



# STATE REVENUE NEWS

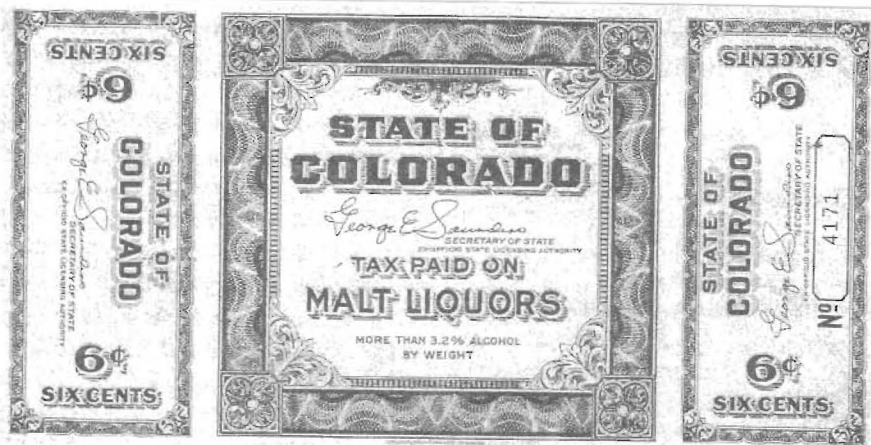
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## Colorado and other Beers



Colorado B22, Alaska B4a and Colorado B38

## Auction 27

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## President's Notebook by Peter Martin

### SRS People

The state revenue field suffered a great loss recently with the passing of **Frank Bocovich**, Littleton, CO. Frank was a devoted researcher specializing in Colorado revenues. His in-depth article about Colorado Bedding stamps provided significant original research and was selected as the top state revenue article of 2002. Frank was working on a Colorado catalog at the time of his death. More on Frank's life on page 11. **Ken Pruess**, Lincoln, Neb., has agreed to accept the torch and complete the Colorado catalog.

*State Revenue News* editor **Scott Troutman**, Altoona, Pa., has successfully moved from the center of Oklahoma to the center of Pennsylvania. Fortunately, the tornados didn't follow him, but severe weather has. Scott has included Auction 37 in this issue. Check it carefully as there is something for everyone in the more than 350 lots. Lot of tough Kentucky wines, NC material, Florida liquor and Colorado beers (how fitting).

**Kent Gray**, Dyess AFB, Texas, continues to do great work on the SRS City/County/Municipal Catalog and his website is a great resource. It shows many of the stamps in full color. Visit the site at [www.staterevs.com](http://www.staterevs.com).

**Mack Matesen**, Edmonds, Wash., has self-published the first new complete state revenue catalog since 1984. *The Revenue Stamps of the State of Utah* is available in color and black and white editions. It's a wonderful addition to the state revenue field. A full review will appear in the 4th quarter *State Revenue News* and it can be ordered from the SRS.

Two revenue exhibits fared well at INDYPEX, site of the American Revenue Association's annual meeting. A silver award and an ARA silver went to **Ken Pruess** for "The State of Taxes" and a silver-bronze and ARA silver was garnered by **Arthur Mongan**, Silver Spring, Md., for "Pay to the State." **Dan Anderson**, of Sacramento, California, also presented a talk about "Indiana Revenue Stamps" at the show.

August's APS STAMPSHOW in

Columbus, Ohio, proved to be a boon for state revenue collectors as half a dozen dealers brought an amazing assortment of new state revenue material to the event. The trend of the past couple of years has been that you were lucky to find one or two dealers with any significant stock.

If you have comments about any aspect of state revenue collecting, e-mail: <pmartin2020@aol.com> or write: POB 791, State College, PA 16804.

### Editors Notes

First thing to note is that your editor and auction manager has moved to Altoona, Pennsylvania. That I have landed in Altoona, my birthplace, is a surprise to me. But I am surrounded by lots of relatives and genealogical activities. I hope to be of some use in nearby historical societies.

My post office box is in nearby Duncansville, as it is closer to my house. Duncansville's motto is "Where History Lives" - fitting. It earns the name with dozens of high quality antique stores. So be sure and send any auction consignments or letters to me at the new address. The email has changed too - smtroutman@charter.net.

To say this move has been painful is an understatement. In the middle of all this I started chucking kidney stones, which I am glad to say have stopped. Settlement on the old house got hung up when the title company failed to notice it was two lots. It is all the fun of being drug behind a team of wild horses. There is a never ending list of things to change. I hope I haven't missed doing something.

I also left behind a lot of revenue friends and characters: Damion Johnson in Texas, Kent Gray at Abilene, Bob Freeman in Arizona, and a whole raft of good folks up in Kansas from Ivan Pfalser and Dave Lucas to dealers like J.R. VanCleave and Lou Forster.

If I ever get through the hassles of the move (still a long list left), I think this will be a wonderful new adventure.

# Colorado Beer Stamps

by Frank Bocovich

## Introduction

The large Colorado beer stamps are one of the most beautiful state revenue stamps issued. Unfortunately, they are hard to find and because of that not much is known about both the large and the small ones.

## Laws

The Colorado Session Law of 1933 contained two sections: Beer and intoxicating liquors. Beer less than 3.2% was considered non-intoxicating. The 1933 law was then made into the 1935 Statutes: Chapter 89 Intoxicating Liquors with 47 sections (1-14 for Beer < 3.2% and 15-47 Liquor Code of 1935). The code defined regulation, control, licensing, taxation and penalties and duties. The code was for malt liquors (repeal beer), vinous liquors (wine) and spirituous liquors<sup>1</sup>.

In 1953 there were revisions to the law which were important for beer because it established procedures for breweries to report and pay taxes without using stamps. With the exception of a few Bruce stamps, the beer stamps ceased at this time<sup>2</sup>.

The next revision, 1959, increased the excise tax rate<sup>3</sup>.

The 1961 revision deleted the requirement for all stamps, which were mainly the wine and liquor stamps<sup>4</sup>.

Breweries and distributors of imported beer were responsible for procuring and affixing beer stamps on cartons, cases and kegs.

## History before WWII (1933-1941)

### Administration

Colorado's beer stamp program started after Prohibition ended. 3.2% beer stamps and the unique beer stamp use became effective April 12, 1935. Stronger beer had been taxed since December 5, 1933 using Wine and Liquor stamps. The tax rate was three cents a gallon. 288 ounce cartons (24 - 12 ounce bottles or cans) were taxed at 6.75 cents.

In 1935, William O'Toole was caught shaking down a firm trying to get a liquor license. James H. Carr, the Secretary of State, administered the tax and licensing of beer, wine and liquor; his name was linked to O'Toole. Governor Johnson had no choice but to impeach Carr. Carr

resigned November 12, 1935, seven months after the 3.2 program started<sup>5</sup>. The consequences of this shaky start to the Colorado revenue stamp program would be felt throughout the length of the stamp program. After James H. Carr was impeached, he was an embarrassment to his political party; they quickly destroyed all unused Carr stamps. The stamps were redesigned probably for the same reason. A different printer was contracted as apparently the administration wanted to distance themselves from any Carr decisions.

George Saunders, a Larimer County sheriff, was appointed Secretary of State primarily to bring integrity to the liquor program. His period of administration was 62 months long. This is why there are more than ten times as many Saunders' stamps as there are Carr's.

### Production/Consumption

Before WWII, barrels were made of stainless steel. Cartons were 24 - 12 ounce bottles in plain light cardboard wrappers



Illustration 1. Regular bottles and Picnic's of Tivoli and Walter's Beer

or 24 steel cans (church key opening). Beer was also bottled in half gallons called PICNIC BEER (Illustration 1) and packaged in 2-pack and 4-pack cases. The term "case" never appears in the law or on the stamps.

In the revenue stamp period of use (1935-1954), there were four viable breweries in Colorado: Coors (1873-now) in Golden before WWII producing two labels and no Picnic sizes, Tivoli (1901-1969) in Denver producing four labels, Walters (1898-1971) in Pueblo producing five labels and Schneider (1875-1958) in Trinidad producing five labels one of which was La Fiesta, the first beer targeted for an ethnic group - it was domestically produced Cervesa for Mexicans<sup>6</sup>.

All of the breweries exported beer to other states. Exported beer stamps were the only beer stamps that were cancelled with an ink stamp. Carton and barrel stamps were cancelled in 15/16 inch high block letters

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Stamps from 1936 to 1953 have had this cancellation<sup>7</sup>. The exporting breweries were reimbursed for the stamps they affixed to the barrels and cartons.

In 1937 consumption was 10.5 gallons of beer per person. This dropped to 9.3 gallons in 1940. Beer taxes constituted about 4% of the state's revenues<sup>8</sup>.

### Stamps

The general convention of large stamps for barrels and smaller stamps for cartons was followed throughout the program. After the Saunders redesign, half gallon Picnic beer bottle production started and large 4 cent and 6 cent stamps were used until it was decided that the smaller size

could be seen on the 2-packs and 4-packs. Large beer stamps were generally cancelled by applying the taps through them and smaller stamps by being over an opening that tears stamps when opened. (Illustration 2).

### **During WWII (1942-1945)**

#### Administration

Walter Morrison assumed Secretary of State because a different political party was elected. Morrison served two years in his first term. He left to join the service and fight in WWII.

L.J. Bennett became the Secretary of State for two years until Morrison returned to Colorado and being his second term (four years). The tax rate remained 3 cents per gallon.

#### Production/Consumption

During WWII, the barrels were made out of laminated oak and some cases were made out of wood. Gus's Place tavern in Pueblo was the largest purveyor of beer in the USA during WWII. They were across the street from a steel mill operating 24 hours a day. The tavern was open 24 hours a day also. The largest barrel they used was a half barrel. Quart bottles started and Picnic Beer half gallons disappeared. Coors produced 3 labels. In 1941 Coors started the first light beer in eleven ounce bottles. Tivoli produced 4 labels, and Walters and Schneider both bottled 5 labels. Consumption rose from 12.9 gallons per person in 1942 to 15.8 gallons a year in 1944. Beer revenues were 5% of the state budget<sup>8</sup>.

### Stamps

The first 9 cent stamp entered the picture. The numbers on the 3 cent, 6 cent and 9 cent were made more bold and the

numbers were the same color as the background.

### **After WWII (1946-1961)**

#### Production/Consumption

Barrels returned to steel until 1959. After 1959 they were aluminum with the inside paraffin coated. The size of the barrels remained constant. Aluminum cans came later. The tax rate was increased to 6 cent per gallon in 1959. Dwight Mott worked for the Coors distributor in the Denver area 1948 to 1961. He stated that twenty different establishments used the 300 pound full barrels as contrasted to 160 places using 1/2 barrels (130 pound size kegs). He also delivered cases of 12 one quart bottles with 9 cent stamps affixed. Already in the Guinness Book of Records as the largest single beer plant in the world, in 1959 Coors embarked on a project to double its size. Coors management estimated that this would allow the brewery to adequately service the eleven states it exported to. Coors was outlawed from many states because their beer was less than 12 ounces. Coors produced three labels and innovated aluminum can tops. Tivoli produced three labels, Walter's had six labels and Schneider bottled one label.

Consumption in 1953 was 11.3 gallons a person, down from 17.8 in 1948. The last 10 years, the consumption averaged approximately 13 gallons per year per person. The beer revenue contribution to the state revenues dropped from 4% to 1 1/2% in 1960.

### **Stamp Details**

#### Order

Hubbard listed all the 3.2% beer stamps first, followed by the over 3.2% stamps



Illustration 2. Stamps used on cartons of Walter's and Tivoli beer.



## Colorado Beer Categories

Beer	Terminology	Table	Stamps	Stamp Colors
3.2% Cartons	Fermented Malt Beverage	1.	Carton (288 Ounce)	Pink
3.2% Cases	Fermented Malt Beverage	2.	3ct, 6ct, 9ct	See Table
3.2% Barrels	3.2 Beer	3.	1/8, 1/4, 1/2, 1 barrel	Pink
Over 3.2% Cartons	Malt Liquor	4.	Carton (288 Ounce)	Blue
Over 3.2% Cases	Malt Liquor	5.	3ct, 6ct, 9ct	See Table
Over 3.2% Barrels	Beer, til 1945; Repeal Beer	6.	1/8, 1/4, 1/2 1 barrel	Blue, Black

for each Secretary of State in the order that they were in office. His list had the scheme of 1 gallon, 2 gallon, 2 1/4 gallon (carton of 288 ounces [24 - 12 ounce bottles]), and 3 gallons before the 1/4 barrel (8 gallons), 1/2 barrel (16 gallons) and 1 barrel (32 gallons)<sup>9</sup>. This amounts to small case, medium case, carton, large case of bottled beer followed by ascending barrels of draft beer. This was a good methodology that Colorado didn't follow.

The state, in the stamps design and in the serialization of the stamps, grouped carton stamps together, case stamps together and draft beer together for 3.2% beer and for the over 3.2% beer. This means that you have the following six separate subjects to look at to understand Colorado beer stamps.

The six tables, which will follow, list the lowest serial number known and the highest serial number known. Thus, these tables roughly show the number of stamps printed.

Tables 2 and 5 illustrate the total 1, 2, 3 gallon program. Note the shift from 3.2 to > 3.2 about the time of phasing out Picnic Beer and starting quarts and later the gravitating toward the 3 gallon case.

Figures 1-6 show the evolution of stamp design. All figures are reduced as



Figure 1. B11, B15 and B29. Styles of 3.2% Carton Fermented Malt Beverage Stamps.

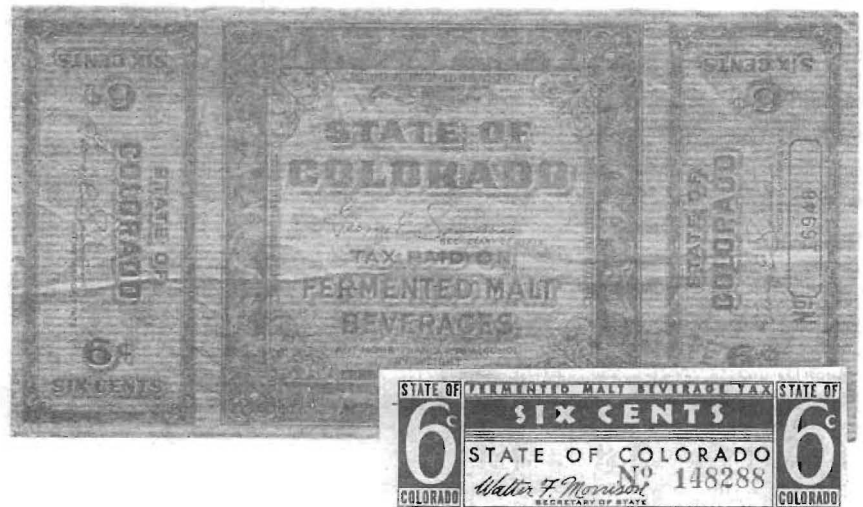


Figure 2. B14 and B28. Four Half Gallon and Eight Quart 3.2 Stamps

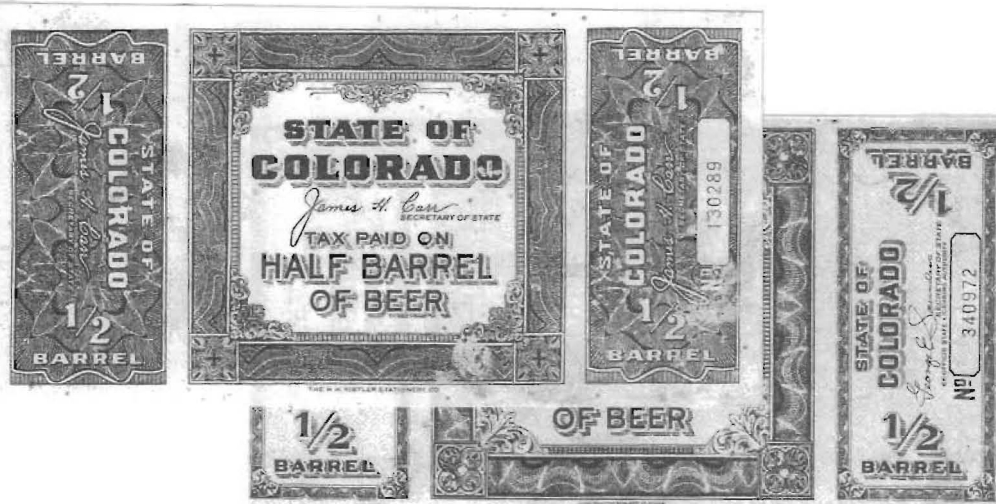


Figure 3. B4 and B19. 3.2 Barrel Stamps.

these stamps are huge. Note that no two Figures look alike. Even without the colors, you could identify where they fit. The only exception to this generality are the early large beers where the term "Beer" was used on both pink and blue stamps. In 1942 3.2% was added to the pink stamps and in 1945 "Repeal Beer" was added to the blue ones.

Note the (3.2% and over 3.2%) difference between Figures 1 and 4, 2 and 5, and between 3 and 6.

#### Engraving

Engraving was done in Denver on all stamps. As indicated earlier, there was a major redesign of the large beer stamps between Carr and Saunders. See Figures 3 and 6.

Saunders carton beer B11-12 are distinguished from later 3.2 Saunders by different backgrounds. See Figure 1.

Morrison redesigned the carton stamps.

#### Printing

Kassler printed all the Carr stamps and the first three issues of the Saunders cartons. Their printer's imprint are on those stamps. Rocky Mountain Bank Note Company printed all Saunders' large beer stamps. Who printed the carton stamps from B15 on is a mystery. The large beer stamps were printed as singles and the carton stamps were printed in booklet



Figure 4. B6, B23 and B27. Styles of Greater than 3.2 Carton Beer Stamps.



Figure 5. B22 and B38. Four Quart and Two Gallon - Greater than 3.2% Stamps.

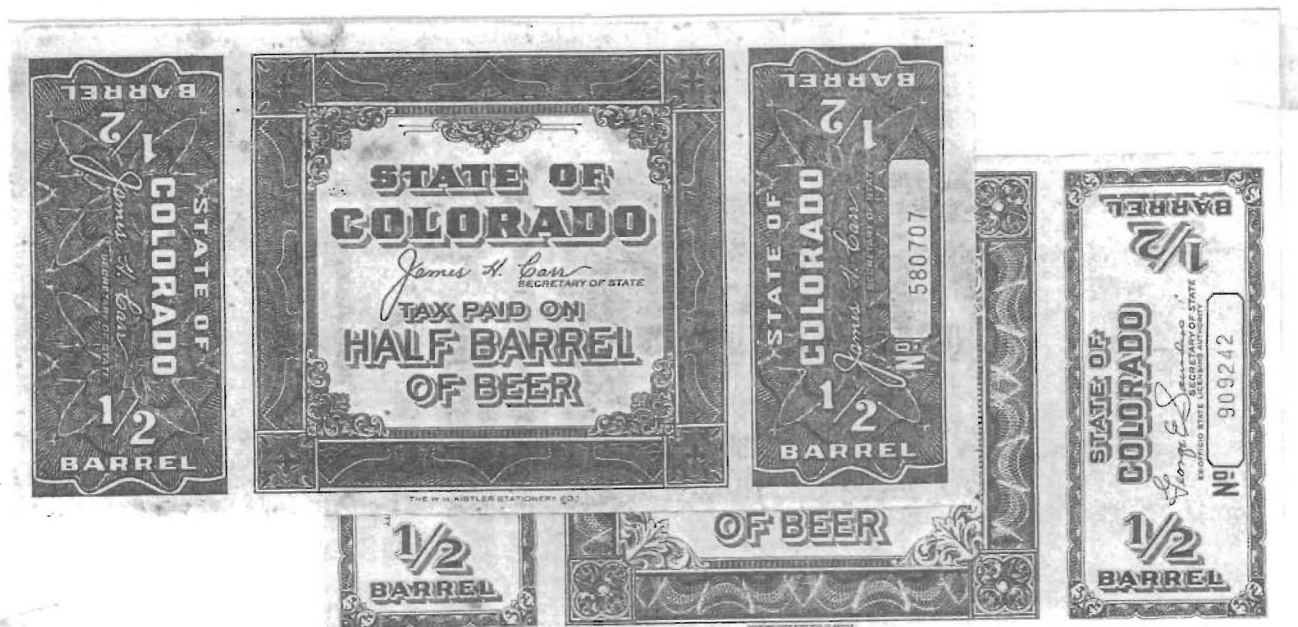


Figure 6. B9 and B25. Barrels of more than 3.2% Alcohol Stamps.

panes of 10. There were only two sizes printed, except for minor size differences.

### Colors

The generalized coloring scheme is pink for 3.2% and blue for repeal beer.

Black was used for some one barrel issues (B34, B45, B52 and B58). Green on pink was tried for one 1/4 barrel issue (B31). Color didn't prove to be a good progression to later issues.

Initially, quart bottle cases used large stamps: green on green safety paper and vermilion on orange safety paper, but generally went to small brown stamps for 3 cent, violet or black for 6 cent, and orange for 9 cent (3 gallons). See tables 2 and 4 for details.

### Serializing

All beer stamps were serialized for control. There are very few large Colorado beer stamps - on eight issues there is no serial number information at all. The number of stamps printed were probably at least the difference in serial numbers. It is not likely that there were gaps during any administration. When 999999 was exceeded, different schemes were used in the following issues: different paper, different backgrounds, different colors on carton beers, wide and narrow letters, different size serial numbers, secret dots and no secret dots (Figure 7), a letter or two in front of the numerics, and different perforations on carton beer stamps.

In one instance, (B15, B15a and B15b), their serial numbers were between one million and two million. The state fiscal information shows that less revenues were realized than total of revenue stamps printed because of a number not put into use: refunds for outdated (60-90 day old beer), refunds for outdated stamps, those not sold and thrown away between Secretary of State changes (Revenue Department policy is to destroy all old issues probably due to the Carr influence), and those exported stamps which were tax exempt but still carried the serial number. Refunds were between 11.6% and 58.2% of sales per year with 3.2% being bought two times more than over 3.2% beer<sup>8</sup>.

### Paper

Hubbard identified Carr dot colors "white paper with minute discs of color"<sup>9</sup>. Two 1/8 barrel stamps had the same dot



Figure 7. B15a and B15b. Stamp at left has a dark dot of color on inside of S in Saunders that is missing on the right stamp. Hard to see.



Figure 8. B2 secret dot markings. B-blue, R-red, G-green

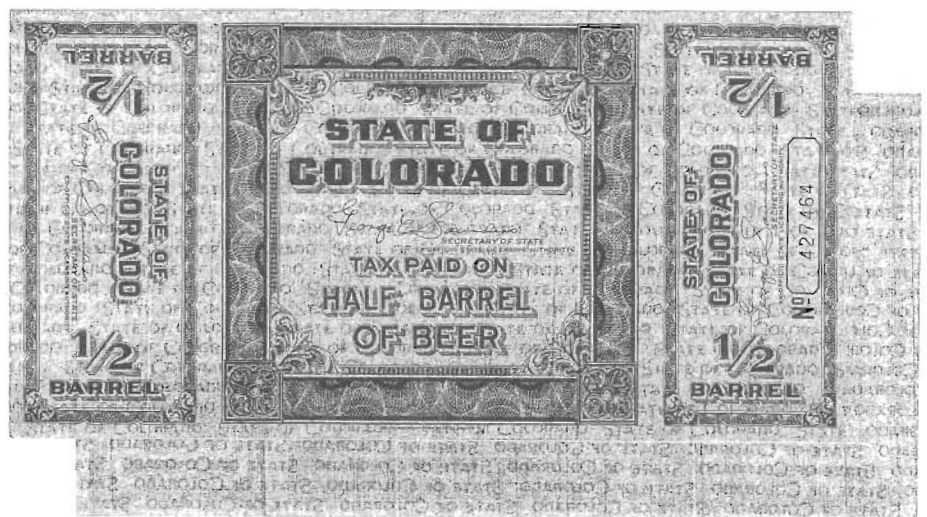


Figure 9. Seldom seen "STATE OF COLORADO" Safety paper pattern.

and color pattern; no other matches were observed between different barrel amounts and within other same amounts. Figure 8 illustrates the random nature of the dots. Colored dot paper was used to prevent counterfeiting.

Saunders realized that the placement of the barrel stamp over the bung hole would prevent reuse of the stamp. He had no way to prevent the reuse by distributors on the large stamps that were used on cases. His solution was to use safety paper where the stripes and background printing

disappear with the stamp is soaked off. This facilitated the rapid visual inspection of stamps on cases. Two safety papers are known. See Figure 2 for the B14 and B22 style and Figure 9. It would appear that safety papers were abandoned because of their expense. The expense also eliminated the small value big beer stamps, B14 and B22.

Carr's large stamp's papers were the thinnest and Baker's the thickest.

### Catalog Numbering



Morrison B50 had a B50a added to designate both a black "A" in the serial number and a red "A".

The discovery of a 6 cent Baker (brown) made it necessary to renumber the catalog designations from B56 on.

New	B56	6ct brown A
Was B56;now	B57	9ct orange H,I,L,X,Z
Was B57;now	B58	1/2 bbl blue E,F
Was B58;now	B59	1 bbl black
Was B59;now	B60	288 blue C,D,E

#### Collecting Difficulties

1. Beer stamps were printed later and phased out earlier than wine and liquor stamps even though they were part of the same law. (shorter time span).
2. Barrels had higher valued stamps than wine and liquor (fewer stamps printed per revenue dollar).
3. Beer stamps were not generally available to the general populace.
4. Use of the product, tapping the keg or opening the carton, destroyed the stamps.
5. Barrels were cleaned and stamps destroyed as part of the cleaning.
6. Carton and case stamps were thrown away with the empty cardboard or wood carton.
7. Less than 20% of carton beer was consumed off premises (taken home and the stamp collected).
8. Colorado refunded taxes for outdated product (non-refrigerated cartons) and 11.6% to 58.2% of the stamps were destroyed.
9. The exported beer, all with stamps affixed and large cancellations, went outside the state where collecting interests may have not been as great.

#### Use

The law required the Secretary of State to make an annual report of all liquor sales<sup>8</sup>. In the matter of beer sales, this included the gallons of beer sold, the revenues realized, refunds made, and the annual consumption of beer, repeal beer, exported beers and imported beers. They reported on the amounts consumed on premises, off premises, in clubs, in rail dining cars and hotels. Unfortunately, there is no breakout of bottles vs barrels information to check the amount of revenues against each class of stamps sold. Coors historical records do not go back to

the period of stamp use.

#### Conclusions

The large Colorado beer stamps are one of the most beautiful state revenue stamps issued. They are hard to collect because they are rare. Figure 10 reminds us why. Value the ones you have for they represent loving concern by the collectors. There is no way to correlate the revenues produced with the number of stamps printed. An unexpected benefit came out of doing the tables of this article - one more large beer (B41 No s/L) and six more small beers (B49W, B55H, B55J, B55Q, B55X, and B56A) were discovered. Other unlisted have been known for years. The tables represent all known and suspected issues as of March 2003. Hubbard's grading is as correct as you can get at this time<sup>9</sup>. I believe that B2, B5, B7 and B9 deserve and additional "R" (rarity factor) because of the short time (seven months) that they were in use.

#### Related Tidbits

The U.S. government, in addition to the barrel stamps (Scott REA), taxed bottle beer with the following words printed around the labels: TAX PAID AT RATE PRESCRIBED BY INTERNAL REVENUE (Prohibition thru 1944) and INTERNAL REVENUE TAX PAID (1945 to 1951). Beer collectors collect labels, signs, banners, bottles, bottle tops, cans, serving trays, brewery histories, cartons and cases, advertisements, stock certificates, letterheads, coasters, napkins etc. Their organization is the American Breweriana Association. Local chapters are a wealth of beer information in your own state.



Figure 10. B32 barrel stamp with hole made when bung was opened.

#### Acknowledgments

Thank you to all who contributed to the serial number highs and lows. This includes Bill Schlitter -ABA, Dwight Mott, Joe Mott, Larry Weaver the Coors historian and Nick Clous of the ABA for pictures.

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9. *State Revenue Catalog*, 1990, by Elbert S.A. Hubbard, p 8.



WWII Coors bottles including quart.



**Table 1.**  
**Small Colorado Beer Stamps**  
**Pink <3.2% Beer (288 oz Carton)**

Signature	Stamp	Serials
Carr	B1	9216-240790
Saunders	B11	280825-876254
	B12	571736-950196
	B12A	105130-267087
	B15	1087372-1381019
	B15a	1415258-2900717
Dark blue	B15b	1533757-2946012
	B15c	A30421-A739015
	B15c	B120726-B468982
	B16	A416078-A656910
	B29	B481373-B941389
Morrison	red C	B29 C23714-C456949
	blue C	B29 C11479-C955025
Bennett	B29a	D120993-D463892
	B40	D523791-D911060
	B40	E3961-E941260
	B40	F215049-F418379
	B40	G78023-G213873
Morrison	B41	A33409-A277253
	B47	G680969-G820943
	B47	H9369-H400867
	B47	I22269-I865665
	B47	J180758-
Baker	B47	K193411-K460369
	B47	L308767-L315929
	B47	M106546-M324692
	B53	O
	B53	P
Baker	B53	Q
	B53	R746243-R922555
	B53	S775775-
	B53	T211147-

**Table 2.**  
**Colorado Beer Stamps <3.2%**  
**Case Beer**

Signature	Stamp	Serials
<b>3 cents</b>		
Saunders		
	Green	B13 1130355-751045
Morrison	Dark grn.	B27 814758-979871
	Brown	B46 A
<b>6 cents</b>		
Saunders	Orange on vermiel	
	B14	16948
Morrison	Purple	B28 28391-148277
	Red Violet	
Morrison	B30	32287-544549

**Table 3.**  
**Large Colorado Beer Stamps - Pink**

Signature	Stamp	Serials
Carr	B2	2-1091
	B3	44019-62361
	B4	3797-169910
	B5	?
	B17	?
Saunders	B18	106685-122420
	B19	326500-694546
	B20	?
	B31	162348-177944
	B32	653087-870915
Morrison	B33	4726-4727
	B48	A565562-A927667
	B48	B44109-B133418
	B54	B193103-B388162
	B54	B193103-B388162

**Table 4.**  
**Small Colorado Beer Stamps - Blue**  
**>3.2% Beer (288 OZ Cartons)**

Signature	Stamp	Serials
Carr	B6	9227-650566
Saunders		
	narrow	B23 A735305-A970738
	narrow	B23 B115387-B692283
	wide	B23 B169450-B948772
	wide	B23 C34624-C882150
Baker	B23a	D146955-D854529
	B23a	E240299-E972158
	B23a	F5895-F653141
	B23b	F751838-F856548
	B23b	G114178-G811114
Morrison	B23b	H246516-H571929
	B36	H748746-942358
	B36	I525631-860831
	B36	J153937-J648923
	B36	K16766-K632982
Bennett	B36	L127644-L872879
	B36	M68426-M694290
	B43	M41052-M55055
	B43	N439000-N898383
	B43	O297785-O344499
Morrison	B43	P50097-P322753
	B43a	N613836-
	B49	P898992-P971603
	B49	Q90788-Q950509
	B49	R160622-R623691
Morrison	B49	S7943-S793707
	B49	T713977-T954821
	B49	U251405-U950494
	B49	W251198-W666209
	B49	X180306-X307855

Morrison cont.

B49	Z404977-Z827270
B49	XT797211-989039
B49	XU196738-444220
B49	A431285-622107
B49	B246142-736554
B49	C97435-C493964
B49	D528246-D587327
B49	E353687-

Baker

B55	E962663-
B55	F305901-F741434
B55	G461235-G585958
B55	H377311-
B55	I?
B55	J786827-J987937
B55	K160108-968195
B55	L426014-L835576
B55	M380204-
B55	P187840-652935
B55	Q264579-
B55	R93870-R559332
B55	S30753-S978079
B55	T215346-
B55	U?
B55	V?
B55	W747535-
B55	X428251-
B55	Y153463-Y642985
B55	Z60849-Z788898

Bruce

B60	C879171-
B60	D227365-
B60	E561078-

**Table 5.**  
**Colorado Beer Stamps**  
**>3.2% Case Beer**

Signature	Stamp	Serials
<b>3 cent</b>		
Saunders (Dark blue)		
	B21	8433-917834
	B21a	127023-174362
	B21a	A247729-A958289
	B21a	B11626-B408418
wide	B21a	B33954-B882775
	B21b	C80016-498853
narrow	B21b	C80016-498853
	B21b	C80016-498853
Morrison (Brown)	B34	C523494-C654908
	B34	D35416-35958
<b>6 cent</b>		
Saunders (Green on Green safety paper)	B22	1618-25849
	B22	1618-25849
Morrison (Black)	B35	5176-988652
	B35	5176-988652
Bennett (Black)	B42	728848-883486
	B42	728848-883486

**6 cent continued**

Baker (Dark Brown)

B56 A180255-

**9 cent**

Morrison 1st term (Orange)

B37 39131-832990

Morrison 2nd term (Orange)

black A B50 A90276-A596735

orange A B50a A18512-A360639

Baker (Orange)

B57 H

B57 I146171-

B57 L

B57 X

B57 Z

**Table 6.****Large Colorado Beer Stamps - Blue  
>3.2% Beer**

Signature	Stamp	Serials
Carr	B7	?
	B8	52807-159776
	B9	86990-689744
	B10	?
Sauders	B24	5299-5335
	B25	844246-909242
	B25	A19005-A735022
	B26	40917-53569
Morrison	B38	A770433-A855642
	B38	B63758-B441411
	B39	119868-175864
Bennett	B44	B525958-B864118
	B44	C5039-C838963
	B45	211439-
Morrison	B51	B
	B51	C282447-C342506
	B51	D336747-D769199
	B52	274344-294827
Baker	B58	E
	B58	F237321-F470381
	B59	?



Schneider's beer bottles

## City of North Bend Oregon- The Long and Short of It

by M.E. Matesen

With the repeal of prohibition the city of North Bend was eager to gain from this windfall revenue source by imposing taxes upon both beer as well as wine. The city was to issue a number of revenue stamps to reflect payment of same. The late George D. Cabot documented some of these known issues in his 1940 catalog. Sometime after Cabot's endeavor was published, a copious number of these as well as many other Oregon city issues came to the market. Recently, while sorting a small number of the City of North Bend beer remainders, I came upon a copy of Cabot's listed CNB5 (i.e. 12 cents tax on 12 quarts). The surfaced color was somewhat darker than others in what I'd have termed a "like" group which I was sorting. On the obverse side was a pencil notation which read:

Early printing

101x37 1/2mm

White paper

In the upper right hand corner was pencilled "CNB5".

This script, I suspect, was from the hand of the late George Cabot which prompted me to engage in a closer examination of my remaining group of issues. In doing so I came across another with a different pencil inscription which read:

Later printing

97x37mm

OFF white paper

In the upper right hand corner was pencilled "CNB5a".

This issue, as can be noted, is shorter in length than the preceding one and only slightly so in its height. Interestingly, this later discovery never appeared in his 1940 catalog. As I've noted, I suspect these pencil notations were Cabot's and they obviously came to light after the publication of his 1940 catalog.

I've juxtaposed both stamps so as to provide a clear impression as to the size differences.



CNB5 at top. CNB5a at bottom.

## Secretaries Report

<b>Previous Total</b>	<b>267</b>
<b>New Members</b>	<b>5</b>
<b>Reinstatements</b>	<b>1</b>
<b>Resignations</b>	<b>0</b>
<b>Deaths</b>	<b>1</b>
<b>Dropped Not Paid</b>	<b>0</b>
<b>Non Dues Dropped</b>	<b>4*</b>
<b>Current Total</b>	<b>268</b>

### New Members

- 1295** Patrice H. Bourgeois  
9467 Macomber Lane  
Columbia, MD 21045  
Interests: US and Maryland wines
- 1296** Monte C. Dean  
#3 - 11th Ave S.W.  
Rochester, MN 55902  
Interests: Sales tax, Tokens and Scrip
- 1297** James Onkst  
5009 Judy Drive  
Del City, OK 73115  
Interests - Kansas Quail and odd items
- 1298** Dick Keiser (DK Enterprises)  
9960 Silverdale Way NW #11  
Silverdale, WA 98383  
Interests: Stamp/Cover Dealer
- 1299** Francis Daigle  
8500 E. Indian School Road #134  
Scottsdale, AZ 85251

### Reinstatements

- 311** Elliot Chabot  
3501 Beret Lane  
Aspen Hill, MD 20906-3029  
Interests: US Federal, State & Possessions Revenues, Philatelic Literature.

### Died

- 1063** Frank Bocovich, CO

### Resignations

### Dropped Not Paid

### Address Changes

- 301** Philip C. Jensen  
600 Main Street  
St. Joseph, MI 49085-1594
- 620** Richard T. Houk  
2084 Steinkoenig School Road  
Highland, IL 62249
- 738** Michael Florer  
30 S. Confederate Avenue  
Gettysburg, PA 17325
- 981** Scott Troutman  
PO Box 421

Cont. page 28

## Frank Bocovich

1930-2003

This issues lead article on Colorado beers is the culmination of several years work by Frank Bocovich, who has won the SRS best research article award for the past two years. Sadly we learned in May that Frank had passed away.

Frank was born in Colorado Springs, Colorado, August 21, 1930 to Polish immigrants Joseph and Mary Jo Bocovich. He played and excelled at golf in high school, where he led his senior-year team to first place at the state championships. Frank continued playing golf at the University of Colorado, where he lettered three years and where he studied mechanical engineering. The Korean War interrupted his formal schooling. As an electronics technician, Frank served four years with the U.S. Navy on a nuclear submarine during the Korean War.

After the war, he returned to the University of Colorado, graduating with a degree in electrical engineering.

Frank married Pat Sheley June 14, 1948 in Colorado Springs. They had four children: Michael, Martin, Anne and Marija(Mary). At his death he also had seven grandchildren.

Frank began collecting stamps when his uncle died, leaving him with several dusty shoe boxes of unorganized stamps in his uncle's garage. In time, he migrated to Colorado state revenues.

He spent years studying the serial numbers on the wine and liquors of Colorado in an effort to determine rarity and issuing order. These studies were published by the American Revenue Association. This technique he later applied to the bedding and beer stamps and in doing so, sorted out the order of issuance of the bedding stamps. He made the initial discoveries of the lab fee stamps and also did extensive research into the local Colorado cigarette stamps.

Scott Troutman once referred to Frank as "an intrepid researcher", a title his daughter tells me he loved. No one had more "adventures in revenuing" than Frank. He tracked down people who had applied the Colorado cigarette stamps, hunted down a Colorado bedding manufacturer and found a hoard of old tags (which he generously gave away), and apparently found not only the Coors

Brewing historian but also Colorado beer bottle collectors to get some of the pictures for the article in this issue.

His daughter Mary, a journalist, worked with him on the bigger articles, helping him to structure his articles in order to tell the full story. I think the beer article herein went through at least three iterations and e-mail updates kept coming into April. He told our editor then that he had been put on oxygen full time but never alluded to the fact he was ill.

When not messing with his Colorado revenues, Frank loved to tell clean jokes and golf. He was a Deacon in the Catholic Church, preached homilies and volunteered as a marriage-preparation counselor to engaged couples.

Colorado lost an outstanding citizen and the SRS lost one of our best researchers. We all offer our condolences to his family, and this issue is dedicated to his work.

## Interesting E-bay Lot

A 1938 Pymatuning Ohio Fishing Stamp on License came on E-bay in June 2003. The seller, who put a starting bid of \$24.95 on the lot, was no doubt surprised when David Torre purchased it after some furious bidding for \$3,350.00.

Pymatuning Lake fishing stamps were the first such stamps ever issued and this is one of the first issued. My thanks to Mack Matesen for catching this.



## Researcher Needs Help

Ken Pruess has completed a first draft of a new Colorado catalog but needs information on the following items:

- City cigarette stamps and meters not illustrated on Kent Gray's web site
- Feed and Fertilizer tax tags
- Real Estate Transfer handstamp
- Golden, CO depression scrip stamps

Describe what you have in a mail or e-mail or better yet send a scan in JPEG format (jpg) at 300 dpi. to kppruess@aol.com or Ken Pruess, 1441 Urbana Lane, Lincoln, NE 68505-1971.

**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****\$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
257	2/03 Alabama Cataloging

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**Enron is nothing new.**

It would be better for the country if some businessmen would suspend with their feet off the ground.

*Evening Mirror*, Oct 17, 1878  
Altoona, Pennsylvania

**Do The Baltimore, Md Cigar Meters Exist??**

By Kent Gray



Baltimore 1 cent violet tobacco meter

Hubbard's 1997 "US County & Municipal Stamp Issues" catalog of city and county tax stamps states the following under Baltimore cigars (CR- series):

"19\_\_\_. Meter stamps on pink postage meter tape, serrated all around. Design in red. 54 1/2 x 23 1/2 mm."

The catalog goes on to list violet, green, and blue as other known colors, lists 17 different known denominations, and 11 different meter numbers.

Although there are at least 14 different tobacco meters listed on the On-Line US City and County Revenue Catalog ([www.staterevs.com](http://www.staterevs.com)), Hubbard's catalog didn't list tobacco meters. It is interesting to note the known tobacco meters all have meter numbers matching Hubbard's cigar meters.

Neither Hubbard's sales stock, nor his personal collection contained any cigar meters. Harold Effner (author, *US State & Local Revenues, Cigarette Meters Master Checklist*, 1990) is unaware of any cigar meters. Eric Jackson has none in stock, and doesn't recall ever seeing any Baltimore cigar meters.

SRS members are requested to help with the following request: Please check your collections for any examples of Baltimore Cigar Meters and let SRS Secretary Kent Gray know if you do at [staterevs@cox.net](mailto:staterevs@cox.net), or his address listed in the masthead.

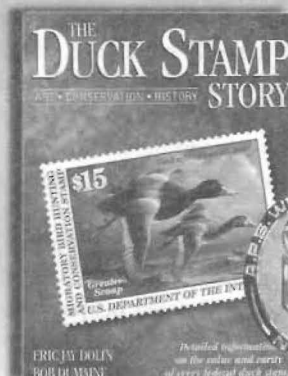
Did the cigar meters actually exist? Did the then current law state "cigar", but the meter state "tobacco"? Please help us straighten this out, and thanks in advance for your help!

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## Louisiana Law Stamp Punches: An Update

by Charles Spaulding

1  C	2  Boots	3  M
4  Chevron	5  Round	6  Square
7  Fountain Pen Points	8  X on oval	9  Notched square
10  Flag	11  Three titted circle	12  Circle and bar
13  Daggers	14  Chalice	15 
16 *  Six pointed hole	17 *  Bell	18 *  Flying saucer
19 	20 	21 
22  Star	23  Cross	24 
25  Heart	26  Hearts	27 
28  Triangles	29  Triangles	30 
31 	32  Spade	33 

Nine society members reported new cutout designs that they found in Louisiana documentary laws stamps after the last article appeared in the 4th quarter 2002 State Revenue News. The members are Pieter Bonsen, Ron Hammond, Art Lifshin, Mack Matesen, Tim McRee, Art Mongan, Charlie Pirro, Ken Pruess and Charlie Soter. Some included better copies for Round (5), Fountain pen points (7), Chalice (14) and Pointing Oval (15) that the Editor may want to rename. The "oval" on one end of the design turned out to be a bad punch.

I have gone with numbers on this listing as some of these designs are really hard to describe and what they look like depends in some cases on which way you view them.

We still need accurate copies of Six Pointed Hole (16), Bell (17) and Flying Saucer (18).

We now have thirty-three different designs. Wow. And there are probably more to be discovered. I appreciate all the help that members have given. It's great to have a set of all seven law stamps that the state issued but as a perf collector I would really like to add a copy of all the perfs to my collection. Please report any new designs that you find.

The Rev-Perfs project is trying to discover all the cut out designs found in all types of U.S. revenue stamps and documents. With the help of SRS members like Art Mongan, Charlie Pirro and Ken Pruess we have discovered about 400 different designs and we figure that there are a lot more to find. We would appreciate it if members will check their collections and accumulations and see what cut out designs they have. They are very common in early state stock transfer stamps and are also found in almost every stamp type. Please send me copies of what you discover and we will include the new designs in the final catalog with a credit for your help. E-mail me at [perfsman@juno.com](mailto:perfsman@juno.com) or mail me at 48 Strathmore Lane, Rockville Centre, NY 11570.



Type 34. At first look I thought this was Circle and Bar but on closer inspection I believe this is a different cutout.

# The New York Investment Stamps

by Scott Troutman

The New York investment stamps were used from July 1, 1917 until the law was repealed sometime in 1922. These are fairly rare stamps with almost all of the sixteen values rated RR in the Hubbard catalog. In the last ten years I have only seen a handful of these come to market. This was an attempt to learn what function these stamps served as opposed to the secured debts stamps and mortgage endorsement stamps from the same time period. The overall idea was to tax peoples investment holdings as they acquired them or every five years. In this way this tax is very similar to the intangibles taxes that Indiana and North Carolina had for years. Stocks were not included as they were already making a bundle from the stock transfer taxes.

The law was article 15 from 1917<sup>1</sup>. It is some of the worse legal gooblygook I have ever tried to wade through. The "investments" that were taxed were "Any bond, note, debt, debenture, equipment bond or note, or written or printed obligation, forming part of a series of similar bonds, notes, debts, debentures, written or printed obligations, which by their terms are payable one year or more from their date of issue and which are either secured by a mortgage, pledge, deposit, or deed of trust, of real or personal property, or both or which are not secured at all." Right. So they are long term bonds or something similar which do not pay off until at least a year out and either are backed by something or backed by nothing. If they were backed by something they had previously been a secured debt. Taxing debts backed by nothing was something new.

As the state of New York and major cities or municipalities might want to offer bonds or other debt related paper, these were made tax exempt so long as they were secured by land "wholly within the state of New York". Or if it was for something like a bridge, which is half in half out of the state, the tax would be apportioned just on the part outside the state. If for example the bridge had a pier in the middle of the river, you put it to arbitration with the comptroller of the state as to how much tax you had to pay.

Nothing on this tax is straightforward.



New York D22 yellow and D28 orange  
both with cancels saying  
"Tax Exempt for Five Years"

The tax was "twenty cents per year on each one hundred dollars or fraction thereof of the face value of such investment for one or more years, not exceeding five, under such regulations as the comptroller may prescribe, and the comptroller shall thereupon affix stamps....which stamps shall be duly signed by the comptroller or his duly authorized representative and date as of the date of the payment of such tax." That's perfectly unclear, but then this comes next. "All such investments shall thereafter be exempt from all taxation in the state or any of the municipalities or local divisions of the state ....[with exceptions] for the period of years from the payment of such tax for which such tax shall have been paid and stamps affixed.

So what does this mean? Here is my guess. If I am a corporation in New York and I sell a \$10,000 bond to put up a new building paying 4% interest and paying off in ten years (that is I will pay you \$1040 a year for ten years for your \$10,000 investment), at the start I owe \$20 tax ( $\$10,000/\$100 \times .20$ ). It is possible in this example, the tax is \$100 (\$20 for each of the next 5 years). This makes this bond exempt from further taxation for the next five years. I don't know what was to happen at year six, and neither apparently did anyone else as they cancelled this law before it got there.

The easy to understand part is that the state comptroller had to get the stamps made, hire clerks to do this, and pay them from the funds taken in.

If you tried to reuse or counterfeit the stamps the fine, if caught, was \$500-\$1000.

The next paragraph in this law I have read through at least ten times, and you would need to be a demented tax attorney to understand the full details, but what I think it is addressing is investments which are already out there but not taxed when the law goes into effect July 1, 1917. The idea is that these investments are worth fair market value and get taxed at that rate. So, for example if the bond above was a year old, \$1000 of the principle had already been paid off, so the tax would be \$18 on the \$9000 principle remaining. This is a bit of a simplification, as depending on what interest rates and the issuing company are doing the bonds value might go up or down on the bond market. If the bond's value goes down (say the company is going broke and may never pay off), there is no tax credit for what you lost. There is also no credit if you have secured other debts of yours with the investment.

An exception is, if you were an investment trader and were not holding the bonds as an investment, the tax would be whatever the bond is worth the day the tax goes into effect. You had to prove you did not hold the investment for more than eight months to be an investment trader.

Making this even more fun, secured debt taxes had been in existence and were replaced by this law. The investments may have been subject to the secured debt taxes. If for example the bonds were backed by property, machinery, or other assets, they could well come under the secured debts taxes. Most did. If the investment had been taxed under the secured debt laws before May 1, 1915, the new investment tax did not apply. The secured debt taxes from May 1, 1915 to December 31, 1916 exempted you from more taxes for 5 years from the date the secured debt tax was paid (like this law). It is mind blowing to think how anyone kept up with this before the age of computers.

Lastly if you sold this investment to someone else, he had to pay a new five percent transfer tax on the value of the investment at the transfer time. Again, secured debt taxes took precedent. If you were still within the five year period of paying the secured debt tax from May 1, 1915 until Dec. 31, 1916, or if you had

## Four Alaska Beers

by Scott Troutman

Four Alaska beer stamps, Hubbard B1, B1a, B4, and B4a are so similar that they can be tough to tell apart. All are for 3 gallons. I recently acquired a set of three of these stamps and discovered that there are more differences than are listed in the Hubbard catalog. I ask the readers who have these Alaska beers to take a look at what they have and see if what I have found is consistent or are there more subvarieties.

The Alaska beer and wine stamps use the same design. The major difference is in the serial numbers. The wines have a serial number starting with W; the beers start with B. The picture in Hubbard Volume 1 of a wine is actually a beer. The wines are all black on green, the beers black on yellow.

The first stamp shown is Alaska B3 pictured under wine in the catalog. The B1 is the same design. The serial letter is a big fat B. The catalog under the description in wine states "Small diagonal lettering inside stamp (Shown by holding the stamp up to light)". Beer B1a has the description "Large horizontal internal lettering". The lettering on "Liquor Revenue Stamp" is quite heavy.

The second stamp shown was sold to me as B1. The serial number has a much thinner B than the one shown in the catalog. When held to the light I can see a pattern of dark letters horizontally in the panel at the bottom. I cannot make out what it says but it looks like "ELECTO" in part of it. What is interesting is when you look at this stamp with a magnifying glass, the paper on this stamp is actually white and there is a heavy yellow panto or safety covering the entire stamp in rose engine work. The scanner may exaggerate this. I take this to be B1a. I do not know if B1 is this way also.

The third stamp is B4. The lettering of "Liquor Revenue Stamp" has been re-engraved and is much finer. There are many small differences in the center scene, the most obvious of which is the sail in the little boat is more open. The serial number now starts with B1 with a serified B1. The 1 is the same size and lines up with the B, whereas the serial number, which was apparently added later, is lower on this stamp. The paper on this stamp is not yellow but a yellow-brown, and this is the paper color (maybe surface color) and not a printed panto.

*Cont. from page 14*

paid the earlier secured debt tax, forget about this transfer tax. Again, there was no transfer tax if it was a sale to a broker or investments dealer.

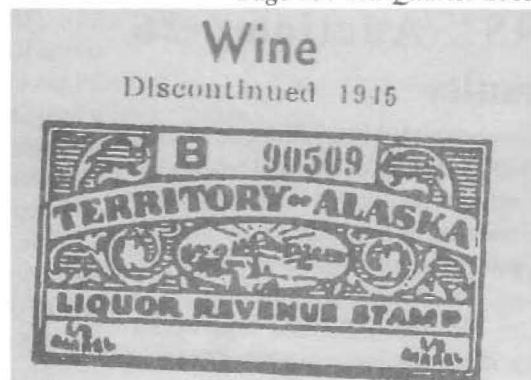
In the end this tax quietly died in 1922. The bonds and other debt instruments this law covers did not get into the public hands much, compared with items like real estate mortgages or loan documents which the secured debt were used on. For this reason, they are apparently much harder to find.

### Bibliography

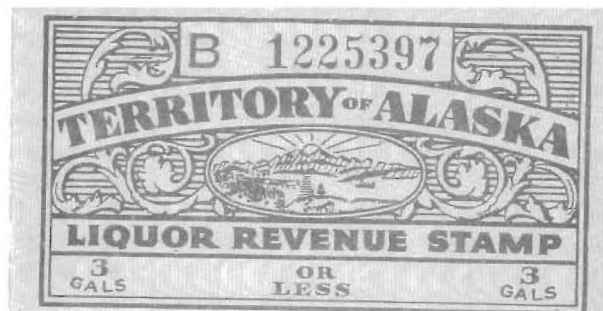
1. Laws of New York, 1917. Microfiche. Article 15. pps 2229-2234.

The fourth stamp is B4a. The engraving is the same as B4. The key difference is that a union trade mark for a printer from Chicago has been added in the lower panel. The serial numbers have also changed. B2 is now the start of the serial number and the serial numbers are in a finer and shorter type face. As Hubbard notes, the B is narrower. The paper this time is yellow - a pale canary yellow. Again, this may be surface colored, but it is smooth with no panto.

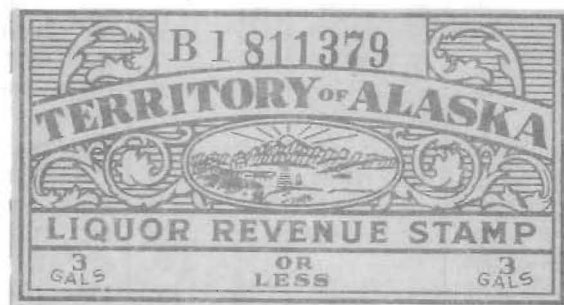
If you have other variations, let the editor know.



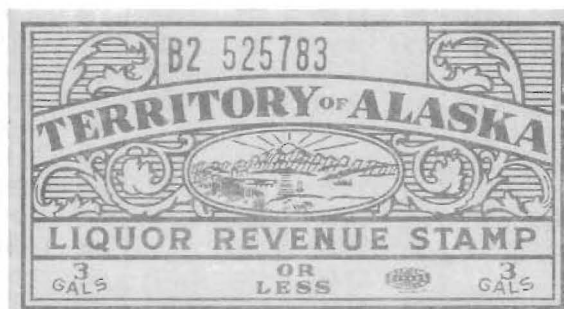
Hubbard's erroneous wine illustration  
Alaska B3 for 1/2 barrel



Alaska B1a



Alaska B4



Alaska B4a

# SRS Auction 26 Results

This was probably the strongest auction in terms of number of bids and bidders we have ever had and there was a lot of seldom seen material in it. Surprisingly the fish and game stamps offered saw a lot of interest, notably the MI on license.

Lot 155, the MT Crow reservation stamp drew the most bidders (\$8 est./ \$10.25 bid). Lots 191 a NC kerosene (\$7/

10), 298 the TX sweet potato (\$25/27), 65 the Kansas Malt products (\$3.50/6.25), 20 the CO 5 day fishing (\$25/16) all saw a lot of action. Lot 229 the Ohio \$15 sales tax drew \$8 against a \$2 estimate. All the NC limes and linseeds were heavily bid and went over estimate.

One lot 289 a TX citrus was misidentified causing some high bidding. It will be offered to the high bidder at a more reasonable price. Lot 25 was misidentified.

Strong areas were citrus, seafood,

beers, and kerosenes and the tougher NC material and Ohio sales tax. Hodgepodes and usages on tag or document continue to do well. The Indian reservation stamps all came in above catalog.

The next auction will not be until the 1st quarter issue next spring. Note that the auction manager has moved. Send consignments to the new address.

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

1	1.50t	50	7.75	99	-	150	2.50*	200	18.00*	249	1.50*	299	1.50*
2	-	51	-	100	1.00*	151	1.50*	<b>201</b>	<b>34.00*</b>	250	-	<b>300</b>	<b>2.00t</b>
3	2.00*	52	2.50*	101	5.00*	152	1.75*	202	-	251	-	301	1.00*
4	10.00*	53	2.75*	102	5.50*	153	1.75*	203	3.25*	252	1.50*	302	2.00
5	1.50*	54	21.00*	103	-	<b>154</b>	<b>7.50*</b>	<b>204</b>	<b>13.00*</b>	253	13.00*	303	2.50*
6	1.00*	55	9.50*	104	3.75*	<b>155</b>	<b>10.50*</b>	<b>205</b>	<b>15.00t</b>	254	1.50*	304	-
7	1.25*	56	9.50*	105	6.25*	<b>156</b>	<b>10.25</b>	<b>206</b>	<b>15.00t</b>	255	1.50*	305	3.50
8	2.50*	57	-	106	-	<b>157</b>	<b>6.25*</b>	<b>207</b>	<b>15.00t</b>	256	4.00*	306	1.25*
9	3.75*	58	1.50	107	16.00*	<b>158</b>	<b>9.25*</b>	<b>208</b>	<b>15.00t</b>	<b>257</b>	<b>9.25*</b>	307	5.25
<b>10</b>	<b>4.25*</b>	59	1.50	108	11.00*	<b>159</b>	<b>10.25*</b>	209	-	258	-	308	16.00
11	5.00	60	2.75*	109	3.00	160	-	<b>210</b>	<b>5.25*</b>	259	5.25	309	5.50
12	2.00	61	4.25	110	3.25*	161	1.00*	211	4.00	260	1.00*	310	4.75*
13	1.25	<b>62</b>	<b>2.00t</b>	111	1.00*	162	1.25*	212	2.25*	261	1.00	311	2.50
14	4.00*	<b>63</b>	<b>1.75</b>	<b>112</b>	<b>4.25*</b>	<b>163</b>	<b>17.00*</b>	213	4.25*	262	-	312	-
15	2.00t	<b>64</b>	<b>1.50*</b>	113	3.00	164	2.00*	214	2.00	263	2.00	313	3.75*
16	1.00	<b>65</b>	<b>8.25*</b>	114	2.25*	<b>165</b>	<b>21.00*</b>	215	2.25*	264	-	314	3.75*
17	-	66	2.25*	115	2.25*	<b>166</b>	<b>8.75*</b>	216	4.75*	265	2.00	315	3.00*
18	-	<b>67</b>	<b>5.00t</b>	116	3.25*	<b>167</b>	<b>2.00</b>	217	-	266	-	316	3.50
19	-	68	1.25*	117	2.25*	168	-	218	4.00	<b>267</b>	<b>7.75*</b>	317	-
20	12.00*	69	1.25	118	1.25*	<b>169</b>	<b>9.25*</b>	<b>219</b>	<b>7.25*</b>	268	2.50*	318	3.50
<b>21</b>	<b>3.25*</b>	70	18.00	119	3.25*	<b>170</b>	<b>8.25*</b>	220	3.00*	269	2.50*	319	2.75
<b>22</b>	<b>3.25*</b>	<b>71</b>	<b>6.25*</b>	120	3.25*	171	6.00*	221	3.75	270	3.50*	320	-
23	13.00*	72	<b>6.00t</b>	121	1.50*	172	11.00*	<b>222</b>	<b>3.50*</b>	271	6.25*	321	-
24	5.00*	73	-	122	2.25	173	2.00*	223	2.50*	272	2.25*	322	-
25	withdrawn	74	2.25	123	2.25*	<b>174</b>	<b>5.25*</b>	224	1.50*	273	-	323	1.50*
26	-	75	1.50	124	2.25*	<b>175</b>	<b>16.00*</b>	225	6.00*	274	-	324	-
27	-	76	1.25*	125	1.25*	<b>176</b>	<b>5.50*</b>	226	5.00*	275	6.00	325	-
28	2.50	<b>77</b>	<b>16.00*</b>	126	1.25*	177	1.00	227	3.50*	277	5.00t	326	-
<b>29</b>	<b>1.75*</b>	<b>78</b>	<b>24.00*</b>	127	11.00*	178	1.00	<b>228</b>	<b>8.25*</b>	278	2.25*	327	-
<b>30</b>	<b>5.25*</b>	<b>79</b>	<b>29.00*</b>	128	3.25*	179	1.00	<b>229</b>	<b>8.00t</b>	279	6.25*	328	4.25
31	-	80	16.00*	129	4.25*	180	1.00	230	2.00t	280	12.00*	329	3.75*
32	1.00	<b>81</b>	<b>6.25*</b>	130	4.25*	181	1.50	231	2.25*	281	2.50*	<b>330</b>	<b>5.25*</b>
33	-	82	9.50*	131	-	182	1.00	232	-	282	4.25	331	4.75*
34	4.25*	<b>83</b>	<b>6.25*</b>	132	2.00*	183	1.25	233	1.25	283	7.50*	<b>332</b>	<b>13.00*</b>
35	1.50*	84	15.00*	<b>133</b>	<b>2.75*</b>	184	1.50*	234	2.50*	284	2.25	<b>333</b>	<b>8.25*</b>
36	1.50*	<b>85</b>	<b>26.00*</b>	<b>136</b>	<b>4.75*</b>	<b>185</b>	<b>3.25*</b>	235	-	285	3.25	<b>334</b>	<b>5.25*</b>
37	2.50*	<b>86</b>	<b>27.00*</b>	137	-	<b>186</b>	<b>13.00*</b>	236	5.25*	286	-	<b>335</b>	<b>5.25*</b>
38	-	<b>87</b>	<b>19.00*</b>	138	2.50*	187	21.00*	237	5.00	287	1.50*	336	-
39	3.75*	88	15.00*	139	5.50*	188	-	238	3.25*	<b>288</b>	<b>5.00</b>	337	-
40	2.50*	<b>89</b>	<b>21.00*</b>	140	2.50*	<b>190</b>	<b>11.00*</b>	239	1.50*	289	withdrawn	338	-
41	2.50*	90	5.00*	141	2.25	<b>191</b>	<b>10.00t</b>	240	6.25*	290	3.00	339	-
42	5.00*	<b>91</b>	<b>3.25</b>	142	7.75*	<b>192</b>	<b>31.00*</b>	<b>241</b>	<b>5.25</b>	<b>291</b>	<b>2.25</b>	340	8.00
43	12.00*	92	2.25*	<b>143</b>	<b>2.75*</b>	<b>193</b>	<b>5.00</b>	242	3.50*	<b>292</b>	<b>3.00*</b>	341	3.00
44	10.00*	93	21.00*	144	2.50	<b>194</b>	<b>4.50*</b>	243	-	<b>293</b>	<b>4.00*</b>	342	-
45	2.50	<b>94</b>	<b>5.75*</b>	145	22.00*	<b>195</b>	<b>5.50</b>	<b>244</b>	<b>1.75*</b>	<b>294</b>	<b>27.00*</b>	<b>343</b>	<b>2.50*</b>
46	-	<b>95</b>	<b>5.75*</b>	<b>146</b>	<b>4.75*</b>	<b>196</b>	<b>4.25*</b>	245	1.50*	295	-	<b>344</b>	<b>3.75*</b>
<b>47</b>	<b>2.00t</b>	<b>96</b>	<b>5.25*</b>	147	4.75*	<b>197</b>	<b>3.50*</b>	246	1.50*	296	-	345	1.00*
48	4.25	97	3.00*	148	5.75*	<b>198</b>	<b>6.50*</b>	247	2.00t	297	5.00	<b>346</b>	<b>2.50*</b>
49	-	98	-	149	2.50*	199	17.00*	248	-	<b>298</b>	<b>3.50*</b>		



# 1911 New York City Wire Inspection Stamps Still a Mystery

by Scott Troutman

At the Chicagopex show held in Chicago in 2001 I found in a dealers stock a tag for some wire with a stamp on the back of it. The stamp and tag are shown. I wrote this up in Linn's questioning if it was the oldest municipal revenue stamp. I still don't know the answer.

The stamp is brown on light brown paper with a black serial number. It is possible the stamp's paper was once white and has discolored. The design is 50x24 mm and the stamp is perfed 14. It is cancelled with a black handstamp "AUG 1911" and a "P" punch which presumably identified the inspector. Wording on the stamp is "WIRE INSPECTION BUREAU/TESTED 500 FT/NEW YORK CITY SPECIFICATIONS". The rather high serial number of 118758 indicates a lot of these stamps were used.

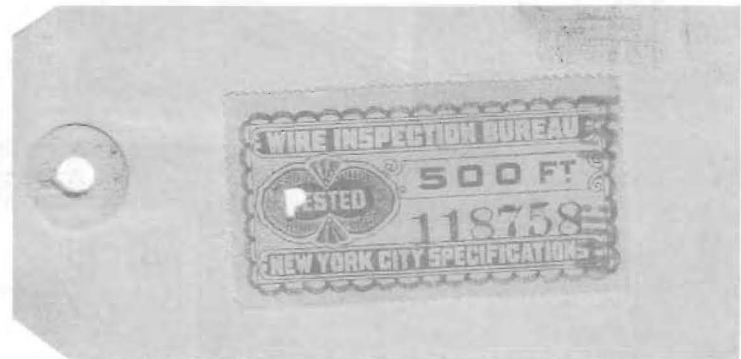
Prior to this discovery, the earliest revenue stamps in the United States issued by a government smaller than a state were secured debt stamps issued by counties and cities in Missouri beginning in 1917. These secured debt stamps were used on documents for loans or bonds until the law was struck down by the Missouri State Supreme Court in 1920. Butler, Cole, Cooper, Glasconade, Jackson, Macon, Randolph, St. Francois and Wayne counties all had secured debt stamps as did the cities of Jefferson City, Kansas City, and St. Louis.

We have discovered that the Wire Inspection Bureau was taken over by Underwriters Laboratories in 1912. However, Underwriters Laboratory was not able to supply additional information on the history of the Wire Inspection Bureau.

It is still unknown who ran the bureau - a municipal authority or an independent company. And I still do not know if inspection fees were charged which may make this a revenue stamp.

To date nothing has been found on the laws that caused the New York City wire inspection stamps to be created. Municipal laws tend not to be retained the way state session laws are in law libraries.

New York City was one of the first



500 foot brown on white New York City Inspection stamp on tag for wire.



Green on white Wire Inspection Bureau stamps. Serial numbers in red.

cities to be electrified, and this bureau probably came about as a consumer protection issue to prevent substandard wire from being used which could have caused fires. I suspect Thomas Edison may have had a hand in its creation.

Four other New York City Wire Inspection Bureau stamps have been reported to me. These are green on white with a red serial number. None of these

are dated, though all are punched. These have a simpler wording of "WIRE INSPECTION BUREAU/TESTED" and the denomination. Those shown above are for 200, 250, 300 and 500 feet. I am told other values may exist.

If anyone finds out more information on the workings of the New York City Wire Inspection Bureau, the editor is certainly interested.



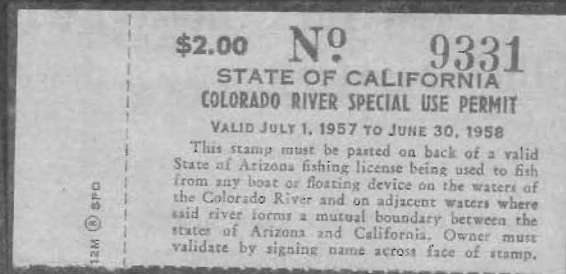
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29



16

F.O. Form A-13 STATION		DATE	
BLITHE		1	17 JAN.
DAGGETT		2	18 FEB.
FT. YUMA		3	19 MAR.
PARKER		4	20 APR.
YERMO		5	21 MAY
ALTURAS		6	JUNE
DORRIS		7	22 JULY
HORN BROOK		8	24 AUG.
REDWOOD HWY		9	25 SEPT.
SMITH RIVER		10	26 OCT.
TULE LAKE		11	27 NOV.
BENTON		12	28 DEC.
BROCKWAY		13	29
COLEVILLE		14	30 1950
PEAVINE		15	31 1951
STATELINE		16	1952
TRUCKEE			
WOODFORDS			

**CERTIFICATE OF INSPECTION**

This vehicle has been inspected by a duly authorized inspector of the California Department of Agriculture.

*[Signature]*  
Inspector

**BUREAU OF PLANT QUARANTINE**  
California Dept. of Agriculture  
HEADQUARTERS ADDRESS  
STATE OFFICE BLDG. NO. 1  
SACRAMENTO 14, CALIF.

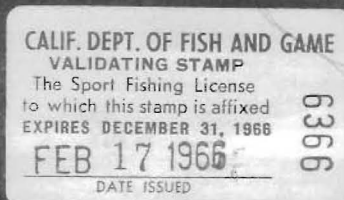
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30



62



23



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67



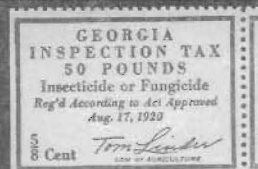
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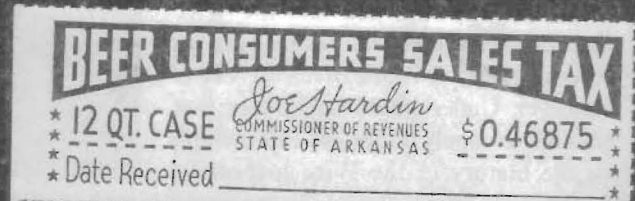
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104



77 ex



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15



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58

## SRS Auction 27

## State Revenues

Hubbard Catalog on non-fish and game  
Streamside Catalog on fish and game  
Other catalogs as noted

1	AL 19?? tobacco (2) City of Lineville 1ct and 2ct black on white card,MNH,VF,P	2.00	47	DC 1946 wine W7 1/4 gal. U,F,perfin "2219"	1.50
2	AL 19?? tobacco (3) Bibb County 2ct blue, 10ct red, AL blue on yellow safety card,MNH,VF,P	2.00	48	FL 1932 citrus fruit CF10 2 1/2 ct block/8,U,VF, blue cxi "American Fruit Growers/Wabasso, Fla./Nov. 27 1932"	8.00
3	AL 1933 tobacco (3) T12, T13, T14 all U, AVG-VF1.00		49	FL 1932 citrus fruit CF10 2 1/2ct full pane of 10,U,VF,blue cxls "American Fruit Growers/Wabasso, Fla./Nov. 27 1932"	10.00
4	AL 1975 truck interstate fuel decal,MNH,VF	5.00	50	FL 1932 citrus fruit CF11 25ct full pane of 10,U,VF,some separation, purple cxls "Florence Citrus Association/Florence Villa/FI./Nov 28, 1932"	10.00
5	AR 1941 beer B32a .46875ct w/black roulettes,MNH,VF,P	12.50	51	FL 1943 citrus fruit CF43 3ct,U,VF	2.00
6	AR 1929 cigarette (2) C29 1/2ct,C33 4ct both,U,AVG	2.50	52	FL 1946 documentary (5) D21, D22a, D24,D25, D26, all U F-VF,P	3.50
7	AR 1981-82 duck Scott #1 imperforate pair, (see note in Scott catalog),MNH,VF	2.00	53	FL 1946 documentary D27a \$10 brown-purple variety, U,VF	3.50
8	AR 1987-88 duck Scott #7,MNH,VF	11.00	54	FL 1952 documentary (7) D30 5ct,D31a 10ct, D34 30ct,D36 75ct, D37 \$1, D43 \$5, D45 \$10,U,VF	5.00
9	AR 1935 liquor L7 2 1/2ct,U,VF,dirt spot	5.00	55	FL 1952 documentary D48 \$25 magenta,U,VF	5.00
10	AR 1937 liquor L22 red and green 5ct listed as <b>blue and yellow in catalog</b> ,U,VF,P	5.00	56	FL 196? documentary (2) D53 15ct one w/high sig. one with low sig.,U,VF	10.00
11	AR 1976 res. hunting lic. (2) w/deer tags and res. fish lic. unused	5.00	57	FL 1969 documentary meter Bay County,MH,VF, probably a specimen	5.00
12	AR 1884 tax receipt for millage and poll taxes in Brideport, Arkansas,U,been folded	1.00	58	FL 1968 documentary sur tax meter, gray on white,MH,VF probably a specimen,P	7.50
13	AR 1975 truck motor fuel tax decal,MNH,VF	5.00	59	FL 1991-92 duck \$3.50 Scott 13 w/small tab at top,MH,VF-XF	7.00
14	CA 1951 automobile plant inspection certificate punched for Dorris station,P	10.00	60	FL 1880 fertilizer FE3,U,F,min bid \$25,P	75.00
15	CA 1933 beer LAB2 Los Angeles 4ct 1/8 bbl U,VF,very clean,P	4.00	61	FL 1936 grapefruit GR1,U,VF	1.50
16	CA 1957-58 Colorado River Special Use fishing #5,MH,VF,P	50.00	62	FL 1936 liquor L10 1 1/2ct (catalog in error 1 1/4ct),MNH,VF, <b>rare stamp,P</b>	20.00
17	CA 1980 duck Scott #11 \$5,M,VF,disb gum scuffed	5.00	63	FL 1936 liquor L13 15ct,MNH,VF	20.00
18	CA 1972-73 duck Scott #2 unsig.,U,VF, no toning, tiny tear, Rare Min bid \$30	150.00	64	FL 1936 liquor L15 1ct,MNH,VF	7.50
19	CA 1862 exchange (2) D80,D81 both circular cut firsts,U,AVG	2.00	65	FL 1941 liquor L43 1 1/2ct,U,VF,little dirty	17.50
20	CA 1863 exchange (4) D101 AVG deep red; D102 F-VF;D104 AVG; D106 AVG all U, circular cut firsts	4.00	66	FL 1936 orange OR7 1ct,U,VF,clear	1.50
21	CA 19?? feed black tax stamp on large orange tag for Larro Dairy Feed 16,U,VF, back made as postcard	5.00	67	FL 1937 tangerine TA15 50ct (RR),U,VF,P	35.00
22	CA 1959-66 fishing (9) CAF2,CAF3,CAF4W, CAF4S,CAF5,CAF6, CAF7,CAF8 soiled,CAF9,all sig.,U,VF,pretty clean	18.00	68	GA 1924-34 cigarettes (5) C2,C3,C9,C30,C44 all U,AVG-VF	1.50
23	CA 1966 free fishing validation CAFF8 U,VF,clear,P	25.00	69	GA 1941 cotton seed CS5 1/2ct,MH,VF, misperfed row of perfs on left side 5.00	
24	CA 1967 free fishing validation CAFF9 U,VF,clear	25.00	70	GA 1944 crab meat 1.25 ct SF23,MNH,VF,P	5.00
25	CA 1940-41 liquor (5) L22,L23,L24,L25, L28, MH,F-VF	1.00	71	GA 1935 egg E1,MNH,VF,but half dis-colored from sun?	4.00
26	CA 1976 res. hunting \$10 brown on orange-brown stamp up on lic, U,VF,tape over part of stamp	2.00	72	GA 19?? excise (2) City of Elberton,5ct and 20ct, MH,VF	2.00
27	CA 1976 sport fishing license w/sport fishing SF41 \$4; trout & salmon TS5 \$2; inland waters IW5 \$2	15.00	73	GA 1937 feed (2) F69, F71, both MH,VF	2.00
28	CA 1979 suction dredge \$75 SD3,MNH,VF	25.00	74	GA 1943 feed (4) F78, F79, F80, F81,all MH,VF, F79 appears to be on gray war paper	5.00
29	CA 1995-95 upland game bird CAUGB2,unsigned,U,VF,P	5.00	75	GA 1955? feed 100lb black Linder sig. roulette,U,VF <b>unlisted</b>	2.50
29A	CA 1961 trout shipping tag,M,VF,corner crease with discoloration	15.00	76	GA 1928 fruit FR5,MH,VF	15.00
30	CO 1935 beer B7 1/4 bbl,U,VF, the bung hole opening has been repaired with a piece of another stamp, stained other faults but a RRR rare stamp,P	75.00	77	GA 1942 insecticide-fungicide IF44 5/8ct blk/4,MNH,VF,P	4.00
31	CO 1936 beer B13 3ct,U,VF	25.00	78	GA 1942 insecticide-fungicide IF44 5/8ct pair,MNH,VF	2.00
32	CO 1936 beer B21 3ct,U,VF	12.50	79	GA 1975 truck fuel tax decal,MNH,VF	5.00
33	CO 1936 beer B23 1 carton narrow A,U,VF,P	6.00	80	IA 1972 duck Scott #1 MNG,VF-XF,clear	
34	CO 1941 beer B35 6ct,U,VF,P	5.00	81	IA 1973 duck Scott #2 MNG,AVG-F,cat for MNH is \$40	10.00
35	CO 1941 beer B47 288 oz L serial,U,VF	8.00	82	IA 1979 habitat IAH1 \$3 light sig.,U,VF	6.00
36	CO 1934 feed F2 8 1/3 lbs,MH,F	1.50	83	IA 1983 habitat IAH5 sig,U,VF,pretty	4.00
37	CO 1933 wine & liquor WL5,U,VF,purple cxi "JAKES's LIQUOR"	3.50	84	IA 1935 liquor seal LS6 MNG?,VF,scissored out of sheet instead of rouletted,P	2.00
38	CO 1935 wine & liquor (2) WL26 w/red cxi "A. CARBONE & CO" U,VF clean and WL27 U,F, badly stained (spacefiller)	20.00	85	IA 1963-64 trout IAT3 \$2 MNH,VF, big paper fault left margin,P	75.00
39	CO 1935 wine and liquor (2) WL27 6ct,U,F;WL32 20ct U,F,clear	10.00	86	IA 1974 trout IAT9 \$5 light sig,U,VF	6.00
40	CO 1936 wine & liquor WL33,U,VF,dirt,creased	20.00	87	ID 1975 non-res. 7 day fishing F30 \$7 MNH,VF	25.00
41	CO 1936 wine & liquor WL34,U,VF,heavy cxi	10.00	88	IL 1939 beer B35 1 case, U,VF,dirt and scuffed, perfin "A.B.INC/9-28-39" 4.00	
42	CO 1937 wine & liquor WL37a,U,F	2.50	89	IL 1946 beer B78a 12-12oz red sereial #, perfin "SCHLITZ/01-7-53",U,VF,clear	4.00
43	CO 1942 wine & liquor (2) WL38 and WL41,both U,F	1.00	90	IL 1946 beer B80 24-12oz red,perfin "G.H.Brg.Co./8-29-55",U,VF,clear,tear	2.50
44	CO 1943 wine & liquor (2) WL39,WL40,U,F,dirt	4.50	91	IL 1946 beer B80d 24-12oz org-brn,U,VF small scuff, pin hole	7.50
45	CO 1951 wine & liquor (2) WL54a rose variety and WL57 both U,VF	2.50	92	IL 1994 habitat H2 unsig. on lic,U,VF	5.00
46	DC 1946 liquor (3) L5 U,F,perfin "11" thin; L6 U,VF-XF;L7 U,VF	3.00	93	IN 1944 beer B10d 24-12oz, perfin "FALLS CITY/5-6-44/BRG CO.",U,VF,dirt	7.50
			94	IN 1944 beer B14 24-12 perfin "FALLS CITY/ 6-9-44/BRG CO.",U,VF,heavy beer stain	2.50
			95	IN 1952 beer B24b 24-12 oz. perfin "ATLAS B.Co./9-2-52",U,VF,creased,P	20.00
			96	IN 1955 beer B34 24-12oz, perfin "S.P. Co./15-14-59",U,VF,	





149



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127



122



115



229



163 ex



84



101



135



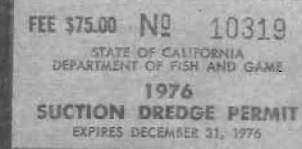
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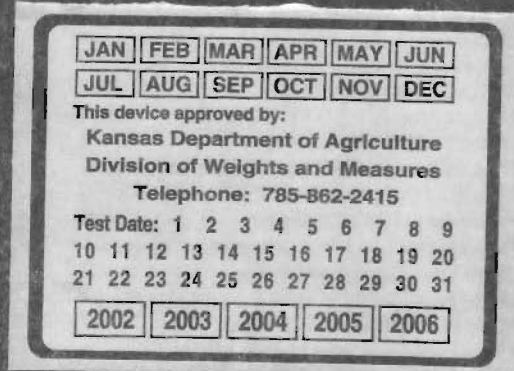
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105



106 ex



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156



95



## SRS Auction 27

	clean,P	4.00	144	MI 1989 (3) trout & salmon F24 \$9.85; res fishing F30 \$9.85; res. small game SG13;res deer D17 \$12.85 on lic. clean	15.00
97	IN 1957 egg SRS E20 (see 1st qtr 2000 SRN) used				
	1967, Medium A Jewel Food Stores, blue roulettes,U,VF,P	15.00	145	MI 1973/94 back tags (4) 73 small game;85 hunting;	
98	IN 1957 egg SRS E22 yellow-orange Series 154,U,VF,dirty	7.00		94 bow and arrow; 93 fur harvester, all U,VF	10.00
99	IN 1981 habitat gamebird Wooton 2 not sig. on		146	MI 1977 bedding (2) Detroit 1ct (2),U,AVG	1.00
	lic. U,creased both directions	1.00	147	MI 1978 duck Scott #3 \$2,MNH,VF	20.00
100	IN 1947 intangibles D125 \$2.50 MH,VF	4.00	148	MI 1991 res. bow and arrow BW31 \$12.85	sig.,U,VF on piece
101	IN 1935 liquor L2 6 1/4ct,U,VF,P	6.00		of lic.	5.00
102	KS 1971 amusement or music device City of Wichita,U,w/backer	7.50	149	MI 1989 res. sportsman S9 \$45.35 on lic. sig.,P	7.00
103	KS 1947 cigarette C71 (Bellinghausen C79) 1ct additional tax strip		150	MI 1985 res. spouse fishing unlisted but known on lic. sig. U,F	5.00
	U,VF attached on ends like it was on cigarette pack	3.00	151	MI 1991 senior hunt H26 \$4 on lic. sig.	5.00
104	KS 1925 feed F10 10lb,MNH,AVG,P	1.00	152	MI 1993 senior hunt H28 \$4 on lic. sig.	5.00
105	KS 2002 gas pump seal and smaller weights		153	MI 1994 senior hunt H29 \$4 on lic. sig.	5.00
	and measure sticker, both MNH,XF,P	7.50	154	MI 1936 tax receipt for real estate,county, township,	
106	KS 1959 liquor seal LS1 full pane of 100,			school and poor tax in Kichville, MI. folded both direc.	1.00
	right edge ruffed a little but not into stamps,		155	MI 1950-1980 trout (16) T3-T14,T17,T18,T20-T22;	
	MNH,VF,show piece, black control # on back,P	75.00		trout & salmon (9) TS3,TS5,TS7,TS7-TS13 some	
107	KS 1925 livestock remedy LR14a red,U,VF	15.00		with small faults, all sig.,U,generally F-VF Min. bid \$40	100.00
108	KS 1961 quail Q24 unsig.,U,VF	3.00	156	MO 1934 beer B61A 4 1/2ct Becker-Winn sig.,U,VF,staple	
109	KS ??? scale seal black on red (faded),appears used put back			holes,P	25.00
	on backer.	5.00	157	MO 1913 gasoline G27 50 bbl,U,VF	5.00
110	KS 2003 scale seal identification number seal and		158	MO 1919 gasoline G45 100 bbl,U,VF,ruffled lower left corner	8.00
	stop sale seal,MNH,VF, id number was cut off crooked	5.00	159	MO 1913 kerosene K31 100 bbl,U,VF	2.00
111	KS 1965 upland game bird UG5 \$1,sig.,U,F	2.50	160	MO 1913 kerosene K32 1 bbl,U,VF	5.00
112	KS 1971 upland game bird UG11 \$1 sig.,		161	MO 1916 stock transfer (good roads) 25ct ST3,U,VF	2.50
	U,VF,lower right corner crease	2.50	162	MS 1936-37 feed F54 100lbs,MH,VF-XF	1.50
113	KY 1960 egg E1(6), MNG,VF,rumply from soaking,		163	MS 1942-44 feed (4) F62, F63, F64,F65, all U,F-VF,P	1.00
	good dealer stock	20.00	164	MS 1942-44 feed (5) F62, F63, F64,F65(2),all U,F-VF	1.00
114	KY 1982 trout KYT12 \$3.50 ,MNH,VF	12.00	165	MT 1992-93 hunting and fishing lic. (4) U,VF,no stamps	12.00
115	KY 1936 wine W1 5ct,MH,VF,P	2.50	166	NC 1938 feed (5) F103,F104,F105,F106,	
116	KY 1936 wine W2 6 1/4ct,MH,VF	7.50		F108 all MNH,VF	10.00
117	KY 1936 wine W3 25ct,MH,VF	10.00	167	NC 1939 feed (6) F110-F115,MNH,VF	9.00
118	KY 1938 wine W6A 2ct,MH,VF,rare	30.00	168	NC 1939 feed F112 strip 3 w/partial	
119	KY 1938 wine W6B 3 1/8 ct,MH,VF,rare	30.00		plate imprint and inconsistant perfin MNH	7.50
120	KY 1938 wine W7 5ct,MH,VF	15.00	169	NC 1940 feed (6) F116-F121 full set,MNH,VF	9.00
121	KY 1938 wine W9 25ct,MH,VF	20.00	170	NC 1942 feed (5) F122-126 full set,MNH,VF	7.50
122	KY 1940 wine W10 1/2 pt,MH,VF,P	2.50	171	NC 1949 feed F128 Coltrane sig., very rare,MNH,VF	25.00
123	KY 1941 wine W21e 1 gal, MH,VF	25.00	172	NC 19?? feed meters proofs (2) 0 and 5 lbs,MNH,VF,P	20.00
124	LA 1880 law D4 50ct with fountain pen punch,U,VF	2.00	173	NC 1946 fertilizer (2) FT1,FT2,MNH,F-VF	2.00
125	MA 1952 deed excise DE3,U,VF,crease,P	1.50	174	NC 1950 fertilizer (2) FT3, FT4 w/Ballentine sig.,MNH,F-VF,P	2.50
126	MA 1944 stock transfer, one receipt w/20 20ct stamps and 1		175	NC 1937 fortified wine (3) W7 U,AVG;	
	piece w/2 \$1 stamps all w/Josephthal&Co perfins	2.00		W8 U,VF;W10 U,VF dirty	1.00
127	MD 1976 adult trout T19 sig. on full lic.		176	NC 1937 fortified wine W14 30ct,U,VF	3.00
	U,VF-XF, crease. You never see these,P	45.00	177	NC 1938 fortified wine (2) W22 1 3/4ct MNG,F;W24 3 3/4ct U,F	2.00
128	MD 1962 recordation (2) D28 \$55 U,VF,		178	NC 1938 fortified wine (2) W28 30ct green	
	D29 \$110 U,VF discolored from tape (space filler)	25.00		and carmine U,AVG clean;W28a green and orange	
129	MD 1947 recordation (5) D9-D13, all U,VF	7.50		U,F, clean	7.00
130	MD 1947 recordation D7 5ct,U,VF,perfin "9"	1.50	179	NC 1986 hunt-fish (2) HF34 \$11.50;HF38 \$15.50,U,VF,	6.00
131	MD 200? scale seal tags (2) red and white WARNING tag		180	NC 1987-88 hunt-fish HF66 \$15,U,VF on lic.	3.00
	and a CONDEMNED FOR REPAIR black on yellow tag, M	5.00	181	NC 1987-88 hunt-fish HF67 \$20,U,VF on lic.	3.00
132	ME 1946 and 1947 osteopath licenses 1.00		182	NC 1988-89 hunt-fish HF78 \$20,U,VF,upper right corner nipped	
133	ME 195? bedding BE2,U,VF	2.50		off	3.00
134	ME 1934 beer B2 32oz,MNH,VF	2.00	183	NC 1989-90 hunt-fish HF88 \$15,U,VF,on lic.	3.00
135	ME 1941 cigarette C3 trial color?, center is gold		184	NC 1988-89 hunt-fish HF77 \$15,U,VF on lic.	3.00
	instead of blue and has a hand stamp "CANCELLED"		185	NC 1989-90 hunt-fish (2) on lic. NCHF87 \$10;NCHF88 U,VF	4.00
	across it. MNH,VF,P	5.00	186	NC 1989-90 hunt-fish HF89 \$20,U,VF,on lic.	3.00
136	ME 1956 license for "journeyman" training		187	NC 1990-91 hunt-fish HF99 \$15,U,VF,on lic.	3.00
	to be an "Oil Burnerman" \$5,U	1.00	188	NC 1990-91 hunt-fish HF100 \$20,U,VF, little ruffed at top, on lic.	2.00
137	MI 1986 (2) res. fishing F21 \$7.25 and		189	NC 1992-93 hunt-fish HF120 on lic.,U,VF, clean	3.00
	trout & salmon TS19 \$9.85 sig. on lic.	10.00	190	NC 1996-97 hunt-fish HF160 on lic.,U,VF, clean	2.50
138	MI 1991 (2) senior fish F37 \$1;senior fishing		191	NC 1940 import beer IB1 1 1/4ct,MNH,VF-XF	7.50
	spouse unlisted (green and orange on white) on lic. sig.	10.00	192	NC 1941 insecticide/fungicide IF9 200lb, MNH,VF	8.00
139	MI 1992 (2) sportsman S12 \$43.35;fur		193	NC 1941 insecticide/fungicide (8)	
	harvester FH7 \$15.35 on lic. sig.	15.00		IF2A (1 lb unlisted), IF2-IF8, all MNH,F-VF	15.00
140	MI 1990 (3) senior hunt H25 \$4; res. fishing F33 \$9.85; trout &		194	NC 1946 land plaster 1/4ct blk/4,MNH,VF	2.00
	salmon TS23 \$9.85 creased on corner, on lic. sig.	12.00	195	NC 1944 lime LI9 2 ton,MNH,VF-XF	5.00
141	MI 1985 (3) trout & salmon TS18 \$7.25 sig.;res.		196	NC 1944 lime LI11 4 ton,MNH,VF-XF	5.00
	fishing F17 \$7.25;res. deer D9 \$9.75 all U on lic.	12.00	197	NC 1936 linseed oil LO7 1/4ct,MNH,VF	2.00
142	MI 1987 (3) trout & salmon F22 \$9.85; res. deer		198	NC 1936 linseed oil LO8 1/2ct,MNH,VF	2.00
	D13 \$12.85;res. small game SG5 on lic all sig.	15.00	199	NC 1936 linseed oil LO10a 2 1/2ct.	
143	MI 1988 (4) trout & salmon F23 \$9.85; res.fishing F27 \$9.85;			MNH,VF,no imprint capitol S in cents variety	10.00
	res. small game SG9 \$9.85;res deer D15 \$12.85 on lic. clean	15.00	200	NC 1936 linseed oil LO11 5 ct,MNH,VF-XF,P	2.50

TOTAL COST \$12.75  
 ISSUE DATE 7/27  
 MONTH DAY  
 1989 PA. RESIDENT ADULT HUNTING LICENSE  
*Coralie K. Lenzel*  
 SIGNATURE OF APPLICANT  
 NON-TRANSFERABLE  
**7272G**

260

1998 PA MIGRATORY GAME BIRD LICENSE ISSUING FEE 75c  
*Robert C...*  
 SIGNATURE OF APPLICANT  
 DATE OF ISSUE June 30  
 MONTH DAY  
 NON-TRANSFERABLE  
**52127**  
 Hunters Report Your Bands  
 Call 1-800-327-BAND

253

1993 Pennsylvania \$5  
  
 Trout/Salmon Permit  
 STICK THRU/SALMON STAMP HERE  
 1993  
 Pennsylvania Fish & Boat Commission

263



231

\$40.00  
 NORTH CAROLINA  
 RESIDENT  
 SPORTSMAN'S STAMP  
  
 Expires June 30, 1990

206

DEPARTMENT OF REVENUE  
 COMMONWEALTH OF PENNSYLVANIA  
**EIGHTH BBL.**  
 No. **703 T**  
 MALT LIQUOR TAX STAMP


251

STATE OF NEBRASKA  
 Department of Agriculture  
 LINCOLN  
 Tax Paid—50 Pounds  
 Commercial Feeding Stuff

215




230

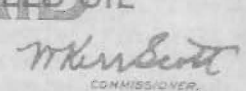
NORTH CAROLINA  
 DEPARTMENT OF AGRICULTURE  
 100 POUNDS  
**FERTILIZER**  
 CHARGES PAID  


174 ex

12 OZ.  
 IMPORTED BEER  
 North Carolina  
 MALT BEVERAGE EXCISE  
 TAX PAID 1 1/4c  
 12 OZ.

NORTH CAROLINA  
 INSPECTION STAMP  
 FEEDING STUFF  
  
 COM. OF AGRICULTURE  
 P.B. METER 190059

172 ex

c No. **151** 5 CENTS  
 DEPARTMENT OF AGRICULTURE  
 RALEIGH  
 NORTH CAROLINA  
**TAX PAID**  
 10 GALLONS LINSEED OIL  
  
 COMMISSIONER

200

1948  
 THIS COUPON  
 WILL BE RECEIVED IN LIEU OF  
**FIVE CENTS**  
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 No. **274813**  
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## SRS Auction 27

201	NC 1985-86 sportsman S6 unsig.,U,VF,crease, on lic.	10.00	249	OR 1880 insurance D21 50ct,MH,VF-XF	7.00
202	NC 1986-87 sportsman S7 \$30 on lic.,U,VF, clean not signed	10.00	250	OR 1880 insurance D22 \$1 carmine,MH,VF	3.50
203	NC 1987-88 sportsman S9 unsig.,U,VF on lic.	10.00	251	PA 1935 beer B20 1/8 bbl U,VF,perfin	
204	NC 1988-89 sportsman S10 \$40,U,VF on lic.	10.00		"PGM BRG Co./12-24-35/UTOWN", staple hole,P	15.00
205	NC 1988-90 sportsman S10 on lic.,U,VF,not signed clean	10.00	252	PA 1957 commercail bait fish hatchery lic., Mount	
206	NC 1989-90 sportsman S11 \$40,U,VF,corner nipped on lic.,P	8.00		Cobb & Jefferson townships,M,unused	3.50
207	NC 1990-91 sportsman S12 \$40,U,VF,crease,on lic	8.00	253	PA 1981 migratory game bird lic.,U,VF no stamps,P	8.00
208	NC 1993-94 sportsman S15 on lic.,		254	PA 1957 Philadelphia Documentary PD17 \$50,U,VF	25.00
	U,VF, w/plate and serial numbers	7.50	255	PA 1952 real estate RE5 50ct,U,VF	1.50
209	NC 1997 sportsman S18 \$40 on lic.,U,VF, clean unsigned	7.00	256	PA 1952 real estate RE7 \$5,U,VF	3.00
210	NC 1937 unfortified wine (4) W1 MNH,		257	PA 1952 real estate RE9 \$20,U,VF	5.00
	VF;W2 U,VF;W3 U F dirty;W4 MNH,VF	3.50	258	PA 1985 res. adult furtaker F1 on back tag,sig.,U,VF	3.00
211	NC 1938 unfortified wine (5) W15 MNH AVG;		259	PA 1990 res. adult furtaker F28 on back	
	W16 MNH,AVG;W17 MNH,F;W18 MNH,AVG; W19 U,F	5.50		tag,U,VF,stamp clean, tag dirty	3.00
212	NC 1937 unfortified wine W6,MNH,VF	4.00	260	PA 1989 res. adult hunting H26 \$12.75 sig.,U,VF on	
213	NC 1946 vegetable and flower \$1 VF8,MNH,XF	15.00		back tag w/spring and fall turkey tags attached.P	5.00
214	NE 1952 duck lic w/o stamp, folds	2.00	261	PA 1976 res. hunter back tag w/deer and spring and	
215	NE 1920 feed F3 50lb,MH,VF,P	2.00		fall turkey tags attached,M,VF-XF	3.00
216	NE 1980 habitat H4 sig. on lic.,U,VF	3.50	262	PA 1916 stock transfer (5) ST1,ST2,ST3,ST4,ST6 \$1,U,F-VF	1.00
217	NE 1955 pheasant & quail PQ1 U,F \$1 and		263	PA 1993 trout & salmon TS3 on lic. sig.,U,VF,P	4.00
	RW22 U,VF \$2 on lic., both sig.	20.00	264	PA 1994 trout & salmon TS4 on lic. sig.,U,VF-XF, clean	4.00
218	NE 1958 pheasant & quail PQ4 \$1 and RW25 \$2 on lic.	30.00	265	SC 1928 beer & wine BW1 2ct,U,VF	1.50
219	NE 1959 upland game UG1 \$1 and RW26 on lic., duck on UG1	30.00	266	SC 1924-28 business license (5),BL37,BL46,	
220	NE 1960 upland game UG2 \$1 and RW27 on lic., NE stamp on			BL48,BL56 pair,BL62,all U,F-VF	2.00
	RW27	30.00	267	SD 1977 duck \$1 Scott #2 sig.,U,F	5.00
221	NH 1961 (3) fishing \$1 F2; hunting \$1 H2;		268	SD 1973 non res. small game SDSG28 \$25,MNH,VF,P	22.00
	fish and hunt \$1 FH2, all MH,VF	15.00	269	SD 1975 non res. small game SDSG32 \$25,MNH,VF	20.00
222	NH 19?? liquor seal LS3a black on orange,U,VF,little dirty	3.00	270	SD 1974 non-res. small game SG30 \$25,MNH,VF	22.00
223	NH 19?? liquor seal LS7,MH,VF	5.00	271	SD 1934-35 res. hunters license,U,VF,creased	15.00
224	NJ 1977/84 res. firearm hunter back tags (5) w/deer tags attached.		272	SD 1979 res. small game SDSG39 \$3,MNH,VF	5.00
	84 & 85 also have turkey tags attached,U,VF	15.00	273	SD 1981 res. small game SDSG43 \$6,MNH,VF	10.00
225	NJ 1958 trout (2) NJT11 \$1 res.,NJT12 \$5 non-res.,both MH,VF	5.00	274	TN 1965, 1967 hunting and sport fishing license,U,F,worn	5.00
226	NJ 1975 truck fuel tax decal,MNH,VF	5.00	275	TN 1957 big game TNBG2 sig.,U,VF,pinhole,P	15.00
227	NJ 1972 woodcock NJW6,M,VF,disb gum	18.00	276	TN 1991-92 duck Scott #15 4 part, M as issued,VF-XF	22.00
228	NM 1920 feed F4 50lb,MNH,AVG	1.00	277	TN 1993-94 duck Scott #17 4 part,M as issued,VF-XF	22.00
229	NM 1944 honey 2 HO5 2 1/2lbs,MH,AVG,P	5.00	278	TN 1965-69 trout (4) TNT10-13 all sig.,U,VF	16.00
230	NV 1935 beer B2 6ct cxl Reno, Nevada,U,VF,light rubbing on right,		279	TX 1971//77 white wing dove (3) TXWWD1	
	P	1.50		M disb gum;TXWWD3 MNH, TXWWD7 MNH, all VF	9.00
231	NV 1868 documentary D28 \$1 with fabulous		280	TX 1975-76 archery (2) TXA1, TXA2,MNH,VF	6.00
	SON cxi "SECRETARYS OFFICE C.P.R.R./JAN/		281	TX 1934 citrus fruit F16 2 1/2ct,U,VF, clean,P	5.00
	1/1868" (Central Pacific Railroad),U,VF,P	5.00	282	TX 1938 citrus fruit F24 2ct,U,VF	2.00
232	NY 1937 bedding BE4 on tag for kapok	2.50	283	TX 1941 citrus fruit F29 1ct,MNH,VF	4.00
233	NY 1916-23 stock transfer (17) ST87c		284	TX 1941-49 citrus (3) F30 2ct dirty;F34 2ct dirty thins;	
	(11), and ST90 (6),MNH,VF,some in blocks of 4	5.00		F46 2 1/2ct clean but slit almost in two, all U,VF	5.00
234	NY 1904-45 stock transfer (57+) some dups,		285	TX 1938-44 citrus (5) F23 2ct AVG faults,F30 2ct F, F32 2ct	
	one with 4ct with plate markings, some punched,all U	3.00		VF creased, F34 2ct VF little dirty, F36 F thin, dirty, all U	10.00
235	NY 1904-45 stock transfers (100+) good		286	TX 1944 citrus fruit F36 2ct,MNH,VF,tiny nick at bottom	2.50
	variety, lot of the older ones, some perfin and punched all U	5.00	287	TX 1944 citrus fruit F36 2ct,U,F	2.50
236	OH 1984 (2) special deer hunting permit		288	TX 1949 citrus fruit F46 2 1/2ct,U,VF,stained,thin	1.50
	and public antlerless deer permit,U,VF,no stamps	4.00	289	TX 1977 citrus fruit F83 1 1/2ct,MNH,XF	5.00
237	OH 1939 liquor (2) L27 2 31/100ct and L28 30ct, both U,VF	3.50	290	TX 1979 citrus fruit F85 1 1/2ct,MNH,VF-XF	4.00
238	OH 19?? sales tax (11) different,R23,R26,R27,R54,		291	TX 1935 liquor L2 (2) 10ct,U,VF,one with printed "Southwest	
	R60 w/J serial and red ink out of alignment, rest	Reserves to \$3.		Drug Corp." cxi,slight color differences in two stamps	2.00
	Several interesting paper and safety varieties. (9) total with stubs.	7.50	292	TX 1935 liquor L2 10ct, printed cxi	
239	OH 1939 sales tax (5) C29a U;C50, C51 both MH w/stubs;			"UNITED LIQUOR COMPANY OF TEXAS",U,VF	2.00
	C53 U; C53? on plain yellow paper, serial number messed up MH	5.00	293	TX 1936 liquor L10 20ct,U,VF	5.00
240	OH 1934-40 sales tax (27) all diff, includes C1,C2,C3,C4 \$1.50,		294	TX 1935 wine W3 S.004,U,VF, cxi "Ambrose & CO/Houston,	
	C5 \$3,C18,C20,C29,C30,C32a,SU5,ST3,R8,R14,R20h,R21,			TEXAS" P	2.00
	R22,R35,R42 \$3,all U, couple w/tears	3.50	295	TX 1936 wine W37 1.6ct,U,VF	2.50
241	OH 1934 sales tax (3) C11, C28, C37 no serial,		296	TX 1956 wine W104 63.36 ct,U,VF-XF,not punched	3.00
	all uncut pairs,MNH,VF,w/stubs	4.50	297	VA 1980-81 bear-deer Allegeny Co \$1 Wooton 7 sig. U,VF,P	10.00
242	OH 1954 sales tax M21bVd 60ct blue/deep		298	VA 1968-69 bear-deer Bath Co. Wooton 25B <b>incredibly rare</b>	
	red, vertical inverted safety w/stub,MH,VF	2.50		<b>provisional</b> made from 1958 stamps, MH,VF serial #327	
243	OH 1954 sales tax M23bl \$3 red brown			properly sig. by P.B. Cook.Min bid \$100,P	275.00
	and black inverted safety variety w/stub,MH,VF	2.50	299	VA 1980-81 bear-deer Botetourt Co. \$1 Wooton 29, sig. U,VF	4.50
244	OH 1939 sales tax R43 \$15,U,VF	3.00	300	VA 1910 feed F10 1 1/20ct,MH,VF,P	3.00
245	OH 1945 wine W22 28 4/5ct,U,VF, clean	3.50	301	VA 1973-74 National Forest hunt-trap-fish	
246	OH 1945 wine W23 36ct,U,VF,perfin "5-5-10"	5.00		VANF36 sig. on lic., U,VF	3.00
247	OR 1933 beer City of Klamath Falls,24ct green roulette,U,AVG,		302	VA 1953-54 National Forest VANF16 \$1,MNH,VF	16.00
	crease	1.00	303	VA 1949-50 res. bear- deer VANB23 \$1 unsig.,U,	
248	OR 19?? cauliflower 10ct,min bid \$10,MNH,VF	25.00		VF,paper adhesion on back	22.00





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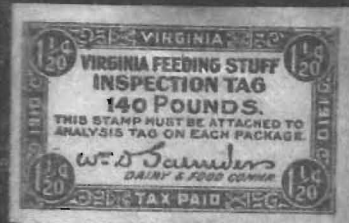
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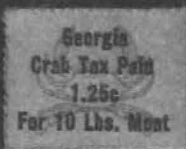
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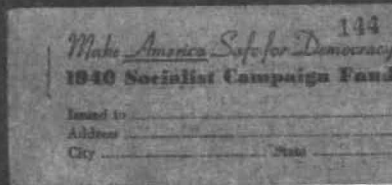
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70



338 reduced



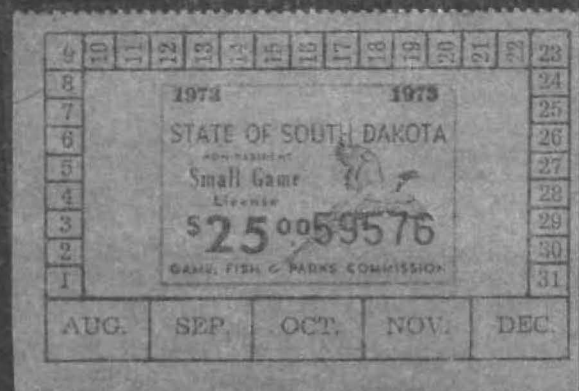
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268



## SRS Auction 27

304	VA 1950-51 res. bear-deer VABG25 \$1,U,F-VF,on piece of lic.	22.00	344	US 1945 duck RW12 \$1 on Nebraska hunting lic.,U,F	25.00
305	VA 1951-52 res. bear-deer VABG27 \$1,MNH,VF	50.00	345	US 1950 duck RW17 \$2 on lic.unsig.,U,F	15.00
306	VA 1952-53 res. bear-deer VABG29 \$1,MNH,VF	50.00	346	US 1951 duck RW18 \$2 on lic.,U,VF,fold affecting stamp	5.00
307	VA 1953-54 res. bear-deer VABG31 \$1,MNH,VF-XF	35.00	347	US 1954 duck RW20 sig.,U,F,creased	4.00
308	VA 1954-55 res. bear-deer VABG33 \$1,MNH,VF	30.00	348	US 1954 duck RW21 \$2 on lic.,U,F-VF, stain on lic. not affecting stamp	10.00
309	VA 1955-56 res. bear-deer VABG35 \$1,MNH,VF	30.00	349	US 1955 duck RW21 \$2 light sig.,U,F,P	8.00
310	VA 1956-57 res. bear-deer VABG37 \$1,MNH,VF,pulled corner perf	25.00	350	US 1958 duck RW24 \$2 sig.,U,VF	8.00
311	VA 1957-58 res. bear-deer VABG39 \$1,MNH,VF	25.00	351	US 1958 duck RW34 w/plate number 166258 unsig.,U,F, on MI small game lic. w/fold not affecting stamp	25.00
312	VT jug label for "Green Mountain Maple" "100% headacre proof" maple syrup.Can't tell if it is old or new.	1.00	352	US 1959 duck RW25 \$2 sig.,U,VF	8.00
313	WA 1949 fruit FR22 \$10,U,VF,serial #265	10.00	353	US 1974 duck RW40 \$5 sig.,U,VF	8.00
315	WA 19?? honey (2) HO15,HO16,U,F	4.00	354	US 1988 duck RW54 \$10 sig.,U,F,pressed crease does not affect appearance	4.00
316	WI 1978 duck Scott #1 sig.,U,VF,P	9.00	355	US duck RW27 on lic. piece,U,VF,thin	8.00
317	WI 1978-84 ducks (7) Scott #1-4 sig. VF; Scott 5-7 MNH,VF Min bid. \$20	65.00	356	US tobacco box stamp "The Contents of This Box Have been taxpaid as Cigars of Class C as Indicated by the Internal Revenue Stamp Affixed",green and pale orange,U,AVG,P	2.50
318	WI 1986-89 great Lakes salmon & trout (5) WITS5-10 sig.,U,VF	15.00	357	US cigars (6) Class a 5 Springer TC804b, and ratty TC845 thrown in,U	2.50
319	WV 1981 antlerless deer WVAD6 \$8,MNH,VF	6.00			
320	WV 1976 bear damage WVBD3 \$4,MNH,VF	5.00			
321	WV 1978 bear damage WVBD5 \$4,MNH,VF,P	5.00			
322	WV 1970 National Forest fishing WVNFF20,MNH,VF	6.00			
323	WV 1971 National Forest fishing WVNFF21,MNH,VF	6.00			

## Collections, Taxpays, US ducks and Miscellaneous

324	1940's Bag with about 100 United Profit Sharing coupons,M,about 5 kinds,figure \$1.30 additional postage	2.00
325	Tax receipts each with stains or small tears:Janesville, WI 1869; Canton, MO 1877; Cook County, IL 1913,all U	1.50
326	License "To Deal in Evergreen Trees" blank form with no state or town,M	1.00
327	US 1931 customs cigar Springer TCC58 used for boat Pres. Jackson at Seattle, VF and TB80 class B cigarette with a nipped corner	1.00
328	US 1942 T mileage ration sticker U,VF,some small staining and RV1,U,F	5.00
329	1935? City of Detroit Dept. of Street Railways coupons used (6)	2.00
330	Little glassine of cheapos (31),FL(8),GA(3) IA(1),IN(1),KS(5), MA(1),NC(1),ND(2), OH(1) SC(1),TN(5),TX(1),UT(1),all U	1.50
331	Cigarette hodgepodge (10) GA C8,C33,C39, C42(3); LA T1,T2;OH C2;CT C16, all U	1.00
332	California hodgepodge (25) <b>High catalog value.</b> Ffeed (17) 8 diff varieties.;1944 paper motor vehicle license plates(2);1972 & 1975 ducks not toned;liquors (4) including block of 10 of L25	7.00
333	Better hodgepodge (50) wild variety,KS liquor & cig. meters; GA feed;AZ beer:LA tobaccos;CO liquor and coupons;PA bedding;RI liquor seal;TN tob.:TX cig cidgettes (2);FL feed;NY bedding;IN Intangible;ND cigarette: MA stock transfer;OH sales tax SU2,R6(2). WA beer	10.00
334	Better Hodgepodge (24) all different, NY stock transfer (3), IN intangibles (9),TX cig., LA feed and a fungicide both MNH, IA cig.,UT cig.,NV D22.KS cig. (2), OH cosmetic. MD liquor, WV liquor permit, CA liquor. MS cig., TN tob.	5.00
335	US proprietaries (8) RB20(2),RB22,RB23, RB25,RB27,RB28,RB31.all U,AVG-VF	2.40
336	US revenues (20) R13c,R15c,R24c,R27c,R36c(2),R135 SON XF,R154,R162,R163(2),R167,R168,R316,R317, R628,R630,R639,R643,RF3.all U.ms cxls Cat. \$4.75-	4.75
337	US RS281 Emerson Drug proprietary, U,VF,one pulled perf at bottom,P	1.50
338	1940 Socialist Campaign Fund Booklet #144, complete but 3 used coupons; others unused,P	5.00
339	Plastic something or other "Please Don't Shoot Birds on Telephone Wires or Poles - Pacific Telephone",P	1.00
340	Trading stamps block/6 Gold Bond from Minneapolis 1 mill, and a Secutiry Stamp from Pittsburgh 2 mill	1.00
341	US 1948 US Superintendent of Documents 5ct coupons (2),M,VF,P	2.00
342	US wine RE42 24ct,U,VF	3.00
343	US 1943 duck RW10 \$1 on Nebraska hunting lic., U,AVG,fold affects stamp, cat. \$32.50	10.00

## Foreign

358	Brazil 1921 deposito (3) \$5, \$10, \$50 on document	2.00
-----	--	------

## End Of Auction 27



Your editor could have used some of these "Perforated Strengthening Plasters" sold by Dr. L.R. Herrick in 1882 in preparation for his move.

Coming Next Issue  
Arkansas  
and lots more.

# Fish and Game Report

by Jan Wooton

## Maine

Word has been received that Maine no longer issues pheasant or muzzleloader stamps. It is not clear if stamps were issued for the 2002 season, but if so none were saved for collectors.

## Arizona

The following stamps are available for 2003.

Resident trout	\$10.50
Non-resident trout	\$49.50
Two-pole stamp	\$4.00
California Colorado river fishing	\$3.00
Nevada Colorado river fishing	\$3.00
Migratory bird stamp	\$3.00
Waterfowl stamp	\$7.50

Note that the migratory bird stamp is a non-pictorial stamp and is issued on July 1 of each year. Stamps may be ordered from:  
Arizona Game & Fish Department  
2221 W. Greenway Road  
Phoenix, AZ 85023

## Wyoming

Wyoming has become quite prolific in its stamp issuance, and the following 2003 stamps are now available:

Conservation stamp (pictorial)	\$10.00
Flaming Gorge reciprocity fishing	\$10.00
Goose special management	\$10.00
Pheasant special management	\$10.00
Animal Damage management stamp	\$10.00

The above stamps may be ordered by sending a money order or cashier's check to:

Wyoming Fish & Game Dept.  
5400 Bishop Blvd.  
Cheyenne, WY 82006



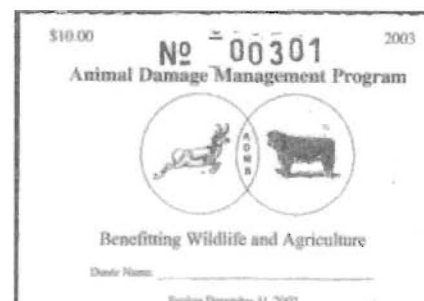
2003 Arizona Trout



2003 Arizona Nevada Colorado River fishing



2003 Wyoming conservation



2003 Wyoming animal damage management

## “A ONCE IN A LIFETIME OPPORTUNITY”

Whether you're hunting for that #1 Alaska liquor seal or maybe those quirky Washington Potato issues, or how about Wyoming liquor issues which seldom come to market, then this maybe a once in a lifetime opportunity. The business holdings of the late E.S.A. "Bert" Hubbard, a magnificent and diverse group of state revenues, 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'd like to add to your collection or even start a new one, now is the time to take advantage of this opportunity. When it's gone, it's gone. Don't hesitate, act now!

Send your wantlists to: The Statesman, P.O. Box 304, Lynnwood, WA 98036-0304  
E-mail [revzzz@mindspring.com](mailto:revzzz@mindspring.com) (0)



### Little Mystery: City of Rome, Georgia with Checked

by M.E. Matesen

Shown above are three used examples of the 50 cent Rome Georgia beer stamp. The two on the left have "CHECK" and "CHECKED" handstamps in purple. The

one on the right has a weak "CHECKED" handstamp in black. I assume that this would be for some kind of auditing or double-check that the beer did indeed have the correct stamps on it. I would like to know how and when it would have been applied and what purpose it served?

It is also interesting to note the wild disparity in the size of the stamps. The

stamp on the left is also different in that it has a "B" in front of the serial number instead of "No.".

These stamps don't show it, but the central vignette is also known to float relative to the red. I have seen copies where the black center picture of "The March of De Soto" is clear up in the wording "BEER TAX".

# 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: 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 (4)

**WANTED - RR** Package stamps mint/used; rate cards; background information - What have you? WILLIAM L. LOEFFLER, PO BOX 754014, FOREST HILLS, NY 11375-9014 (0)

## 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 (17)

**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 925-682-3020 (1)

## New Dumaine Catalog Out

Sam Houston Duck Company, aka Bob Dumaine, has issued the updated 2002-2003 Duck stamp catalog. This catalog covers both the Federal and state duck stamps, and state hunting, fishing and conservation stamps. Also society stamps (for example Ducks Unlimited). I do not see the Indian Reservation stamps in this years catalog, so you might want to save last years. Cost is \$5, and if you buy more than that from Sam Houston I believe they refund the catalog cost. Order from Sam Houston Duck Compnay, P.O. Box 820087, Houston, TX 77282.

**30 DIFFERENT NC** state revenues - \$5 40 diffenet - \$7.50. TIM MCREE, BOX 388, CLAREMONT, NC 28610. (2)

**LET's TRADE!!!!** My taxpaid (US) for your Arizona, NM liquor, Utah beer and Oleo, Philly Docs w/imperfs. I desire Utah and Washington liquor strips & perfed, rouletted and surcharged federal strips. Also looking for auction realizations of Philadelphia Documentaries over the past 10 years. Contact JERRY LURIE (925-682-3020), email (calrevl@yahoo.com) or BOX 5593, CONCORD, CA 94524-0593. (2)



## McKellips Printing & Design

160 Scotts Farm Road  
Lynchburg VA 24504-4040  
(434) 993-0500  
printer@hillcity-mall.com  
www.hillcity-mall.com  
**Small Commercial Printer**

Cont. from page 11

Duncansville, PA 16635-0421

**1206** James Gerson

19 Timber Point Road  
Rockhill, NY 12775

**1226** Scarpantoni, William

86 Demarest Ave, Apt. 1  
West Nyack, NY 10994-1734

## Non Dues Paying Members Dropped

**000** Belasting Museum Library

**000** Bureau of Engraving & Printing

**000** Spellman Philatelic Museum

**573** Editor - Stamp Collector

**574** ARA Librarian (not functioning)

**1036** SC Tax Commissioner

**1037** International Revenuer (defunct?)

\*Note - the 000 memberships historically have not been counted in the membership totals. All these were organizations with which we were exchanging copies. Several have ceased to exist, others we have judged to be receiving no benefit from. Contact Peter Martin if you think we should continue any of these.

## SRN Publishing Schedule

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

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

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

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

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

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

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

## The American Revenue Association

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

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



# SRS SALES SERVICE

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



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

## SRS Sales Philosophy

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

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

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

--The stamps are non-fish and game.

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

--There is a minimum purchase requirement.

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

## Dealers

Want to reach the world's largest group  
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 421, Duncansville, PA,  
16635-0241

## LETTERS TO THE EDITOR



### Missouri Tobacco Seal

Shown above is an interesting Missouri seal still attached to a 16 ounce tobacco strip from 1935 (Springer TG338b). The seal is white on black. If anyone knows more about these I would be interested in the information. Send the information to the editor or to me at SoterCM@aol.com.

Charles Soter  
Arizona

### Oklahoma Eggs

It appears Oklahoma egg stamp usage may have finally ended. Hanson's Eggs, a small producer of eggs noted for using the stamps has finally stopped using stamps.

Scott Troutman  
Oklahoma City

### Klamath Falls, Oregon Beer Varieties

Just want to note that the 55 cent City of Klamath Falls beer stamp (CKF9) and the \$1 barrel stamp (CKF13) both exist as imperforate pairs vertically. I don't know if these have ever been reported.

M.E. Matesen  
Washington

### Edina, Missouri

In the 1998 4th quarter issue a set of these Edina windshield tax items was shown in the license news. These stickers are for the "wheel tax". Every resident in Edina who owns a vehicle is required to



purchase one of these yearly. We still use them. A car today is \$5, a truck \$3.

Brent Karhoff  
Edina, Missouri

### Department of Corrections

I noticed two errors in the 2nd quarter 2003 SRN. First, in Peter Martin's column, I must assume that "Mike Borer" is actually me, as I sent Pete a couple of lengthy e-mails on the subject of standardized catalog number prefixes. Second, lot #289 in Auction 26 is misidentified as an unlisted F17A. The stamp is actually listed in Hubbard's Volume II as F18.

Mike Florer  
Pennsylvania

*Pete had sent me Florer's name correctly - it got botched in retyping. The second is just the auctioneer goofing. I will straighten it out with the buyer.*

### Alabama Playing Cards Chasing Saddam

I recently ordered two decks of Iraqi Most Wanted playing cards from Books-A-Million (www.bamm.com) and was pleasantly surprised to find them with Alabama PC32 decals on them. Not only did I get the cards, but a three dimensional state tax stamp "cover" to boot.

Ron Leshner  
Maryland

Note-These cards are widely available but in other states do not carry the Alabama tax stamp. Book-a-million is headquartered in Birmingham, Alabama.

Ken Trettin  
Iowa

### State Revenue News Oklahoma Vending

For the record, the new Oklahoma vending stamps for 2003-2004 are black on white self adhesives, same design as before.

Scott Troutman  
Altoona, Pennsylvania

### A Reason to Buy Playboy

Just thought the SRN readers might be interested to know a spread on state marijuana stamps by yours truly will be in the July 2003 issue of *Playboy*.

Rob Henak  
Wisconsin

## Odd Quirks in New Jersey Hunting Rules

Ernest Fricks sent the editor the New Jersey "Fish and Wildlife Digest" for 2002-2003. Stamps for pheasant & quail and waterfowl are still being used. But here are some oddities in the permit laws.

If you are paralyzed from the waist down or have a bad heart you can get a permit for physically challenged hunters that lets you shoot from cars parked off the road.

If you are a farmer, you can get a permit that lets you shoot deer on your farm for free. But you must prove you till at least 30 acres (woodlots don't count).

If you kill a deer with your car you can eat it legally if you get a free home consumption permit from the police.

You have to get a special permit to hunt with a falcon. People hunting with a falcon cannot carry guns. Beginning falconers have to be sponsored by another falconer.

It is illegal to train or use a raccoon or opossum as a hunting dog [who would do that?].

It is illegal to use smokeless powder in a muzzleloading rifle.

"A non-resident licensee may remove from the state each day a daily bag limit of game. However, a non-resident may not take more than two day's bag limit from the state after one week's stay." [Huh??]

The daily bag limit on coyote is two.

If you are too disabled to hunt with a regular bow (as established by a physician), special permits can be obtained to use a self cocking bow or a crossbow.

# 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, ill., 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

## 15. Nebraska Revenue Catalog

Ken Pruess, 1972, 18 pps

\$5 Members, \$7 Non-members

## 16. Catalogue of the Revenue Stamps of Utah

M.E. Matesen, 2003

Color \$31

Black & White \$16

**Found More**

**NEW**

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

# Net Price Sale

William J. Pieterse  
106 Elm Street,  
Peterborough, NH 03458  
Sold First Come First Served

## Virginia Bear-Deer Damage Streamside Catalog

<u>Bath County</u>	<u>Catalog</u>	<u>Price</u>
7 1950-51 res. MH,VF	\$10.00	\$5.00
8 1951-52 res. MH,VF	\$10.00	\$5.00
9 1952-53 res. MH,VF	\$10.00	\$5.00
10 1953-54 res. MH,VF	\$10.00	\$5.00
12 1955-56 res. MH,VF	\$10.00	\$5.00
14-14a pair 1957-58 res. error MH,VF	\$50.00	\$30.00
15 1958-59 res. MH,VF	\$10.00	\$5.00
18 1961-62 res. MH,VF	\$8.00	\$4.00
19 1962-63 res. MH,XF	\$8.00	\$4.00
20 1963-64 res. MH,VF	\$8.00	\$4.00
21 1964-65 res. MH,VF	\$8.00	\$4.00
22-22a pair 1965-66 res. error, MH,VF	\$53.00	\$30.00
23 1966-67 res. MH,VF	\$8.00	\$4.00
24 1967-68 res. MH,VF	\$8.00	\$4.00
30 1972-73 non-res. MH,VF	\$15.00	\$7.50
32 1973-74 non-res. MH,VF	\$15.00	\$7.50
34 1974-75 non-res. MH,XF	\$15.00	\$7.50
36 1975-76 non-res. MH,VF	\$15.00	\$7.50
38 1976-77 non-res. MH,XF	\$12.00	\$6.00
40 1977-78 non-res. MH,VF	\$12.00	\$6.00
42 1978-79 non-res. MH,VF	\$12.00	\$6.00
44 1979-80 non-res. MH,XF	\$12.00	\$6.00
45 1980-81 res. MH,VF	\$6.00	\$3.00
<u>Bland County</u>		
1 1980-81 res. U,VF,sig.	\$550.00	\$200.00
<u>Craig County</u>		
32 1980-81 res. U,VF,sig.	\$3.50	\$2.00
<u>Floyd County</u>		
5a 1980-81 res. U,VF on lic, crn nipped	\$10.00	\$4.00
<u>Grayson County</u>		
55 1980-81 res. U,VF, sig.	\$5.00	\$2.50
<u>Highland County</u>		
36 1980-81 res. U,VF on lic. sig. #174	\$3.50	\$2.00
37 1980-81 non-res. U,XF on lic. sig.	\$8.00	\$5.00
<u>Russell County</u>		
6 1980-81 U,XF,sig.	\$11.00	\$5.50
<u>Smyth County</u>		
17 1960-61 res. U,VF	\$5.00	\$2.50
<u>Washington County</u>		
31 1979-80 U,XF,sig.	\$3.00	\$1.50
<u>Wise County</u>		
15 1959-60 res. MH,VF	\$15.00	\$7.50
16 1960-61 res. MH,VF	\$15.00	\$7.50
17 1961-62 res. MH,VF	\$15.00	\$7.50
18 1962-63 res. MH,XF	\$15.00	\$7.50
19 1963-64 res. MH,VF	\$15.00	\$7.50
20 1964-65 res. MH,XF	\$15.00	\$7.50
21 1965-66 res. MH,VF	\$15.00	\$7.50
23 1967-68 res. MH,XF,serial 721	\$15.00	\$7.50
25 1969-70 res. MH,VF,huge	\$15.00	\$7.50
26 1970-71 res. MH,VF,huge	\$12.00	\$6.00
30 1974-75 res. U,VF,unsigned	\$5.00	\$2.50
31 1975-76 res. U,VF-XF,sig.	\$5.00	\$2.50
32 1976-77 res. U,VF,sig.	\$5.00	\$2.50
33 1977-78 res. U,VF,sig.	\$5.00	\$2.50

## State Revenue News

34 1978-79 res. MH,VF	\$12.00	\$6.00
<u>Wythe County</u>		
11 1957-58 res. MH,VF	\$14.00	\$7.00
13 1958-59 res. MH,VF-XF	\$12.00	\$6.00
17A 1960-61 res. MH,XF (provisional)	\$100.00	\$75.00
21 1962-63 res. MH,VF	\$8.00	\$4.00
23 1963-64 res. MH,XF	\$8.00	\$4.00
25 1964-65 res. MH,XF	\$8.00	\$4.00
27 1965-66 res. MH,VF	\$8.00	\$4.00
35 1969-70 res. MH,VF	\$8.00	\$4.00
37 1970-71 res. U,VF,sig.	\$3.00	\$1.50
45 1974-75 res. U,VF,sig.	\$3.00	\$1.50
47 1975-76 res. U,VF-XF,sig.	\$3.00	\$1.50
49 1976-77 res. U,VF	\$3.00	\$1.50
51 1977-78 res. MH,F	\$5.00	\$2.50
53 1978-79 res. U,VF,sig.	\$3.00	\$1.50
55 1979-80 res. U,VF,sig.	\$3.00	\$1.50
57 1980-81 res. U,VF,sig.	\$3.00	\$1.50
58 1980-81 non-res. U,VF,sig.	\$6.00	\$3.00
Kentucky Wines Hubbard Numbers		
W14 1/2 gal. MH,VF		\$15.00
W16 1/2 pt. MH,F		\$1.50
W17 1pt.,MH,VF		\$2.50
W18 1/2 gal. MH,VF		\$2.50
W18a 1/2gal,MH,VF		\$4.00
W19 1qt,MH,VF		\$5.00
W19a 1 qt,MH,VF		\$5.00
W20c 1 gal. MH,VF		\$10.00
W24b 1/2 gal. MH,F		\$3.00
W25 1 qt brown, MH,VF		\$10.00
W27 1 gal. MH,VF		\$10.00
W32 1 pt MH,VF		\$3.50
W37 1pt MH,VF		\$3.50
W43 1/2gal. MH,F		\$5.00
Kentucky Liquors Hubbard Numbers		
L27 1pt MH,F		\$2.50
L28 1/5 gal. MH,VF		\$3.50
L29 1 qt. MH,VF		\$5.00
L31 1pt MH,VF		\$2.50
L32 1/5 gal MH,F		\$2.50
L37 1/2 pt MH,VF		\$2.00
L38 1 pt MH,VF		\$3.00
L40 1/2pt MH,VF		\$2.00
L41 1pt MH,VF		\$3.00
L41b 1pt MH,VF, zigzag panto		\$2.00
L42 1/2pt MH,VF		\$2.50
L43 1 pt MH,VF		\$5.00
L44 1/5 gal MH,VF		\$3.00
L53 1/5 gal. M,VF,some discoloration on card		\$2.00
Kentucky Duck Scott numbers		
1 1985 MH,VF-XF w/tab \$5.25	\$14.00	\$9.00
2 1986 MH,VF-XF w/tab \$5.25	\$10.00	\$6.00
3 1987 MH,VF-XF w/tab \$5.25	\$10.00	\$6.00
4 1988 MH,VF-XF w/tab \$5.25	\$10.00	\$6.00
7 1991 MNH,VF w/tab \$5.25	\$10.00	\$6.00
8 1992 MNH,VF w/tab \$5.25	\$10.00	\$6.00
10 1994 MH,VF w/tab \$5.25	\$10.00	\$6.00
11 1995 MH,VF w/tab \$7.50	\$10.00	\$7.50
South Dakota (Streamside Catalog)		
42 1978 big game non-resident \$50,MH,VF	\$15.00	\$7.50
26 1978 West River Praire deer non res.,MH,VF	\$8.00	\$4.00



## South Carolina Error on D25

by Scott Troutman

As small as this error is, it is not surprising it has gone undetected for fifty years. Shown are four stamps on a 1925 deed from South Carolina paying federal and state taxes. The interesting stamps are the two D25 50 cent documentaries in the middle. Both have the indicia at the bottom of "AMERICAN BANK NOTE CO. LITHO." However, the one on the right has an error in this indicia in that the I in American has a single quote in place of the I. This is shown in the blown up picture.

The question now is, how prevalent is this error? And does it occur on any of the other values of this series? Check your holdings and see what you have.



Blow up, error stamp on right has AMER'CAN.



Tennessee block of T52b imperforate tobacco pairs.

## Minnesota Gambling Stamp:

### First Issue

by Kenneth Pruess

What is likely the current stamp was reported by me in 4<sup>th</sup> Quarter 2000 State Revenue News (page 19). I recently obtained on eBay a lot of flare cards for pull-tabs that almost certainly have the first issue stamp.

This stamp is die-cut, black on white, self-adhesive, and all bear serial letter A. Use of this 54 stamp probably began June 1, 1986 (Minnesota 1986 Session Laws Chapter 467). The flare cards I obtained are dated 1986 or 1987 and have serial numbers from less than 100,00 to over 700,000 which seems consistent with this being the first stamp. These are referred to as registration stamps in the laws. No one other than a licensed distributor may possess unaffixed stamps which partially accounts for their rarity. The other factor is that they are retained until audited and then usually destroyed. The stamp previously reported had serial letter F. This suggests that more issues could well exist.

I would encourage any Minnesota members to check with places which sell pull-tabs on the chance that they may have examples which are now free to be disposed of. Most probably end in the trash in one big pile after audit



First issue Minnesota gambling stamp on a flair card.

## The Tennessee T52b Imperforate Tobacco

by Scott Troutman

Shown at left is a mint block of 16 of the green T52 tobacco stamps of Tennessee. There is blind rouletting down the center and so there is actually eight pairs of imperforate T52b stamps in this block. Hubbard lists this imperforate pair as RRR, but in light of this discovery I do not think that rarity is justified.



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**Catalog numbers listed herein are from Hubbard's 1960 catalog/ and or supplement.**

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

**FOR SALE: Tennessee 1<sup>st</sup> Issue Tobacco's:** 1,2,3,\*4,\*5,\*6,\*7,\*8,\*10,10a,\*11,\*13a,\*14a. As a bonus this lot also includes the extremely elusive and seldom seen \*12a - yes also MINT! (\* denotes mint). Yours for just \$29.95.

**FOR SALE: Beer stamps from New Mexico: All MINT!** - This offering includes B21,B23,B26,B27,B28 & B29. A mere \$21.95. Come now this is almost a "give away" offer. Can you afford to pass this up?

**FOR SALE: North Dakota Cigarette Stamps** - We have an extremely strong stock. If you need to fill those blank spots in your collection let us know. Prices? Extremely reasonable!! Priced individually or as a lot, you'll always be the winner.

**FOR SALE: Love just the Northeast states??** Let's start with NH where we have over some 65 different tobacco issues - all mint - all different. How about a few heretofore and seldom seen beer issues, some of which are mint from Delaware. What do you need? You name IT. We'll sell IT...PLEASE send us your want list and we will quickly service your needs.

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Package 1 - C1 thru C5 MNH/VF++ \$15.00

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Package 4 - C18 and C19a - MNH VF \$9.00

Package #5 - C22, very very few \$6.00 ea.

The following are in short supply but can be priced on demand. C23, C25, C27, C32, C34, C36, C37, C38, C39

**FOR SALE: Our entire stock!!** - There is just one catch. You'll need to send us a list of state revenues that you'd like to add to your collection. We'd prefer you use Hubbard's catalog numbers with your requests or just provide us some general guidelines as to what you are looking for and we'll work with you on filling your needs.

## Free For All

This month's items are Colorado feeds and fertilizers donated by Romie Coltrin. It's kind of a mixed bag so Harold will just pick you out three different ones and it is pot luck as to what you get. These are MNH.

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.



## Addison County, Vermont Private Fish And Game Stamp

by Terence Hines

I first heard rumors about this stamp when visiting a Vermont stamp show in the 1990s. But I had no luck in actually finding a copy until recently when one turned up, where else, but on Ebay.

The stamp is illustrated here-with. It is printed in apple green and is perf. 12. The copy shown is straight edged at left and bottom so must have been the stamp in the lower left corner of the sheet. The stamp is inscribed "HELP US CONSERVE / VERMONT'S FISH AND GAME" at the top and "ADDISON COUNTY FISH AND / GAME PROTECTIVE ASS'N" at the bottom. It has a value of 1 cent. A deer is shown in the center of the design. At left is a fellow



pouring, presumably, young fish into a stream. At right another fellow is releasing what appear to be pheasants.

While the stamp bears no date, its general style suggests to me that it dates from the mid 1930s. If this is the right date, it would qualify this stamp as the earliest private fish and game promotional stamp. I have been unable to uncover further details about this stamp from historical records.

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