City Beer Issues - Was Cabot Wrong?

by M. E. Matesen

"It would be interesting to know where Mr. Cabot got the date of March 19, 1935." So wrote John Norton in his article "Oregon City Beverage Issues" in the March-April 1981 issue of the *State Revenue Newsletter* (pages 17-18). Norton questioned the validity of Cabot's assertion that the known Oregon city beverage issues were outlawed on this date. This author felt that since the Oregon Liquor Control Act was passed on December 1933 (which paralleled the repeal of prohibition) that cities would have been enjoined from any future imposition and collection of any taxes on beer, liquor and wine.

I suspect the author may have been somewhat correct if this was limited to liquor only, since Oregon became what was known as a monopoly state (i.e. sales of liquor were limited to state controlled stores).

In actuality, it was 1934 when the city issues came into existence. George Cabot noted in his catalog, the city beers ceased usage in the "Spring of 1935". Shown is half of a horizontal pair of Klamath Falls beer stamps, with a prominent handstamped cancellation of "MAR 14, 1935". It appears Cabot had the right date after all. It is possible that March 15th was the date and the 19th is a typo, as the 15th was a Friday and the 19th a Tuesday.



Very late usage of a Klamath Falls beer stamp, March 14, 1935.



# A Look at Okmulgee Trade Script

by Scott Troutman

This is an attempt to grasp the details of what is today referred to as depression script. It was a scheme to keep commerce going within a town during the Great Depression when money got scarce and was used in many towns, particularly in the Midwest.

Okmulgee, Oklahoma is a medium size town in the eastern side of the state. In 1936 it had a population estimated at 24,500. Okmulgee issued what they call Trade Script. From time to time the little yellow stamps that were used appear. Shown is a rare piece of redeemed script with 34 of the original 35 stamps still attached. One stamp has fallen off. From this and other stamps I have in my collection, I know Okmulgee trade script was in use in the years 1932 and 1933. This one is from 1933.

The script says it is "Good for one dollar in trade. This script will be redeemed at its face value in cash in the office of the Commissioner of Finance after it has 35 cancelled trade script stamps affixed". The stamps "must be affixed consecutively with every transaction. Buy stamps at retail stores." The pale yellow stamps cost 3 cents each and have the wording "OKMULGEE TRADE SCRIPT STAMP". So for \$1.05 worth of trade stamps you could redeem this for \$1.00 in cold cash. I believe it was the town that actually issued the dollar bills in payment to their employees (but don't hold me to that). The businesses in turn bought the stamps from the town, providing the town with hard cash, in return for which the town employees were forced to shop at the local stores.

My attempt with this item was to see if I could determine who the companies were that participated during the life of this piece of script. The stamps run from March 27th, 1933 through October 16, 1933 and the script was redeemed on December 15th, about 15 days before the deadline. The stamps were affixed left to right, top to bottom. Using a 1936 town directory I was able to unscramble a surprising number of the cancellations which are mostly manuscript initials.

- |                |      |  |
|----------------|------|--|
| 1. A.C.        | 3-27 | Arthur Carney's Drug Store                                 |
| 2. E.W.S       | 3-27 | ?  |
| 3. Neal Elect  | 4-1  | Neal Electric Company (auto electronics and tires)         |
| 4. M.A.K.      | 5-1  | Malcolm A. Kiker (Cities Service gas station)              |
| 5. C.W.        | 5-5  | ?  |
| 6. Saye        | 5/9  | Ivan Saye Paint and Wallpaper                              |
| 7. TP co       | 5-13 | Times Publishing Company (Okmulgee Daily Times), newspaper |
| 8. Mr. Clack   | 5-13 | Charles Clack, grocer                                      |
| 9. J.C.P.      | 5/15 | J.C. Penny, department store                               |
| 10. missing    |      |  |
| 11. Sno-white  | 5-20 | Sno-White Dairy  |
| 12. A.B.       | 5-29 | ?  |
| 13. McC?????el | 6-6  | McCracken-Mitchel, hardware store                          |
| 14. R.Cash Co. | 6-8  | Cash Grocery   |



Back of Trade Script One Dollar with stamps attached.

- |                |      |  |
|----------------|------|--|
| 15. City Water | 6-13 | City Water Department                          |
| 16. LAWS       | 6-15 | Walter Laws (Okmulgee Creamery Company)        |
| 17. J.H.       | 7-5  | Possibly John Horton, manager at the newspaper |
| 18. I. Saye    |      | Ivan Saye Paint and Wallpaper                  |
| 19. Neal       | 7-13 | Neal Electric Company                          |



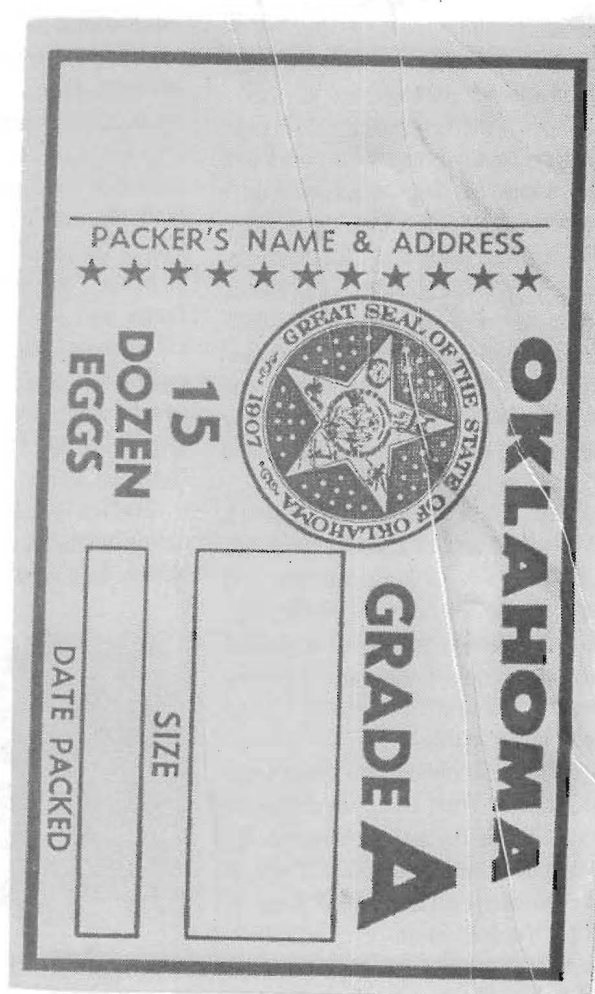
29. Wide Awake ? Wide Awake Barber/Coffee Shop
30. PW 9-30 Piggly Wiggly, food store
31. Cowden 10-20 Cowdens Steam Laundry
32. TP Co 11-13 Terry Publishing Company, newspaper
33. Elliot ONG ? Baily Elliot, Okmulgee Natural Gas
34. TP Co 10-15 Terry Publishing Company, newspaper
35. S&L 10-16 Stewart-Lucky Dry Goods (shoes)

The front side is printed in green to resemble a dollar bill.

## Oklahoma Egg Variety

by M.E. Matesen

Shown is a new variety of Oklahoma Egg stamp. It would at first look seem to be the dark blue E9, the Grade A 15 dozen egg stamp. The difference is that the paper on this stamp is very yellowish in color and the gum is quite shiny. E9 has white paper and a dull gum. A similar variety surfaced on the E8 15 dozen AA stamp. For now we are calling this variety E9a.



20. W.C.P. 7-14 ?
21. PW 7/18 Piggly Wiggly, food store
22. LAWS 7-20 Walter Laws, Okmulgee Creamery Company
23. ? Co 7/21 ?
24. Wide Awake 7-27 Wide Awake Barber/Coffee Shop
25. G.R.G. 8-10 ?
26. R.?W. 8-11 ?
27. Water Dept 8-28 City Water Department
28. Water Dept ? City Water Department

E9a



# An Enduring Mystery Persists - The Twin Oklahoma Cigarette Stamps of 1935-1938

by Scott Troutman

Oklahoma got into the revenue stamp issuing business in 1935 when House Bill No. 361 passed the Fifteenth Legislature in 1935 and was put into action come November 1, 1935. The state had just come through the worse of the dust bowl in 1932 and 1934 and with the depression, the state revenues were crashing. It was time to tax cigarettes, as the ad valorem sales tax, that fundamental pillar of life in Oklahoma, just wasn't pulling in enough money.

The year before the legislature had put together the Oklahoma Tax Commission to handle the collection of all the states taxes, and it was one of their recommendations that additional taxes were needed.

The new legislation called for taxing cigarettes at the following rates:

1 1/2 cents for packages of up to 10 cigarettes.

3 cents for the more common 20 packs.

7 1/2 cents for packages of 50.

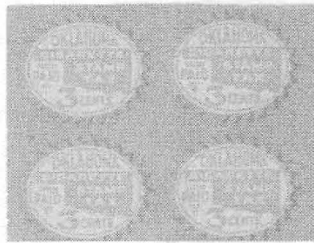
\$.150 per 1000 cigarettes if sold in bulk.

Wholesalers and jobbers who purchased the stamps from the Tax Commission got a discount of 3% which compensated them for affixing the stamps or decals to the packages. Wholesalers had to get an annual license to acquire the stamps for \$25. Retailers had to procure a \$10 annual license. The first person to sell the cigarettes within the state was responsible for seeing to it that the tax was paid, and this would normally be a retailer.

The state was concerned because it was easy to go out of state to Kansas, Missouri, Arkansas or Texas to get cigarettes and bring them back. Therefore, a retailer was defined to be anyone buying more than 40 cigarettes from out of state and bringing them back. That is only two packs!! They were serious about this.

They were also concerned about what was a cigarette. They were not doing all tobacco products. A cigarette then was by definition paper wrapped tobacco where 1000 of them weighed less than 3 pounds. That is still the definition.

A great mystery has always been, in many of the early three cent stamps they issued from 1935 to 1938, the same design



1935 block of Hubbard C5  
C4 is green on yellow  
C5 is red on yellow  
both on pink card with gray safety



Block of 1936 C12 dark blue violet  
C13 is blue, C11 is carmine

comes in two or more colors. But no explanation for this has ever been found.

My supposition had always been that one color was used on cigarettes sold on Indian Reservations, and the other was for normal use. This was way before the Supreme Court case *State of Oklahoma vs Potowatomi Smoke Shop* gave the Indian tribes their own taxing authority and declared that the cigarettes sold on the reservations were not taxable by the state.

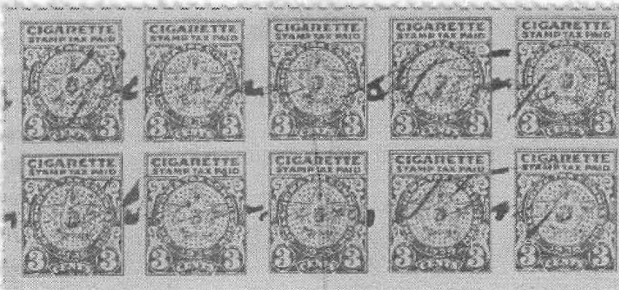
I felt that if there was an explanation it would be in Tax Commission documents from the time. Earlier inquiries with the Tax Commission had produced the expected "Are you nuts?" stares and blank faces and no leads. Inquiries at the Oklahoma Historical Society came up empty, but they indicated the pamphlets I sought might exist in the State Archives buried in the Department of Libraries Building across the street.

Hidden in the third floor attic is a small office with a couple of congenial and seldom bothered clerks and a whole floor

of cardboard boxes that remind you of a cross between the evidence locker on "NYPD Blue" and the last scene in "Raiders of the Lost Arc". It took some rummaging in the index and dragging out of three old, dusty boxes but I did indeed find the original tax instructions. There were instructions on who could buy the stamps (wholesalers or jobbers), how you could send them back for refunds, what to do with damaged stamps (nothing - you couldn't return them), and how to buy them if you were out of state, but absolutely nothing that would require or hinted that the stamps came in multiple colors on the 3 cent varieties.

In 1937 there were some minor law changes, mostly administrative items they missed the first time, but the same instructions.

In 1941 the legislature passed a new law which increased the tax rates and extended the taxation onto all tobacco products. Three stamps were to be produced to meet the new rates.

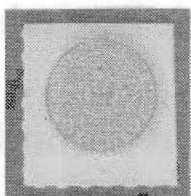


Specimen of 1936 C7 in green and black.  
Manuscript cancel says "Specimen of Stamps"  
C8 is same design in dull red and black  
C9 is same design in violet and black



1937 Indian heads  
come in dark blue  
and carmine





1938 Great Seals come in carmine and green on white card



1938 Small Great Seals are in pink and black and green and black.

2 1/2 cents per packs of 10  
5 cents per packs of 20  
12 1/2 cents per packs of 50.

They wound up producing five stamps as a one cent and a two cent proved useful.

Tobacco taxes carried five different rates.

Little cigars, those weighing less than



C33 the 1941 12 1/2 cent in blue

three pounds per 1000, had a rate of 1 cent for each 10 or fraction thereof sold.

Cheroots and stogies (small cigars) were defined as weighing more the 3 pounds per thousand but retailed for less than 3 1/2 cents each. These were taxed at \$5.00 per 1000 or 25 cents for a box of 50.

Cigars, basically anything that sold for more, were taxed at \$10 per 1000 or 50 cents for a box of 50.

Smoking tobacco was charged 20% of factory list price with the lowest stamp issued being one cent.

Chewing tobacco also was charged 20% of the factory list price.

Whatever the cause for the different colors on the cigarette stamps they quit issuing the same design in multiple colors by 1938. They did tend to change the

design often. The different colors and designs were probably an attempt to foil counterfeiters. Between 1935 and 1941 twenty one designs were used. Curiously, today they have used the same heat fusion for the last seven years.

The documents listed here are probably only to be found in the Oklahoma state archives.

#### Bibliography

1. Oklahoma Tax Commission, Research and Statistics Division, Bulletin No. 5, May 1, 1935.
2. Ibid, Bulletin No. 10, November 1, 1935. pps 46-49.
3. Compiled Oklahoma Tax Laws, Annotated, Vol 1, 1937 No. 4. by C.C. Brown, Oklahoma Tax Commission, 1938.
4. Oklahoma Cigarette Stamp Tax Law with Rules and Regulations, 1935, Oklahoma Tax Commission.
5. Oklahoma Cigarette Stamp Tax Law with Rules and Regulations, 1937, Oklahoma Tax Commission.
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## Kiowa Tribe Taxing Cigarettes

by Scott Troutman



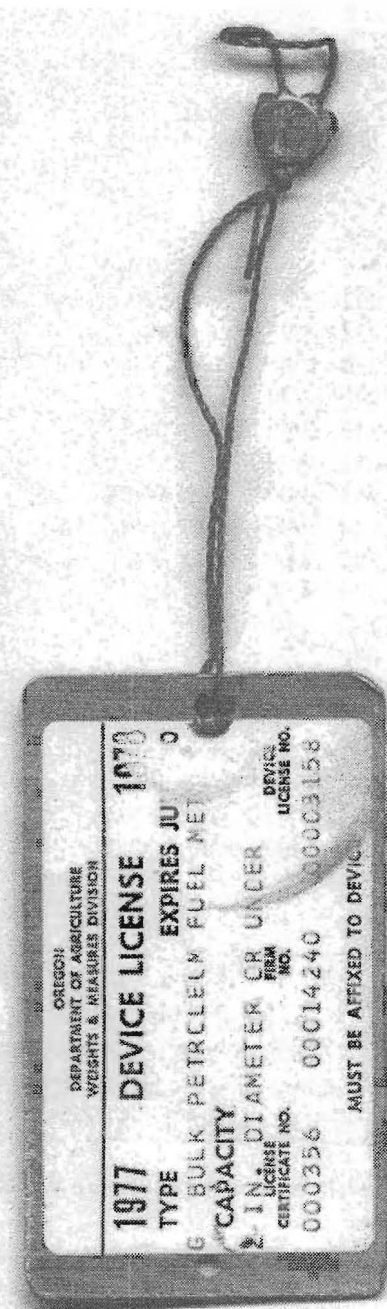
Shown is a small tax stamp which was found on a pack of Seneca brand cigarettes, which are often sold through Indian smoke shops. In this case the Oklahoma Native American heat fusion had this Kiowa Nation tax paid put on over it. This sticker is 18x15mm and is black on florescent green with pre-made cut to prevent removal.

The Kiowas are a plains tribe with tribal headquarters at Carnegie, Oklahoma. No information has been obtainable on what the tax rate is.

## Oregon Bulk Seal

by Joe Ross

Among other things I found in an envelope given to me by the late Earl Stritzinger is this seal for a "Bulk Petroleum Fuel Meter". The white sticker license is glued to an aluminum tag which has a sealing wire closed by a lead seal. It looks as if there was some sort of writing on the seal which was applied when crimped. Unfortunately I was unable to read it. I think it is one of the scarcest seal items I have seen.



## SRN Back Issues

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## Revenue Show is at Frank Bocovich Wins the Best Article Award Second Year in a Row

This year the American Revenue Association and the State Revenue Association will meet at INDYPEX. INDYPEX will be held at the Indiana Convention Center, 100 South Capital Ave., Indianapolis June 27- 29. This is a World Series of Philately show.

We would like to encourage all the state revenueurs to exhibit or just drop by the table and say hello. Exhibiting prospectus's can be obtained by writing to INDYPEX at PO Box 481, Brownsburg, IN 46112 or going to their website at [www.indianastampclub.org](http://www.indianastampclub.org). A full range of exhibiting is offered from one frame to 10 frame. Their medals are original pieces of art glass, something unique.

If you go, don't miss the Revenuer's dinner. There are no details available yet, but they always have one. I have had the pleasure of dinner conversations with some of the most fascinating people in the hobby, and I have never had a bad meal.

Oh, did I mention that most of the revenue dealers will be there to try to fill those want lists? And there will no doubt be talks on revenue topics and these can get quite lively as well as enlightening.

### Editors Notes (cont. from page 2)

lose it than me. Work on new SRS catalogs by me is on hold until this happens. I dread even trying to think of moving internet connections, e-mail and PO boxes - stuff I didn't have before I came west. I'm figuring it won't be pretty.

My time in Oklahoma has been good to me. And I'll miss my comfortable life and good friends here. I'm not sure how I'll replace the microfilm room at the Oklahoma City Law Library a few miles away or the gigantic swimming pool inside my house (courtesy of the oil bust when I moved out here). If Lucent goes bankrupt, I could take a hit in the pocketbook to where I might wind up living, as Chris Farley used to say "...in a box down by the river!!!"

But I can do nothing about that except pick the river. And right now the banks of the Juniata look more likely than the North Canadian.

For the second year in a row intrepid Colorado researcher Frank Bocovich has won the best article of the year award for 2002 with his "Colorado Town/City Cigarette Tax Stamps" article in the 1st quarter issue. The board members cited the exceptional amount of research he did, plus providing the in-depth cataloging of these tough to find stamps. In 2001 Frank won best article with his work on Colorado bedding stamps. He has spent much of the last year researching the Colorado large beer stamps.

Second in the voting was Scott Troutman's overview article on "Soft Drink Taxation" in the 2nd quarter issue. Digging out the peculiarities of the tax laws in eight different states was a lot of work. He about wore out the microfiche printer at the Oklahoma City Law Library extracting all that information.

Third place was Scott Troutman's article on the 1923 South Carolina Revenue Law in the 4th quarter (a particularly difficult law to research as Peter Martin noted).

Two other articles got votes. One was Chuck Spauling's piece in the 4th quarter issue on the "Louisiana Law Stamp Punches". This piece generated tremendous response. The other was the Airport Security Tax Receipts by Ted Harris.

A fifty dollar prize is awarded for best article, so keep those articles coming.

This year we had more articles and information from more members than ever before. Indeed, the 4th quarter issue was especially notable in that regard. To all of you who sent in articles or letters to the editor our thanks.

Mack Matesen deserves a special recognition for sending in at least a dozen new finds and many other short articles, many of which will get published this year. It is the chance for new discoveries that makes state revenues so much fun to collect.

And several collectors asked me to thank Jan Wooton for all the fine work he does on the Fish & Game report.

I wish the buck stopped here as I could use one.

*Readers Digest*

## A Few Notes on Indian Reservation Prairie Dog Hunting Stamps

by Scott Troutman

This is not meant to be a definitive article on Indian Reservation prairie dog hunting stamps, but merely an introduction to let folks know such things exist. Shown are some Standing Rock Reservation stamps for hunting prairie dogs. There is a nicer pictorial set from the Sioux tribe and Michael Jaffe has shown me others which sell for \$100 for five days of prairie dog hunting. Other tribes have issued varmit stamps which include the right to take out prairie dogs.

What baffles myself and Michael Jaffe is who would pay \$100 for the privilege of blasting away at prairie dogs. They are just terribly cute. Prairie dogs are considered a pest by farmers. Their tunnels and holes just wreck a farm. At one time there were prairie dog towns in the west which covered 100,000 acres. Today, they are becoming endangered due to habitat loss. In Colorado, Kansas and Oklahoma nuisance prairie dogs are removed with a device like a giant shop vacuum which sucks them out of their holes.

I have known people who shot prairie dogs. They tell me it is just easy. You lay down and wait until they pop out of their holes and then blow their heads off. It is the sport of kids. No serious hunter would bother with a prairie dog. Ground hogs can be tough to get to come out of a hole and make a good stew. But Prairie dogs, which have a fairly sophisticated communication system through a series of whistles and clicks, well they just pop up like living Whack-A-Moles.

Michael tells me in the case of the Standing Rock tribe the price for the stamp varies with who you are. Tribal elders and the handicapped get them for free. Tribal members pay a couple of bucks, state residents about double that, and they sock it to out of state residents with a hankering for gunning down some varmints.

I have never heard of anyone eating a prairie dog, but hey, there are people eating live worms and horse intestines on Fear Factor. Prairie dogs are susceptible to diseases that transfer to humans (like bubonic plague). Maybe Native Americans eat them or use the fur or have some ceremonial purpose for them. But a friend

in the fur business tells me the fur is not particularly good.

It is a curiosity.



Black on white design used from 1992-93. SRST was added in 1994.



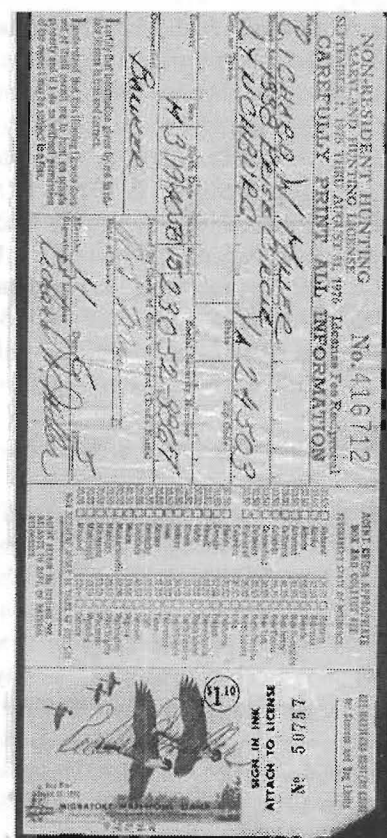
1995-1998 are black on white. SRST has a different typography in 97 and 98. Through 1998 they are imperforate, self adhesive.



In 1999 stamps in orange and green were issued in this design (black serial numbers). In 2000 they were gray (with red serial number) and blue (black serial numbers). Roulette 6 1/2.

## Maryland Duck Error Usage Found

by Roger Forsyth



Shown above is the 1975-76 Maryland duck stamp with the "red virtually omitted" used on license. This stamp is listed in the latest Dumaine catalog as MV2v2 with a value of \$450. Dumaine lists a MNH single at \$450. The sky in the stamp is quite yellow instead of the normal blue.

These stamps were issued in booklets of five, and clearly there was a second booklet issued. This as far as the author knows is the only used example to surface.

I would like to sell this item, minimum bid \$150. I will donate 25% to the SRS library fund. Make offers via e-mail at [taxpaid@aol.com](mailto:taxpaid@aol.com).

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# Proposed SRS Catalog Number Prefixes

by Peter Martin

What follows is the first effort to prepare a standardized list of state revenue category prefixes that can be used in catalog numbering. In the past, Individual catalog editors used different approaches in the catalog numbering, with the result that stamp identification could be confusing. Collectors shouldn't have to guess whether Bedding is BE or BD; whether FE stands for fertilizer or feed. The proposed list, once finalized, will provide state revenue catalogers with an easy to use reference that will provide standardized prefixes to which they will add numbers based upon individual research.

General guidelines used in developing this list were:

The first two letters of the catalog prefix will always be the state's two-digit postal abbreviation. While, alphabetically, the states are not in order, virtually everyone is familiar with the postal abbreviations and most auction catalogs are sorted that way. In a catalog or listing for a particular state the prefix, such as AL for Alabama can be omitted because it is understood (because of the headline or reference in the introduction) but any time multiple states are listed, or any time there might be confusion, the state prefix should be used in conjunction with the remainder of the catalog number.

If the stamp is a city/county/municipal issue, the state identifier will be followed by, in parenthesis, a two or three digit city/county/municipal identifier. The codes for this listing will be developed when the SRS city/county/municipal abbreviations for different states so the state identifier must always be used with the city/county/municipal identifier.

Following the state identifier (and city/county/municipal identifier where applicable) will be a one to three digit code for the revenue stamp category. One digit codes are used for large categories or those easily identified with a letter. Hence we have: B-Beer; C-Cigarette; D-Documentary; E-Eggs; F-fishing; G-Gasoline; H-Hunting; K-Kerosene; L-liquor; O-Oil; T-Tobacco; and W-Wine. A few will have three digits due to two-digit conflict that can not be resolved (EL-Elevator; ELQ Export Liquor and SF-

Seafood/Seafood tags; SFR-Soft fruits) or for clarity (drug stamps, sales tax) or when part of a larger category like hunting and fishing.

Most identifiers will be two digits. In producing identifiers, the following general guidelines were adopted:

Refrain from using O, Q and I (confused with 0 and 1) in second/last letter of category prefix.

Use first letters of multiple word titles.

Use first two consonants in one-word titles unless already used, then consider first and last letter or other readily identifiable letter associated with title.

Following the category will be the catalog number assigned by the editor. Usually the numbers will be based upon the chronological order of the stamp's issue and then by lowest denomination first, although the exact method of numbering is up to the editor.

Following the catalog number come any suffixes. Small letters (a-z) designate varieties of the same stamp design. These may be for color shades, different printings, plate flaws, different backers or safeties or other reason that the editor chooses.

Capital letters after the catalog number designate: E-essay; M-meter; P-proof, S-Specimen.

The resulting catalog prefixes will look like this:

ALPC1 - Alabama playing card #1

MI(DT)BD1 - Michigan Detroit bedding #1

WIB1a - Wisconsin beer #1 variety a.

CTEL5P - Connecticut elevator #5 proof.

OHCM10S - Ohio cosmetics #10 Specimen

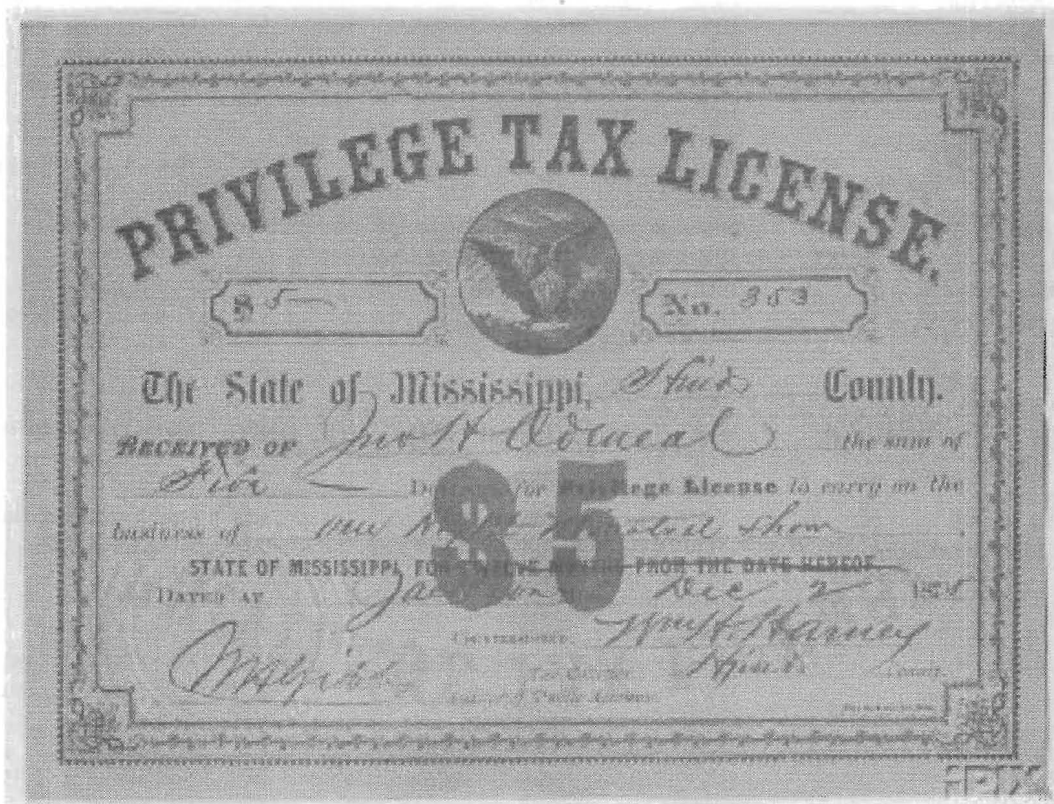
AKFKS1 - Alaska Fishing King Salmon-Steelhead Trout #1

## Proposed Category Prefixes

AD	Amusement Device
AL	Alcohol
AM	Ammunition
AP	Apple
APC	Apple Cards
AU	Airport Use
B	Beer
BB	Bulbs
BC	Beer Control
BD	Bedding
BE	Beer Export
BL	Business Licence
BP	Beer Private Die - Mfg. Initials in ()
BT	Beer Taxpaid Labels/Beer Labels
C	Cigarette
CA	Case Liquor
CB	Citrus Beverage
CC	Citrus Control
CE	Cereal Seed
CF	Citrus Fruit
CFM	Custom Formula Mix
CG	Cigar
CH	Champagne
CL	Clams
CM	Cosmetics
CN	Concord Grapes
CP	Cleaning, Laundering and Pressing
CR	Crabs/Crabmeat
CS	Cotton Seed/Cotton Seed Meal/Cotton Seed, Meal and Fertilizer
CT	Christmas Tree
CW	Case Wine
CX	Cigars, Cigarette, Tobacco
D	Documentary
DE	Deed/Deed Excise
DF	Dog Food
DMV	Department of Motor Vehicles
DR	Drug
DRC	Drug Controlled Substance
DRM	Drug - Marijuana
DRP	Drug - Psilocin/Psilocybin Mushrooms
DS	Drinks and Syrup
E	Egg/Egg Candling/Egg Inspection
EB	Export Beer
EIN	Electrical Inspection
EL	Elevator
ELQ	Export Liquor
EW	Export Wine
F	Fishing
F(FG)	Fishing (Flaming Gorge)
F(LP)	Fishing (Lake Powell)
F(PL)	Fishing (Panguitch Lake)
FAS	Atlantic Salmon
FCB	Chesapeake Bay Sport Fishing
FCN	Cisco Netting

FCR	Crawfish	HNF	National Forest	MT	Melon and Tomato
FCS	Combination Fishing & Hunting	HNR	Non-Resident	MV	Motor Vehicle
FFF	Food Fish - Personal Use	HPA	Public Access	MZ	Muzzleloader
FFG	Flaming Gorge Fish	HPE	Permit to Hunt		
FGL	Great Lakes Salmon Trout	HPH	Pheasant/Pheasant Habitat	O	Oil
FHC	Hood Canal Shrimp	HPL	Public Lands Hunting	OL	Oleomargarine
FHS	Hunting and Sport Fishing	HPQ	Pheasant & Quail	OR	Oranges
FIF	Inland Fishing	HPR	Pheasant Restoration	OY	Oysters
FKS	King Salmon-Steelhead Trout	HQU	Quail		
FLE	Lake Erie Fishing	HSD	Special Area Permit Deer	PB	Punchboards/Game boards
FNR	Non-resident Fishing	HSE	Special Area Permit Elk	PC	Playing Cards
FRC	Razor Clams	HSF	State Forest	PF	Pheasant Food
FSA	Salmon	HSP	Sportsman/Sportsman's Stamp	PG	Paris Green
FSB	Striped Bass	HTF	Fall Turkey	PH	Peat & Humus
FSF	Sport Fishing	HTK	Turkey	PL	Pharmacists Liquor
FSG	Sturgeon	HTL	Turkey License	PM	Powdered Milk
FSN	Snook	HTP	Turkey Permit	PN	Poultry Inspection
FSW	Saltwater Fishing	HTPR	Prairie Turkey	PT	Potatoes
FTG	Trout and Game	HTR	Trapping	PV	Paint, Varnish & Stains
FTJ	Trout Juvenile	HTS	Spring Turkey		
FTP	Two-Pole Stamp	HTT	Turkey Tag	RB	Rebates
FTR	Trout/Trout Permit	HTV	Turkey Validation	RE	Real Estate/Real Estate Transfer
FTS	Trout-Salmon/Salmon Trout	HTW	Wild Turkey	RH	Rhubarb
		HTWM	Wild Male Turkey		
FE	Feed	HUB	Upland Game Bird	SA	Sales Tax
FR	Fruit	HUG	Upland Game	SAC	Sales Tax Cards
FRCH	Fruit, cherries	HUGB	Upland Game Bird & Habitat	STC	Sales Tax Coupons
FS	Flower Seed	HWC	Woodcock	STM	Sales Tax Memoranda
FT	Fertilizer	HWD	White Winged Dove	STB	Strawberry
		HWF	Waterfowl/Waterfowl Conservation	SB	Sugar Beets
G	Gasoline	HWH	Wildlife Habitat/Wildlife & Habitat Improvement	SC	Scallops
GC	Grass & Clover	HWM	Wildlife Management Area	SD	Soft Drinks
GR	Grapefruit			SE	Seafood/Seafood Tags
				SFD	Stock Food
H	Hunting	HY	Honey	SFR	Soft Fruits
HAM	Archery/Muzzleloader			SG	Sporting Goods
HAR	Archery	IB	Imported Beer	SH	Shrimp
HBA	Big Game Archery	IF	Insecticide/Fungicide	SN	Snuff & Chewing Tobacco
HBD	Bear-Deer Damage	IL	Imported Liquor	SP	Sweet Potatoes
HBF	Big Game Firearms	IW	Imported Wine	SDS	Soft Drinks & Syrups
HBG	Big Game			ST	Stock Transfer
HBH	Bow hunting	K	Kerosene	SU	Suction Dredge
HBM	Big Game Muzzleloader				
HBR	Bear	L	Liquor, liquor documentary	T	Tobacco
HBU	Buck Deer	LC	Liquor, Case	TA	Tangerine
HC	Conservation	LD	Lard Substitute	TC	Tomato and Cucumber
HCC	Crow Control	LE	Limes (fruit)	TE	Terrapin
HCV	Combination Validating	LF	Liquor Floor Tax	TM	Tomato
HDE	Deer/Elk/Bear	LL	Liquor Label	TR	Trading Stamp
HDT	Deer and Turkey	LM	Lime	TS	Tomato Seed Certification
HDTG	Deer Tag	LN	Linseed Oil	TX	Tax Certificate
HDU	Duck	LP	Land Plaster		
HEL	Elk	LR	Livestock Remedy	UBS	Trucker for Hire/"Bingo" Stamps
HFB	Furbearer	LS	Liquor Seals		
HGB	Game Bird/Game Bird & Habitat/ Gamebird Habitat/Bird	LT	Liquor Transfer	V	Vending
HGG	General Game	LX	Luxury Tax	VA	Vending, amusement
HGR	Grouse/Special Grouse	LY	Lottery	VC	Vending cigarette machine
HH	Hound			VF	Vegetable and Flower Seed
HHG	Handgun	MA	Malt/Malt tax	VS	Vegetable Seed
HLV	Hunting License Validation	MB	Mixed Beverage		
HMA	Management Area Hunting	MH	Mobile Home Inspection	W	Wine
HMD	Mule Deer	ML	Medicinal Liquor	WL	Wine and Liquor
HMW	Migratory Waterfowl	MN	Mineral Documentary	WT	Wine Taxpaid
HMZ	Muzzleloader/Muzzleloading Rifle	MP	Malt Products	WW	Withdrawn Wine
		MR	Marine Insurance		

## License News



### Mississippi Minstrel Show License

by E.J. Guarrant

I thought this was an interesting example of a state tax license, since it is both colorful and small (6" x 8") and is apparently a twelve month 1875 license which appears to have been modified for a "one night minstrel show" by crossing out the "for twelve months from date hereof". Assume it is somewhat uncommon based on the difficulty of finding special tax stamps or licenses for one day events. I'm not sure the whole story is available from looking at the item, but thought people might enjoy seeing it. I imagine it would cost more than \$5 in legal fees if a person were to have a minstrel show in Mississippi today.

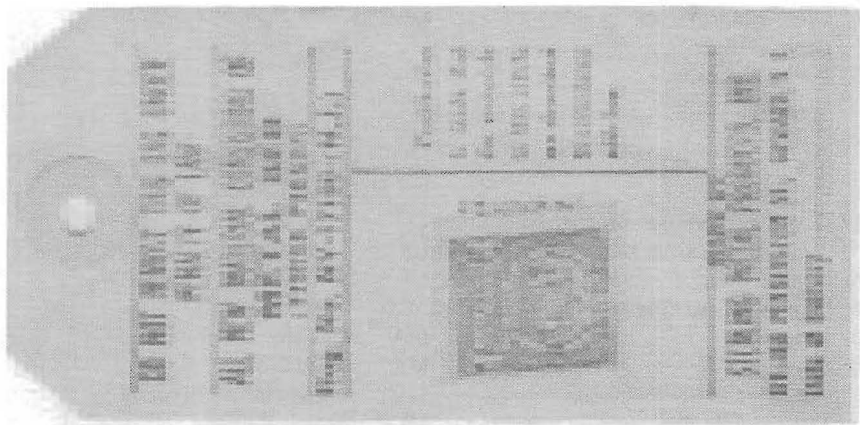
*Editors Note - Just ask Trent Lott.*

### Strange Bedding Tag

by Chuck Soter

I found this bedding tag amusing. It reads "Certification is made that the materials in this article are described in accordance with the law" "ALL NEW MATERIAL CONSISTING OF METAL BED (THREE PIECES)". I hope they didn't break the law by using any soiled scrap metal.

*Editors Note - Somehow I don't think this is what the legislators were after when they made the law.*





# New York Eliminates Hunting and Fishing Stamps

## Little Mystery: Joe's Giant Wine Meter

by Terence Hines

With the 2002 – 2003 license year, New York has eliminated the use of stamps to indicate payment of the various state hunting and fishing license fees. In fact, the entire paper license has been eliminated. In New York the license year runs from October 1 to September 30. The Oct. 1, 2001 through Sept. 30, 2002 license year was the last that saw the use of paper licenses to which various stamps were affixed to indicate the specific hunting and fishing privileges for which the license holder had paid. An example of a fishing stamp on part of the old form (made to hold 11 stamps) is shown in Figure 1. The new licenses are totally different. They are credit card sized pieces of some sort of thin paper or plastic (Figure 2). The entire text on the license is computer printed. Whatever license privileges the license holder has paid for are simply printed on the license form.

The state does offer a "Habitat stamp" that is new for the 2002 – 2003 license year. This stamp (Fig. 3) is also computer generated on the same material as the license form. The "stamp" bears neither the word "stamp" nor the purchase price of \$5.00. Collectors will have to decide for themselves whether or not this item truly constitutes a stamp that they should include in their collections. For those who would like an example, I'll be happy to supply copies at face value (\$5) plus 37 cents postage. My address is Box 629, Chappaqua NY 10514-0629.

For the 2002 – 2003 license year, all license forms are printed in black on a green background. I assume that the color of the back ground will change from year to year.

In addition to the change in license format, license fees were changed and reorganized for the 2002 – 2003 year.



Figure 1- One of the old style fishing stamps on license.

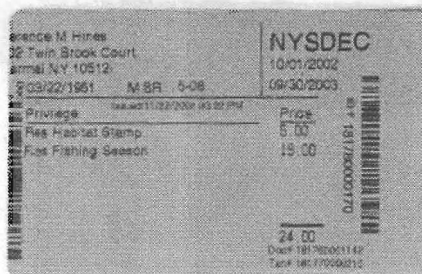


Figure 2 - Example of the new license (about half size). Color is black on a gray-green.



Figure 3 -The new computer generated habitat stamp?

Shown is a copy of a North Carolina wine meter that is not in the Hubbard catalog, but is in the possession of Joe Jeter. It is for the amount of \$4.31 1/8 cent. Joe's question is was what could have needed an odd rate like that? The Hubbard catalog erroneously lists the wine meters use as beginning in 1939, but this meter is dated November 4, 1937. The wine tax began effective April 30, 1937 and there was no tax rate change in 1939. The tax rate was 10 cents per gallon on unfortified wine and 30 cents on fortified wine. Fortified wine is wine which has had sugar add during fermentation or alcohol added after fermentation to boost the alcohol content.

The law called for the following break points on quantities less than 1 gallon.

### Unfortified

- 1/2 ct on 1/16th of a gallon or less
- 1 ct on 1/10th of a gallon
- 1 1/2 ct on 1/8th of a gallon
- 2 ct on 1/5th of a gallon
- 2 1/2ct on 1/4th of a gallon
- 5 ct on 1/2 gallon

### Fortified

- 1 1/2ct on 1/16th of a gallon or less
- 3 ct on 1/8th gallon
- 6 ct on 1/5th gallon
- 7 1/2 ct on 1/4th of a gallon
- 15 ct on 1/2 gallon

The stamps were issued in these denominations except no 1/2 cent value is known.







## SRS Auction 25

**State Revenues by Hubbard catalog numbers**  
**Fish & Game by Wooton (Streamside) catalog numbers**  
**Other Catalogs as listed**  
**Pictures are not to scale**

## State Revenues

1	?? 1941 embalmer and funeral directors lic.,U,VF, don't know what state,P	2.50	37	CO 1934-59 wine & liquor (3) WL17U,VF,toned; WL58 U,VF; WL68 U,VF,dirt	15.00
2	?? 1882 Town and City of Bridgeport tax receipt,U,VF,light crease	2.00	38	CO 1935 wine & liquor (3) WL14,WL18, WL20,MNH,F-VF	20.00
3	AK 194? beer B4a 3 gals,MH,F	7.50	39	CO 1935 wine & liquor WL20 5ct,U,VF, handstamp "Midwest Liquor Co",rare,P	20.00
4	AK 194? beer B4a 3 gals,MNH,VF,P	7.50	40	CO 1935 wine & liquor WL27,U,F	10.00
5	AK 1943 liquor (4) L17a, L18b, L19a,L20 with ghost extra A in serial number panel, all MNH,VF	20.00	41	CO 1938 wine & liquor WL28,U,VF,clear	2.50
6	AK 1943 liquor L18a 1 pint,MNH,VF	10.00	42	CO 1935 wine & liquor WL32,U,F	7.50
7	AK 1943 liquor L18b 1 pint,MH,VF	6.50	43	CO 1937 wine & liquor WL36,U,F	3.50
8	AK 1943 liquor L19b 4/5 qt.,MH,VF	7.50	44	CO 1937-42 wine & liquor (2) WL38,WL41,U,F	1.50
9	AK 1943 liquor L19b 4/5 qt. MNH,XF	7.50	45	CO 1952 wine & liquor WL55a 3ct,U,VF,P	15.00
10	AK 1943 liquor L20 1 quart,MNH,VF,P	4.00	46	CO 1953 wine & liquor WL60,U,F	2.50
11	AL 1934-40 feed (3) F40a 1ct fault,F41 1/20ct, F63 1/12 ct,MH,AVG-VF	2.50	47	CT 1937 bedding BE2,U,VF,clear	1.50
12	AL 1938 feed(2) F55 1/4ct, F57 1ct,MH,VF	2.00	48	CT 1916 Windsor Locks tax receipt,U,VF,crease in middle	1.50
13	AL 19?? liquor seal LS11,U,VF,P	2.00	49	DE 1937 bedding BE3,U,VF,clear	2.50
14	AL 19?? liquor seal LS5,U,F on piece of Bourbon label, small faults,P	2.00	50	DE 1996 duck \$6 Scott #17 no serial number on back, MNH,VF	8.00
15	AL 1965 liquor seal LS13,U,VF	2.00	51	FL 1956 bedding (3) BE1, BE1B royal blue, BE2 all U,VF nice set Min bid \$3	6.00
16	AL 1936 tobacco (17) T15,T15b,T16,T16b,T17, T18,T19,T20a,T21(2),T22,T23,T24,T25,T25b, T26,T28,MNH,VF,P	15.00	52	FL 1933 citrus fruit CF12 50 boxes \$1.25,U,VF, SON purple handstamp	15.00
17	AR 1941 beer B30 .17578125ct,MNH,VF,P	12.00	53	FL 1933 citrus fruit CF13 100 boxes \$2.50,U,VF,SON purple handstamp,P	15.00
18	AR 1941 beer B33 \$1.25 ,MNH,VF	33.00	54	FL 1945 citrus CF30 1ct,U,F-VF	1.00
19	AR 1929 cigarette (2) C33,C34 bothU,F	4.00	55	FL 1948 citrus CF41 1ct,U,VF,sig.	2.00
20	AR 1936 cigarettes (2) C54 and rare C54a (RRR),MNH, VF,P	35.00	56	FL 1943 citrus CF42 2ct,U,VF	1.00
21	AR 1991-92 duck \$7 Scott 11 imperforate type,MNH,VF, see note in catalog	2.50	57	FL 1943 citrus CF43 3ct,U,VF,clear	1.50
22	AR 1937 feed (2) F38,F39,MH,F	3.00	58	FL 1932-1970 documentary (6) D12,D13, D14,D37 pair, D65A,D66,U,VF,manuscript cxls.	4.00
23	AR 1941 feed (2) F46,F47,MH,F-VF,broken frame on F47	4.00	59	FL 1933 documentary (5) Lee sig. D12 10ct, D15 \$1 pale red <b>unlisted</b> , D15 \$1 red, D16a \$3 pale green, D17a \$5 slate green,all U,VF	10.00
24	AZ 1936 beer B6 80ct red,U,VF,some beer stains,rare	30.00	60	FL 1933-70 documentary (5) D14 U,VF;D16 \$3 U, VF-XF;D21 MNG,VF;D31 U,VF; D67 MNH,VF	1.50
25	AZ 1952 cigarette (2) T38, T39,MH,VF	1.00	61	FL 1934 documentary D7 \$5,U,VF	10.00
26	AZ 1933 luxury LX23 5ct handstamped VOID, <b>unlisted specimen</b> ,MNH,VF,P	10.00	62	FL 1961 documentary meter, gray on hatched yellow,U, VF on mortgage	20.00
27	AZ 1933 luxury LX7 25ct handstamped VOID, <b>unlisted specimen</b> ,MNH,VF	10.00	63	FL 1968 documentary "SUR TAX" meter, gray on white,U,VF,toning,P	5.00
28	CA 1866 documentary (4) D182 VF;D183 VF-XF;D184 F; D187 AVG, all U	5.00	64	<b>FL 1904? feed no value L.B. Wombell signature American Bank Note indica sea horse design, unlisted,U,VF,P</b>	50.00
29	CA 1969 scale seal Santa Clara Co. R.W. Horger sealer, U,VF	7.50	65	FL 1935 feed (2) F18 10lb,U,F,thin;F19 50lb,U,VF	2.50
30	CO 1935 bond coupons (6) \$16.25 ea. for a 1935 Montrose, CO. school bond. These are highly engraved and have been clipped and redeemed	5.00	66	FL 1935 feed (5), F16,F17,F18,F19,F20,MH,F-VF	5.00
31	CO 19?? cigarette Naturita 2ct green pane/10,MH,VF,P	10.00	67	FL 1935 feed F16 5lb <b>blue (purple in Hubbard)</b> ,U,VF, jumbo	1.50
32	CO 1934 feed F10b pale carmine,U,F	1.50	68	FL 1935 feed F26a 20lb brown variety,U,VF,tiny thin	2.00
33	CO 1934 fertilizer (3) FE1-FE3 full set,MH,VF	4.50	69	FL 1925 fertilizer (3) FE14,FE15,FE16,MH,VF	6.00
34	CO 1985 scale seal red on white,U,VF,P	7.50	70	FL 1935 fertilizer (2) FE19a,FE20,MH,F-VF	4.00
35	CO 1933-52 wine & liquor (10) WL1 (2) U; WL2 U;WL3 U;WL11 MNH;WL14 MNH;WL18 MNH; WL20 MNH VF;WL33 U AVG faults;WL37a faulty; WL55a U	35.00	71	FL 1935 fertilizer FE17 100lb,U,VF,tiny thin,little dirty	1.00
36	CO 1934 wine & liquor WL4,U,VF,handstamp "N.S./Apr 24 1934"	4.00	72	FL 1945 fertilizer FE33 5lb,U,F,crease	1.50
			73	FL 1936 grapefruit GR7 3ct,U,F,P	1.50
			74	FL 1936 grapefruit GR7 3ct,U,VF	2.00
			75	FL 1936 orange OR7 1ct,U,VF,clear	2.00
			76	FL 1950? peat & humus PH5 5 ton,U,VF,pulled upper right corner perf	15.00
			77	FL 1950? peat & humus PH5 5 ton,U,VF	17.50
			78	GA 1946 bedding BE4,U,VF	2.50
			79	GA 1941 cotton seed CS4 1/2ct,MH,VF	2.50
			80	GA 1940 egg E20 2ct,U,VF	2.00
			81	GA 1917 feed F18 1ct green,U,VF-XF,small crease	25.00
			82	GA 1920 feed F43 1ct,MH,AVG,P	1.50
			83	GA 1928 fruit FR3 1/2ct,U,AVG	1.50





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134 ex



128 ex



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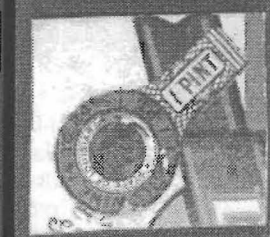
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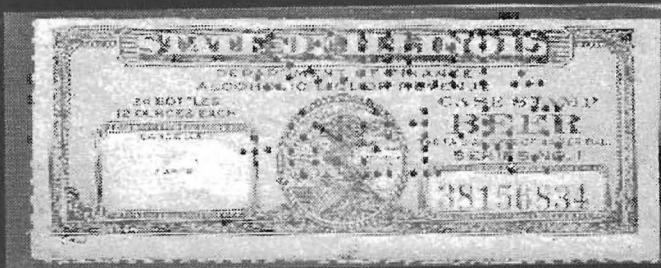
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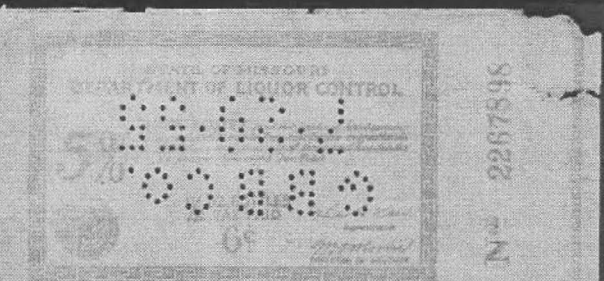
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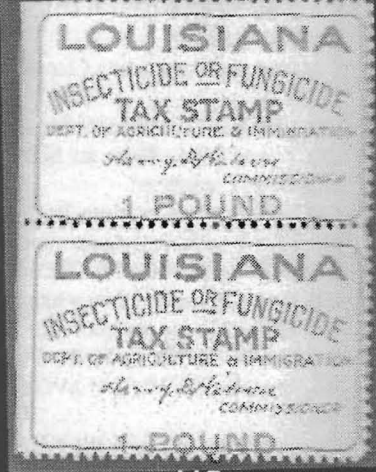
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## SRS Auction 25

84	GA 1928 fruit FR5 \$2.50,MH,VF,rare,P	40.00	tag, condemned for repair tag, Stop Use tag, all MNH	25.00
85	IA 1982 habitat \$3 #4 MNH,VF	20.00	130 ME 1969 osteopathic physician certificate,U,VF	2.50
86	ID 1935 beer B3 10 ct,MNH,VF	2.50	131 ME 1973 pheasant stamp Wooton #1 on lic. with deer tag, U,AVG,P	5.00
87	ID 1946 liquor seal LS6 <b>unlisted specimen</b> ,MNH,VF,P	30.00	132 ME 1976 snowmobile license sticker,MH,VF,P	10.00
88	IL 1931 beer B7 1case,U,VF,Big tack hole in center	2.50	133 MI 1958 trout MIT11 unsig. w/plate #,U,VF	10.00
89	IL 1937 beer B28 1 case,U,VF,pin hole	5.00	134 MN 19?? case liquor CL7a no serial #, <b>full sheet</b> of 25,MNH,VF,some repaired perf seperation,P	50.00
90	IL 1939 beer B37 1/2 case,MNH,VF	15.00	135 MN 1919 feed tag 100lbs,M?,VF, something along bottom edge, see 2002 3rd qtr SRN	15.00
91	IL 1939 beer B38c 1 case black serial # var.,U,VF,perfin "M.B. Co./10-17-40",staple hole	10.00	136 MN 1947 supplemental liquor WL84,U,VF,little dirty	1.00
92	IL 1939 beer B44 1 case,U,VF,perfin "G.G.B/5-2-40", small scuff	20.00	137 MN 1951 wine W9,\$2.04,U,VF,little dirty	3.00
93	IL 1940 beer B45 3 gal.,U,XF,perfin "ATL B Co/8-8-40"	3.00	138 MO 1937 beer (2) B71b 6ct Noel-Winn sig. U,VF perfin "12-21-40" staple holes; B71 6ct Noel-Bell sig. MNH,VF-XF,staple hole	9.25
94	IL 1941 beer B64 1 cse,U,VF,perfin "SCHLITZ/8-21-43",P	2.00	139 MO 1937 beer B71 6ct Fitzgerald-Winn sig.,U,VF,perfin "STRLG-EV/7-5-38"	6.50
95	IL 1946 beer B80 24-12oz,U,VF,clear	2.50	140 MO 1937 beer B71 6ct Noel-Bell sig.,MNH,VF-XF	6.50
96	IN 1935 case liquor CL2,U,VF,nip off lower right corner	3.50	141 MO 1937 beer B72 7 3/4ct Fitzgerald-Winn sig.,MNH, VF-XF,staple hole, <b>possibly unique</b>	45.00
97	KS 1970 cigarette vending Bellinghausen CMV33,MH,VF	5.00	142 MO 1937 beer B73 15 1/2ct Fitzgerald-Winn sig.,MH,VF-XF,staple hole, <b>rare</b>	15.00
98	KS 1949 liquor L4a 20ct,MH,VF	3.50	143 MO 1937 beer B83 6ct green Henderson-Bell sig.,MH, VF-XF	32.00
99	KS 1932 livestock remedy LR20 10lbs,MH,VF	3.00	144 MO 1946 beer B96-1 4 1/2 grey Burke-Morris sig.,MH,VF-XF	9.50
100	KS 1941-42 quail 50ct sig. #5,U,VF	15.00	145 MO 1946 beer B101 4 1/2 black on dingy white paper Hermitt-Bates sign,MNH,VF-XF,P	10.00
101	KS 1947-48 quail \$1 white feather,unsig.,U,VF,P	10.00	146 MO 1953 beer B114 4 1/2 rose Ketchem-Morris sig.,MNH,VF-XF	6.00
102	KS 1927 secured debt D11,U,AVG,thin	25.00	147 MO 1955 beer B115 6 cent pale blue, Ketchum-Morris sig.,U,VF,tear into serial number,perfin "G.B.B. Co./7-29-55",P	20.00
103	KY 1940 liquor L17,MNH,VF	15.00	148 MO 1942 egg license \$2,ratty and bug eaten	2.00
104	KY 195? liquor L54 1/2 pt,MH,VF	12.50	149 MO 1909 gasolene G4 10 blls,U,VF,rare	50.00
105	KY 195? liquor L55 1pt,MH,VF,P	5.00	150 MO 1911 gasolene G16 1 bbl,U,VF,light horizontal crease	5.00
106	LA 1932 cigar CR1 pair, U,F, rare used	5.00	151 MO 1913 gasolene G24 10 bbls,U,VF	6.00
107	LA 195? cigarette meters (2) 8ct, 25110 and 23611	1.00	152 MO 1913 gasolene G27 50 bbl.,U,VF	5.00
108	LA 1911-12 feed tag 90 lbs,U,VF, creased, see 2002 3rd qtr SRN	15.00	153 MO 1913 gasolene G28 100 bbl.,U,F	5.00
109	LA 1939-40 feed F58 pair 8 1/2lbs,MNH,VF,one stamp thin	1.50	154 MO 1913 gasolene G28 100 bbl.,U,VF	6.00
110	LA 1941-47 feed (4) pairs F80,F91, F93, F100,all MNH,VF	8.00	155 MO 1913 gasolene G29 1 bbl perfed, but with black A control #,U,VF,horizontal crease	10.00
111	LA 1942-43 feed (4) pairs F82,F85a,F86,F87, all MNH, F-VF	8.00	156 MO 1913 gasolene G29a 1 bbl. rouletted,U,VF-XF	8.00
112	LA 1938 insecticide-fugicide (3) pairs IF25b, IF25f, IF25g, all MNH,VF	6.00	157 MO 1913 gasolene G31 1 bbl A control letter,U,VF,light horizontal crease	4.00
113	LA 1924 insecticide-fungicide (2),IF3 and IF4 pairs, MNH,VF	4.00	158 MO 1915 gasolene G28 pair,U,VF,one stamp creased	10.00
114	LA 1924 insecticide-fungicide IF10c 100lb pale lilac color pair,MNH,VF	4.00	159 MO 1919 gasolene G41 1 bbl D control number,U,VF,light corner crease	8.00
115	LA 1924 paris green PG3 pair,MNH,VF, "One Pound" low on one stamp,P	2.50	160 MO 1919 gasolene G42 5 bbls,U,VF-XF	6.00
116	LA 1934 still wine W10 1 pint, very rare,U on piece of bottle label ,P	25.00	161 MO 1909 kerosene K4 10 blls,U,VF	8.00
117	LA 1926 tobacco (2) T1a, T2,U,VF	2.50	162 MO 1912 kerosene K18 1 bbl.,U,VF	8.00
118	LA 1926 tobacco T5,MH,VF	3.00	163 MO 1912 kerosene K20 100 bbl,U,VF	5.00
119	LA 1932 tobacco (17) T12, T13,T14(7), T15(8),U,F-VF collection of handstamp cancels	7.00	164 MO 1913 kerosene K28 10 bbl.,U,F,P	4.00
120	LA 19?? tobacco (2) T25 1ct and red 3ct like it, both used on piece	3.00	165 MO 1917 secured debt proofs (2),D3 15ct MH,AVG; D8 \$1.25 MH,F,scuff,P	4.00
121	MA 1990 archery - primitive firearms \$5.10 Wooton #13 unsig.,U,VF	5.00	166 MS 1936 beer(2) B28a U,ratty copy; B31 11 1/4ct,U,VF,dirty,crease,perf faults	2.00
122	MA 1929 Town of Petersham tax receipt, U,VF,light crease in center	2.00	167 MS 1942 beer & wine BW46 (B),U,VF,P	4.50
123	MD 1858 lottery ticket LY6 on ticket for Pokomoke River and other purposes. See SRN 1st quarter 1999 upper left corner nipped,clear. Min Bid \$35,P	75.00	168 MS 1942 beer & wine BW50 (F),U,VF-XF	3.00
124	MD 1937 recordation D4 \$1,U,F	15.00	169 MS 1942 beer & wine BW59 (O),U,VF,SON red cancel	4.00
125	MD 1947 recordation D11 \$1,U,VF,cut cancel	1.50	170 MS 1942 beer & wine BW67 (W),U,VF	4.00
126	MD 1947 recordation (5) D14 55ct;D15 \$1.10;D16 \$2.20; D18 \$11;D20 \$55 hole punch; both U,VF	7.50	171 MS 1942 beer & wine BW69 (C),U,VF	4.00
127	MD 1962 recordation <b>unlisted</b> 55ct, D22,U,VF,heavy manuscript cxl,P	5.00	172 MS 1931 cigarette C7 4ct,U,VF	2.00
128	MD 1962 recordation (2) D25 \$5.50,D26 \$11,U,VF,P	20.00	173 MS 1938 tobacco T38 25ct, <b>listed as</b>	
129	MD 2001 special scale seals and tags(5) Condemned stamp, Approved stamp, Warning			

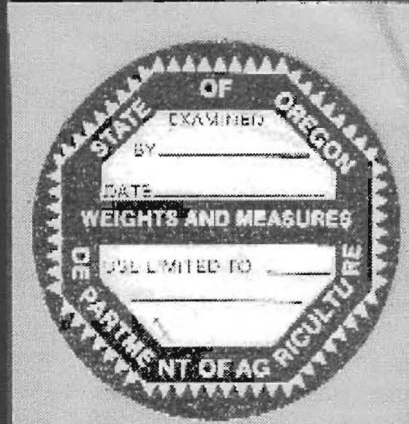




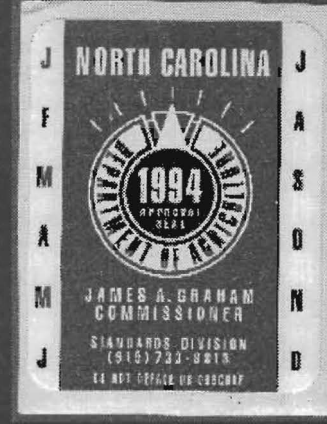
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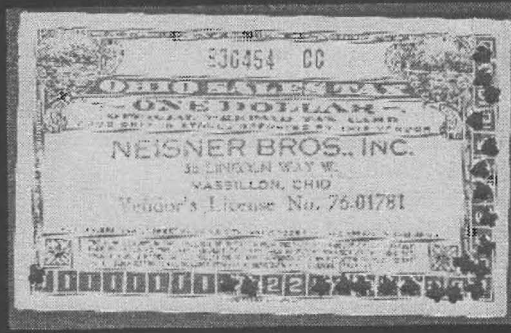
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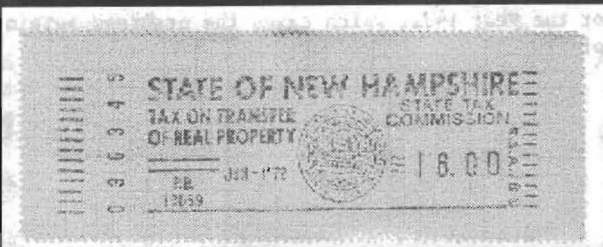
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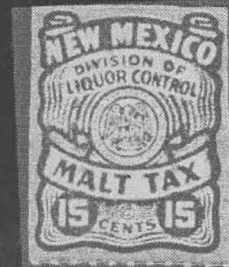
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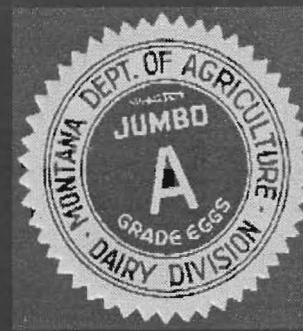
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210 ex



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250



## SRS Auction 25

violet in Hubbard, this one is brown,U,VF, clean	8.50	Merrick's and Reserves,	2.50
174 MT 1945 egg Matesen E9 Jumbo Grade A		216 OH 1936 sales card SC2,U,punched,	
315 union label blue,MNH,XF,P	10.00	Neisner Bros., Inc. Massillon, Ohio,P	4.00
175 NC 1994 gas pump seal,MNH,VF,P	7.50	217 OH 1936 sales tax R21 2ct w/stub,serial number is	
176 NC 2001 gas pump seal,U,little rough	4.00	missing	2.50
177 NC 1983 hunt \$15.50 #7,U,VF,P	3.00	218 OH 1936-52 sales tax (13) incl C29d,SU5,C49 miscut	
178 NC 1984-85 hunt & fish \$11.50 #13 on lic.	3.00	(imprint at top),R14,R42,R41,R44,R46,R47,R49,R101	
179 NC 1984-85 hunt-fish \$11.50 Wooton #13,U,VF	3.00	two Reserves I can't identify, (5) w/stub	10.00
180 NC 1984-85 hunt-fish \$15.50 Wooton #17,U,VF	3.00	219 OH 1939 sales tax (2) C30 and C30	
181 NC 1984-85 hunt & fish (2) \$11.50 and		pair imperf between no serial number,	
\$15.50 #13, #17, both U,VF	6.00	both MNH,VF with stubs	4.00
182 NC 1985-86 hunt & fish (2) \$11.50 and		220 OH 1939 sales tax C28A pair imperforate	
\$15.50 #34 and #38, U, VF	6.00	between,MH,VF	2.50
183 NC 1986-87 hunt & fish (2) #55 \$11.50		221 OH 1941 sales tax unlisted like C30	
and #59 \$15.50,U,F,#59 dirty	4.00	2 ct on orange safety paper black serial	
184 NC 1989 hunt & fish \$10 #76,U,VF	3.00	#,MNH,VF w/stub,P	3.00
185 NC 1983 res. fishing \$11.50 #1,U?,VF	3.00	222 OH 1933 wine W13 \$3.15 U,VF,stain and pencil	
186 ND cigarette C21c salmon card,M,F,rare,P	20.00	marking, perfin "BnB Co/7-30-34"	5.00
187 NH 1995 atlantic salmon specimen,MNH,VF	10.00	223 OH 1933 wine W14 \$6.25 U,VF,perfin	
188 NH 1961 fishing & hunting Wooton #2		"BnB Co/6+8-34"	7.50
\$1 sig.,U,VF on cloth lic. and deer tags	2.50	224 OH 1933 wine W15 \$12.50 U,VF,pefin	
189 NH 1960 hunting \$1 Wooton #1 sig.,U,VF, bad scuff	18.00	"BnB Co/3+2-34"	4.00
190 NH 1896 newspaper clipping describing		225 OK 19?? egg E2 Grade A doz,MNH,VF,toned at bottom,	
City of Manchester dog license rules,April 18, 1896	1.50	looks like printers finger got in seal before it dried	5.00
191 NH 1972 real estate meter on deed,U,VF,P	10.00	226 OK 19?? egg E3 Grade B doz,MNH,VF	4.00
192 NH 197? tobacco T109 2.55ct faulty,		227 OK 1978 wine under 14% (2) W41, W42,MH, VF	5.00
T115 1/2ct, T125 7 ct, T148 21ct U on piece of tob. box,P	4.00	228 OK 1978 wine over 14% (2) W43, W44,MH,VF	5.00
193 NH 1971 tobacco T94 1.05 ct, T148 (2)		229 OK 1978 sparkling wine (2) W45, W46,MH,VF	5.00
21ct U on piece of King Edward tobacco box	5.00	230 OR 1998-99 duck \$5 Scott #20,MNH,XF,P	8.50
194 NJ 1996 duck \$2.50 Scott 28 (\$2.50 was never issued-		231 OR 1877 insurance (3) D11 MH,VF,thin;	
see catalog),MNH,VF	2.50	D12B MNH F, D17 U,VF	10.00
195 NJ 1956 res. trout \$1 NJT7 unsig.,U,on license	3.00	232 OR 1880 insurance (2) D21 MH,F,pin hole	
196 NM 1945 beer (2) B21, B23,MNH,VF,P	12.00	D22 MNH,AVG	10.00
197 NV 1934 wine & liquor L8 40c,MH,F,P	15.00	233 OR 1880 insurance D22 carmine shade,MNH,VF-XF	15.00
198 NV 1934 wine & liquor L8 40c,U,VF	10.00	234 OR 1998-99 scale seal orange & black,MNH,VF	7.50
199 NY 1998-99 res. fishing \$14 NYF75 sig., U,VF on piece		235 OR 1999-2000 scale seal blue & white,MNH,VF,P	7.50
of lic.	2.50	236 OR 2000-01 scale seal, green on yellow	
200 NY 1905-45 stock transfers (31) maybe 3 dups, all U,		die cut, MNH,XF,P	7.50
F-VF, (7) perfin, bedding BE5 thrown in	3.50	237 OR 2001 scale seal, limited use, red	
201 NY 1906-69 stock transfer (19) diff,2 punched or		and white,MNH,VF,P	7.50
cut cancelled,U,VF	1.75	238 PA 1932-44 bedding (2) BE7 and BE9 both	
202 OH 1963 bedding 2ct BE6,MNH,VF	2.50	U,VF, staple holes in each	3.00
203 OH 1933-36 (4) beer B23 handstamp "CONB.		239 PA 1944 bedding BE9,U,VF	2.50
B. Co. Jul 22, 1936";B32 handstamp		240 PA 1938 beer B10,U,F,perfin "JFB&S/7-23-?"	2.50
"CDB CO" on back;wine W2; wine W5 scuffed;all U,VF	1.50	241 PA 1938 beer B12 1/2 bl. on US REA180,	
204 OH 1933 beer B6 2ct,MNH,VF	2.50	U,VF,perfin "LNS/3-8-34"	8.00
205 OH 1934 beer (2) B12 AVG and B12b VF		242 PA 1910 Blair County mercantile license,U,VF	2.00
both w/ printed cxl "Star Bev. Co."	4.00	243 PA 1947 cigarette C29 on a series 113	
206 OH 1934 beer B12b,U,VF,printed red cxl "THE B CO/6-		US cigarette stamp,U,VF	2.00
1934"	3.00	244 PA 1941 doc. Philadelphia PD7,U,VF,ms cxl	1.50
207 OH 1935 beer B43 1/4 barrel 37 1/2ct,		245 PA 1940 doc. Philadelphia PD12c claret	
proof,MNH,VF perfin "Columbian Bank Note Co"	15.00	shade,U,VF,clear	7.50
208 OH 1935 beer B44 1/2 barrel 75ct proof,		246 PA 1951 doc. Philadelphia PD13c grey green color 25ct,	
MNH,VF,perfin "Columbian Bank Note Co"	15.00	U,VF	2.00
209 OH 1933 beer(6) B8(3), B9(3) all U,VF,		247 PA 1951 doc. Philadelphia PD14 \$1,U,VF,P	2.00
w/diff. printed cancels and some really good ones	3.00	248 PA 195? fish hatchery lic. Mount Cobb	
210 OH 1931-33 cigarettes (10) C1,C2(6),C3(2),C4,U,F-VF		& Jefferson townships,M,VF	3.50
(8) with diff. printed cxls, great set,P	5.00	249 PA 1981 PA Federation of Sportsman's Clubs \$5	
211 OH 1933 cosmetic(7) CO1(3),CO4(3),		Dumaine PASC1,MNH,VF	5.00
CO12 all U,F-VF, 5 w/printed or typed cancels	6.00	250 PA 1984 PA Federation of Sportsman's Clubs \$5	
212 OH 1934 feed(2) F1a,F2a on yellow,U,VF,P	3.00	Dumaine PASC4,MNH,VF,P	5.00
213 OH 1939 liquor (4) L26,L27,L28,L29,U,VF	8.00	251 PA 1952 real estate D22,U,VF,P	2.50
214 OH 1939 liquor L30 \$1.20,U,VF,P	4.00	252 PA 1940 soft drink SD10,U,VF	5.00
215 OH 1934-?? sales tax (16) diff, 8 w/stubs, Columbians,		253 PA 1914 UX24 county tax postcards (2) for Penn and	



## SRS Auction 25

Hanover townships both w/Hanover machine cxls,U	2.00	299 TX 1940 citrus fruit F28 2ct blue,U,VF clean	1.50
254 PA 1912 York County, Heidelberg twp school tax receipt on post card to Porters Sideling, Pa.,interesting	3.00	300 TX 1942 citrus F32 2ct ultramarine,U,VF,P	1.50
255 RI 1941 bedding BE1 (2), one on "dingy light blue" paper and one on light green-blue paper,U?,VF,clear,P	5.00	301 TX 1956 citrus fruit F59 1 1/2ct green,U,VF,crease	5.00
256 RI 1958? cigarette T45 20 cig.,U,VF,P	1.00	302 TX 1934-42 citrus(3) F16 2 1/2ct,U,VF,tear; F22 2ct,U,VF, dirty;F32 2ct U,VF,tear	4.00
257 RI 19?? liquor seal LS5,VF,treating as used or else card discolored	2.50	303 TX 1950 liquor L62 28.16cts strip/10, U,VF,one stamp badly scuffed	10.00
258 RI 194? liquor seal LS5,MH,VF	4.50	304 TX 1950 liquor L62 28.16cts strip/10, U,VF,one stamp badly creased	15.00
259 RI 1939 tobacco (2) T22 8ct VF; T25 13ct left side torn off just into design,both U,P	3.00	305 TX 1935-36 liquor(6) L2,L6,L10 faulty, L17,L18(2),U,VF, 3 printed cxls.	5.00
260 SC 1931 canned oysters OY35,MH,VF	8.00	306 TX 1981 seed tag,U,VF,one in 2002 3rd qtr SRN	7.50
261 SC 1934-37 canned oysters (2) OY44a, OY56 both U,notch out of OY56	15.00	307 TX 1972 white wing dove \$3 #1,MNH,VF	3.00
262 SC 1938 canned oysters OY61,U,VF,P	8.00	308 VA 1916 doc. liquor L1,MNH,F	2.50
263 SC 196? liquor L60 17ct strip/10,MNH,VF	2.50	309 VA 1960-61 National forest hunt-trap-fish \$1 Wooton 23 sig., on lic.	3.00
264 SC 196? liquor L61 34ct strip/10,MNH,VF	2.50	310 VA 1980-81 National forest hunt-trap-fish \$2 Wooton 43 sig. on lic.	3.00
265 SC 196? liquor L63 68ct stirp/10,MNH,VF	2.50	311 VA 2002 scale seal green approved,MNH,P	5.00
266 SC 1935 oil OI35 5/8ct 5 gal,MNH,VF	5.00	312 VA 2002 scale seals (2), blue and green approved,MNH	10.00
267 SC 1943 raw shucked oysters OY72,MNH,VF	8.00	313 VA 2002 scale seals (3), blue and green approved and red Rejected,MNH	20.00
268 SC 1945 raw shucked oysr OY75,U,VF,cxl Mar 16, 1946,P	8.00	314 WA 1934 beer B6b 22oz pink,U,VF,perfin "S.B. Co./9/24/34"	3.00
269 SC 2001 scale seal green and black,MNH,VF,P	7.50	315 WA 1933 beer B7 1 doz-24oz,MNH,VF	8.50
270 SC 2002 scale seal blue and black,MNH,VF	7.50	316 WA 1935-53 beer B13b 1 doz-11oz,MNH,VF, red serial var.	6.00
271 SC 2002 scale seal,U,VF,punched for April	5.00	317 WA 1935-53 beer B14a 2 doz-11oz,MNH, VF-XF, black serial var.	7.00
272 SD 1993 duck \$2 Scott 13,MNH,VF-XF	4.50	318 WA 1935-54 beer B15 1 doz-12oz,MNH,VF scarce,P	21.00
273 SD 1972 non-res small game \$25, SDSG26,MNH,VF	22.00	319 WA 1946 beer B16Aa no serial letter variety,U,VF,upper left corner missing,perfin "BAL&SONS/6-14-46"	1.50
274 SD 1981 non-res small game \$35, SDSG44,MNH,VF	28.00	320 WA 1945 export beer (beer in transit) EB4,U,VF,dirty	1.50
275 SD 1976 res. West River Prairie deer \$12 SDWRPD21, MNH,VF	5.00	321 WA 1947 fruit FR8 1ct,U,VF	2.00
276 SD 1977 res. West River Prairie deer \$12 SDWRPD23,MNH,VF	4.00	322 WA 1948 fruit FR15 1ct,U,VF	2.50
277 SD 1978 res. small game \$3 SDSG37,MNH,VF	5.00	323 WA 19?? honey HO12 1/2lb,MH,VF	3.00
278 TN 19?? ammunition AM53a brown 1ct pair, starting to tone,MH,VF	4.00	324 WA 19?? honey HO13a 1lb yellow gum,MH,VF	3.00
279 TN 1938 ammunition AM10,2 mill,U,VF	12.00	325 WA 1978 salmon (4) Wooton 1-4,MH,VF	20.00
280 TN 1938 ammunition AM20 2ct,U,VF	12.00	326 WA 1979 salmon (4) Wooton 5-8,MH,VF	20.00
281 TN 194? ammunition AM25a 2/10ct on white,MH,VF,P	1.50	327 WA 1935 wine W6 1 gal,U,VF	15.00
282 TN 19?? ammunition AM54 3ct black pair,MH,VF	4.00	328 WI 19?? camp fire permit,MNH,VF,upper right corner creased, with duplicate tag attached	2.00
283 TN 1911 grass & clover GC15 5ct,U,VF	7.50	329 WI 1978 liquor L128 1 liter, color is red & yellow, not red & orange as listed in Hubbard,U,F	10.00
284 TN 1911 grass & clover GC18 35ct,MH,AVG,P	22.00	330 WI 1981 liquor (3) L131, L132, L134, U,VF,very low serial numbers	15.00
285 TN 1918 grass & clover GC26 2ct,MH,VF	5.00	331 WI 1981 liquor L134 1 liter, <b>overprinted SPEC in white (Specimen?)</b> ,U,VF,serial #2461,P	10.00
286 TN 1918 grass & clover GC27 5ct,MH,VF	12.50	332 WI 1981 liquor <b>unlisted</b> 750ml variety (L132A),U, VF,Serial #1620,P	10.00
287 TN 1921 grass & clover GC31 5ct,MH, VF,jumbo,small repaired tear at top,P	8.00	333 WI 1949 oleomargarine O3,U,VF,P	15.00
288 TN 1921 grass & clover GC32 14ct,MH,XF,jumbo	18.50	334 WI 1954 oleomargarine Litchfield O2,U	2.50
289 TN 1972 liquor LTP8,MNH,VF	10.00	335 WI 1957? oleomargarine Litchfield O4,U,VF	5.00
290 TN 1925 tobacco (15) T1-T14a complete set all MH except T2 and T10 which are used. Min bid \$35,P	100.00	336 WI 1977? oleomargarine (2) Litchfield O16, O17 both U	2.50
291 TN 1925 tobacco T12a 15ct,U,VF,scarce	20.00	337 WI 1981 special liquor tax SL14 1 liter,U,VF,P	3.00
292 TN 1925 tobacco T23 25ct,U,VF	8.50	338 WI 1987 trout \$3.25 #10 ,MNH,VF,w/tab	7.00
293 TN 1925-1933 tobacco (8)T19,T31,T32, T52, T56, T59, T79,T85,U,VF	2.00	339 WI 1968? wine W97 1.5 gal.,U,VF,small scuff or adhesion	10.00
294 TN 1928-29 tobacco T60 25ct,MNH,VF	10.00	340 WI 1968? wine W98 2.4 gal,U,VF,	5.00
295 TX 1933 beer B2(3) all w/faults, but serial #'s 477378-447380. "No." different on one. U	3.00	341 WI 1968? wine W99 3 gal,U,VF,pulled perf on upper right corner	7.50
296 TX 1955 beer B54(?),U,VF In catalog there are two B54's, and the second one is a 7.81ct rate on a B16. This is a 7.81ct rate on a B26 (I think it is a misprint in the catalog),P	25.00	342 WV 1986 anlerless deer \$8,WVA11,MNH,VF	6.00
297 TX 1931 cigarettes (2) C5 U AVG printed cxl "50 H.O.W"; C6 U F red printed cxl "A. SCHULTS/HOUSTON"	2.50	343 WV 19?? cigarette fusions C6 strip of 10 cut off computer form,MNH,VF	2.00
298 TX 1940 citrus F28 2ct pale blue,U,VF	1.50	344 WV 19?? liquor control stamps, red on light blue, blue	



- serial numbers, unlisted but known, MNH, VF, P 4.00  
 345 WV 19?? liquor control stamps, red on light blue, blue 4.00  
 serial numbers, unlisted but known, MNH, VF

**Collections and US Taxpays**

- 346 Hodgepodge (12) NY BE4(2) U; MS tobacco T11 15.00  
 U; MI F8 pair M, trout T6 sig. U; ME beer B1 U;  
 GA feed damaged; NJ non-res trout T10 sig;  
 KS upland game UG7 sig; WI trout T1 M toned;  
 IN intangibles D60, US cig 2.75  
 347 US match & medicene(2) RS75b U VF; RS106 U, F, thin, 5.00  
 cat \$2.90  
 348 19?? bedding Ohio BE1a VF-XF and IN Indiana BD2 5.00  
 VF on piece of tag  
 349 US 194? military currency 10 Sen for Japan, series 100, 5.00  
 U, not creased, quite clean  
 350 US 1945 (13) B gas ration stamps still attached to a 2.50  
 Tennessee form for a 1941 Ford, five stamps creased  
 351 Hodgepodge (16), NY cig. meters (3); WI cig. fusion; 1.00  
 OH sales tax (5 diff); Eaton paper cinderellas (2), U  
 American Insurance coin stamp cinderellas (2), U  
 352 19?? Pennsylvania Railroad package stamp 12ct, cxl 5.00  
 "Broad St. Station", P  
 353 Cheapo pile (32) OH (6) good wines beers, PA (3), MA (3), 7.00  
 MS (9) tobacco and cig., LA (2) cigars, IA (2) cig.,  
 UT (2) cig., Brown and Williamson tob. coupons (2),  
 cut square, NRA meter and a thrift stamp. U, maybe 5 dups.  
 354 US match RO78b Eichele & CO, U, VF 2.50  
 355 US 1931 oleomargarine Springer FE91 12lbs, U, Texas usage 1.00  
 356 US 1920 small cigars (4) Springer TD35a(4), U, VF, 1.50  
 two with American Tobacco overprints in red  
 357 US 1931 customs cigars (6) Springer 1.00  
 TCC58 (6), U, VF, all have faults  
 358 US 1936-1955 cigarettes (149) mostly series 106-114 1.50  
 (1936-1944) but I did see series 125. Lot of overprints for  
 Brown & Williamson and Phillip Morris. U. all imperf.  
 359 US 1940 cigars (2) 50 Class C Springer 2.00  
 TC822a, U, VF, one with tear, both with FLA perfins  
 360 US 1940-41 cigars (8) Springer 7.00  
 TC804b Class A 5(7), TC845b Class A 50 bad faults, U,  
 361 US 1942-46 cigars (10) Class E 50, 5.00  
 Springer TC901a, TC968a (6) some rough,  
 TC995a(2), TC1020a rough, all U and perfined.

**Foreign**

- 362 Australia 1994 duck color plate proof, MNH, VF, P 10.00  
 363 Canada 1950 Ontario non-resident angling lic. fish 2.50  
 shipping coupon, M, VF, crease on upper right corner, P  
 364 El Salvador 1904 mercaderies estranjaras 2.50  
 (merchandise ???) Forbin 124, MNG, VF,  
 jumbo, broken right frame line

**End of Auction****Auction 25**

I hope you have some money left after Christmas because this auction features more rare and difficult material than maybe any we have had. And the material is spread across a lot of states from a Maryland lottery ticket (stamped), to Idaho specimens, to seldom seen Arkansas cigarettes and even the Texas beer on the bottom of this page.

There is a lot of Florida including some not often encountered documentary meters. There are long runs of Wisconsin with some tough liquors and special liquors. There are also good runs of Missouri gasolenes and kerosenes. There are unlisted Ohio sales tax stamps and Maryland recordation stamps. And there are more scale and gas pump seals than you will see in a month of Sundays from California to Oregon. And a great run of Illinois and Washington beers many with interesting perfins.

For you large lot buyers there are some big lots of Ohio sales tax, US cigarette taxpays, and custom cigar taxpays. And the ever popular cheapo and hodgepodge lots of collection remainders. I am currently breaking up two different large holdings so there will be more in the next couple of auctions. Hopefully everybody can find something. There are some real goodies here for the taking. And if you need it, don't be afraid to bid high. A lot this you are not going to find in dealer stocks.

**Florida Imperforate Documentaries**

by M.E. Matesen

Shown are imperforates of two Florida documentaries. One is the 30 cent D13 with Lee signature. This one is clearly a used copy with the circuit court handstamp. The other is a 10 cent blue with Gay signature D21. This one has no gum but is very clean. It is difficult to tell if it is a proof or just an imperforate copy.



D21 and D13 imperforate stamps.

**New Texas Cigarette Fusion**

by Kent Gray

This new brown and white cigarette heat fusion appeared on a pack of ciggies on 27th of September 2002. It has a black ink jet serial number. It is about 9 mm square and has wording "TEXAS/TAX PAID/20 CIGARETTES 20".



## “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!

Send your wantlists to: The Statesman, P.O. Box 304, Lynnwood, WA 98036-0304  
E-mail: revzzz@mindspring.com (1)

## The South Carolina 48 Cent Beer - More Information

by Pieter P. Bonsen

When I read the SRN article in the 4th quarter 2002 issue “The 48 Cent South Carolina Case Beer”, I thought for a moment it was my own collection. I happen to have three similar stamps.

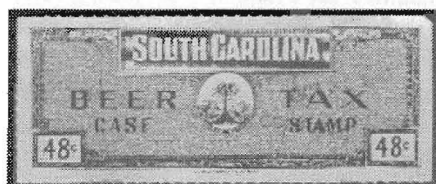
First a comment on the prefix BW. In 1928 South Carolina issued a series of stamps, inscribed “Beverage”, which were used for Beer, Wine and maybe even liquor. In 1936, the inscription was changed to “Beer and Wine” for all the stamps through the year 1965 at least, except for the two case stamps issued in 1943, which only state “Beer Tax”. However, I suspect that some of the stamps, inscribed beer and wine were specifically for either wine or beer, because the tax rates and volumes were likely different. Hubbard didn’t want to establish yet another category right in the middle of the Beer & Wine category for only beer. Hence the use of BW for the beer case stamps.

Now the stamps. I have one stamp almost identical to Figure 1, with full safety used by Benton Grocery Company dated Dec. 1, 1943.

The second one was used by Anhauser Buesch (perfin) dated 11-30-44. The top is imperforate, probably the top stamp of a pane, the bottom is rouletted, but apparently cut with scissor or so, almost the same was done with the stamp in Troutman’s article figure 3. Since the distance between the design and the bottom

(in your figure 2) is much smaller than in all other stamps including mine, I guess that the bottom rouletting was just cut off. I don’t think the stamp was issued imperforate. My second stamp does not show more than the faintest hint of a pink color.

The third stamp in my collection was used by “NEW .... BOTTLING CO.” and was used Dec. 5, 1944. This stamp shows clear remnants of a pink color but no remnants of the pantograph, as in the first stamp. I suspect that the difference in appearance of various stamps are the result of different printings, with different composition of the fugitive printing. I also believe that they were all rouletted top, bottom and left, except no rouletting at the top and probably the bottom of the panes and that Anhauser Buesch used cutters to separate the stamp. I have no explanation for the rounded corners. (Note - more rounded corners have since surfaced).



48 cent case beer

## Pennsylvania Changes Cigarette Fusion Again

by Larry Frederick

The color on the heat fusion on the bottom of a pack of cigarettes in Pennsylvania has changed again. In the 4th quarter 2002 SRN, I reported a black on magenta design.

On Jan 20, 2003 I discovered a new design. The black wording remains the same, but a white oval panel is now in the center and it is white outside the black border. Before it was magenta outside the frame line. The color inside the frame is now red. As before it has black ink jet serial numbers. The wording remains the same “PENNSYLVANIA/TAX PAID/ KEYSTONE STATE/20 CIGARETTES 20” where Keystone State is in microprinting. The fusion is about 10x10 mm with the design about 9x9 mm.

Something I hadn’t noticed before on both the old and new designs as there is a clear “PA” in block letters, from frameline to frameline on the stamp. This further security measure is only visible when the stamp is held a certain way.



Hard to scan copy of new PA fusion.

# 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 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. (1)

**WANTED KANSAS QUAIL STAMPS** and Kansas licenses, with stamps or without. davidlucas@jps.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (1)

**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 (1)

**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. (1)

**WANTED:** Any local or state stamps, seals, recordings, documents or interesting advertisements related to **bail bonds or surety bonds**. MIKE JACK, PO BOX 3888, RENO, NV 89505 email mikejack775@aol.com (1)

**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 (6)

**WANTED - RR** Package stamps mint/used; rate cards; background information - What have you? WILLIAM L. LOEFFLER, PO BOX 754014, FOREST HILLS, NY 11375-9014 (2)

**CHAUFFEUR's BADGES WANTED.** City, Taxi, Hack, Driver, Chauffeur and Transportation Badges.. Disabled Veterans Keychain Tags.. B.F.Goodrich Keychain tags.. Dashboard Discs, One and Two Hourse Vehicle Tags, Registration and Inspection Windshield Stickers, Paper Driver's Licenses and Rgistrations. Collections Purchased. DR. EDARD H. MILES, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (19)



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## SRN Publishing Schedule

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

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

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

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

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

Need an SRS Application?  
An Auction Consignment Sheet?  
An SRS Library Request form?

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

## Question

In Hubbard's catalog is listed two Montana liquor seals which need some clarification and or illustrations to help collectors undertand what they are.

LS4 Surcharged in black  
LS5 Handstamped in black

Were these surcharges and handstamps applied to a red federal liquor strip or something issued by the state? If you have examples please send a copy to the editor.

Copies of the 2002 Annual Financial Statement are available from the treasurer for a SASE. Rather than bore others with the details, he says that we are in good shape financially due to good sales in the auctions, sales division, and publications. There is no need for a dues increase this year.

## The American Revenue Association

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

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



## SRS SALES SERVICE

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



<b>Alabama</b>			<b>New Jersey</b>	
Tobacco			Trout 1991	\$2.30
Double Springs 4 ct.	.25ea		Non-Res Trout 91	\$2.30
<b>Arizona</b>			Woodcock-91	\$2.30
1935 12c malt liquor, used cat B2			Pheasant 91	\$2.30
Red on pink, Moore sig.	.50ea		<b>New Mexico</b>	
<b>Colorado</b>			Waterfowl-1991	\$7.50
DMV Search Request	\$2.20		<b>Ohio</b>	
Town of Walsenberg cigarette			Sales tax 15ct (M25 or M37 w/stub)	.35
5ct pane/10	.25		<b>Oklahoma</b>	
sheet/100	2.50		1964 1 pint liquor (Cat. L4)	
<b>Connecticut</b>			Single	\$1
1993 Wildlife			Block of 4 unused	\$5
Hunter variety (#>50000)	\$5.30		Farm Implement \$6	\$6
<b>Florida</b>			Vending \$7	\$1.10
Documentary			Vending \$5	\$2.35
D65A 2ct used	.25		Vending \$10	\$5.50
D65 5ct used	.25		Vending \$15	\$8.25
D67 30ct used	.25		Vending \$50	\$27.50
D68A 75ct lime used	.25		<b>Pennsylvania</b>	
<b>Georgia</b>			Waterfowl Management	
City of Griffin .05 Excise Tax	Free		\$5.50 1998	\$4.20
<b>Indiana</b>			<b>Rhode Island</b>	
Cigarette meter 20 cig. (2 diff meters)			Cigarette--20 cig	.37
1 - 25ct 2-45ct			-50 cig	.925 10/9.25
<b>Iowa</b>			<b>South Carolina</b>	
Cigarette C1 or C7 1ct	.25		Cigarette	.07 10/70
1996 scale seal	4.00			.09 10/90
<b>Maine</b>			Documentary	.10
Non-Res Muzzloader-1988 \$1 ea.				.50
Alien Muzzloader - 1998 \$5 ea.				\$1
Non-Res Muzzleloader - 1998 \$5 ea.			<b>Richland County Recording</b>	
<b>Maryland</b>			\$1 gray-black	\$1
Duck stamp	\$3		<b>Tennessee</b>	
1992-1999 scale seal	\$5		* Ammunition (blue) .10 pane/10	\$1
1997-2004 scale seal	\$5		<b>Texas</b>	
<b>Missouri</b>			Bedding 1990 Series .75 ea	
Kerosene K33 used	.25		Blk/10	\$7.50
<b>Nebraska</b>			Blk/4	\$3
Pickle card (cut off flare card) 50ct			<b>Virginia</b>	
On flare card add \$1.03 postage,			Wine W20 used	.25
flare card may have to be folded			<b>Wisconsin</b>	
in half in many cases (they are			Liquor stamps	
huge)			200 ml	\$2
			1 liter	\$2
			1.75 liter	\$2

<b>Wyoming</b>	
2001 Conservation stamp	\$10
2001 Pheasant Special Management	\$10
2002 Conservation stamp	\$10
2002 Goose Special Management	\$10
2002 Pheasant Special Management	\$10
2002 Animal Damage	\$10
2002 Flaming Gorge Fishing	\$10

### SRS Sales Philosophy

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

- There is a discount for a large order which can be passed on to the SRS members.
  - The sale of the stamps will expire before SRS members can be notified in the newsletter.
  - The stamps are non-fish and game.
  - The stamps are fish and game stamps that are not readily available.
  - There is a minimum purchase requirement.
- Note:** Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

## Dealers

Want to reach the world's largest group  
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Display ads in the *State Revenue News*  
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For a display ad rate card write:  
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Oklahoma City, OK 73145

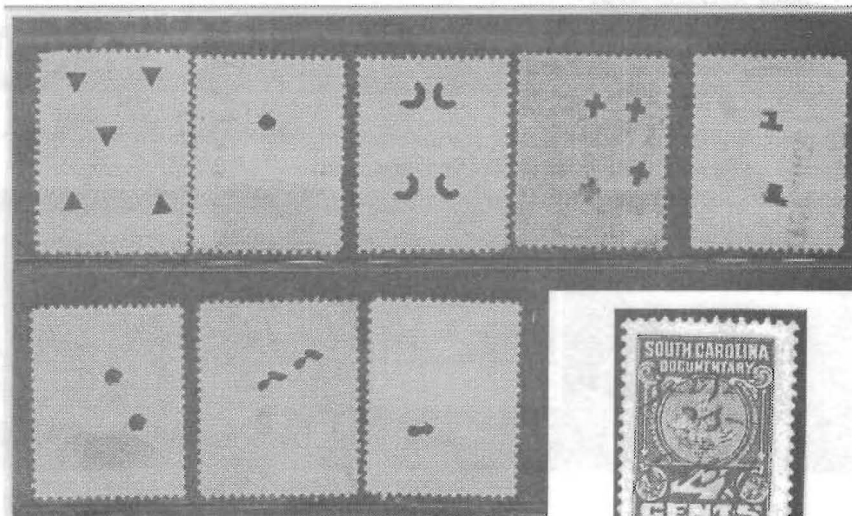
## LETTERS TO THE EDITOR

### Louisiana Law Cut Outs

Shown at right are more cut outs that I have found. The rightmost on the top row definitely has two different punches. I can say for sure the M punch was used by the clerk of the court for mortgages.

M.E. Matesen  
Washington

*I think the third one on the top row is someone running amuck with the C punch.*  
Editor



### Offer of Help

I am in the process of organizing all my reference files. I have over 20 years of magazines, news clipping, old illustrated price lists and old dealer ads and have just now found the time to organize it all. I have info on types of State Revenues, U.S. revenues, Canada & provinces and some cinderella material. I find the chase for info almost as much fun as finding the stamps themselves. If any researchers get stumped feel free to query me. On any extended or valumous correspondence I might ask for postage, but for any others all I would ask for is any info they already have to add to my files.

Alan Sandford  
PO Box 140221  
Austin, TX 78714-0221  
email:canadaaustin@cs.com

### Feedback from Dues

We got a lot comments back with the dues and we would like to thank you for them. Many congratuated us with comments like "Keep up the good work" and "South Carolina was the best issue yet" and "State Revenue News is outstanding". One of the reason SC was so good was all the different folks who contributed.


Several commented that a Hubbard update is way overdue. We agree.

Several people commented that they did not think publishing the membership list is a good idea anymore. Your editor was under the impression that the bylaws called for this (can anybody find the bylaws?? well, were looking). An article in *The American Philatelist* detailed how their membership list has been used by crooks and that was why they didn't use it. There was a burglary ring like that here in

Oklahoma City and Donald Turnbull noted another had operated for 40 years in Ohio. This said, we have passed this on to the officers for review.

### Louisiana Punches and More

The last SRN was one of the best. A few other comments.

Regarding the LA punches in the law stamps, I have two more-one that looks like a X-mas tree, the other like .

Some of the Tennessee cigar tax stamps have wide enough margins to create the "imperforate" item shown on page 14 of the 4th qtr. 2002 issue.

Regarding the California scale seals, the 1935 issue, that I obtained in Auction 24 is black on green.

Pieter P. Bonsen  
California

*Editors Note - On the Tennessee cigar the one shown was not cut down. Possibly a specimen Elbert Hubbard obtained somehow. Chuck Spaulding reports SRS members have doubled the number of known punches. We will have an update.*

### South Carolina D14

I am new at state revenue collecting, but I read the SRN 4th quarter issue and discovered I may be quite lucky. Shown is a used copy of the South Carolina four cent D14 stamp with Security Bank Note indicia. Mr. Applegate was wrong in that the stamp both exists and was used. I also possess the two cent rose issue used (BL20) which Applegate said saw little usage.

Ronald Hammond  
Maryland



Ronald Hammonds  
used SC D14

### South Carolina Guano and Soft drink

I found the article on the guano tag most intriguing and immediately dug through a small assortment of miscellaneous tags to see what might be found. I was delighted to find at least two of these onto which was handstamped on the obverse side a single line inscription "CLEMSON COLLEGE FERTILIZER DEPT". Without the article these would have continued to be in the "What does it mean?" bin.

Also, I have found what I think is SC softdrink SC53B which is a 2 cent brown. Like the 1 cent pale blue it comes is a 10x10 sheet with a row of blank decals at the top.

Mack Matesen  
Washington



### Cataloger Needs Help

I will be working on the South Dakota section of the SRS catalog. To assist with this project, I am asking any members who have South Dakota revenue stamps, and if possible scans or copies. The catalog can only be completed with the assistance of as many SRS members as possible.

Charles Pirro  
3 Baker Lane  
Norwalk, CT 06851-2309  
e-mail capirro@aol.com

# 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. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound  
\$19 (non-member price \$21)
9. *State Turkey Stamps*  
Dr. John Crook SRN No. 220 1994 32pp \$5
10. *Kansas Revenue Stamps*  
Charles Bellinghausen, 1972 \$5
11. *The Kansas Quail Stamps*  
David Lucas, 1999 48pp spiral bound  
\$14 Members, \$17 non-members
12. *The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)*  
Jan Wooton, 2001 210pps (6700+ stamps)  
\$34.50 Members (Normally \$41.95)
13. *Alabama City, County and Municipal Stamp Catalog.*  
Scott Troutman, 35 pages, 2001 \$5
14. *Bound State Revenue News back issues*

1976-79 23 issues	\$25
1980-83 21 issues	\$25
1984-88 22 issues	\$25
1989-93 30 issues	\$30
1994-96 13 issues	\$30
All 5	\$125

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## New Finds

by M.E. Matesen

Shown at right is a Washington, City of Bellingham stamp that appears to be a Matesen B8, a fairly rare stamp. But this one is different in several aspects. First it is perforated "CANCELLED" not unlike the initial Bellingham first issue. This would make this then a B8A. Now I'm wondering if the 12 cent in the middle of the set might no exist in a like form.

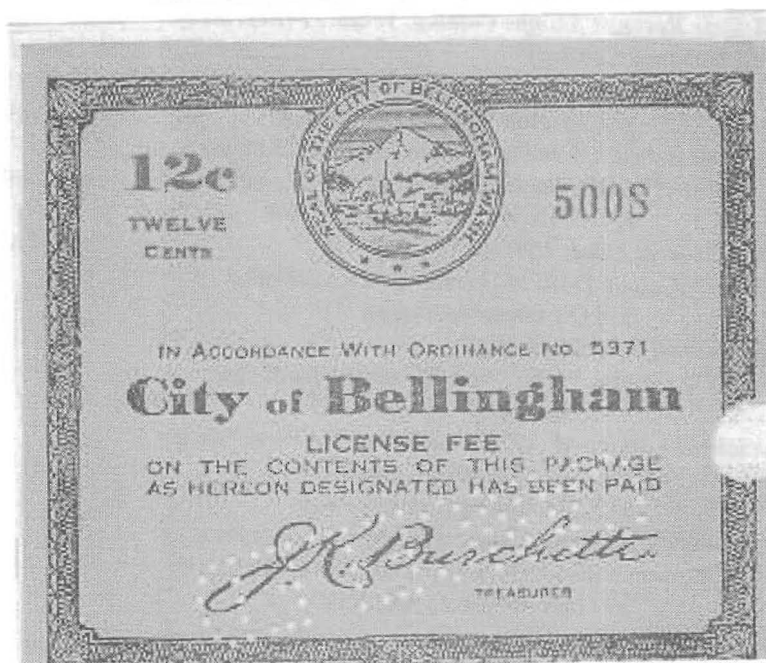
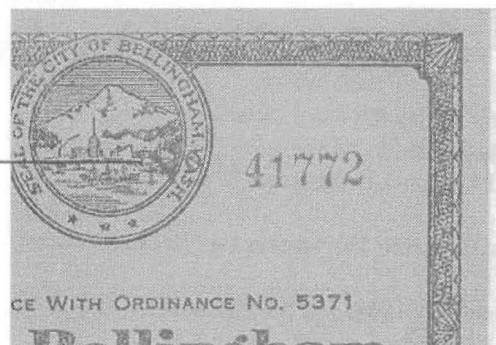
The other difference is that "No." precedes the serial number. It is hard to see so I have blown up that portion of the stamp. It is in the middle of the seal at the top. All of the other stamps in this series lack this "No.".

Below that is another delightful find, a 1935 Washington one cent apple Hubbard A13 pair which are imperf between vertically.

Below is another interesting find, an imperforate block of four the Nevada one cent wine and liquor stamp (Hubbard W13). I've a single as well as a pair of this stamp in my collection and all appear as if someone drug them through a pile of dirt.

Last but not least is a strip of the New Mexico F10 green fertilizer stamps. This strip is rouletted 9 vertically, but horizontally there is just the faintest impression that the stamps were to be rouletted. The "cut" did not pass through the paper, so the roulettes are blind.

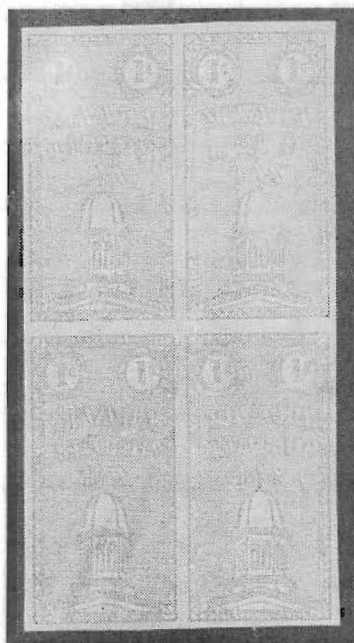
No



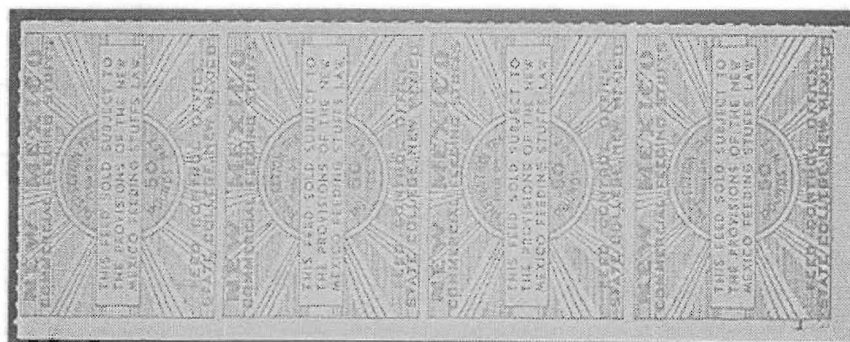
City of Bellingham, B8A beer.



A13 imperforate pair



Nevada WL3 imperf block.



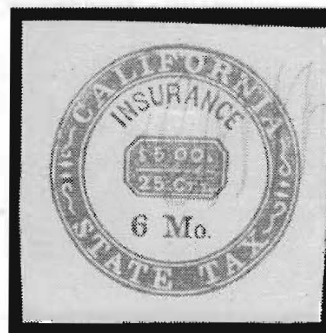
New Mexico F10 fertilizer with blind roulettes.

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## Free For All

Harold Effner, Jr. came up with this issues Free for All, a used New Jersey heat fusion on the bottom of a cigarette pack. Actually it may be Harold's wife as she is a smoker. This one is a pink-red with a map of New Jersey on it.

All you need to do is send Harold 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.



## New Jersey Color Error

by J.R. Wooton

A rather unusual color error of the 1964 resident and non-resident trout stamps Wooton Catalog 23 and 24) has surfaced. One pane of each stamp has been found with a dark gold background. The normal background color of the resident stamp is white, and the normal background color of the non-resident stamp is blue. Also of note is that each of resident stamps is imperforate along one horizontal side. It is possible that these stamps are printer's waste that somehow escaped the destruction process. Yet it is odd that it has taken almost fifty years for these two panes to be discovered. Both panes are gummed.



Newly discovered stamps with dark gold backgrounds.

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