



State Revenue News

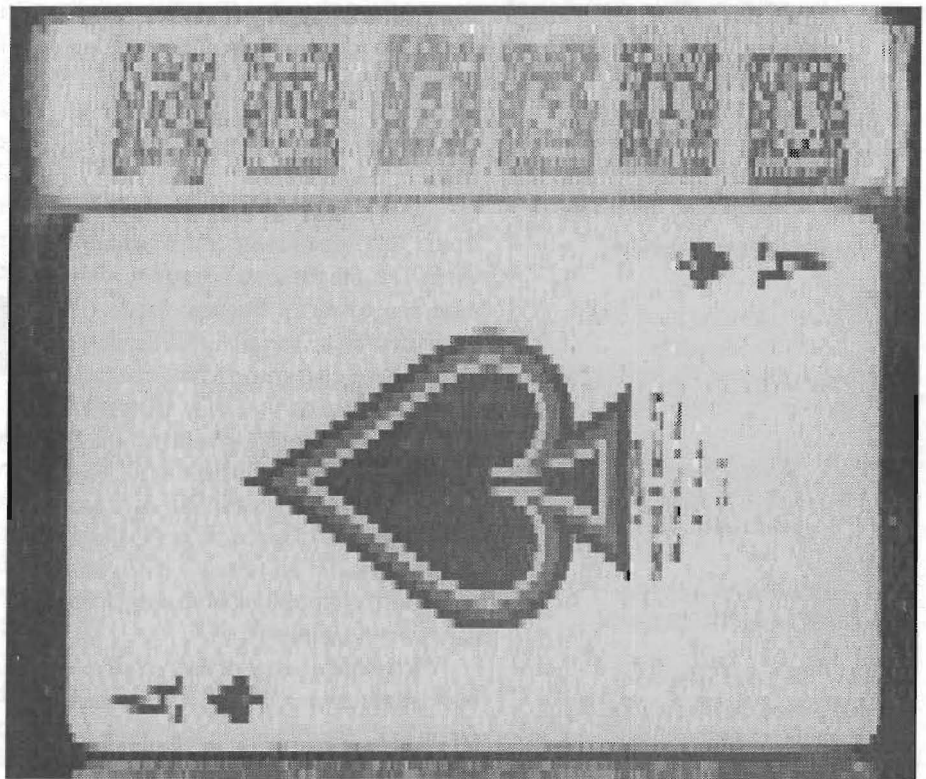
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Alabama Cataloging



Alabama playing card stamps PC19 (2), PC21 (2) and PC22 (2) on multiple deck package of playing cards featuring scenes of Bellgrath Gardens near Mobile, Alabama on backs.

Auction 26

See Page 17

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President's Notebook by Peter Martin

SRS Catalog Prefixes

The response to last quarter's article about the effort to standardize state revenue category prefixes has been encouraging. Mike Borer, Mack Matesen and Scott Troutman provided in-depth reviews and others provided comments that have led to a number of additional categories (especially fish and game) and some interesting discussions. Two of the broader subjects were how to treat documentary stamps and tags.

The Hubbard catalog uses the "D" prefix for a wide variety of documentary usages ranging from real estate and insurance to intangibles. The question is, should the SRS continue to use the "D" prefix to cover this broad spectrum of usage or should each subcategory be given a separate prefix?

Tradition is on the side of the "D" prefix, but, since most of the stamps are inscribed with the actual category, a strong case can be made that real estate (RE), insurance (IN), intangibles (IT) and others should have their own prefix.

But where do you draw the line? The California documentary stamps, the first paper state revenues, all have a "D" prefix, even though some read: Bill of Lading, Exchange, Attorney at Law or Passenger. I think you muddy the waters and make them more difficult to collect if you break these stamps into subcategories.

How would you treat the Alabama Tax on Seals (Hubbard D1-D2), the Minnesota Deed Tax, the Missouri and New York Secured Debt Tax or the Washington Tax on Conveyances?

Tags are an integral part of certain categories of state revenue collecting such as Feed, Fertilizer, and Cotton Seed Meal. While tags are clearly not stamps, they often have all the same characteristics, including a date, value or poundage, of their adhesive cousins. To ignore them is to close an important specialized area. Two possible ways to treat tags would be with a "T" suffix (similar to the "M" suffix for meters) or with a "TG" prefix.

The "T" suffix would mean that Feed tags (such as FE2OT) would be collocated with Feed stamps. The TG prefix (such as

TGFE2O) would mean that all categories of tags would be placed together in a separate location.

Let me have your thoughts about these and any related issues. If you have not already done so, please review the "Proposed SRS Catalog Number Prefixes" article in First Quarter *State Revenue News* (pages 14-15) and provide your comments to me by June 30. Send them to: e-mail, <pmartin2020@aol.com> or write, POB 791, State College, PA 16804.

SRS Library Additions

Courtesy of Romie Coltrin, the SRS Library has begun to receive some of the state reference files accumulated by SRS founder Bert Hubbard. A wide variety of items, from order forms to official state correspondence to notes from the leading collectors of earlier times, are included. The material will be sorted by state and copies will be made available to researchers. Our thanks to Romie for her thoughtfulness.

Editors Notes

Your old editor has taken a real beating since Christmas. A prolonged Christmas vacation to try and do some house hunting, was unsuccessful as I managed to hit myself in the eye with a stick of firewood (and only by the grace of God am I not blind), then the flu hit and a series of blizzards. In February I had a pulmonary embolism (giant blood clot break loose in my leg and land in my lung) and nearly croaked - same problem that killed the reporter David Bloom. Then more blizzards kept McKellips from getting the paper from his supplier. This was why the 1st quarter was out a bit late.

The first week in May I am heading to Pennsylvania to house hunt again. If I am ever successful, this will mean a period where I am off the air e-mail wise, and could get caught with an auction ending in the middle of a move. Pay attention to any notices you get from me this summer to see where I have landed. I also have a wedding in the middle of all this to go to.

Auction 26 has some good runs of Wisconsin liquors, some rare North

Continued on page 6.

Alabama Liquor and Wine Tax Stamps

John D. Bowman

The Acts of 1943, No. 99, p. 104, approved June 3, 1943, provided that liquor would be taxed at the rate of 10% of the selling price established by the Alabama Alcoholic Beverage Control Board.

The current 1975 Code of Alabama, Chapter 3, Title 28, provides in section 35-160 for a tax on spirituous or vinous liquor sold by the ABC Board equal to 58% of the selling price. The tax consists of a basic 10% rate (imposed by Sec. 28-3-200), plus additional taxes of 10% (imposed by Sec. 28-3-201), 10% (imposed by Sec. 28-3-202), 13% (imposed by Sec. 28-3-203), 3% (imposed by Sec. 28-3-204), 10% (imposed by Sec. 28-3-205) and 2% (imposed by Sec. 28-3-280).

The Attorney General has determined that counties do not have authority to levy an additional local Alabama alcoholic beverage tax on wine based on a percentage of retail sales because the general state statute provides for an exclusive tax in lieu of all other taxes on table wine (see Para. 35-160.20).

Prior to October 1, 2001, the tax on native farm wine sold by native farm wineries was 5 cents per gallon. The tax was also imposed on wine given as free samples of 6 oz. or less in winery tasting rooms. A native farm winery was one which has an annual production not exceeding 100,000 gallons and in which 75% of the berries, fruit, produce or honey used was grown in Alabama by the permit holder. In 2001 the legislature eliminated the lower rate for native farm wine (Act 1114, Laws 2001, Fourth Special Session) and provided that wine manufactured in Alabama is now subject to tax at the rate of 45 cents per liter sold, the same rate as the tax on foreign table wine (Sec. 28-7-18, 1975 Code).

Liquor decals may measure a mm or so larger in each dimension when used.

Numbers in parenthesis such as (LS4a) are Hubbard catalog numbers.

Other symbols used:

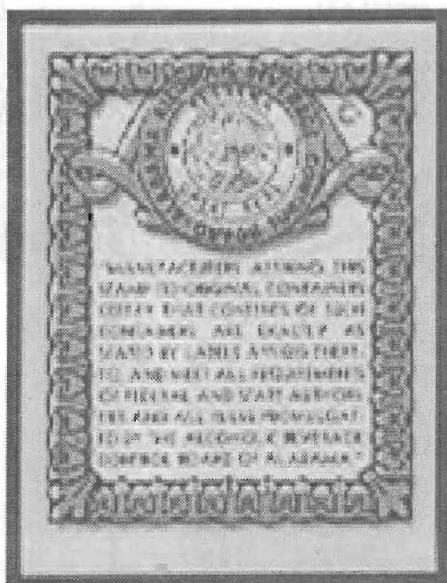
R = less than 5 known to author

S = Less than 20 known to author

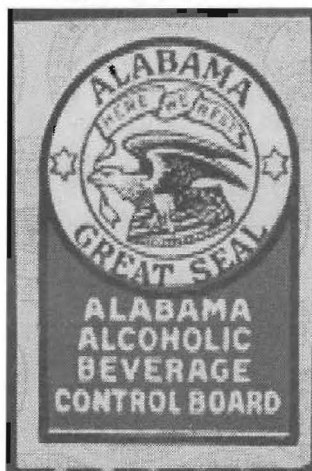
- = known, but too few specimens to evaluate

? = report by Hubbard or others but not known to author.

(blank space) = unknown to author



LS1 Blue, white and black, plain cream card R -



LS2 Red, white and black on reverse cream safety card with circular state seal S



LS3 Small circle with seal in center. Red and black. 16 mm. On reverse light buff safety paper with "Alabama Alcoholic Beverage Board" enclosing seal, similar to stamp design. Note- larger when used.

a. brown red S -
S -



LS4 Blue and black, cream safety card with reverse circular design containing map of Alabama¹ S -

LS5 Red and Black² (LS4a) R



LS6 Same with gray around map¹ (LS4A) R -



Design same as previous issue but larger (17 x 25 mm). Rouletted 8 in black.

LS12 Black and green.⁴ 1941 yellow safety card (LS8) S -

LS13 Black and dark blue (LS9) S -

LS14 Black and light blue (LS9a) S -



Similar, but signature has been replaced with the initials "A A B C B" (Alabama Alcoholic Beverage Control Board).⁵

LS15 Black and green (LS10) R -

LS16 Black and Blue (LS10a, LS11a) ?

LS17 Similar, black and yellow with carmine circle background for map.⁶ (LS11) - S



LS19 Rectangular design with yellow map at left enclosing circular seal with small pink map, black serial number, on yellow safety card (LS14) R



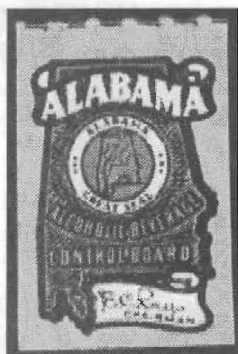
LS20 Same but blue throughout, on yellow card (LS14a). Roulette 8. S -

LS7 Similar with red around map (LS4Aa) S -

LS8 Blue with yellow around map '1941' yellow pieslice safety card (LS4d) R



LS9 American Bank Note Co. imprint. Green on white on pink card (LS5) S -



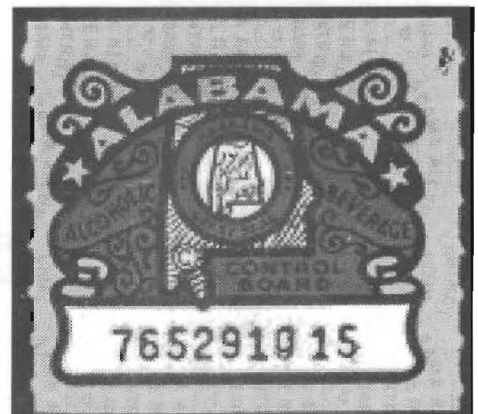
1941 - Printed on '1941' circular design yellow safety card. 12 1/2 x 19 mm. Rouletted 8 in black.

LS10 Black and green. Signed "E.C. Ray" (LS6) S -

LS11 Blue and black. Signed. "E.C. Ray"³ (LS7a) R -



LS18 Blue paper stamp, red serial number (LS12) Blue plate position numbers, with A1 at the lower left corner of sheet. Perf 12 1/2. - 1.00



1965?

LS21 Red, black and pink, black serial number, on yellow vertical safety card (LS15) Printed by Meyercord Co. Rouletted 6 1/2.

2.50 .075

a. On lighter yellow safety card



LS22 Same, plain cream card, larger control number. Roulette 6 1/2.

3.50 1.00



LS23 Same, with light green at top, green in center (LS16)

S



LS24 New design by American Decal Company, Red, black and pink.

R



LS25 Yellow, black and white on light yellow safety card, "Mini or 1/2 Pint", black serial number (LS16). Roulette 6 1/2.

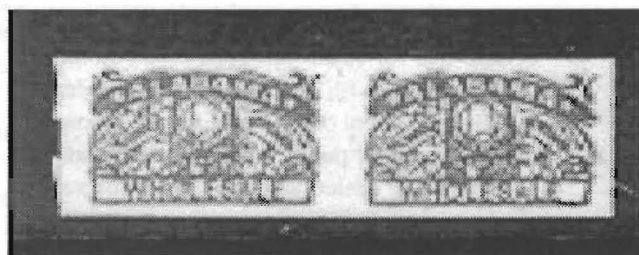
R



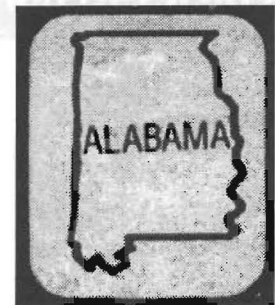
LS26 Same, but green, black and white on yellow vertical safety card, "Table Wine" (LS15). Roulette 6 1/2.

R

The following items may or may not represent a tax paid.



This wholesale label is known with control numbers. (LS17). Coil roulette vertically. Blue on white paper.



This outline map of Alabama label may have been used as a price sticker. This specimen was removed from a liquor bottle in 1995. Red on white paper, self adhesive. 16 x 19 mm.

Bibliography

1. *State Revenue Newsletter*, Anonymous, March 1960, Illustrated on front page.
2. *Weekly Philatelic Gossip*, State Tax Notes, Charles Hermann, Oct. 31, 1942, p. 188.
3. *Weekly Philatelic Gossip*, State Tax Notes, Charles Hermann, March 2, 1946, p. 680.
4. *Weekly Philatelic Gossip*, State Tax Notes, Charles Hermann, Feb. 8, 1947, p. 725.
5. *Weekly Philatelic Gossip*, State Tax Notes, Charles Hermann, July 17, 1948, p. 620.
6. *Weekly Philatelic Gossip*, State Tax Notes, Charles Hermann, June 26, 1954, P. 533.

Secretaries Report

Previous Total	278
New Members	5
Reinstatements	2
Resignations	2
Deaths	2
Dropped Not Paid	15
Current Total	266

New Members

- 1290** Dale R. Ward
5350 Hwy 79
Bennett, CO 80102
Interests: Ducks and fishing
- 1291** Jay Harrison
PO Box 2716
Virginia Beach, VA 23450
Interests: US, Canada, Latin America,
US State Revenues
- 1292** Jack Schmidt
1470 Estes Drive
Florissant, MO 63031-4235
Interests: All US BOB
- 1293** Michael Cassidy
92-20 118th Street
Ricmond Hill, NY 11419-1246
Interests: Spirits, Agriculture, Stocks
- 1294** Charles Boudreau
37 Center Street
PO Box 498
Machias, ME 06454-0498

Reinstatements

- 1054** Rick Loomis
PO Box 1467
Scottsdale, AZ 85252
- 1104** Subway Stamp Shop has retained
Hugh Goldberg's membership.

Died

- 092** Robert Richards
- 1104** Hugh Goldberg, PA

Resignations

- 1082** Lou Forster, KS
- 1199** Pat Campbell, FL

Dropped Not Paid

- 536** Gerald I. Krupnikoff
- 737** James Wehle
- 998** Al Beckman
- 1058** Steve Leavitt
- 1107** Angus Kress Gillespie
- 1177** Wayne Lavinder
- 1183** Bud McLellan
- 1195** Ann E. Adams
- 1211** George Aschenbrenner
- 1238** Javier Bentancourt
- 1246** Harvey Shadur
- 1247** Joseph Amatore

INDYPEX Revenuer's Dinner

The revenue show will be at INDYPEX June 27-29 as noted in the last *SRN*. The traditional dinner hosted by the American Revenue Association and known as the Revenuer's Dinner, will be held at the Rathskeller Restaurant Friday night June 27th for a fixed price of \$35. Six menu choices will be offered including the German specialty Jaegerschnitzel and rouladen. Other choices are a vegetarian plate, grilled yellowfin tuna, shrimp with pasta, grilled lemon pepper chicken or grilled New York strip. The restaurant is also known for it's selection of German beers either bottled or on tap. You do not have to pre-designate your choice.

Car pools will drive people over to the restaurant from the show site. Check in at the ARA table for more information or contact Eric Scott at The Stamp Shop, 614 Massachusetts Avenue, Indianapolis, IN 46204 prior to arriving at the show.

Plan now to join your fellow revenuers for a relaxed and informal evening.

Dues Increase Coming?

The board of directors has decided to change the dues this coming fall. Our problem is there is a lot of costs associated with getting slow payers to get their dues in. It is almost May and money is still dribbling in.

The new plan is to move to doing what the American Philatelic Society and other organizations do. The dues will be \$15 with \$3 off for those those paying by the end of January. Thus for you quick payers, the same old price. The notice that the dues are due for years has been on a colored sheet in the 4th quarter issue. Reminder letters are sent out in late January to those who haven't paid up. A lot of the late payers are dealers and other folks who get behind on their reading.

The plan is that the dues to new members will increase to \$15 with commensurate raises in the overseas rates.

- 1254** Timothy G. Wait
- 1265** Dwayne H. Hindiyeh
- 1270** Robert A. Wool

Address Changes

Hugh M. Goldberg

Hugh M. "Big Mel" Goldberg, a long time SRS member and owner of Subway Stamp Shop died Jan. 18, 2003 at age 64. He had been battling pancreatic cancer. Mel was born Dec. 4, 1938.

His father sold stamp packets in luncheonettes, cigar stores and candy stores in the New York area. The elder Goldberg's stamp business grew and in 1952 he bought Subway Stamp Shop in New York City.

Mel inherited the business in 1975 and in that same year met Virginia who he would marry. In the 1970's and 1980's he expanded his business heavily into stamp and coin collecting supplies. In 1994 he moved to Altoona, Pennsylvania. This was after he discovered he could buy the entire warehouse building for what he was paying a year in rent in New York.

Mel was a member of the American Philatelic Society and served on the board of the American Stamp Dealers Association. He was a major contributor to the APS.

He had a well deserved reputation as being a prickly character to deal with. But he loved the hobby and he supported a number of publishing efforts including the Walla catalogs on US liquor revenues and reprints of the Bellinghausen Kansas catalogs. He was attempting to restore the original Dennison stamp hinge machinery to full operation to produce better hinges.

Editor's Notes continued from page 2

Carolina material (like the Vegetable seeds) and a lot of good stuff from all over.

On Auction 25 I am trying an experiment with some of you. If your winnings are between \$40 and about \$100 I can now insure it cheaper than certify it. If this works out well it will get you the material for about \$1 cheaper.

Some of the auction consignors have sent in whole collections to disburse. This is good news. The problem is, when we set up the auctions originally we assumed the material would come in already lotted in glassines. Beginning with auction 27 we will charge 4 cents a glassine for each lot where we put them in glassines. That is about what it is costing us buying them bulk from Subway Stamp Shop.

This is an issue I wish we could have published in color. The scans in John Bowman's article are just beautiful.

Alabama Playing Cards Tax Stamps

John D. Bowman

The Alabama legislative Acts of 1935, No. 194, p. 256, established a tax code that included playing cards stamps (Schedule 109, p. 485-6). This Act established a tax of one cent on each five cents or fraction thereof of the selling price for packs of playing cards containing not more than 54 cards. Such tax was to be evidenced by revenue stamps and the stamps to be affixed to the individual package with the initials on the stamps of the person selling such cards, written with indelible pencil. An annual license fee of \$2.00 was also required of any dealer selling playing cards. This Act was made part the Code of Alabama for 1940 (Title 51, Section 573). In the Acts of 1951, No. 978, p. 1653, the tax rate was changed to ten cents per deck or package of not more than 54 playing cards, such tax to be evidenced by revenue stamps. This was incorporated into the Code of Alabama of 1975, and the tax is still in effect in 2002 at the time of this writing (Code of Alabama, 1975, Section 40-12-144), although it is not enforced as many decks sold in 2002 do not bear the tax stamp.

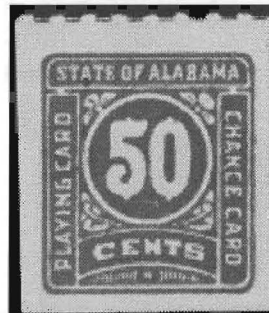
Playing Cards Tax Stamps were produced in panes of 10 (5x2) arranged vertically to make a sheet of 100 water decal stamps. The top pane has a control number printed above it in black, with or without a preceding letter. Control numbers were used for accounting of stamps sold and on hand. Panes of ten were separated by rouletting, often with black color printed on the pane. Stamps were printed in color on a white background unless otherwise noted. Designs are similar to tobacco stamps issued simultaneously.

Suggested valuations are based on the best information available to the author, including Hubbard's catalog. Unused stamp valuations are for decals on full card backing with sufficient card margins to identify the type of card or safety paper, and to be classified as VF or better. Used valuations are for single decals on piece of package wrapper and complete with no missing pieces. Examples used on playing card packages are worth much more than single used specimens. Examples listed by Hubbard or others but not known to the author are indicated with "?" in the value field.

Pruess suggested that the Alabama punchboard/chance card tax (1935-1953) was often paid with the playing card/chance card stamps, which could account for denominations which presumably had no use on playing cards.¹ In fact, punch cards exist with playing card stamps in various combinations of denominations, and an example is shown in this section.

The author wishes to acknowledge the help and assistance received from the following: Ed Kettenbrink, Kristin Patterson, Martin Richardson, Ed Tricomi and Peter Martin.

1935. "Playing Card" and "Chance Card" at sides. Decals on white or off-white-card, rouletted 9 1/2 in black between panes of 10 (stamps show roulette either on top or bottom of stamp, except top row of sheet which was not rouletted.)



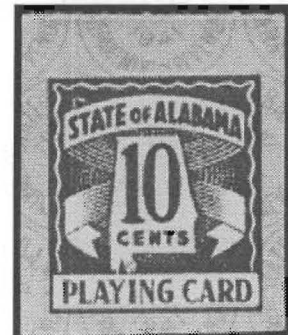
		Mint	Used
PC1	1c dark purple	10.00	3.00
	Block/6 w/ control #	-	
PC2	4c dark blue	15.00	7.00
	Block/6 w/control #	-	
PC3	5c yellow-green	20.00	10.00
	Block 6 w/control #	-	
PC4	10c carmine ²	30.00	12.00
PC5	50c bright orange	50.00	25.00

1941. Alabama state seal on green card, rouletted 6 1/2 between panes. "Playing Card" and "Chance Card" at sides.



PC6 5c pale gray-green 20.00 -
Block of 4 -

1941-42. Six lines in ribbons under "STATE OF ALABAMA". On 1941 yellow safety card, rouletted 14 between panes.³ a. 1942 yellow safety card, rouletted 8 with narrow spacing. The paper date can sometimes be determined for used specimens by holding them up to a light and examining the back of the decal.



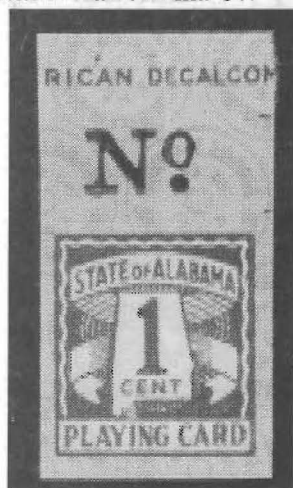
PC9



PC9a

PC7	1c purple	10.00	4.00
	a. 1942 safety card	20.00	
PC8	5c yellow-green	10.00	4.00
	a. 1942 safety card	?	
PC9	10c carmine	25.00	10.00
	a. 1942 safety card	R	

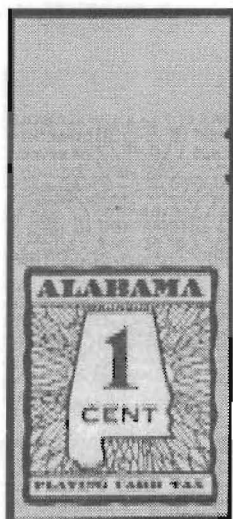
1943. Four lines in ribbons under "STATE OF ALABAMA". Cream safety card dated 1943, rouletted 6 1/4 in black between panes. Printed by American Decalcomania Co.



PC10 1c purple

R

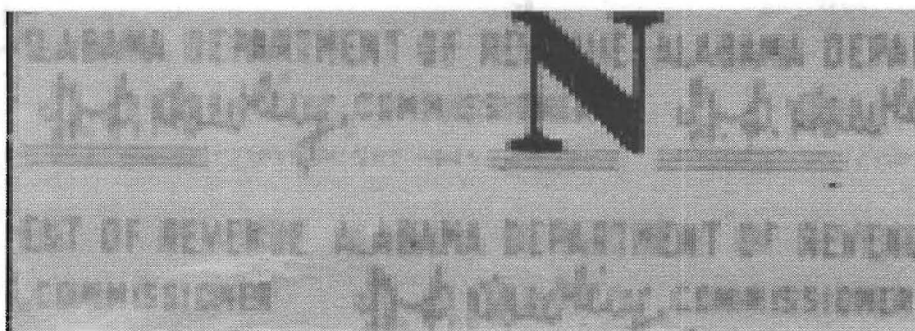
1944. Colorless map of Alabama enclosing value. "ALABAMA at top. "PLAYING CARD TAX" at bottom. Green card with reverse pale red safety overprint, rouletted 6 1/2 between panes.⁴



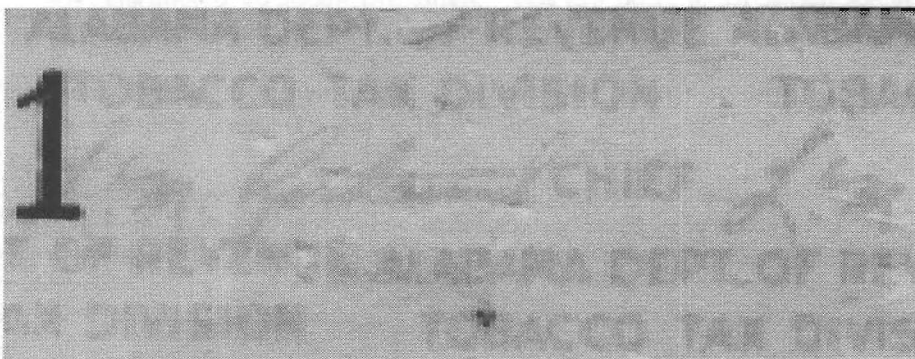
PC11 1c violet 15.00 -
 PC12 4c blue 25.00 -
 PC13 50c orange R

1945-46 "PLAYING CARD" at bottom. "Kleeving" (?) signature on straight-line safety design, yellow safety card, rouletted 8 in black between panes. a. Rotharmel signature on yellow safety card, the word "ALABAMA DEPT. OF REVENUE/TAX DIVISION" are larger than the words "ALABAMA DEPARTMENT OF REVENUE" on the Kleeving card. PC16 and PC 18 should

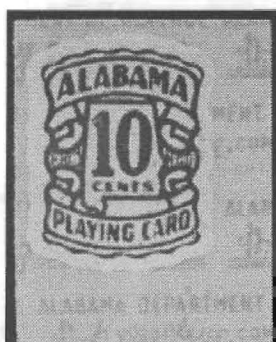
exist but have not been seen except as the "a" variety.



Kleeving Safety Card (400%)



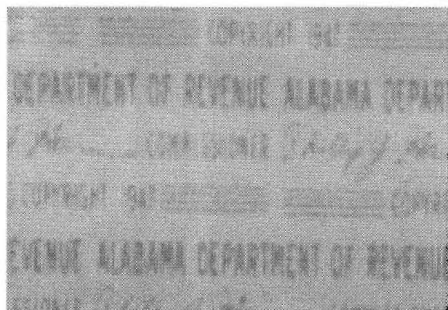
Rotharmel Safety Card (400%)



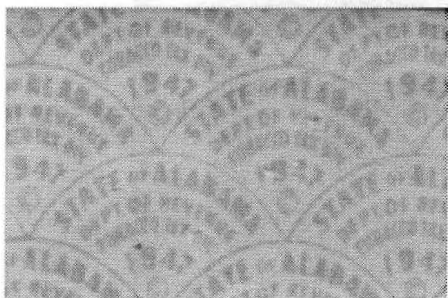
PC14 1c purple 15.00 5.00
 a. Rotharmel safety 15.00
 PC15 4c blue 20.00 7.00
 a. 30.00
 PC16 a. slate gray 20.00 7.00
 PC17 10c carmine 25.00 8.00
 a. 25.00
 PC18 a. 50c orange 40.00 -

Note. Charles Hermann noted a 1c red brown and 5c gray as new issues in 1945.

1947-48. Wreath around map design. "PLAYING CARD" at bottom. 1947 Hamm signature⁵ straight-line design yellow safety card, rouletted 8 in black between panes. a. 1947 dated pie-slice yellow safety card. PC20 and PC22 should exist but have not been seen, except for the "a" variety.⁶ Decals have a circle of twelve yellow small circular cutouts surround the map as an additional safety feature.



Phillip J. Hamm Yellow Safety Card



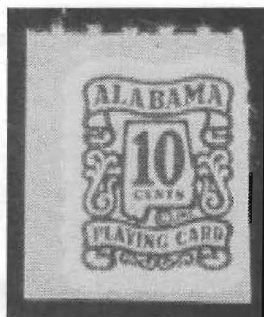
1947 pie-shaped 1947 Yellow Safety Card



PC19	1c purple	30.00	-
	a. 1947 pie safety	30.00	
PC20	4c blue	?	
	a.	35.00	-
PC21	5c slate	40.00	12.00
	a.	R	-
PC22	10c red	?	
	a.	R	-

1951. From 1951 to date, the tax rate was made ten cents per pack or deck not more than 54 cards. The Act was approved Sept. 12, 1951.

1952. Outlined map of Alabama, "CENTS" in straight line. "PLAYING CARD" at bottom. On 1951 curved pie slice yellow safety card.⁷



PC23 10c red R -

1953. Outlined map of Alabama, value in shield. "PLAYING CARD" at bottom. On 1953 pie-slice yellow safety card, rouletted 8 in black between panes.

PC24 10c red ?

1955 Outlined map of Alabama enclosing value. "PLAYING CARD" in curved panel near bottom. On reversed 1953 pie-slice yellow safety card, rouletted 8 in black between panes.



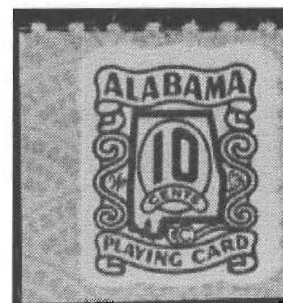
PC25 10c red R -

1958. Like PC25 but on 1958 pie-slice yellow safety card, rouletted 8 in black between panes.

PC26 10c red ?

1959. Outlined map of Alabama enclos-

ing colorless oval. "W" and "LH" at sides. "PLAYING CARD" at bottom. On 1953 pie-slice yellow safety card, rouletted 8 in black. between panes.



PC27 10c carmine 3.00 1.00

1964. Design similar to PC27, but map is colored. "A" hidden in right side. "PLAYING CARD" at bottom. On 1953 pie-slice yellow safety card, rouletted 8 in black between panes. Diecut with two scallops at top and bottom.



PC28 10c carmine and black 3.00 1.00
a. carmine mis-registered (ca. 1981) 5.00

1990(?). Same design as PC27, but diecut differently. On tobacco revenue tax yellow safety card.

PC29 10c carmine and black - -

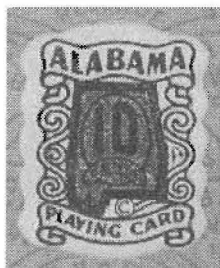
1991(?). Small colored map of Alabama

with value inside, "ALABAMA" curved at top, "PLAYING CARD" curved at bottom. On cream card, rouletted 6 1/2 in black between panes.⁸



PC30 10c lilac and black 3.00 1.00

1995. Same design as PC29, but diecut differently. On tobacco revenue tax yellow safety card, straight cut between panes.



PC31 10c red-orange and black R

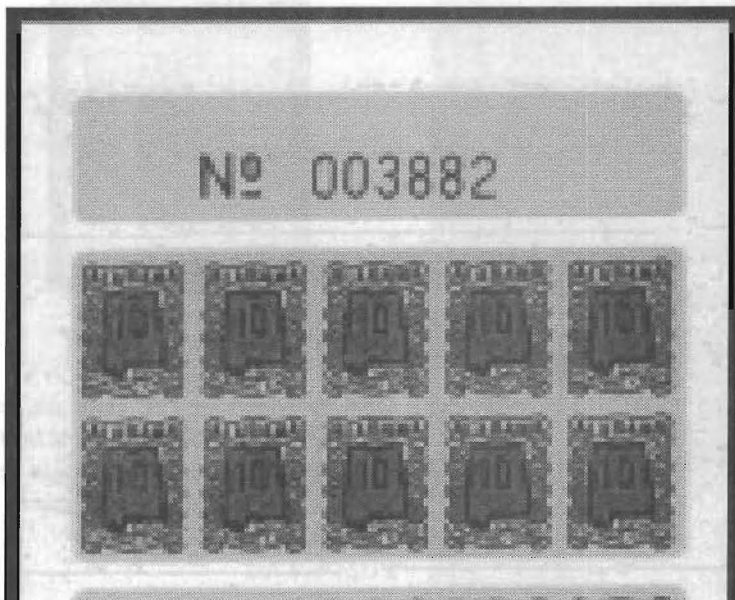
2001?. Same design as PC28, but self-adhesive on metallic background on white card, straight cut between panes.



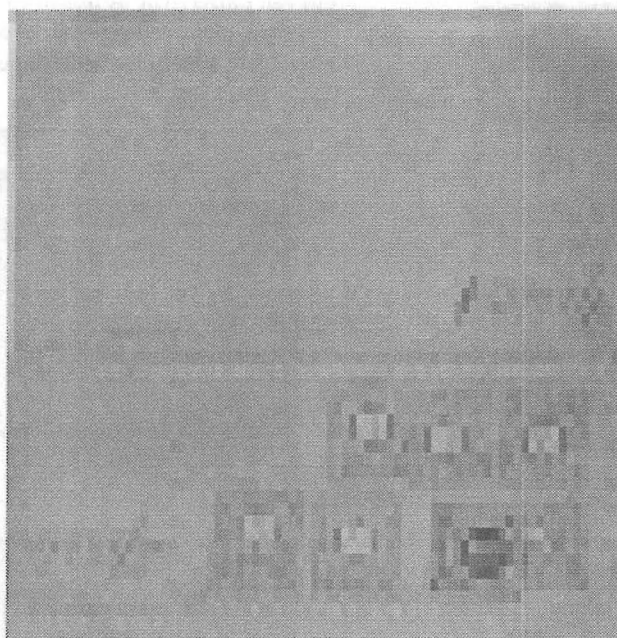
PC32 10c red and black 1.00 0.50

Bibliography and Footnotes

1. Alabama Punchboard, *State Revenue News*, Kenneth Pruess, 2nd Quarter 1999, p. 11.
2. A "light buff card" variety was listed by Barry Porter in his draft list of Alabama playing card stamps, 1992. However, it is likely that the white card darkened with time.

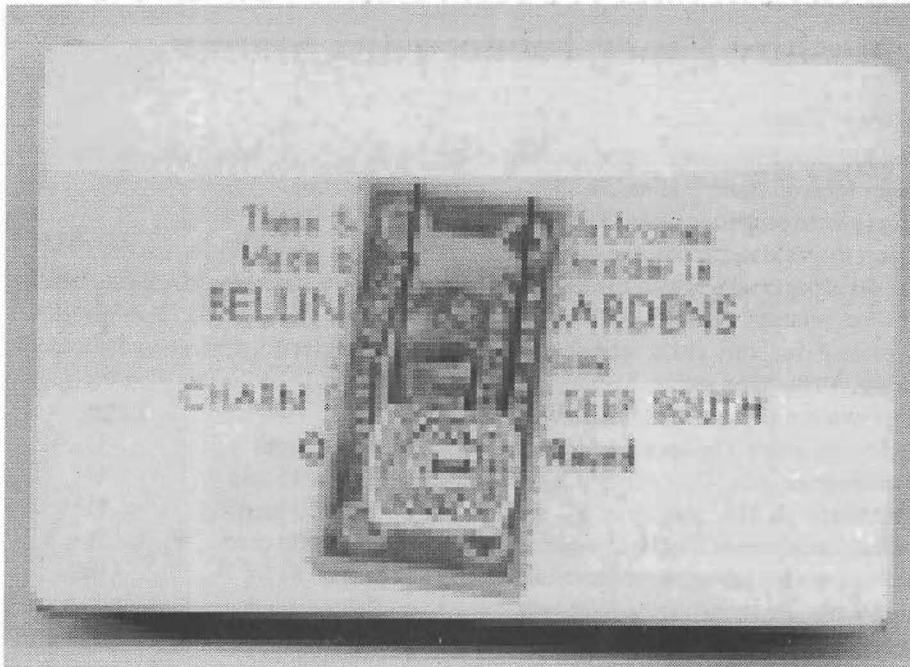


Pane of PC32



Alabama playing cards P1, P3, P4 (3) and P5 (2) on reverse of a punchboard.

3. *Weekly Philatelic Gossip*, Charles Hermann, Oct. 31, 1942, p. 188. Hermann notes a 1c dark violet, 5c green and 10c carmine.
4. *Weekly Philatelic Gossip*, Charles Hermann, Mar. 24, 1945, p. 66. Hermann noted a 1c purple, 4c ultramarine and 50c yellow orange. See WPG June 23, 1945, p. 378.
5. Phillip J. Hamm served as Revenue Commissioner from 1947-1950 and again from 1963-1967.
6. State Tax Notes, *Weekly Philatelic Gossip*, Charles Hermann, Feb. 19, 1949, Hermann noted a 1c red brown and 5c gray.
7. First noted and illustrated in State Tax Notes, *Weekly Philatelic Gossip*, Charles Hermann, June 21, 1952, p. 494.
8. Alabama Selling New Varieties of Cigarette, Playing Card Stamps, *State Revenue Newsletter*, Harold Effner, Jr. and Peter Martin, Vol 31 No. 6, Nov-Dec 1993.



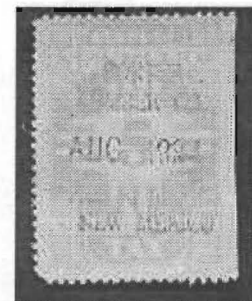
Alabama PC14 playing card stamp on top of a federal RF27 on a pack of cards.

New Mexico - Lumber and Liquor

by M.E. Matesen

The SRN has been replete with many, many interesting illustrations of odd and sometimes humorous cancels but I suspect this one may go to the head of the list for what the cancel doesn't tell us. Here is an example of Hubbard's New Mexico L6b liquor, a particularly scarce item in and of itself. Yet I would call your attention to just the mere three words in the cancellation :

PORTER LUMBER CO.



State Cigarette Excise Tax Rates

(As of January 1, 2002)



*New York City: \$1.50 per pack as of April 3, 2002

SRN Back Issues

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

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

Issue Date

\$2.00 each

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

\$5.00 each

230 1/97-Bedding
231 2/97-Liquor
233 3/97-MO
234 4/97-Fruit
235 1/98-Apples
236 2/98 Seafood & Md
237 3/98 Cigarettes
238 4/98 Cataloging
239 1/99 Games of Chance
240 2/99 Arizona
241 3/99 FL eggs etc.
242 4/99 Beer
243 1/00 Printers Waste
244 2/00 ID & Potatoes
245 3/00 Fishing
246 4/00 X-files
247 1/01 Alabama
248 2/01 CO Bedding
250 3/01 Documentary
251 4/01 Vending and Scale Seals
252 1/02 Colorado Cigarettes
253 2/02 Soft Drink
254 3/02 Tags and Cards
255 4/02 South Carolina
256 1/03 Oklahoma

1995 or 1996 year sets (four issues)

\$7.50 per year

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

Concerning \$1.5 million in marijuana the police had confiscated.

"Anyone wishing to report the theft of their marijuana plants is welcome to call the Pennsylvania State Police."

Clearfield Pa, *Progress*

A 56 Cent Mystery: Prefix Letters on the New Hampshire Paper Tobacco Tax Stamps.

by Terence Hines

In 1939 New Hampshire issued a set of 18 paper tobacco stamps, Hines #s T13 – 30. These were printed in green. The very next year the state started issuing another, longer, set of paper stamps with an identical design but printed in brown (T32 – 58). The reason for the color change is unknown. All the paper stamps have a sheet number in a center panel that begins with an upper case letter. The letter is different for each denomination. Generally, the letter moves through the alphabet as the denomination increases. The denomination and corresponding letter for the green and brown stamps are shown in the following table.

Denomination.	Green	Brown
½ cent	A	A*
1 ½ cent	B	B
2 cent	C	C
3 cent	D	D
4 cent	E	E
5 cent	F	F
6 cent	G	G
7 cent	H	H
8 cent	J	J
9 cent	K	K
10 ½ cent	not issued	AA
12 cent	L	L
18 cent	M	M
18 ½ cent	N	N
21 ½ cent	not issued	AB
22 ½ cent	X	X
28 ½ cent	P	P
37 ½ cent	Q	Q
45 cent	U	U
56 cent	R	R
67 ½ cent	Y	Y
69 cent	S	S
75 cent	T	T
82 ½ cent	not issued	V
97 ½ cent	not issued	W
\$1.01	not issued	AC

*The letter is A for both types of the ½ cent denomination.

In 1945 four denominations of the 1940 brown set were surcharged with five new denominations (T72 – 76). The values, along with the prefix letters, are as follows:

Denomination	Letter
12 cent on 45 cent	U
21 ½ cent on 45 cent	U
22 ½ cent on 3 cent	D
67 ½ cent on 56 cent	Z
97 ½ cent on \$1.01	AC

For three of the original values, the prefix letter on the surcharged stamps is the same as that on the unsurcharged stamp of the same denomination. But this is not the case for the 67 ½ cent on 56 cent denomination. On this stamp the letter is Z but on the unsurcharged 56 cent stamp, the letter was R. This suggests that the basic 56 cent stamp may have been reprinted with a new prefix letter and then overprinted. But this seems odd – surely it would have been cheaper just to print stamps with the new denomination. Or perhaps a new printing of the 56 cent denomination had already been made, the new prefix letter denoting the new printing. It was stamps from this new printing that ended up being surcharged. If this is the case, I would expect that unsurcharged copies of the 56 cent brown stamp with prefix letter Z should exist. Can anyone report same?

Note: My thanks to Ed Kettenbrink for reporting the letters on several stamps I do not have.



1/2 cent New Hampshire Tobacco.

City and County Corner

By: Kent Gray



2 cent Brentwood Tobacco tax, State
Unknown

Welcome once again to the Back of the Book (BOB) area of state revenue collecting - city and county tax stamps!

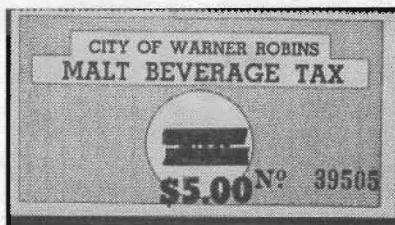
As always, please check your collection for locals not listed in the On Line City and County Catalog (www.staterevs.com) and see what you can add!

First I would like to thank this quarter's contributors: This quarter's two thumbs up award goes to Mack Matesen, who contributed untold numbers of scans (over 100!), mostly for the CA and GA catalogs. Other contributors were: Anon, Mike Florer, Roger Forsyth, Ed Lovegren, Ken Pruess, and Scott Troutman.

A new area to the catalog is the "Unknown" catalog. The above pictured Brentwood is a perfect example - can you help identify what state it is from? AL, FL, GA, MO, NY, and VA all have a Brentwood, and all these states had city tax stamps! Because of the safety on the card, I believe it to be from Missouri, but have nothing but the safety to go on.



Previously, I had a set of Jeffersonville accounting stamps listed as unknown. Ken Pruess quickly straightened me out, reminding me IN listed these, but they were not pictured in Hubbard's catalog. The catalog lists a partial set from 3 cents to \$500, and is fantastic - check it out!

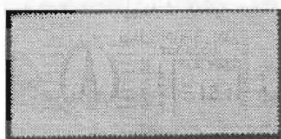


One of the many additions to the GA catalog is this great \$5 on 84 cent beer from Warner Robbins. Previously unlisted to boot!



Another nice GA, one of a set of Brunswick whisky (liquor) stamps, also previously unlisted.

These are nice Baltimore, Maryland items; a Baltimore tobacco tax meter, a new Baltimore County cigar find, and a 50ct blue pressure sensitive tobacco (Hubbard's CR18?). The meters I should note are known to come in pink, purple (which this one is), green and blue inks and from four different meters. Values reported are from 1 to 12 cents, 14, 15, 25 and 50 cents. Not all values are known in all colors.



The pressure sensitives are known in four denominations: 6 cent purple, 25 cent brown, 50 cent blue and \$1 green.

These are listed as cigar stamps but are the really tobacco? They are not pictured.

In Hubbard's County & Municipal stamp catalog, the Baltimore meters are unpictured but listed as cigars. Does anyone have cigar meters or is this a catalog error?

The City of Lakeland, Florida is the latest coin operated machine stamp to appear. This stamp, apparently made so it could be used for multiple years, has the rate (\$15.00) the year (1998-99) and a serial number handstamped in black. The stamp is 38x48mm, self-adhesive on a white "Mactac" backing paper and apparently is a coil stamp that comes in rolls. It is rouletted vertically 6 1/2. The stamp is flat black on a florescent yellow paper.



Check out the California County Documentaries on the web page - at least seven new counties have been added to the counties known to have issued stamps, bringing the new total to 32 counties, each with 17 stamps!!! That math for you multiplication challenged types is at least 544 different stamps for CA Counties!

Thanks again to all the contributors, and please help improve the catalog - what do you have in your collection???

Coming Next Issue
Colorado Beer
and lots more.

Montana Overprints on Federal Red Liquor Strips.

by M.E. Matesen

Montana was amongst a small number of Western states which restricted the sales of liquor to state owned stores. These were referred to as either monopoly or control states. Oregon, Utah, and Washington were also control states. The federal red liquor strips in use during this era were overprinted with the name of the state's liquor commission.

Hubbard's catalog Volume I lists these Montana issues as:

LS3 Surcharged variously in red on Federal Liquor stamps"

LS4 Surcharged in black

LS5 Handstamped in black.

As clarification, neither LS3 nor LS4 exists in the form noted in Hubbard's catalog. Montana never "surcharged" any of these federal issues used in the state. The overprinting was done by the distilleries. I'd suggest that one merely delete the word "surcharged" and substitute "overprinted". Since none of these issues were overprinted in red we also need to delete that word as well. Therefore the listing should read:

LS3 - Overprinted variously in black on red federal liquor strips.

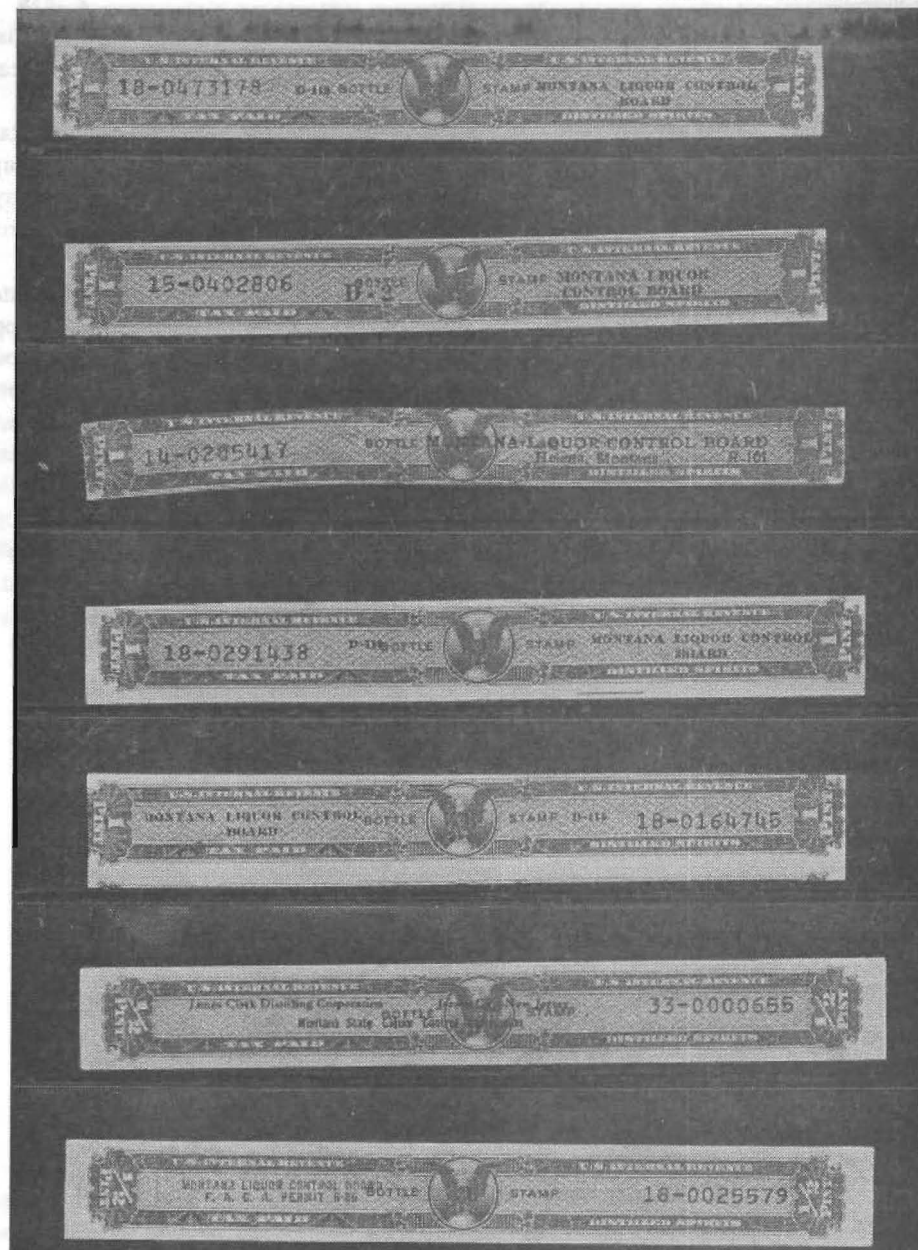
LS4 does not exist, as such, and should be deleted from the catalog.

LS5 I've never seen but it seems logical that a handstamped version could exist since like issues appear in other Western states which likewise handstamped their issues when they were initially placed in use. If anyone has one of these in their collections please provide it to the editor.

The overprints have various fonts, sizes and typographical arrangements, all variations of LS3. The stamps shown are reduced in size. Overprints shown top to bottom are:

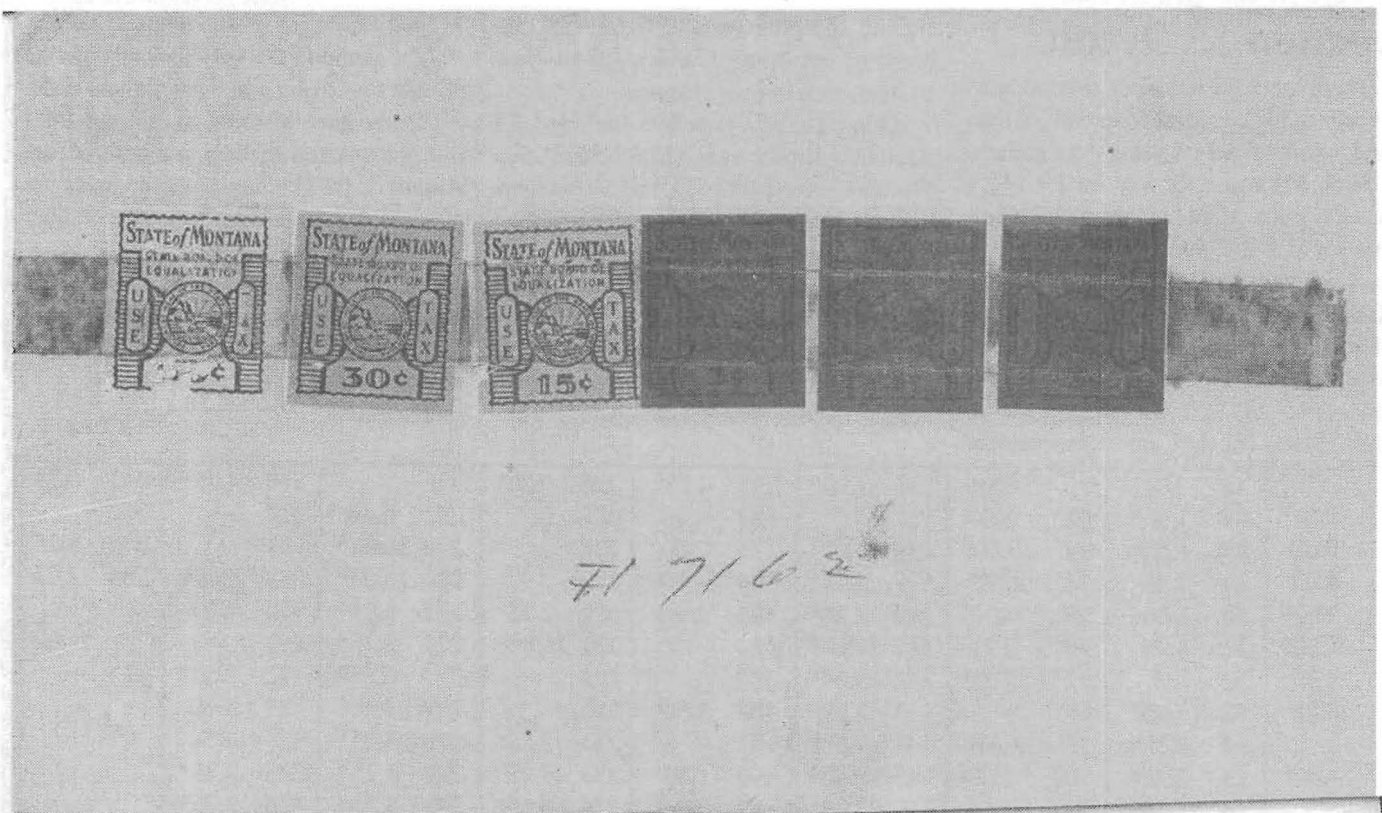
1. MONTANA LIQUOR CONTROL BOARD
2. MONTANA LIQUOR

- CONTROL BOARD
3. MONTANA LIQUOR CONTROL BOARD
Helena, Montana
4. MONTANA LIQUOR CONTROL BOARD
5. MONTANA LIQUOR CONTROL BOARD
6. Montana State Liquor Control Commission
7. MONTANA LIQUOR CONTROL BOARD
F. A. C. A. Permit R-86



1979 Massachusetts Duck Stamps Found Imperforate

Michael Jaffe reports that "a few completely imperforate sheets of the 1979 Massachusetts duck stamps" were found when a collector brought them in to sell. The collector was apparently unaware that his sheets were abnormal. According to Jaffe, "prior to this only one other Massachusetts sheet is known completely imperforate". If you are interested in purchasing them, contact Micheal at mjaffe@brookmanstamps.com.



700 FREE

Each No. Ending In
3 - 7 - 9

PAY **10¢** PAY

All Others FREE

PLANTERS

MIXED NUTS and PEANUTS

4-oz. Tins
8-oz. Tins

NUMBERS

100 - 110 - 120 - 130 - 140 - 150 - 160 - 170
200 - 210 - 220 - 230 - 240 - 250 - 260 - 270
300 - 310 - 320 - 330 - 340 - 350 - 360 —

EACH RECEIVES


One 4-oz. Tin PLANTERS MIXED NUTS

NUMBERS

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500 - 510 - 520 - 530 - 540 - 550 - 560 - 570
600 - 610 - 620 - 630 - 640 - 650 - 660 —

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MR. PEANUT
REG. U. S. PAT. OFF.

Win-A-Tin



LAST SALE

Receives

One Tin Each

PLANTERS MIXED NUTS

and

PEANUTS

Montana Trade Stimulator

by M.E. Matesen

Here is an item from my collection showing use of the 1947 punchboard stamps on a "trade stimulator" put out by Planter's Peanuts.

Sadly the swatch of scotch tape and the years have taken a toll on the stamps.

Such an odd tax amount of \$1.14. The tax was 2% of the value of the board, so the board was worth \$57.

For more information on Montana punchboard stamps see the article "Montana Use Tax Stamps" in the 1986 Vol. 1 May-June SRN pps. 9-10.

Auction 25 Results

There were 38 bidders - several new. Overall the bids were more spread out than usual, so some real bargains were gotten.

High bid was only \$54 for lot 141 a Missouri beer. Most bids were on lot 358 a big lot of US cigarette stamps (\$1/\$3). Good returns were lot 198 a Nevada liquor (\$10/\$21), 231 an early Oregon insurance (\$10/\$16), 273 a South Dakota non-resident small game (\$22/\$26), 302 Texas Citrus (\$4/5.25), 352 the baggage stamp (\$5/\$625) and 363 the Canada non-resident

fishing shipping coupon (\$2.50/\$5.25). Most of the South Carolina clams and oysters came in over estimate.

Other heavily bids lots included 13 Alabama liquor seal (\$2/\$2.50), 55 a Florida Citrus (\$2/\$2.75), 168 Mississippi beer & wine (\$4/\$4.75), 171 another Mississippi beer & wine (\$4/\$4.75), 196 New Mexico beers (\$12/\$11) and 260 a SC oyster (\$8/\$11).

Strong areas were citrus, seafood, beers, and SD hunting. Some tough proofs, notably in Ohio were picked up dirt cheap.

State Revenue News

A good run of gas pump seals did well.

The auction manager may well be in the middle of moving when Auction 26 ends.

If you have material to consign for a the 3rd quarter auction get it in before August 1, 2003. Consignment sheets are available for the asking. Next auction after that won't be until 1st quarter.

Note, on the winnings sheet an * indicates you got the lot for lower than your highest bid. t indicates tie bids. Bold means it brought over estimate.

1	2.50	46	2.00	91	4.00*	136	1.00*	181	4.25*	226	1.00*	271	-	316	4.75*	361	5.25*
2	2.00*	47	1.50*	92	3.00	137	-	182	4.00	227	-	272	1.50	317	-	362	-
3	6.00	48	1.50*	93	3.00t	138	9.00*	183	2.00	228	-	273	26.00*	318	-	363	5.25*
4	6.00	49	3.25*	94	2.75*	139	5.75*	184	2.00	229	-	274	23.00*	319	2.00t	364	1.25*
5	2.00*	50	2.00	95	-	140	7.25*	185	2.00	230	2.25*	275	4.25*	320	1.25		
6	7.50*	51	4.75*	96	2.75	141	54.00*	186	-	231	16.00*	276	3.25*	321	-		
7	4.25	52	-	97	2.25	142	23.00*	187	-	232	-	277	5.25*	322	2.50*		
8	5.25	53	13.50*	98	-	143	32.00*	188	3.50*	233	-	278	1.50	323	2.50		
9	-	54	1.25*	99	3.50*	144	9.50*	189	-	234	5.25*	279	1.25*	324	2.50		
10	4.00*	55	2.75*	100	7.00	145	10.00*	190	1.50*	235	5.25*	280	1.25*	325	3.75*		
11	-	56	1.25*	101	7.50*	146	3.25*	191	3.50*	236	5.25*	281	1.50*	326	3.75*		
12	1.50	57	2.00	102	-	147	3.00	192	4.75*	237	5.25*	282	1.50	327	11.00		
13	2.50*	58	4.00*	103	-	148	1.00*	193	-	238	3.50*	283	6.75*	328	-		
14	1.50*	59	5.00	104	10.50	149	-	194	3.75*	239	-	284	17.50	329	-		
15	1.75	60	2.25*	105	4.25	150	4.25*	195	2.00	240	3.25*	285	3.75	330	-		
16	13.00*	61	10.00	106	5.00*	151	6.00*	196	11.00*	241	8.75*	286	9.75*	331	2.00		
17	2.25*	62	2.00*	107	-	152	5.00*	197	5.00*	242	2.25*	287	6.50*	332	-		
18	5.00	63	2.75*	108	-	153	5.00*	198	21.00*	243	2.00*	288	15.25	333	1.50*		
19	2.00	64	25.00*	109	1.00	154	-	199	2.00	244	2.00*	289	-	334	1.00*		
20	22.00	65	2.00	110	-	155	8.25*	200	2.25*	245	3.50*	290	-	335	1.50		
21	1.00	66	5.00*	111	-	156	5.50*	201	1.75*	246	2.25*	291	-	336	1.75*		
22	3.00*	67	1.50*	112	-	157	4.25*	202	2.50*	247	1.50*	292	7.50	337	2.75*		
23	-	68	-	113	-	158	-	203	2.00t	248	3.25*	293	4.00*	338	-		
24	-	69	-	114	4.00*	159	6.00	204	1.00*	249	2.25*	294	7.50	339	7.50		
25	1.50*	70	-	115	2.50*	160	1.00*	205	1.50*	250	2.25*	295	3.00*	340	4.50*		
26	2.00*	71	-	116	10.00	161	8.00*	206	1.50*	251	2.75*	296	25.00*	341	5.25		
27	2.00*	72	1.50*	117	1.00	162	8.25*	207	3.25*	252	5.25*	297	-	342	4.25		
28	5.00*	73	2.00*	118	-	163	5.00*	208	3.25*	253	2.00	298	2.00	343	-		
29	3.00	74	1.25*	119	-	164	4.00*	209	3.25*	254	1.75*	299	2.00t	344	3.00		
30	-	75	2.25*	120	-	165	4.25*	210	1.50*	255	1.50*	300	2.00t	345	-		
31	10.00*	76	12.50	121	4.25*	166	2.00	211	1.50*	256	1.50*	301	4.50*	346	-		
32	1.50	77	17.00*	122	-	167	1.50*	212	1.00*	257	-	302	5.25*	347	2.75*		
33	-	78	1.75*	123	52.00	168	3.75*	213	7.75*	258	2.50	303	-	348	5.25*		
34	3.25*	79	2.00*	124	5.50*	169	4.75*	214	3.75*	259	1.75*	304	-	349	-		
35	-	80	1.75*	125	1.50*	170	4.75*	215	3.00t	260	11.00*	305	5.00*	350	2.50*		
36	-	81	-	126	7.50*	171	4.75*	216	3.25*	261	16.00*	306	7.50	351	2.25		
37	-	82	-	127	5.50*	172	1.25*	217	2.25	262	6.75	307	3.00	352	6.25*		
38	-	83	1.50	128	12.00*	173	1.50*	218	3.25*	263	-	308	2.50*	353	8.25*		
39	-	84	-	129	26.00*	174	1.75*	219	3.50	264	-	309	2.75*	354	2.50*		
40	-	85	-	130	-	175	8.75*	220	2.50*	265	-	310	2.50*	355	1.00*		
41	-	86	1.00*	131	6.25*	176	1.25*	221	2.50	266	5.25*	311	1.50	356	2.00t		
42	-	87	3.00*	132	-	177	3.00*	222	1.50*	267	9.25*	312	5.00	357	1.00*		
43	3.00	88	-	133	2.25*	178	2.00	223	5.75*	268	9.00t	313	16.00*	358	3.00*		
44	2.00*	89	4.25	134	12.00*	179	2.00	224	3.75*	269	5.25*	314	3.25*	359	1.75*		
45	-	90	-	135	-	180	2.00	225	1.00*	270	5.25*	315	7.50	360	-		

The Sale of Bert Hubbards California Collection

by M.E. Matesen

On April 29th the San Francisco, California auction firm of Rumsey Schuyler place the magnificent collection of "Classic California Documentaries" of the late Elbert S.A. Hubbard onto the auction block. First, before noting the specifics of the sale, let me first quote a few passages from the introduction section which was penned by Peter Martin.

"The lots featured here represent one of the largest and most complete holdings of these rare early revenues. Included were multiples, imperfs, paper varieties, controller surcharges, star cuts, and different types, most in very fine condition. Collectors will now determine the value of these rarities because today they are being offered as UNRESERVED LOTS and will be sold to the highest bidder."

Of the 100 lots offered, 45 sold. Twelve of these went at or above the estimates. The remaining ones fetched in the arena of one-half the estimates.

The 95th and 96th lots were shall we say the spectacular stars of the show. Lot 1738 was described as 109 different 1866-69 rectangular revenues "these rare revenue stamps almost extinct and due to the phenomenal quality and completeness are probably impossible to duplicate" with an estimate of \$500-\$750. It fetched a whopping \$3,500.

Lot 1739 which followed was 156 1866-69 4 cent-\$56 rectangular revenues, complete set imperforate, missing only the \$38 value..many of the stamps unlisted. Estimated at \$1,500-\$2000, it went under the hammer for \$6,250.

Aside from these two lots, I'm truly of the opinion that there had to be some parties that were at best "asleep at the switch" or who fell under the false assumption that the material would be sold with extremely high reserves, which was clearly not the case.

As to how the material which was not sold, plans are being formulated as to how this will be liquidated. If you've any interest in what is available, you can contact "The Statesman", P.O. Box 304, Lynnwood, WA 98046-0304. If you've

Fusions are Tax Stamps Too!

by Kent Gray



I was surprised not so long ago during an email conversation I was having with a pretty serious collector. In his words, he "only collected stamps, not those fusions".

I have noticed here in Texas that our fusions seem to have a use period of about 3 to 4 months. It is very hard to tell the exact times as some places will sell cigarette packs with the "old" color combo for several weeks after the "new" colors can be found at other stores. The brown on white fusion that started appearing in September 2002 seems to have been replaced by a blue on pink combo which first appeared in January 2003. That said, I still see the older combo in some stores (I am writing this mid-March). I have just returned from a trip to Ohio, where I managed to save a cigarette package from the trash. It is interesting to note the red on white design is the same as Texas (other than color and state name). I am not sure who makes the fusions, but I imagine most states buy from one company.

Although no where as sexy as paper stamps, fusions still fill the role as a tax stamp, and deserve a place in your collection! With a use period of only a few months, it is very important for collectors to take the time to save decent examples, if for no other reason than to preserve their existence.

Hubbard's 1992 catalog specifically excluded fusions, noting: "too fragile and faintly visible unused". As a result, there are very few documented fusions. The occasional mention has been made through the years in the SRN, but by and large, we are missing the vast majority of fusions

access to a computer lots can be viewed by visiting the web site <http://rumseyauctions.com>.

For those of you that would like a printed copy of this section of the auction catalog please remit \$6 in the name of "R. COLTRIN" to cover printing and mailing costs.

issued!

What am I asking? Ask your smoking friends for their empty cigarette packs, and save the fusions for your collection, or for others who collect your state. I cut the cellophane down and put the fusions into 22 x 25 mm mounts to help preserve their fragile markings. Even if you don't collect them yourself, find somebody who does, and trade with them. Make a quick write up and include a scan to the editor, who can then put a quick blurb in the SRN.

If you still can't figure out what to do with them - send them to me, and I will be happy to include them in my collection!

New Illinois Cigarette Decals

by Scott Troutman

Shown are two Illinois cigarette decals found used. The first shown on a clear background is for 20 cigarettes and is black on a turquoise-blue background. The round panel at top with the 20 in it is white. Size of the decal is about 12x12 mm. The card apparently had a wedge shaped safety which is in a purple. "DEPARTMENT OF REVENUE" is in a panel at the bottom of the fusion.

The second decal on the black background is also for 20 cigarettes. It is black on a salmon color. The tiny seal at the top is in a lilac color. This decal is also 12x12mm. It also was apparently on a safety card with a wedge shaped red or magenta safety.





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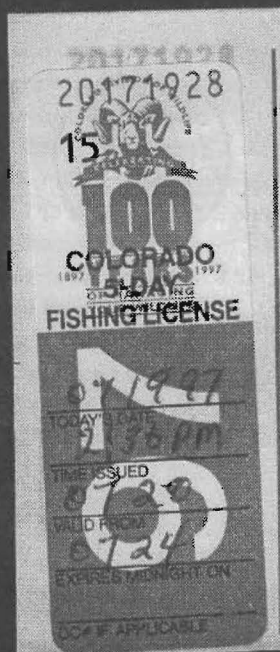
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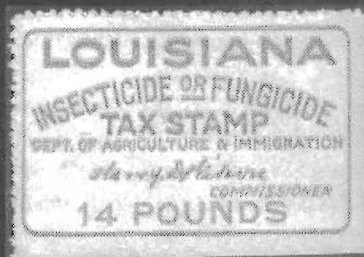
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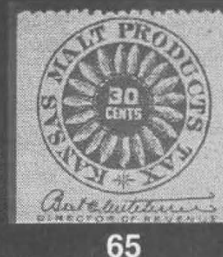
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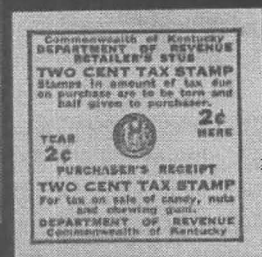
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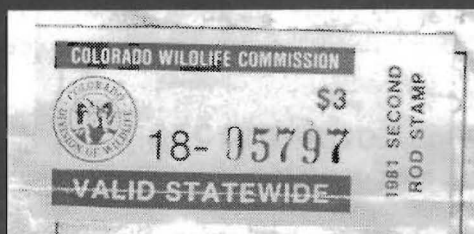
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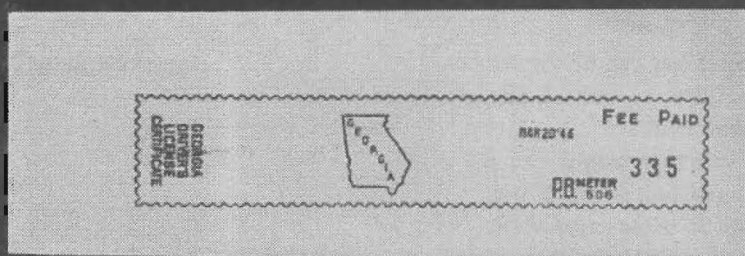
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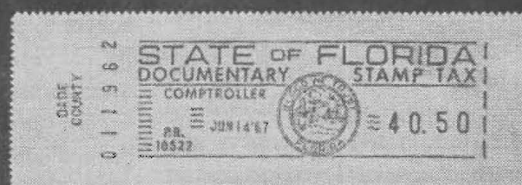
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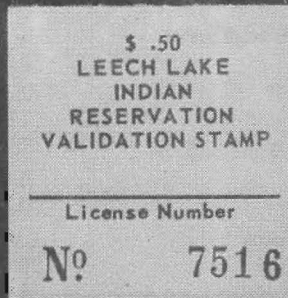
SRS Auction 26

Auction 26

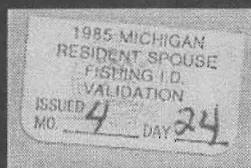
Non fish & game uses Hubbard catalog numbers
Fish and game uses Wooton (Streamside) catalog numbers
Other catalogs given where used.

State Revenues

1	AR 1938 beer B23 \$.1056,U,VF,stain	1.50	45	GA 1946 drivers Licence certificate huge meter proof on cardboard stock,P	25.00
2	AR 1981-82 duck #1,MNH,VF	35.00	46	GA 1919 feed F33 100lbs,MNH,VF	2.50
3	AR 1937-45 feed (2) F41 100lb, F54 100lb, both MH,VF	2.00	47	GA 1920 feed F43 100lbs,U,VF	1.50
4	AR 1974 trout T4,MNH,VF	15.00	48	IA 1973 duck \$1 Scott #2, sig.,U,VF,pressed out crease, very clean	5.00
5	AZ 1941 egg E2 2 mills,MH,F,P	5.00	49	IA 1975 duck Scott #4,sig.,U,VF	10.00
6	AZ 1933-34 luxury (2) LX1 U,F;LX34 U,VF-XF	3.00	50	IA 1975 duck Scott #4 sig.,U,VF,clear	10.00
7	AZ 1924 luxury (4) LX17,LX27,LX28,LX32,U,VF	5.00	51	IA 1991-92 duck Scott #20,MNH,XF	10.00
8	CA 1881 bond coupon \$35 from San Francisco sig. Jos. Paxsin, punched,P	2.50	52	IA 1980 habitat H2 light sig.,U,VF-XF	4.00
9	CA 1866 documentary D209 \$3,cut round, SON cxi "Pacific/Insurance Co./June 14, 1867",P	5.00	53	IA 1982 habitat H4,sig,U,VF,sig. in dark spot,nicely hidden	4.00
10	CA 1866 documentary D214 \$5,U,VF	2.00	54	IA 1943 paper automobile license plate, M,VF,couple small surface scrapes,P	35.00
11	CA 1973-74 duck \$1 Scott #3,MNH,VF,toning (all will),P	10.00	55	IA 1980 trout T20 light sig.,U,VF-XF 12.00	
12	CA 1974-75 duck \$1 Scott #4,MNH,VF,toning (all will)	5.00	56	IA 1981 trout T21 small sig.,U,VF,P	12.00
13	CA 1958 fishing CAF1 \$1 sig. U,VF	5.00	57	IL 1981 duck #7 on piece of lic. w/US R48 both unsig. U,VF, Il stamp is dirty	40.00
14	CA 1961/66 fishing (6) \$1 Wooton F4 both kinds, F5,F7,F8,F9, all sig.,U,VF,pretty clean	12.00	58	IL 19?? cigarette (2) City of Chicago both 20 cig.one red on pale yellow, the other smaller green on white,U,VF,P	1.50
15	CA 1966 fishing (2) res. sport fishing SF9 and fishing F9 on lic.	5.00	59	IL 1941 cigarette (3) C5 (yellow not blue as in catalog), two new ones not listed, all U	1.50
16	CA 1968 fishing (3) res. sport fishing SF17 creased and fishing F11(2) one creased on lic.	2.50	60	IL 1967 liquor floor tax LFT3,U,VF,P	4.00
17	CA 19?? liquor essay blk/4, 2 oz.,sky shaded two different ways,MH,VF,P	20.00	61	IL 1935 liquor L2B 1/10 pint,U,VF,P	6.00
18	CA 1937 liquor L18b deep purple var.,MH,VF	25.00	62	IN 1933 intangibles D1 5ct,D2 10ct,D4 50ct on IN intangibles tax form, D2 scuffed	1.00
19	CA 1971 scale seal Santa Clara Co.,R.W. Horger Director black on green,U,VF,couple surface faults	7.50	63	IN 1933 liquor L1,U,VF	1.50
20	CO 1997 5 day fishing on lic. \$18.25 unlisted in Wooton,U,VF,P	25.00	64	KS 1941 feed FE11,U,VF,dirt, punched through but almost never seen used	1.00
21	CO 19?? cigarette Limon 2ct red oval design,MH,VF,P	2.50	65	KS 1948 malt products MP6 30ct,U,VF,P	5.00
22	CO 19?? cigarette Saguache 2ct red Circle design,MH,VF	2.50	66	KS 1947-48 quail Q11 50ct sig.,U,VF	8.00
23	CO 1981 second rod \$3 blue on white on lic.,creased,P	20.00	67	KS 1961 upland game UG1 \$1 sig.U,VF, red numbers on back	3.00
24	CO 1942 wine & liquor (3) WL39,WL40,WL41, all U,F	5.00	68	KS 1973 upland game UG13 \$1 sig.,U,VF	2.50
25	CO 1933 wine & liquor WL2,U,VF,purple cxi "JAKES's LIQUOR"	20.00	69	KY 1911 fertilizer FE6 125lbs,U,F	1.50
26	CO 1934 wine & liquor WL4,U,F,black cxi "Walgreens"	4.00	70	KY 1940 liquor L17,MNH,VF	25.00
27	CO 1934 wine & liquor WL9 15ct,U,VF 2.50		71	KY 1936 sales (candy,nuts,chewing gum) (2), S1 U?,VF; S2 MH,VF,P	3.50
28	CO 1937 wine & liquor WL37,U,F	3.50	72	LA 1951 bedding BE1 1ct,U,VF,P	2.50
29	CO 1952 wine & liquor WL57a carmine,20ct,U,F	1.50	73	LA 1924 insecticide/fungicide IF6 5 lbs. U?,AVG	1.00
30	CT 1937 bedding BE2 on tag for bedding and BE3 w/thin	5.00	74	LA 1924 insecticide-fungicide IF10a 100lb,MNH,VF	3.00
31	DC 1946 liquor L3 1/16 gal.,U,F,perfin "2618"	2.50	75	LA 1928 insecticide-fungicide IF3a 1 lb.,MNH-VF	2.50
32	DC 1946 liquor L5 1/8 gal.,U,F	1.00	76	LA 1880 law D2,U,VF,round punch	1.50
33	DE 1940 beer B20 10ct,U,VF,small faults	4.50	77	LA 1940 liquor City of New Orleans L10 1 qt.,MNH,VF,corner flaked off	15.00
34	DE 1940 beer B22 50ct,U,VF,creases and small hole,P	17.50	78	LA 1940 liquor City of New Orleans L9 4.5qt,MNH,VF	20.00
35	FL 1956 bedding BE1a roulette,U,AVG	2.00	79	LA 1940 liquor City of New Orleans unlisted , 4/5 pt.,MNH,VF, little flaking at top,P	20.00
36	FL 1935 citrus CF18 10ct,U,VF,clear	1.50	80	LA 1935 liquor L18 1/2pt,MNH,VF	20.00
37	FL 1942 citrus CF26 50ct,U,F	2.50	81	LA 19?? liquor L45 1 gal. MNH,VF,precancelled "127"	5.00
38	FL 1937 citrus CF28 \$2.50,U,VF,key value	25.00	82	LA 1924 paris green PG10d 56lb,MNH,VF	12.00
39	FL 1967 documentary meter Dade Co. gray on yellow paper,U,VF-XF,P	5.00	83	LA 1928 paris green PG14 double impression unlisted variety ,M,VF,disb gum,P	3.50
40	FL 19?? documentary meter Hillsborough Co. gray on white paper, MH,VF,possibly a proof	10.00	84	LA 1935 still wine W2 1pt,MNH,VF,P	20.00
41	FL 1969 documentary meter Seminole Co. red on white paper,MH,VF,probably a proof	10.00	85	LA 1940 wine City of New Orleans W11 1/2 gal.,MNH, VF,P	25.00
42	FL 1935 eggs E8A Cold Storage 1 doz.,MH,VF	10.00	86	LA 1940 wine City of New Orleans W10 4/5 qt.,MNH,VF	25.00
43	FL 1936 liquor L16 5ct,MNH,VF,P	12.50	87	LA 1940 wine City of New Orleans W14,4/5qt,MNH,VF	15.00
44	FL 1950 peat & humus PH5 5 tons,U,VF	10.00	88	LA 1962 wine City of New Orleans W19, 4/5 pt. MNH,VF,scissored crooked	15.00
			89	LA 1962 wine City of New Orleans unlisted 1 pt., MNH,VF	15.00
			90	LA 1962 wine City of New Orleans W21,1 qt.,MNH,VF	15.00
			91	MA 1975 duck \$1.25 Scott 2 sig.,U,VF	3.00



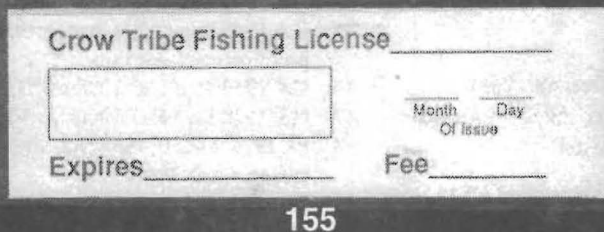
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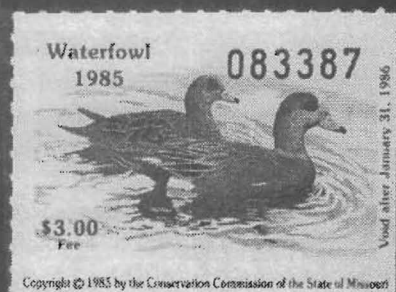
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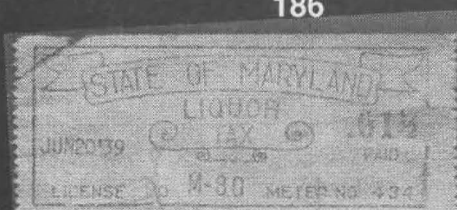
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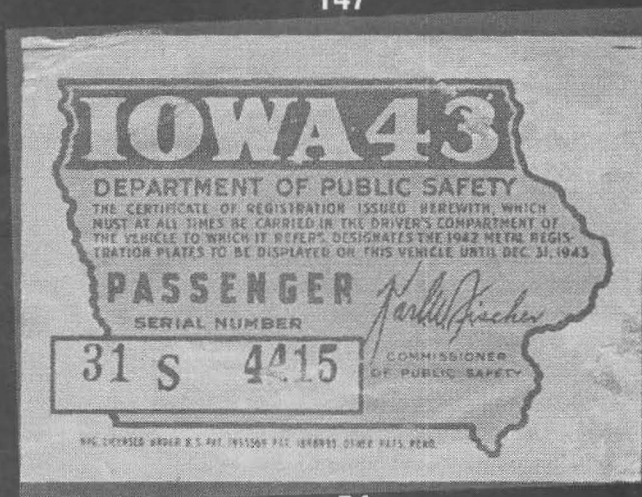
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SRS Auction 26

92	MA 1980 primitive firearms/archery \$5.10 Wooton 21 unsig., on lic., U, VF	6.00	126	MI 1980 trout & salmon TS13 \$7.25 sig. on lic., U, VF	5.00
93	MD 1939 "Maryland Liquor Excise Tax Stamps 1939" presentation book with signature of William H. Beck (possibly the stamps designer) and blocks/4 of L33-L39. I think these are proofs as there are no background dots. Min Bid \$10.00	50.00	127	MI 1981 trout & salmon TS14, res. fishing F1 \$7.25, hunting H1 \$7.25 and deer D1 \$9.75 all U on one license	12.00
94	MD 1951 Baltimore cigar CR10 50ct, U, VF, clean, P	5.00	128	MI 1985 trout & salmon TS18, res. fishing F17 and res deer D9 on lic.	10.00
95	MD 1940 bedding BE8 on tag for pillow, U, VF	5.00	129	MI 1979 turkey tag also an application for a 1980 license, MNH, VF	10.00
96	MD 195? bedding BE9b 9 1/2x5 1/2 roulette stapled on tag, U, VF	5.00	130	MN 1941 beer B58 \$.7258, U, F, perfin "DB&MCo" still on piece of box	12.50
97	MD 2000 boat registration decal red, black & white w/lighthouse, U, VF, reattached to original backer, light crease	5.00	131	MN 19?? beer control BC6 \$1 blue, M, VF, discoloration on card	3.50
98	MD 1981-82 duck #8 \$3, MNH, VF	7.00	132	MN 19?? case liquor CL7a, MNH, VF	2.00
99	MD 1981 duck Scott #8, MNH, VF w/tab	6.00	133	MN 1980 deed D52 \$50, MNH, VF	2.50
100	MD 1945-?? hodgepodge (5) wine W20 perfin "W/88", liquor L33 perfin "W/14", L59 perfin "M/23", bedding BE8 on piece of tag, Baltimore tobacco T5 5ct damaged, all U	3.00	136	MN 1974-76 Leech Lake Indian Reservation .50ct validation Dumaine LL3, MNH, VF, P	4.00
101	MD 1939 liquor meter L24 1 1/2ct, U, VF, faults but not bad, P	5.00	137	MO 1985-86 duck #7 \$3, MNH, VF, P	22.00
102	MD 1947 recordation D11a \$5.50, U, VF 7.25	2.00	138	MO 1914 kerosene K32 1 barrel, U, VF	4.00
103	MD 1937 recordation D2 50ct, U, VF	5.00	139	MO 1938 liquor L75A 5ct Pierce-Winn sig., U, VF, P	8.00
104	MD 1937 recordation D5 \$2, U, VF, P	10.00	140	MO 1945 liquor L104 16ct Burke-Winn sig. MNH, VF	5.00
105	MD 1993 res. trout T52 w/tab, MNH, XF, P	1.00	141	MO 1953 liquor proof? Ketchum-Morris sig., no serial number, MNH, VF	10.00
106	MN 1990 duck Scott #14 sig., U, F, some perfs at upper left clipped off	1.00	142	MO 1947 liquor unlisted Burke-Bates sig. 80 ct, MNH, VF, P	10.00
107	MI 1989 (4) senior fishing spouse red and blue on white not listed in Wooton ; senior fish \$1 Wooton 31; senior hunt \$4 Wooton 24; US duck RW56 all sig., U, VF on license	20.00	143	MO 1916 stock transfer ST3, U, VF, XF	2.50
108	MI 1988 (4) senior hunt \$4 Wooton 23; senior hunt \$4 W-23 but maroon on white unlisted , res. fishing \$9.85 Wooton 27; US duck RW57 small stain upper left corner; on lic. all sig., U, VF	17.50	144	MO 1925 stock transfer ST7, U, VF	2.50
109	MI 1935 beer B50 24 pints, U, VF, dirty, perfin "PETER FOX", rumpled corner	4.00	145	MO 1974 trout \$4.40 Wooton 6 sig. U, VF on lic., rare	30.00
110	MI 1940 beer B50 24 pints, U, VF, dirty, perfin "TERRE HAUTE/8-6-40"	4.00	146	MS 1942 beer & wine BW59(O) 48ct, U, VF, SON cxi, light crease	4.00
111	MI 1937 beer B50? (3) on pc. Pabst boxes, perfin "P.P. CORP./8-27-37" (diff dates and serial letters), U, VF, all with bad bleaching out problems	1.00	147	MS 1942 beer & wine BW67(W) 48ct, U, VF, small tear at top	3.00
112	MI 19?? beer can bottom with "Beer Tax paid 12 ounces", P	3.00	148	MS 1930-31 feed F35 100lb, U, VF, little dirty, key value	10.00
113	MI 1984 res. spouse fishing green on white, not listed in Wooton	5.00	149	MS 19?? mineral documentary strip off doc. D7(3), D6 with big plate scratch, D3, D3b, U, VF	5.00
114	MI 1984 res. bow & arrow BW10? \$9.75 on piece of lic. Stamp is red & orange on white (not what is in Wooton), P	5.00	150	MS 19?? mineral documentary (10) D1 (2), D3 (2), D4, D5, D6, D7, D7(2) with broken top frame lines all U on two pieces of doc., VF	4.00
115	MI 1986 res. deer D11 on lic.	4.50	151	MS 19?? mineral documentary (4) strips off document where each has one D7 with a whiter left shield ribbon. Also D4, D5(4) and D6a, U, VF	2.00
116	MI 1982 res. fishing F5 \$7.25 and res. deer D3 \$9.25 on piece of lic., P	6.00	152	MS 19?? mineral documentary strip off doc. one D7 with dot inside frame near right \$1 variety D7(2), D1, D2, D6, U, VF	1.50
117	MI 1982 res. fishing F5 \$7.25 and res. hunting H5 \$7.25 on piece of lic.	6.00	153	MS 19?? mineral documentary two strips off doc. containing D5 missing period after HB (2), D5, D3, D7(4), U, VF	2.00
118	MI 1983 res. fishing F9 \$7.25 U, VF, dirty	3.00	154	MS 19?? mineral documentay (14) strips off doc. each has one D7 with dot in left frame line variety. 70 stamps total D1-D7, may be other varieties, U, VF	7.00
119	MI 1985 res. fish F17, res. hunt H17 and res. deer D9 on lic.	9.00	155	MT 1994 Crow Tribe fishing Dumaine CRT7a, MNH, VF, P	8.00
120	MI 1984 res. fishing F13 \$7.25, res. hunting H13 \$7.25, and res. deer D7 \$9.75 on piece of lic.	9.00	156	MT 1994 Flathead Reservation bird stamp Dumaine FIR16, MNH, VF	7.00
121	MI 1986 res. small game SG1 on piece of lic., U, VF, dirty or toning	5.00	157	MT 1994 Flathead Reservation fishing Dumaine FIR18, MNH, VF, P	6.00
122	MO 1991 trout T23 w/tab, MNH, XF	10.00	158	NC 1937 bedding (3) BE1, BE1a, BE1b, all MNH, VF	7.50
123	MI 1985 senior hunt H19 \$4 used on lic.	5.00	159	NC 1937 bedding (3) BE2, BE3, BE3a, all MNH, VF	7.50
124	MI 1985 spouse fishing green and brown on white, unlisted on lic., P	5.00	160	NC 1955 beer B14 24ct, U, VF, little dirty, two staple holes, fugitive blue is gone	5.00
125	MI 1979 trout & salmon TS12 \$5.25 sig. on lic., U, XF, creased	4.00	61	NC 1933 cleaning & pressing CP2 1ct, strip/3 MNH, VF	1.50
			162	NC 1941 cleaning & pressing CP5 2ct, MH, VF	2.50
			163	NC 1915 feed (8) F47-F54 full set, MH, VF, F53 U?	15.00
			164	NC 1915-20 feed (2) F50 1ct, F90 1ct, both MNH, VF	2.00
			165	NC 1917 feed (8) F63-F70 full set, MH, VF	15.00
			166	NC 1918 feed (6) F71a, F72, F75, F76 U, F77, F78, MH, VF	9.00
			167	NC 1920 feed F89 3/4ct, MH, VF	1.50



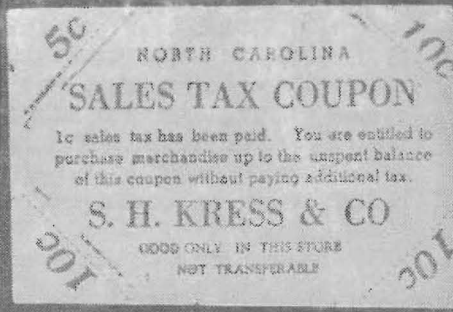
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178 detail



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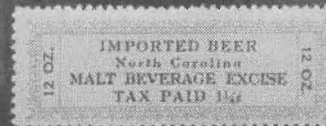
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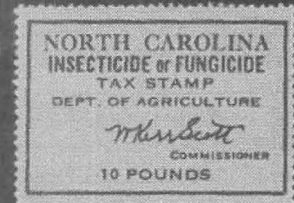
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187 ex



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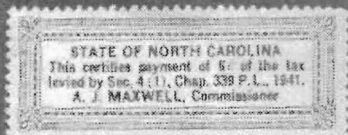
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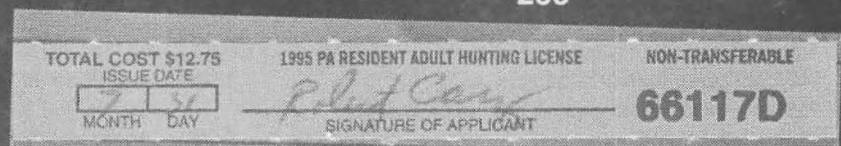
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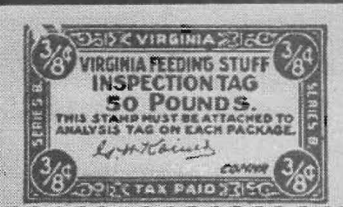
247 detail

SRS Auction 26

168 NC 1920 feed F90 1ct,MH,VF	1.50	216 NJ 1974-80 hunting licenses (back tags) (8), 1980 trapping, 1976 big game, others are firearm hunter, all U, no stamps	25.00
169 NC 1938 feed (6) F103-F108 full set,MNH,VF	6.00	217 NJ 1964 res. trout T23 \$2,MNG,VF	3.00
170 NC 1939 feed (6) F109-F115 full set,MNH,VF	6.00	218 NJ 1972 woodcock W6,MNH,XF,disb. gum	15.00
171 NC 1940 feed (6) F116-F121 full set,MH,VF	6.00	219 NM 1944 honey HO1 8oz.,MH,F,P	4.00
172 NC 1939 feed F117a error imbedded in block of 8 stamps,MH,VF, Min. bid \$10,P	25.00	220 NM 1945 honey HO12 16 oz.,MH,VF	4.00
173 NC 19?? feed meter specimens (2) 5ct and 10ct,MNH,VF	20.00	221 NY 1968//75 big game back tags, 5 diff. 1968 used, rest unused	15.00
174 NC 1946 fertilizer (2) FT1,FT2A,MNH,VF	2.00	222 NY 1937 bedding BE4 on tag for "Wood and Metal Spring",U,VF	3.00
175 NC 1937 fortified wine(8) W7-W14 full set, W7,W8,W9,W12 MNH, rest U,F-VF,P	10.00	223 NY 1942 cigarette C16 blk/8,MH,VF,P	2.50
176 NC 1937 fortified wine (2) W22a, W28a orange & green variety,U,VF	5.00	224 NY 1948 cigarette C26 (2),U,VF on wrapper ends	1.50
177 NC 1984-85 hunt-fish (2) HF8 \$8 and HF13 \$11.50 on lic.,U,VF	6.00	225 NY 1968-79 hunting or fishing licenses(8), U, VF, no stamps	25.00
178 NC 1990-91 hunt-fish HF100 \$20 on lic.,U,VF, left side of stamp is creased,P	3.00	226 NY 1914 secured debt D9 \$5,U,F,P	5.00
179 NC 1989-90 hunt-fish HF88 \$15 on lic.,stamp creased	3.00	227 OH 1931-35 cigarette (7) w/printed cpls. C2 (4), C7 (2), C3,U,F-VF	3.50
180 NC 1989-90 hunt-fish HF88 \$15 on Lic.,U,VF, clean	3.00	228 OH 1934-61 sales tax (12) R10 half, R20g, R131, R131b, R132b, R133, R133b, C1 half,C29,two like R33 and R34 except on plain yellow paper, pair C26 imperf between no serial numbers, all MH,F-VF	6.00
181 NC 1989-90 hunt-fish HF89 \$20 on lic.,U,VF	5.00	229 OH 1952 sales tax R130A \$15 w/stub,MH,VF	2.00
182 NC 1990 hunt-fish HF98 (2) on lic. one damaged,U,VF	5.00	230 OK 1993 duck \$4 Scott #14 w/tab,MNH,VF	7.50
183 NC 1990-91 hunt-fish HF99 \$15 on fishing lic.,U,VF	5.00	231 OK 1994 duck \$4 Scott #15 w/tab,MNH,VF	7.50
184 NC 1992 hunt-fish HF109 \$10 on lic. U,VF, clean	4.00	232 OK 19?? egg E5 15 doz. A, yellowish paper, shiney gum,MNH,VF	25.00
185 NC 1940 import beer IB2a perforated, MNH,VF,P	2.50	233 OK 1970 tobacco T84b 13ct pane of 10,MH,VF	2.50
186 NC 1942 import beer IB3,U,VF,scuff, repaired tear	10.00	234 OK 1997 vending VE52 \$15,U,VF still on backing	5.00
187 NC 1941 insecticide/fungicide (8) IF2-IF9 full set MNH, VF,P	22.00	235 OR 193? beer (2) Klamath Falls 25ct and 50ct, MH, VF,50 ct has small scuff	3.00
188 NC 1941 insecticide/fungicide IF5 20lb,MNH,VF	1.50	236 OR 1877 insurance D19c slate brown,MH,F-VF	7.00
190 NC 1910 kerosene K11 1ct,MH,VF	12.50	237 OR 1877 insurance D20 20ct,MH,VF,P	10.00
191 NC 1917 kerosene K19 1/4ct,U,VF	7.50	238 PA 1976 archery A1 \$2.20,MNH,XF	18.00
192 NC 1917 kerosene K22a 13ct,U,VF,Min bid \$5	30.00	239 PA 1935 bedding BE6,U,VF,little dirty	2.50
193 NC 1944 lime LI8 1 ton,MNH,VF	2.50	240 PA 1944 bedding (5) BE9 used on piece of some kind of big tag?	10.00
194 NC 1944 lime LI10 3ton,MNH,VF	4.00	241 PA 1944 bedding BE9 on tag from VA company	5.00
195 NC 1944 lime LI11 4ton,MNH,XF	5.00	242 PA 1944 bedding BE9c,MNH,VF	3.50
196 NC 1936 linseed oil LO7 1/4ct serial #43,MH,VF	2.00	243 PA 1934 beer B12 1/2 blt,U,AVG,stained	2.50
197 NC 1936 linseed oil LO9 2ct,MNH,VF	2.00	244 PA 1933 beer B26 pint MNG,F	1.00
198 NC 1936 linseed oil (2) LO10 MH and LO10a MNH,VF	5.00	245 PA 1934 beer B4 pint blk/4,MH,F-VF	1.50
199 NC 19?? sales tax coupon ST7e S.H. Kress & Co. tear type. Min Bid \$10,P	20.00	246 PA 1942-45 cigarette C30 4ct ,U,VF,P	1.50
200 NC 19?? sales tax coupon ST7e S.H. Kress & Co. tear type. Min Bid \$10	20.00	247 PA 1995-96 hunting H66 \$12.75 on back tag, w/deer and spring & fall turkey tags. Stamp sig.,U,VF,P	5.00
201 NC 19?? sales tax coupon ST9b Newberry's script type. Min Bid \$10,P	20.00	248 PA 1952 real estate (2) D22, D23,both U,VF	4.00
202 NC 1989-1992 sportsman (4) S10-S14 on lic. pieces, U,all have faults, S11 has scotch tape across it. Cat \$31.	1.00	249 PA 1934 spirituous liquor L1 one bot.,U,VF	1.50
203 NC 1991 sportsman S12 on lic,U,VF	8.00	250 PA 1916 stock transfer ST8 \$10,U,F,key piece	30.00
204 NC 1937 unfortified wine (6) W1-W6 full set, MNH,VF	10.00	251 PA 1934 wine W1 one bottle pair,MH,VF	7.50
205 NC 1943 vegetable & flower seed \$1,MNH,VF, Min bid \$5	10.00	252 SC 1923 business license BL2 24/64ct,MNH,VF	1.50
206 NC 1946 vegetable & flower seed \$1,MNH, VF,Min Bid \$5	10.00	253 SC 1931 business lic BL75 54ct,MH,VF	15.00
207 NC 1953 vegetable & flower seed \$1, MNH,VF,Min bid \$5	10.00	254 SC 1923 business license BL1 21/64ct,MNH,VF	1.50
208 NC 1955 vegetable & flower seed \$1,MNH, VF-XF,Min bid \$5,P	10.00	255 SC 1923 business license BL11 54/64ct,MNH,VF	1.50
209 NC 1941 wine W41 3ct blk/4,MNH,F-VF	6.00	256 SC 1924 business license BL44 25ct,MH,VF,P	4.00
210 NC 1941 wine W42 6ct,MH,VF,P	2.50	257 SC 1931 business license BL73 27ct,MH,F	6.50
211 NE 1962 upland game UG4 sig. on lic.,U,F-VF	15.00	258 SC 1923 business license B!17 1 1/2ct U,VF,little pink stain	2.50
212 NH 1930 cigarette (6) C1,C2,C3,C4,C7,C8 all MH,VF,P	2.50	259 SC 1929 cooked shrimp SH3 1 1/4ct, MH,VF,upper right corner just nipped off	8.00
213 NH 1930 cigarette C9 1 1/2ct pane/10,MH,VF	5.00	260 SC 1924 documentary (3) D22,D23,D25 on bond,U,VF	1.00
214 NH 1940 tobacco T38 45ct,U,VF,creased,P	2.50	261 SC 1924 documentary D29 (2) \$10 on bond,U,F-VF	10.00
215 NH 1947 tobacco T80 56ct,U,VF on piece of box, stamp has cracked,P	2.50	262 SC 1991-92 duck #11 \$5.50 MNH,VF	9.50
		263 SC 2000 duck Scott#20 \$5.50,MNH,VF	8.00
		264 SD 1961//63 res. big game (2) BG5,	



333 ex



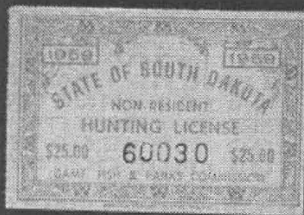
297



306



336



271



278



286 ex



315



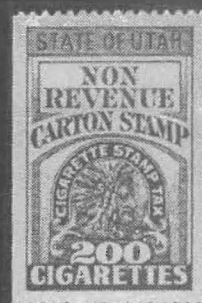
317



311



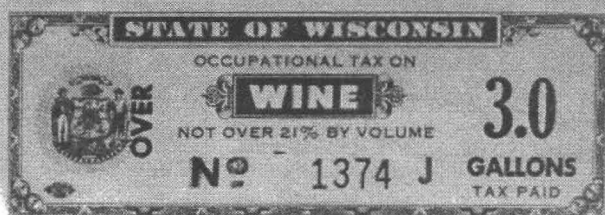
344



296



237



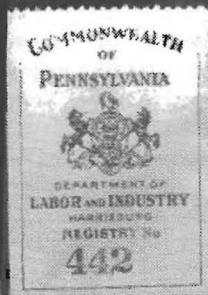
322



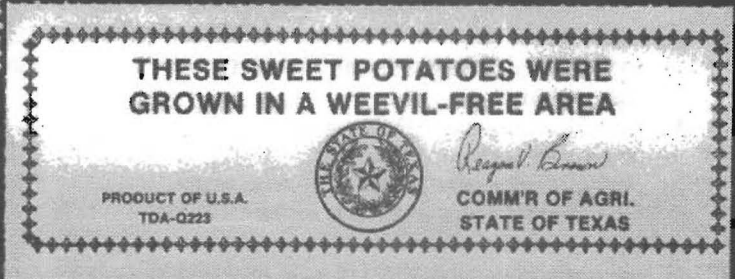
157



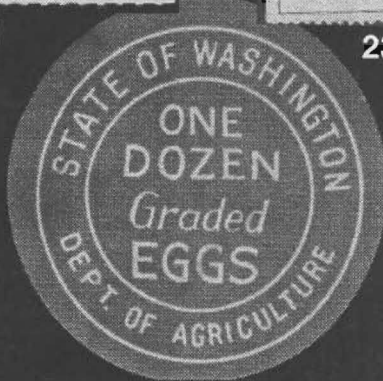
330



239



294



305



288

SRS Auction 26

BG9 both sig. U,on piece of lic.	6.00	308 WI 1978 duck Scott #1 lightly sig., U,XF	20.00
265 SD 1963//75 res. small game (3) SG7,SG13,SG31 all sig. U,VF	6.00	309 WI 1979 duck Scott #2 lightly sig.,U,VF	8.00
266 SD 1975 antelope A18 \$12,MNH,VF	10.00	310 WI 1935 liquor L9 1 pint,U,VF,little rough	6.50
267 SD 1989 Cheyenne River Sioux Tribe spring turkey tag Dumaine CRST24a,MNH,VF	5.00	311 WI 1942 liquor L73 10ct,U,VF,P	3.50
268 SD 1986 duck Scott #6 sig.,U,VF	2.50	312 WI 1942 liquor L75 20ct,U,VF	2.50
269 SD 1995 habitat sig. Wooton SA7 \$8,U,VF	4.00	313 WI 1948 liquor L85 10ct,U,VF	5.00
270 SD 1980 non res. small game \$35,SG42,MNH,VF	14.00	314 WI 1953 liquor L96 3 1/8ct,U,VF	5.00
271 SD 1959 non. res. hunting H1a rouletted,MNH,VF	20.00	315 WI 1953 liquor L97 12 1/2ct,U,AVG,P	4.00
272 SD 1975 non-res. West River Praire deer WRPD20 \$50,MNH,VF	10.00	316 WI 1953 liquor L98 25ct,U,VF	5.00
273 SD 1959 res. big game SDBG1 sig.,U,VF	4.00	317 WI 1953 liquor L99 40ct,U,VF,P	5.00
274 SD 1962 res. small game SG5 and res. big game BG7 on piece of lic.,both sig. U,VF	6.00	318 WI 1953 liquor L100 50ct,U,VF	5.00
275 SD 1975 res. small game SG31 \$3,MNH,VF	6.00	319 WI 1959 liquor L104 40ct,U,VF	4.00
276 SD 1978 res. West River prairie deer \$12 WRPD25, MNH,VF	4.00	320 WI 1960 liquor L109 1/5 gal,U,VF,partly flaked off	1.00
277 SD 1979 West River prairie deer \$12 WRPD27,MNH,VF	4.00	321 WI 1964 liquor L122 1 qt,U,VF	2.50
278 SD 1975 special res. Eastern Deer ED17 \$8.50,MNH,VF,P	8.00	322 WI 19?? wine W??? 3.0 gal. over 21%, carmine and black on yellow paper, roulette 3 on top, roulette 6 3/4 on bottom, U,VF,Min bid \$10,P	25.00
279 TN 1966//68 trout (3) T11,T12,T13,all sig. U,VF	20.00	323 WI 1949 wine W32 24ct,U,VF	1.50
280 TN 194? ammunition (10) AM34 (2) shades,AM48, AM52 green, AM52a blue-green, AM53a (4) shades, AM54, all MNH,VF	25.00	324 WI 1952 wine W44 48ct,U,VF,cut almost into design at upper left	5.00
281 TN 194? ammunition AM42 3ct pair,MH,XF	6.00	325 WI 1954 wine W51 24ct,U,VF,little dirty	5.00
282 TN 194? ammunition like AM42A 3ct pair, gray instead of purple unlisted ,MH,VF	7.50	326 WI 1954 wine W55 48ct,U,VF,clear	25.00
283 TN 194? ammuniton (7) AM34 (3) shades, AM48, AM52 green, AM52a blue-green,AM54 all MNH,VF	15.00	327 WI 1959 wine W71 72ct,U,VF,little dirty	5.00
284 TN 1980-81 duck Scott #3,U,VF,some light lettering rubbed off onto stamp	15.00	328 WI 1965 wine W90 2.4 gal.,U,VF,clear	5.00
285 TN 1985 duck Scott #9,one part of card,MNH,VF-XF	22.50	329 WI 1965 wine W91 3 gal.,U,VF,clear	5.00
286 TN 1944 feed (5) F101,F102,F103,F104,F105, all MH, VF-XF	5.00	330 WV 1977 bear damage BD4,MNH,VF,P	5.00
287 TX 1942 beer B28 9ct,U,F,perfin "HAMM B. Co./4-20-42",little dirty	1.50	Collections and US Revenues	
288 TX 1935 citrus fruit F17 1 1/2ct blue,MNG,F,P	3.50	331 Hodgepodge (21) AR (faulty),IL (2),WA beers;VA Bath Co bear-deer 1954 faults; MN deed D52 \$50 MNH;KS beer B7 strip/3 MNH; (2) Philadelphia Doc. U;KS C69 MNH;PA D23 U;MD D6 cut cancel;FL citrus CF42 U;UT C2 M(4); OR Multinamah Co. transaction tax \$20 MNH	7.50
289 TX 1935 citrus fruit F17A unlisted 2 1/2ct orange,U,VF,small paper adhesion	20.00	332 Better Hodgepodge (28) TN tob. (11),cigar;FL D25 U; WA conveyance (2);TX liquor L1; AR (4) cig(3),feed;AZ feed(2) MH, beer (2),CA doc.(3), liquor L8 strip 8 MH	8.50
290 TX 1936 citrus fruit F20 2 1/2ct,U,VF	3.00	333 US 1992 junior duck stamps (4) AR, CA,KS,VT singles from sheet	6.00
291 TX 1943 citrus fruit F34 2ct,U,VF	1.50	334 Parts of two Trucker for hire "bingo cards. 1988 w/KS,LA,NM,NY,NC,SC,VA and 1992 w/NM	1.00
292 TX 1972 citrus fruit F78 1 1/2ct,MNH,XF	2.50	335 1992 Trucker for hire "bingo card" w/ stamps for AR,CA,CO,CT,GA,IL,IN,KS,LA, MN,MO,NM,NY,NC,OH,SC,TN,TX,UT,VA,WV,WI	1.50
293 TX 1973 citrus fruit F79 1 1/2ct,MNH,VF	2.50	336 US 1955 duck RW22 sig.,U,F-VF,P	8.00
294 TX 194? sweet potato SP1,MNH,VF,min bid \$5.00,P	25.00	337 US 1956 duck RW23 sig.,U,VF,pressed corner crease does not affect appearance	4.00
295 UT 1943 military beer B18 8ct,MNG,VF-XF	15.00	338 US 1957 duck RW24 sig.,U,F-VF	8.00
296 UT 1943? non revenue cigarettes C28,MH,VF-XF,P	15.00	339 US 1958 duck RW25 sig.,U,F-VF,tiny corner crease	4.00
297 VA 1928 feed F28 50lb, plate crack in upper left corner, MH,P	5.00	340 US 1959 duck RW26 sig.,U,VF	8.00
298 WA 1951 apples (2) A64 \$10 serial # 39;A73 \$40,both U, VF	2.00	341 US 1970 duck RW37 sig.,U,F-VF	4.00
299 WA 1945 apples (5) A44,A45,A48,A49,A50,U,F	2.50	342 US 1984 duck RW51 sig.,U,F-VF,pressed out crease not affecting appearance (nice job)	3.00
300 WA 1941 beer B3 11oz.,U,VF-XF	1.50	Foreign	
301 WA 1941 beer B13b red serial #,U,VF, perfin "Y.V.B. Co./3-19-41",big thin	1.00	343 Japan 1873-1900 inland exchange (17) Forbin 1//41 couple faulty, medicene Forbin 5 damaged,U,F-VF	1.50
302 WA 1941 beer B6 22oz.,U,VF-XF,crease	3.00	344 Japan 1884 Justice Forbin 9,U,VF	3.00
303 WA 1934 beer B6b 1 doz 22 oz,U,VF, perfin "S.B. Co./10-2-34",big thin	2.50	345 Japan 1898 parcel post (7) (colis-postaux) Forbin 2,4 damaged;5,6,8(2),9,U,F-VF	1.00
304 WA 1947 conveyance 50ct hyphen hole 6 3/4,U,VF	2.00	346 Japan 1909 registry (4) Forbin 3,7(2),8 and two early tobaccos, one damaged, all U,VF	1.00
305 WA 19?? egg Martin E7 51x51 one doz green,U,VF, couple small thins,P	7.50	End of Auction	
306 WA soft fruit FR27 \$10,U,VF,serial #248,P	1.50		
307 WA 1985-96 hunting or fishing lic. (8) ,U,VF, no stamps	25.00		

State Profits from Drug Stamp Taxes

by Dion Lefler, The Wichita Eagle, January 26, 2003

This was sent in by member Ivan Pfalser who lives in Kansas. As many people are finding this quite bizarre, I am reprinting it. Editor.

Here's a rare bright spot in the state budget: Income from taxes on marijuana, cocaine and other illegal drugs is up this year.

Say what?

Believe it or not, state tax collection on marijuana increased by 3.6 percent from \$139,227 to \$144,236, in the first half of this fiscal year. And tax collections on cocaine, methamphetamine and other hard drugs are up a whopping 20.6 percent, from \$252,515 to \$304,905.

Perhaps an explanation is in order.

The state taxes marijuana and cocaine just as it does such legal products as alcohol and cigarettes.

It even issues a gold foil "drug tax stamp" showing a marijuana leaf, a vial of cocaine and three pills. The stamps come in handy denominations from \$10 to \$1,000.

Illegal drugs have their own tax table. For example, there are three different rates for marijuana: "wet plant", "dry plant" and "processed".

Under the relevant state law, "the drug tax is due as soon as the dealer takes possession of the marijuana or controlled substance," according to the state Department of Revenue's Web site.

Dealers are supposed to "attach the stamp to the marijuana and/or controlled substance immediately after receiving the substance."

Although it sounds pretty goofy, the drug tax actually makes sense on several fronts, officials said.

For one thing, it allows the state to seek civil penalties from dealers regardless of the outcome of any criminal prosecution, said Bob Longino, director of the Division of Alcohol Beverage Control, the branch of the Revenue Department that administers the program.

And while federal law allows the seizure of assets used in the drug trade, the state tax law throws a broader dragnet. The state can seize any property owned by the drug dealer - whether it's used in the drug trade or not - to satisfy an outstanding tax



obligation, Longino said.

No one seriously suggests that drug pushers, who by definition are breaking the law, are buying tax stamps.

"Just about the only people who buy those are stamp collectors" said Sen. Stan Clark R-Oakley, a member of the Assessment and Taxation Committee.

"My son and I collect stamps, but we didn't want that kind of public exposure," he laughed.

He needn't have worried too much.

The Revenue Department is well aware of the collector interest in its stamps, Longino said. "That's about all we sell."

In fact, the department's Web site even has a "frequently asked questions" page about the drug tax stamps. One of the questions is "Can I purchase drug tax stamps through the mails?"

The answer is "Yes." But, "the purchaser will need to provide their mailing address in order for the department to send drug tax stamps."

You might think it would take a pretty dim witted drug dealer to fall for that.

But the Revenue Department assures that drug stamp purchases are anonymous - and information is not shared with law enforcement - to protect the stamp buyers' constitutional right not to incriminate themselves in a crime.

Because the tax usually is collected only after a drug dealer is arrested, 75 percent of the money goes to the local law enforcement agency while 25 percent goes to the state general fund.

Last year, Sedgwick County got \$54,000 in drug-tax proceeds, finance department records show.

In the last session of the Legislature, lawmakers working to close a \$700 million-plus budget gap voted to raise the tax on cigarettes by 55 cents a pack - but left the marijuana and drug tax rates untouched.

How fair is that?

Not very, several lawmakers said.

"I guess maybe nobody thought about it", said House Majority Leader Clay Aurand, R-Courtland. His guess was that legislators were busy looking for big money and overlooked small ticket items like the drug tax.

Yet, it's probably the one tax increase even the most anti-tax legislator could love. "The standard argument is that if you raise taxes too much, people won't buy the product," Aurand said. "There's no reason not to double it," he said.

Kansas Tax Rates

Marijuana:

Wet plant: 40 cents per gram.

Dry plant: 90 cents per gram.

Processed: \$3.50 per gram.

Cocaine, methamphetamine and other controlled substances:

If customarily sold by weight: \$200 per gram.

If customarily sold by dosage: \$2,000 per 50 dosage units.

More Information

by Charles Glenn

The Kansas Department of Revenue web site has more information and frequently asked questions at www.ksrevenue.org/faqs-abcdrugtax.htm

While the literature I received from the Department of Revenue states minimum orders are \$100, this does not apply to collectors. Personal checks are not accepted so use money orders. Orders should be addressed to:

Kansas Dept. of Revenue
Topeka Assistance Center
Docking State Office Building
1st Floor Room 150
915 Harrison
Topeka, KS 66612-1598

Stamps can be bought for cash at the window without any identification.

"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)

State Revenue Discoveries and Corrections to Catalogs

by Michael R. Florer

In going through my collections recently I noted the following errors or additions to these catalogs.

"The Streamside Catalogue of Fish and Game Stamps", by Jan R. Wooton.

Arizona

Colorado River special use for Nevada licenses Wooton 3, catalog says light orange paper, mine is on light blue paper.

Oklahoma

City of Guymon Trout - two issues are not listed in Wooton catalog. (see articles is SRN).

"U.S.A. State Revenue Stamps (Vol I and II), by Elbert S.A. Hubbard.

Colorado

Bedding stamps in illustrations labeled Hubbard BE1 in both Vol. I and II are BE2.

Florida

Citrus fruit CF2 - color should be brown and not blue.

Georgia

Seafood SF17B - catalog says 25 mm, mine is 27 1/2 mm, or it could be a blue variety of SF17E.

Seafood - SF23 and SF28, sizes are switched in error in catlog.

Indiana

Eggs - Hubbard E22 has 1959 as earliest date, mine is dated 1954 (see SRN 1st quarter 2000).

Iowa

Cigarettes - C18 and C20 catalog says perf 12 1/2, mine are perf 12.

Liquor seals - unlisted one like LS18

but yellow and without a signature.

Kentucky

Import liquor - IL14a, catalog says pale green paper, mine is on blue-green paper.

Louisiana

Feed - F91, I have one perf 13 x 12 (unlisted).

F93, F96, F99, F106 - mine are all perf 12 (unlisted).

F101 - mine perf 13 x 12 (unlisted)

F102 - mine perf 13 x 12 1/2 (unlisted)

F103 - mine perf 12 1/2 x 12 (unlisted)

F105 - mine perf 12 1/2 x 12 (unlisted)

Michigan

Wine - Volume I has first issued 1935, should be 1933.

W75a - catalog says roul. 5 3/4, mine roul. 6.

Mississippi

Tobacco - I have \$1.05 value in set T172 (unlisted).

New Mexico

Eggs - E25 catalog says roul. 8, mine is roul 10.

New York

Mortgage endorsement - catalog has date as 1917, I have D34 dated 1915 in manuscript.

Stock Transfer

ST29-38 catalog says overprinted numeral of value, I believe this is a large single numeral.

ST39-59 catalog says overprinted 8 numerals of value.

I believe this applies only to single digit values, double digits have 5 numerals overprinted.

ST142-154 - catalog has date 1940?, I have 3 of this issue on a document dated 1938.

ST123 - catalog has red violet overprint, I have it and another with purple overprint.

Vol II says discontinued 1950?, I have 3 of these last issued on a document in 1960.

North Dakota

Cigarettes

C1-C10 - catalog says size in 19 1/2 x 22mm. I have a C9 that is 18 1/2 x 22mm.

Ohio

Wine

W32a - catalog has date as 1965?, mine is used with 1954 date.

Pennsylvania

Stock Transfer

ST3D and ST4D exist (unlisted).

South Carolina

Documentary

I think 19ct in catalog is a typographical error and should be 10ct.

Crabmeat - CM2 catalog says light blue, mine is light green.

Seafood tag - I have a 38SR (unlisted)

Oysters - OY11, catalog says 1923 but stamp refers to 1924 legislation.

Tennessee

Ammunition - I have a circa 1987 5 ct stamp (unlisted).

Texas

Citrus Fruit - F77, I have 2 varieties, roul 3 1/2 and roul. 1 3/4.

Texas

Continued page 28

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. (0)

WANTED KANSAS QUAIL STAMPS and Kansas licenses, with stamps or without. davidlucas@jps.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (0)

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 (0)

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. (0)

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 (0)

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 (5)

WANTED - RR Package stamps mint/used; rate cards; background information - What have you? WILLIAM L. LOEFFLER, PO BOX 754014, FOREST HILLS, NY 11375-9014 (1)

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. EDWARD H. MILES, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (18)

WILL TRADE my Philadelphia Documentaries - PD16D and PD26 (w/ medium white paper). I desire the following PD6, 11, 22-25. JERRY LURIE, Box 5593, CONCORD, CA 94524-0593 or e-mail calrevl@yahoo.com or call 925-682-3030 (2)

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>

Continued from page 27

Wine - W104, catalog says punched, mine is not punched.

Wisconsin

Special Liquor tax -SL10, catalog says red, I have it in rose (unlisted).

Washington State/Cities Revenue Catalog, by Mack E. Matesen
Washington

Apples A18 - I have one on distinctly dark cream colored paper unlike others of that issue.

Honey HO13b - catalog says red-orange, mine is red.



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Lynchburg VA 24504-4040

(434) 993-0500

printer@hillcity-mall.com

www.hillcity-mall.com

Small Commercial Printer

Nebraska Revenue Stamps, by Kenneth P. Pruess
Nebraska

Documentary D1 - catalog says it's a red hand-stamp, I have a purple one.

The American Revenue Association

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

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

The Secretary

PO Box 728

Leesport, PA 19533

Fax 610-926-0120

SRS SALES SERVICE

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



Alabama			Ohio	
Tobacco			Sales tax 15ct (M25 or M37 w/stub)	
Double Springs 4 ct.	.25ea			.35
Arizona			Oklahoma	
1935 12c malt liquor, used cat B2			1964 1 pint liquor (Cat. L4)	
Red on pink, Moore sig.	.50ea		Single	\$1
Colorado			Block of 4 unused	\$5
DMV Search Request	\$2.20		Farm Implement \$6	\$6
Town of Walsenberg cigarette			Vending \$2 2002	\$1.10
5ct pane/10	.25		Vending \$5 2002	\$2.75
sheet/100	2.50		Vending \$10 2002	\$5.50
			Vending \$15 2002	\$8.25
Florida			Vending \$50 2002	\$27.50
Documentary			Vending \$2 2003	\$1.10
D65A 2ct used	.25		Vending \$5 2003	\$2.75
D65 5ct used	.25			
D67 30ct used	.25		Pennsylvania	
			Waterfowl Management	
Georgia			\$5.50 1998	\$4.20
City of Griffin .05 Excise Tax	Free		Rhode Island	
Indiana			Cigarette--20 cig	.37
Cigarette meter 20 cig. (2 diff meters)			-50 cig	.925 10/9.25
1 - 25ct 2-45ct			South Carolina	
Iowa			Cigarette	.07
Cigarette C1 or C7 1ct	.25			.09 10/9.0
1996 scale seal	4.00		Documentary	.10
				.50
				\$1
Maryland			Richland County Recording	
Duck stamp	\$3		\$1 gray-black	\$1
1992-1999 scale seal	\$5		Tennessee	
1997-2004 scale seal	\$5		* Ammunition (blue) .10 pane/10	\$1
Missouri			Texas	
Kerosene K33 used	.25		Bedding 1990 Series .75 ea	
			Blk/10	\$7.50
Nebraska			Blk/4	\$3
Pickle card (cut off flare card) 50ct			Virginia	
On flare card add \$1.03 postage,			Wine W20 used	.25
flare card may have to be folded				
in half in many cases (they are			Wisconsin	
huge)			Liquor stamps	
			200 ml	\$2
New Jersey			1 liter	\$2
Trout 1991	\$2.30		1.75 liter	\$2
Non-Res Trout 91	\$2.30			
Woodcock-91	\$2.30		Wyoming	
Pheasant 91	\$2.30		2001 Conservation stamp	\$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.

And You Thought Your Restrictive Covenants are Tough

In 1744 the town of Marlborough, Md passed a law that all houses had to have stone or brick chimneys (many had wooden ones). If not replaced the offending parties were to be fined 5 shillings per month until the chimney was fixed.

"Out of the Past"

Fredrick S. DeMarr, 1976

Dealers

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

For a display ad rate card write:

State Revenue Newsletter

PO Box 270184

Oklahoma City, OK 73145

LETTERS TO THE EDITOR

Nebraska Drug Stamps?

An article on CNN.com/U.S. makes me think Nebraska may still be using drug stamps. It concerned the arrest of David England who was found to have \$8000 worth of marijuana and 72 live plants in his house. The last line of the article reported "England was charged with manufacturing and delivery of marijuana, conspiracy, possession of drug paraphernalia and a tax stamp violation, police said".

E.J. Guerrant
Oklahoma

Okmulgee Trade Scrip

I don't know if the SRS members are familiar with the *Standard Catalog of Depression Scrip of the United States* by Ralph A. Mitchell and Neil Shafer. The Okmulgee Trade Script is listed on pages 212-213. The only information they provided beyond that in the article in the last issue is that the \$1.00 denomination was the only one issued, there are two varieties of signatures on the front (handwritten or handstamped), and that a large group of these notes came on the market in the late 1970's.

"Script" and "Scrip" are two entirely different words that get confused. "Script" is a printing term referring to a style of font, while "scrip" is a form of money. Obviously, the designer of the Okmulgee issue got it confused too!

Mike Florer
Pennsylvania

Mississippi Levee Tags

In the 4th quarter 2000 *SRN* Terence Hines did an article on Mississippi Levee tags indicating they were pre-1895. A letter uncovered from James Seville, a cotton dealer and the SRS's oldest continuous member, to George Cabot in 1939 indicates they may be from 1939.

"Have not hear[d] from you since my last letter, however I ran into the enclosed Mississippi levee tax tags which I thought might interest you. We get these on cotton that comes from Mississippi where they have levees to keep up or build. I understand the planters in these districts [have] to pay \$1 a bale tax on cotton raised

in these districts to pay for levees. As they are on cotton the tags are not in very good shape. I have sent one with my compliments. If you want more I have a few but they are not as clean as the one enclosed".

The one that was enclosed is the same red tag as the one illustrated in Hines' article.

M.E. Matesen
Washington

Mort Turner

Mort Turner of Colorado, who is one of the original twenty four founding members of the society, had a stroke in November. His wife tells us he is recovering and undergoing therapy. He must be feeling better as he sent in dues for two more years.

Kent Gray
Secretary

Roger's Adventure in Revenueing

I ordered some of the current North Carolina drug stamps from the Dept. of Revenue. I got back a form letter from them saying they couldn't sell me the stamps because I was not a resident of NC. Next day I received the stamps in the mail. But the best part was my order totaled only \$8.00 and they sent them by first class, certified, return receipt mail that cost them \$4.40 to send. I think there are too many chiefs and not enough Indians running that department.

Roger Forsyth
Virginia

NC Wine Little Mystery

Thanks for putting the NC wine in the "Little Mystery" Column. You may get some feedback where people tell you it is Hubbard W40A.

I enjoyed the 1st quarter *SRN*. The Oklahoma stories were enlightening and fun.

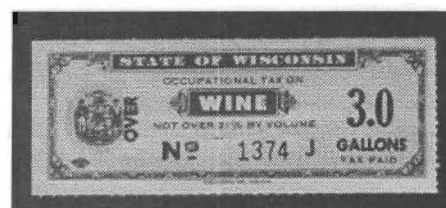
Joe Jeter
Texas

The editor proves once again he is fallible.

Interesting Auction Lot

by Scott Troutman

Shown is lot 322 from auction 26. This is a very odd stamp because of the rouletting on it. It appears at first to be a Wisconsin W103. The 1968 W103 should be rouletted 6 3/4, which this one is along the bottom. However, along the top this stamp has distinctive 3 roulettes. Vertically it has black 9 roulettes. Roulettes are measured by how many nibs are in each 20 centimeters (same as perforations). If you have other stamps from this 1968 series, you may want to check the rouletting closely and see what you have.



Washington Cigarette Commemorative

by Scott Troutman

Commemoratives on cigarette stamps and decals, those most utilitarian of all state revenues are quite rare, so when I got a chance to illustrate only the second one I know of, I thought I would do so. Shown is a used copy of Washington State Hubbard C15, which commemorates the 50th anniversary of Washington State. The design features a green pine tree in the center and the wording "Golden Jubilee" around the top. Curiously, the only other cigarette commemorative is also from 1939. It is a stamp from Oklahoma celebrating the oil industry.

This decal is listed in the Hubbard catalog as being green on yellow on a yellow card. I think the color would more appropriately be called green on gold.



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

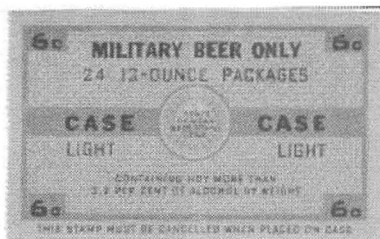
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Free For All

Yeah! It's free beer time again thanks to Mack Matesen who sent us some Utah Military beers. These are MNH and really nice items. These 6ct Utah beers were used on beer sold at military bases. Nice item.

As always what you need to do to get one is send Harold Effner, Jr. a self addressed stamped envelope to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Put a stiffener in if you like and any other business you have going to Harold (like sales purchases).

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



State Revenue Society
Kent Gray, Secretary
P.O. Box 9726
Dyess AFB, TX 79607-0726

Address Service Requested

New Mexico Cigarette Permit

by Scott Troutman

A friend of mine named Dale Amerman found this most unusual "on piece" usage of a New Mexico cigarette permit from July 1, 1965 to June 30, 1966 still attached to a large chunk of a window pane. These water decals were issued by the Luxury Tax Division of the Bureau of Revenue and were placed on the front windows of stores selling cigarettes. The decal is black on white except for the sun symbol in the middle which is deep red. The permit number has been printed in black.

On the back in pale turquoise green are the instructions on how to mount the decal.



State Revenue News

HYALAC

Window Signs

Do not put on Frosty or

Cold Glass

Dip in Water, place in position -
Print side to Glass, Smooth out
Flat, Slide off paper backing, Wash
Over Decal with water and dry.

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