



# STATE REVENUE NEWS

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4th Quarter 2003

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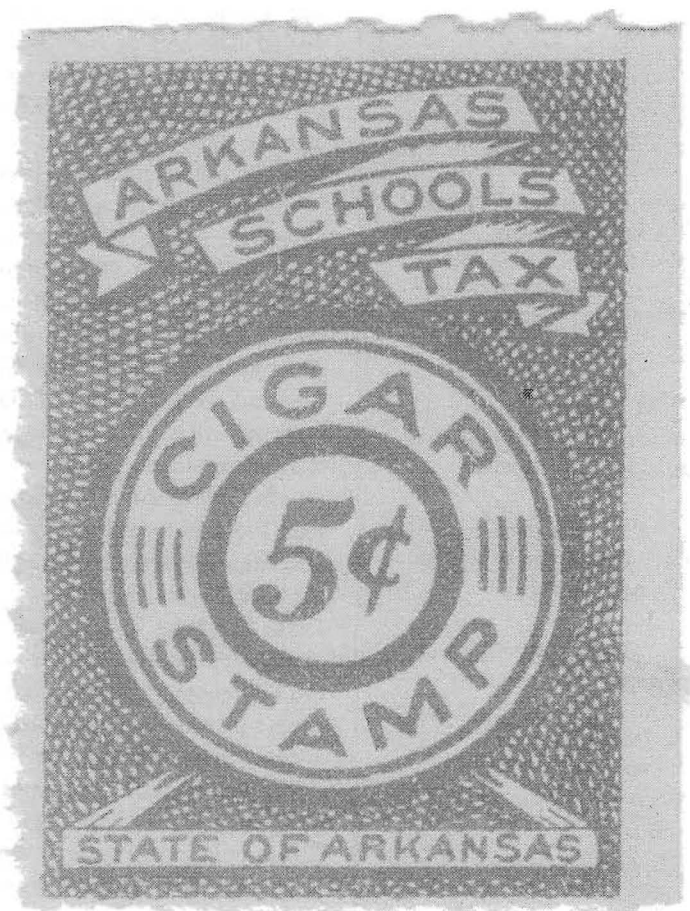
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## Arkansas



Arkansas CR72 cigar stamp

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## The State Revenue Society

### President and Librarian

**Peter Martin**

PO Box 791, State College, Pa 16804-0791  
pmartin2020@aol.com

### Vice President

**Hermann Ivester**

5 Leslie Circle, Little Rock, AR 72205-2529

### Treasurer

**Harold A. Effner Jr.**

27 Pine St., Lincroft, N.J. 07738  
haroldeffn@aol.com

### Secretary

**Kent Gray**

PSC 94 Box 2529  
APO, AE, 09824

### SRN Editor and Auction Manager

**Scott Troutman**

PO Box 421, Duncansville, PA,  
16835-0241  
smtroutman@charter.net

### Governors

**M.E. Matesen**

POB 304, Lynnwood, WA 98046-0304  
mnret@sprynet.com

### Peter Pierce

7 Pratt Ave, Oxford, MA 01540-2826  
oxbou@aol.com

### Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

### Terence Hines

Box 629, Chappaqua, NY 10514-0629  
TerenceHines@aol.com

### Society Attorney

**William Smiley**

Box 361, Portage, WI 53901

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## President's Notebook by Peter Martin

### SRS Library Update

The SRS Library now has state files available for researchers. Donations of material from the Bert Hubbard estate by Romie Coltrin and other files from Harold Effner, Mack Matesen and Scott Troutman have been sorted and organized into state folders. Included are old correspondence files, state publicity releases, order forms, state regulations and odds and ends. There's a treasure trove of information in this material. SRS Editor Scott Troutman and veteran collector Bob Mason recently visited state college and found numerous reference jems. The article on the Arkansas strawberry and plant certification came from his material.

The library plan is to photocopy the contents of each file, normally in 50 to 100 page increments, and make it available through SRS Sales. SRS members can help by identifying their states of interest so that we can reproduce the most popular states first. We will be constantly adding to these files and, as the amount of material warrants, we will produce additional photocopied material for each state.

In this regard, if you have state revenue files and records of any kind, you are encouraged to send at least a photocopy to the SRS Library. Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their spouses threw out the paper files.

If you've done any kind of research, your files will be of interest to a current or future collector. Preserve the efforts of your labor by sending a copy of your files to the SRS Library. If you are holding onto unwanted material, send the originals. Mail them to: SRS Library, POB 791, State College, PA 16804.

In the future, once the American Philatelic Research Library moves to its new building in Bellefonte, Pa., SRS Library records will be placed there in a permanent home.

### ABNCo. Index Proofs

In a similar vein, the SRS Library acquired a set of photocopies of the American Bank Note Company State Revenue Index Proofs originally sold by Christies

in the 1990s. These photocopies were donated by Romie Coltrin. The ABNCo. proofs cover 21 different states. We plan to reproduce the 255 pages of proofs, add an introduction, index and cover, and have them comb bound. Any SRS member who orders a complete set of these by December 19 can have them at the prepublication price of \$25 postpaid. We will produce a limited number of additional copies and will make them available through SRS Sales at \$35 for members and \$45 for non-members. SRN members interested in specific states can order these by December 19, after which no orders for individual states will be taken. For additional details, contact me at: [pmartin2020@aol.com](mailto:pmartin2020@aol.com) or POB 791, State College, PA 16804.

### SRS Exhibition Awards

Thanks to the efforts of Ken Pruess, Lincoln, Neb., the SRS has a new medal intended to recognize state revenue exhibits at APS World Series of Philately shows. The 2-1/2 inch gold, silver and bronze medals feature the SRS logo. For more info see the article on page 13.

## Auction Notes

We have had some wonderful material in the auctions this past year and more is coming. Here are some comments that might help some of you.

Minimum bid is always \$1 and increments are at the least a quarter. If you bid \$1.85 that is a \$1.75 bid to me. If you are willing to go one more bid to break a tie go \$1.75+ or just write that on the sheet.

In an auction you sometimes see a lot of good stuff you would like to take a shot at but the purse strings are limited. You can tell me to limit your spending to x dollars. Several old regulars do that and they pick up a lot more goodies than if they had only placed x dollars worth of bids. It is rare anyone gets everything they bid on and so if you get beat out on one lot it gives you a shot at the next one.

Everybody have a safe and sane holiday season.

## Fixing Dogpatch: The Arkansas School Tax Stamps

by Scott Troutman

Some of the early Arkansas cigarette and tobacco stamps are emblazoned with "School Tax". This article is a look at why that was done. It stems from the fact that you did not want to be a school student in rural Arkansas in the 1920's. While decent schools might have existed in the larger cities, conditions in the rural areas were bad.

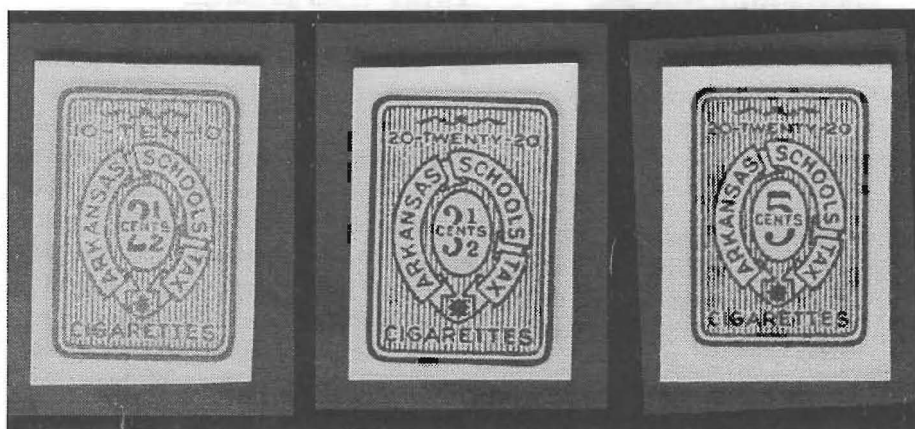
Arkansas at the time was literally 40 years behind the times. Pennsylvania had instituted the "little red school house" system in the 1870's and educated everyone. Even states like North Carolina, where universal education was openly distrusted well after the Civil War, were well along in universal education. But not so in Arkansas.

As late as 1929 the General Assembly declared "that there are hundreds of school districts in this state where the equipment is insufficient, the teaching is incompetent and terms of school are not more than three months per year." There was "great danger" of children "not getting an education". The then local maximum property tax levy of 18 mills was insufficient to get things changed. And so the General Assembly got forced into taxing cigarettes in 1924. The stereotypes in Al Capp's Li'l Abner comic strip (Dogpatch being in rural Arkansas) were hitting too close to home.

Until that time Arkansas's only involvement with tobacco was a law passed in 1921 that required wholesale cigarette dealers to get a \$50 license and retail dealers a license for \$20. They also made it illegal for children under 18 to smoke.

In a special 1924 session they began taxing cigars and cigarettes expressly "to derive urgently needed additional revenue for the Common School Fund". The law went into effect July 1, 1924. This was their first attempt at taxing these products and it got pretty complex.

On small cigars which weighed under 3 pounds per thousand and which sold for a nickel or under, the tax was 10 percent of the retail price. Cigars weighing over 3 pounds per thousand but selling for under a nickel were taxed at \$5.00 per thousand. Cigars retailing for more than 5 cents up to



Arkansas 1934 cigarettes C46 (green), C47(red) , C48(red).  
Wording around central figure is Arkansas School Tax.

8 cents taxed at \$7.50 per thousand. From over 8 cents to 10 cents, tax was \$10.00 per thousand. From over 10 cent to 12 1/2 cents, \$12.50 tax per thousand. Over 12 1/2 cents to 15 cents, \$15.00 per thousand. Over 15 cents to 20 cents, \$20.00 per thousand, and if it was more than that 10% of retail price.

long as they were delivering to licensed manufacturers or wholesalers.

The State Treasurer was charged with getting stamps prepared and working out a means to distribute them. He also was empowered to "require the several peace officers of the State to make such inspection and investigations" of dealers

**"... the equipment is insufficient,  
the teaching is incompetent,  
and the terms of school are not  
more than three months a year"**

Cigarettes "made of tobacco or any substitute therefor" taxed at \$2.00 per thousand or 4 cents for 20. I don't know that there was a substitute for tobacco, but if you made cigarettes out of chickory, cabbage, poke weed or God knows what, it got taxed.

Manufacturers of cigars or cigarettes had to post a \$500 bond. Elaborate book keeping was required of manufacturers and wholesalers to keep track of all "leaf tobacco, cigars, stems, scraps, clippings, and waste and the number of cigar boxes and capacity of each box purchased" and "all cigars and cigarettes not stamped....received by him; also of all cigars and cigarettes stamped". Common carriers could move untaxed products as

as necessary. If they refused saying "Not my job!", the courts could fine the police \$100.

Cigars were to be sold in boxes of 5, 10, 12, 13, 25, 50, 100, 200, 250 or 500 cigars. Sneaking more into a box would get you a \$100 fine.

The law limited cigarette and small cigar sales to packages of 5, 8, 10, 12, 15, 16, 20, 24, 50, 80 or 100 cigarettes. Cigarette stamps were produced in 1924 with values of 1/2ct (5), 1ct (10), 2 2/5ct (12), 3ct (15), 4ct (20), and 4 4/5ct (24). Apparently no one manufactured or sold boxes of 8 and larger boxes used multiple stamps. Cigar stamps were produce in 12 1/2ct, 18 3/4ct, 25 cent, 37 1/2 ct and 50 cent values. The early 18 3/4 stamps are





1924 C8a 4 cent perforated 14  
Quite rare.

quite rare.

All this proved to be pretty complicated. In 1925 there was a massive law change. Cigars would be taxed at ten percent of the ordinary retail price, and cigarettes remain taxed at \$2.00 a thousand cigarettes or 4 cents on a pack of 20.

New sets of stamps were prepared with 1/2 and 1 cent stamps doing double duty on cigarettes and cigars.

Dealers in cigarettes and cigars had to get a dealers license for \$20 per year. If annual gross sales were less than \$500 the permit only cost \$5, and if less than \$1000 gross it went for \$10. Special permits for street fairs or carnivals could be obtained for \$1. The special permits were eliminated in 1927.

A real novelty of the 1925 law was that if you wanted to procure your own cigarettes or cigars from a manufacturer untaxed, you could get a \$1 "licensed consumer" permit and stamp your own tobacco products. In the case of licensed consumers, the stamps were to be put on the receipt and not the products. Licensed consumers had to report every purchase of cigars or cigarettes to the Commissioner of Insurance and Revenues. This licensed consumer concept was axed in 1927 as unworkable.

Another unworkable idea was that retailers could keep untaxed tobacco products behind counters or in storerooms. They only needed to stamp the cigars and cigarettes put out for sale. Clearly this created too many opportunities for back room dealing. This was eliminated in 1931.

The 1925 law provided that the tax stamps were to be created by the Commissioner of Insurance who was supposed to sell the stamps. Agents were to be set up in most towns once they were properly bonded. And state depository banks could be used as they were already bonded. In 1927 Arkansas amended the law to allow banks to handle the stamps and gave them a 1% cut of the sales, in an

attempt to cut down the number of agents they needed. In 1931 Arkansas did away with having the banks handle the stamps for a cut and created instead "stamp deputies" to sell the stamps.

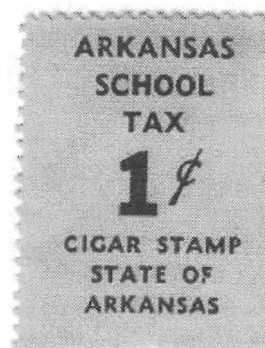
The 1925 law dumped all the money into the "Common School Fund" which apparently distributed funds to the counties on a per capita basis. The poorer school districts were dying under this arrangement and in 1927 they set up the school "Equalization Fund". The idea was to pour money into the worst school districts to get everyone up to a minimal standard. \$750,000 from the cigarette and cigar taxes was to go to the equalization fund first and the remainder into the general fund. By 1929, the General Assembly realized even this was not getting the job done and they put all the tobacco tax money into the equalization fund.

In 1930, the Governor, working with the United States Office of Education had a survey done on the institutions of higher learning and the results were not good. It was a big part of why the teachers were often inadequate. The result was a 25 cent per one thousand increase in the cigarette taxes, or 1/2 cent per pack of 20. This additional tax was to be sent to the state higher learning institutions using the following divide:

15%	Arkansas State Teachers College
14%	Henderson State Teachers College
42%	State Agricultural and Mechanical College (Arkansas State) split between Jonesboro, Magnolia
14%	Arkansas Polytechnic College at Russellville
5%	Central Arkansas Junior Agricultural School
5%	Normal School of the Ozarks
5%	Western Arkansas Junior Agricultural School

As equalization was working, the funds from the main tobacco taxes were adjusted in 1931 to split that money between the equalization fund and the common school fund, with the common fund getting the first \$750,000, then the equalization got the next \$750,000 and they split any moneys after that equally between the funds.

To make the 1931 tax increase on tobacco more palatable the tax stamps were all changed to say "School Tax" instead of



Arkansas 1936 Cigar Hubbard CR47b

"Cigar" or Cigarette" tax. The cigar stamps are particularly attractive. And smokers could take some consolation that the improved schools all across the state were funded by them. The school tax designation on the stamps remained until 1937, when stamp usage ended on cigars and new stamp designs on cigarettes went back to saying "Cigarettes". By then money from sales tax, vending machines and even pool hall licenses was going into the school funds.

#### Bibliography

1. Acts of Arkansas, 1921, Act 490.
2. Acts of Arkansas, 1924 special session, Act 4, pps. 47-57.
1. Acts of Arkansas, 1925, Act 256 pps. 750-759.
2. Acts of Arkansas, 1927, Act 149 pps. 511-520.
3. Acts of Arkansas, 1929, Act 152 pps. 783-784.
4. Acts of Arkansas, 1931, Act 18-19 pps. 48-54.



## When Legislators Run Amuck - The 1939 Arkansas Liquor Tax

by Scott Troutman

In 1939 the tax rates on liquor, as seen in the revenue stamps that year, took a mighty jump upward. The tax went from 32 cents a gallon to \$1.12 a gallon. It was this enormous rate of taxation that saw liquor stamps L49-L55 issued. This seems a mighty steep jump towards the end of the great depression. The problem was the 1939 legislature apparently ran amuck adding additional taxes on liquor. The result was Act 393 to Provide Additional Tax on the Sale of Spirituous Liquor<sup>1</sup>.

Section one of this act shows the problem:

"A tax of forty cents (40 cents) is hereby imposed on each gallon of spirituous liquor sold or offered for sale in this State; and, provided further, that an 'additional' tax of twenty-five (25 cents) cents is hereby imposed on each gallon of spirituous liquor sold or offered for sale in this State....; it is further provided that a second 'additional' tax of fifteen cents (15 cents) a gallon is hereby imposed on each gallon of spirituous liquor....;it is further provided that a third 'additional tax' of thirty two cents (32 cents) a gallon is hereby imposed..."

One wonders at the thinking of a group of gentlemen who could come up with three "additional" taxes in one bill. Why not just say the tax on liquor is now \$1.12? And as you will see there has to be some simpler way of allocating the revenues.

The allocation of the funds provided by this bill are strange and convoluted. The tax went into effect March 18, 1939, not 1940 as is shown in the Hubbard catalog.

Let's start with the 32 cent third additional tax. Up until July 1, 1939, 16 cents of every 32 cents collected goes to the Sanatorium Building Fund (there were tuberculosis outbreaks in this time frame), 8 cents goes to various funds as described in Act 1937 of 1937, and 8 cents goes to the General Revenue fund after \$12,500 is set aside for the Arkansas Livestock Association.

After July 1 (that is only 3 1/2 months out), then the first \$300,000 collected annually goes to the Arkansas Medical School Fund, then the next \$12,500 goes to the Arkansas Livestock Show



Arkansas \$1.12 liquor L55

Association (probably for the state fair), and then the rest gets divided equally between the Welfare Fund and the State Vocational Educational Fund.

The 15 cents second additional tax up until June 30, 1939 (why not July 1?) goes to the Sanatorium Fund and beginning June 30th it goes to the State Charities Fund.

That leaves the 40 cents and the 25 cents additional tax. This money, after deducting the costs of collections and inspections, goes out as follows: The first \$25,000 goes to the Welfare Fund for Crippled Children. The next \$50,000 funds medical supplies ("serums, drugs, ampules, biologicals, special costs and dressing for patients") for the Welfare Fund. The next \$300,000 goes to the Sanatorium fund. Any amount over \$375,000 that comes in from the 65 cents goes to the Welfare Fund for Old Age assistance.

I'm guessing that the state treasurer threatened to shoot himself after trying to keep track of this mess or shoot the legislators. I'm also guessing that moonshining saw a big increase in business. The law was repealed and the tax on liquor dropped back to 56 cents a gallon by 1941.

### Bibliography

1. Acts of Arkansas 1939, Act 393, pps. 1057-1060.

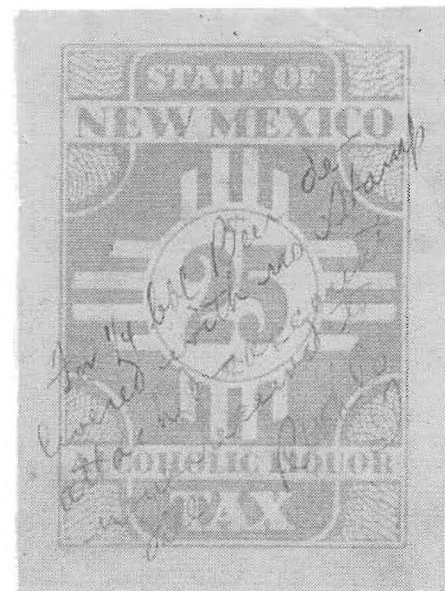
## Stranger Still

by M.E. Matesen

Until I came across the attached I thought there wouldn't be anything that could have topped the NM issue with the lumber company cancel (SRN 2nd Qtr 2003 p. 11) yet this even goes a step beyond. Penned onto the rather scarce NM beer issue (Hubbard's B1a) in an inscription/cancellation which is somewhat faint but readable.

"For 1/4 bbl Beer de-livered with no Stamp attached - account [sic] none were received to date"/RWh Co./J."

The statement somehow begets the question was The RWhCo. a wholesaler delivering the beer to a retailer who was responsible for attaching the tax stamp? If that is the case, then knowing why "J" had a tax stamp to apply, and in the correct denomination for the barrel size adds to the mystery.



## New Kansas Scale Seal Finds

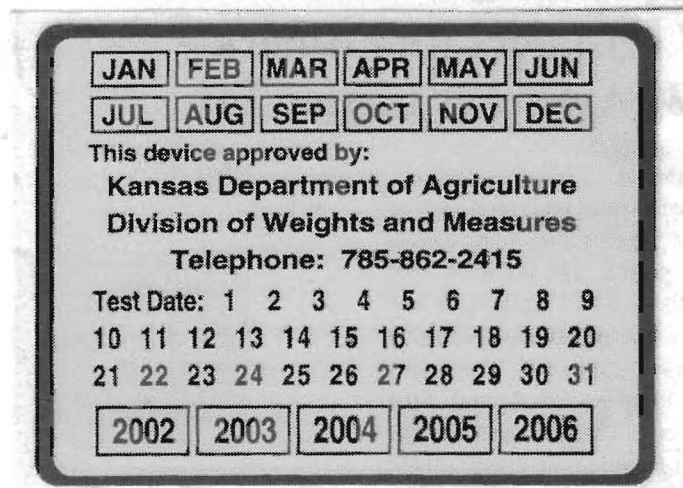
by Frank Binder

The Kansas Department of Agriculture Division of Weights and Measures has come out with two new seals. The first is what I think is their gas pump seal. These are black on bright yellow die cut self adhesives which come on rolls on a white backer. The stamps appear to be cut off the roll at the top. The seal itself is 82x60 mm and is made to be used from 2002 through 2006.

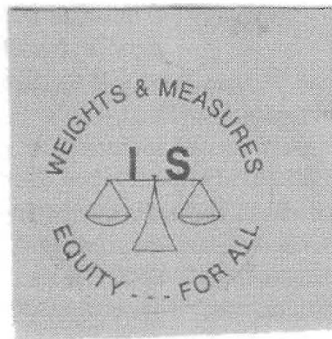
The second item is a round diecut seal of some kind. This may be used as a scale seal or is possibly just an advertising seal. It is black on a florescent orange-red with a brown paper backing material. The die cut is 32mm in diameter. These appear to come in large sheets.

Also shown is a STOP SALE tag which is used on defective scales. It is black on florescent orange and is self adhesive.

Another associated item is the Kansas Weights and Measures identification number seal, which like the gas pump seal is black on a bright slick yellow diecut self adhesive and comes in rolls on a white backer. It is not clear how these are being used. Possibly individual gas pumps are being identified as part of some computerized system to recheck them.



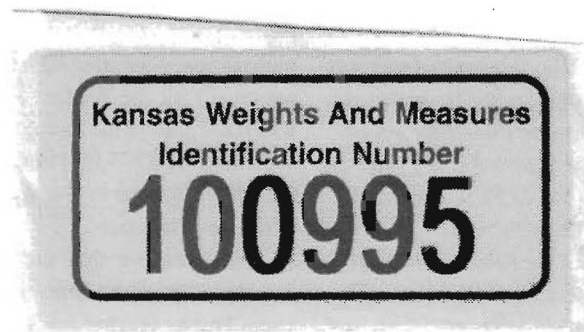
2002-2006 Kansas Gas Pump Seal



Scale seal?



Florescent orange defective Stop Sale Tag



Scale Identification Tag (black on bright yellow)

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## Catch Me if You Can

by Scott Troutman

In 1929 the Arkansas legislature passed Act 236 which placed a tax on "Fortune Telling Clairvoyance" which included any "man, woman or child" doing fortune telling. This included "Clairvoyants, Practioneers of Palmistry, Horiscope

Readers" or people doing it under any other name. These people had to get a \$100 annual license. The funds derived went to the State Common school fund. The county Sheriff was charged with going to see the fortune tellers within a year after they set

up his county to see if they had the license. The fine was from \$125 to \$250. One wonders if he ever found anyone home? Wouldn't they just see him coming?

## Fish and Game Update

by J.R. Wooton

### Colorado

Included with the shipment of this year's stamps received in January was a notice that Colorado was planning on implementing an electronic point-of-sale system for hunting and fishing licenses sometime this year, thus eliminating the need for stamps. Indications are that, although issued, all 2003 stamps were recalled when this new method became functional. Orders for additional stamps for this year have been unfilled. It is expected that the 2003 stamps will be very elusive as few found their way into the hands of collectors.

### Oregon

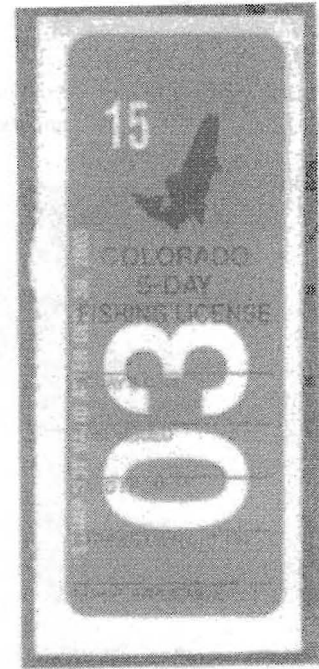
The Oregon Dept. of Fish and Wildlife has announced that 2003 stamps are now available for sale. Collectors may purchase the 2003 upland game bird stamp for \$6.50 and the 2003 waterfowl stamp for \$9.00. A business size SASE with packaging material must be included with each order. Otherwise there is a handling charge of \$2.50. Do not expect prompt service. Orders sometimes take several months to be filled. Order from:

Oregon Dept. of Fish and Wildlife  
Attention: Licensing Services  
3406 Cherry Avenue NE  
Salem, Oregon 97303

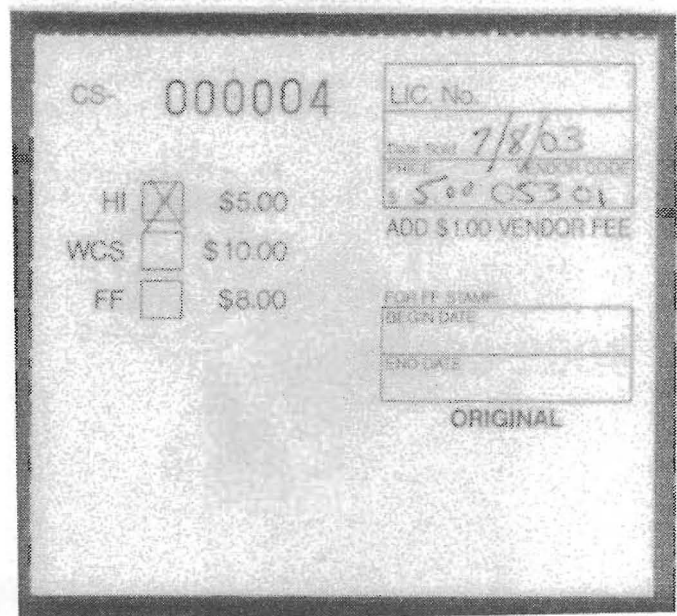
### New Mexico

The 2003-4 New Mexico habitat stamp is now available from the state. Actually, this is a multiuse stamp, used for paying different fees for various licenses. The habitat stamp is the cheapest stamp offered, so collectors should remit \$5.00 and request a copy of the habitat stamp. Send to:

New Mexico Dept. of Fish & Game  
P.O. Box 25112  
Sante Fe, NM 97504



Colorado 2003 5-day  
fishing



New Mexico habitat 2003-4

### *Special Offer*

## **American Bank Note Company State Revenue Index Proofs**

The SRS Library is reproducing the photocopies of 255 state revenue index proofs sold at auction by Christies in the 1990s. We're adding an introduction, index and cover, and comb binding the pages. Included are index proofs for 21 different states.

Order by December 19 to receive the prepublication SRS member price of \$25 postpaid. Make check payable to **State Revenue Society** and order from:

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POB 791  
State College, PA 16804.

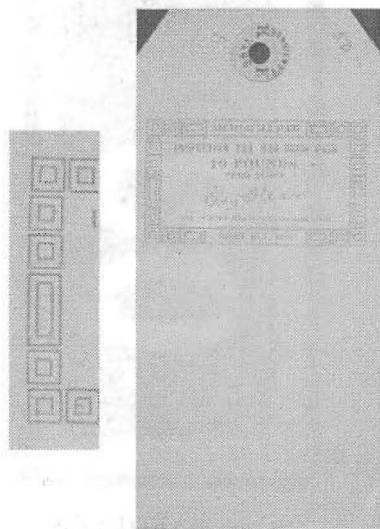


# Arkansas Tags

by Hermann Ivester

The following are feed, cotton seed, and fertilizer tags from my collection that have not been recorded before. All of these items are very rare. Many had additional analysis or company information added on either the front or back of the tag or both.

## Feed



Feed Type I - July 1911 10 lb



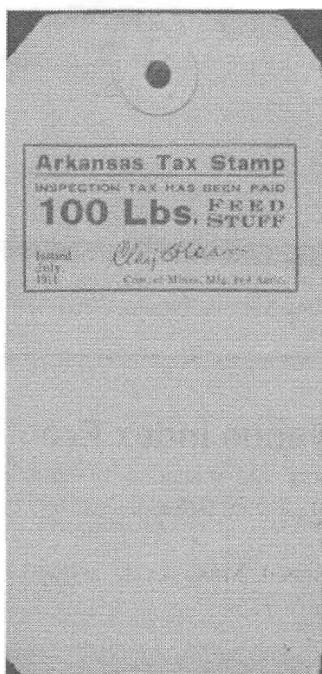
Feed Type Ia - July 1911 175 lb

Type I - Both vertical borders, from top, three 3 1/2x3 1/2mm boxes, one 3 1/2x7 1/2mm box, two 3 1/2x3 1/2mm boxes.

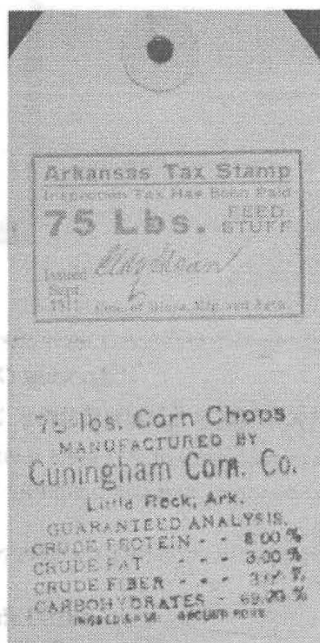
Type Ia - Left vertical border, from top, two 3 1/2x3 1/2mm boxes, two 3 1/2x5 1/2mm boxes, two 4 1/2x3 1/2 boxes.

Right vertical border, from top, two 3 1/2x3 1/2mm boxes, one 3 1/2x7 1/2mm box, three 3 1/2x3 1/2 mm boxes.

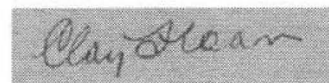
Type	Date	Weight	Print color/ tag color	Signature	Grommet color or type
I	July 1911	10 lb	red, cardboard	Sloan	Round cardboard Dennison
Ia	July 1911	10 lb	red, cardboard	Sloan	Round cardboard Dennison
Ia	July 1911	75 lb	red, cardboard	Sloan	Round cardboard Dennison
Ia	July 1911	100 lb	black, cardboard	Sloan	Round cardboard Dennison
Ia	July 1911	175 lb	brown, cardboard	Sloan	Round cardboard Dennison



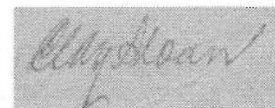
Type II - July 1911



Type IIa - Sept 1911



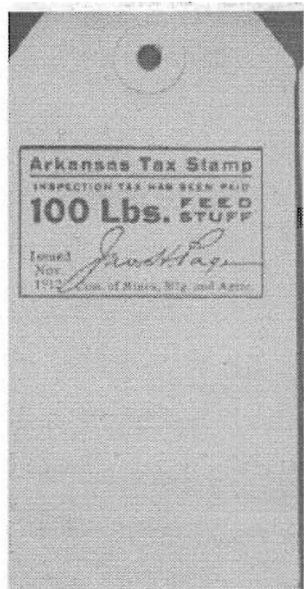
Type II



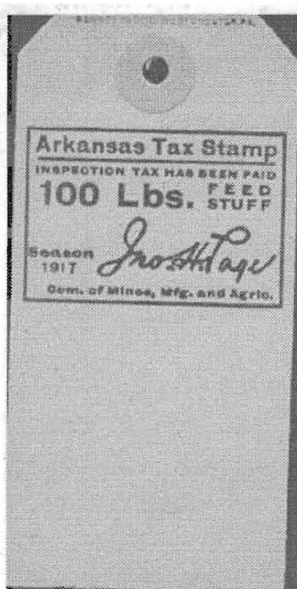
Type IIa

This second type of Sloan signature has a long upturned tail.

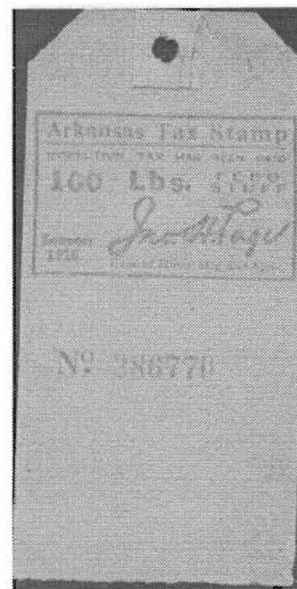
II	July 1911	100 lb	black, cardboard	Sloan	Round cardboard
II	July 1911	100 lb	black, cardboard	Sloan	Round cardboard Dennison
IIa	Sept 1911	75 lb	red/cardboard	Sloan	Round cardboard
IIa	Sept 1911	100 lb	blue/cardboard	Sloan	Round cardboard
IIa	Sept 1911	150 lb	yellow/cardboard	Sloan	Round cardboard



Type III- Fine Page signature



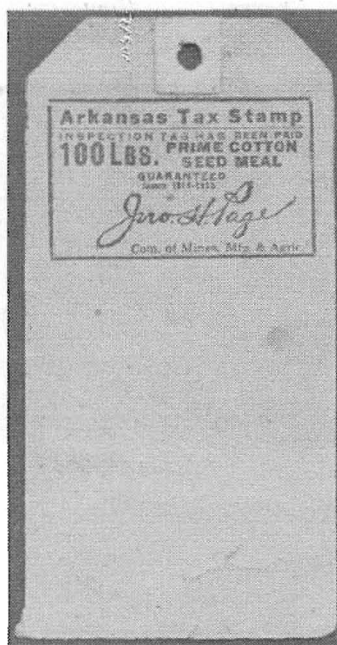
Type IV- Coarse Page signature

Type V- Coarse Page signature  
with serial number

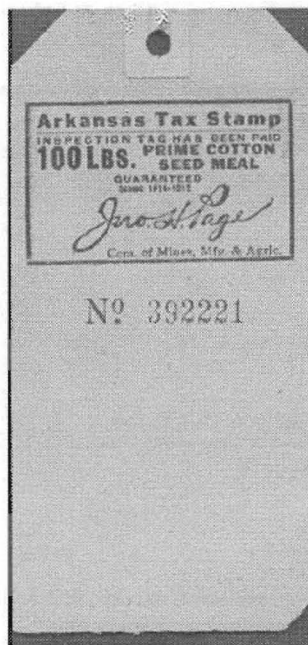
III	Nov 1912	100 lb	blue, cardboard	Page	Round cardboard
III	April 1913	75 lb	red, cardboard	Page	Round cardboard
III	April 1913	100 lb	blue, cardboard	Page	Round cardboard
IV	Season 1917	100 lb*	blue, cardboard	Page	Round cardboard
V	Season 1918	100 lb	blue, cardboard	Page	Square cardboard

\*Inscribed Denney Tag Co. West Chester, Pa.

### Cotton Seed



Type I

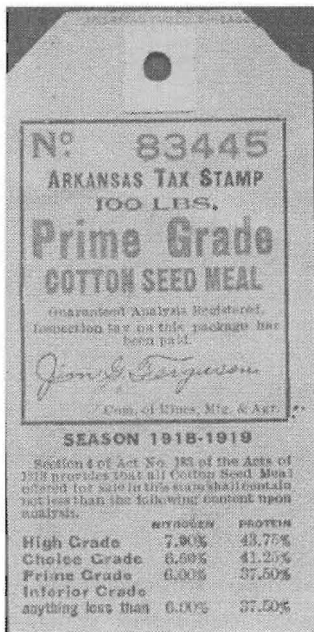


Type Ia - with serial number

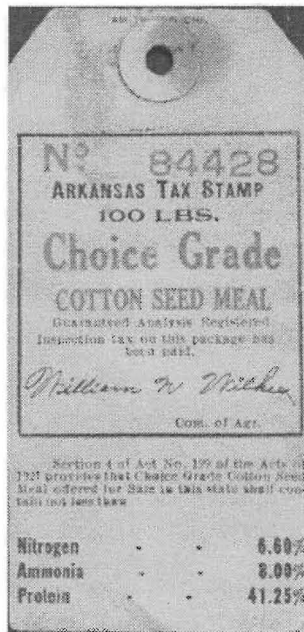
## Cotton Seed

I	1914-1915	100 lb Prime	black, green	Page	Square cardboard
I*	1916-1917	100 lb Prime	black, green	Page	Square cardboard
Ia*	1917-1918	100 lb Prime	black, green	Page	Square cardboard

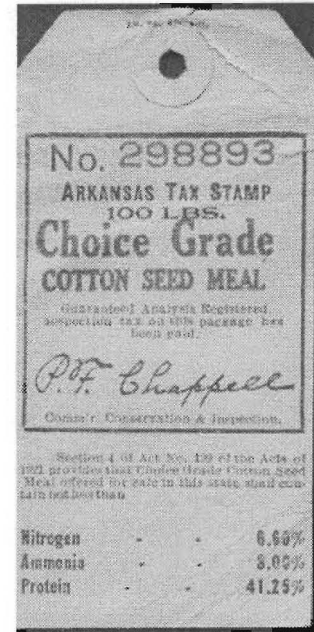
\* These reflect the transition from tags without serial number to tags with serial numbers.



Type II



Type III



Type IV

Type II - Inscribed Com. of Mines, Mfg. & Agr.

Type III - Inscribed Com. of Agr.

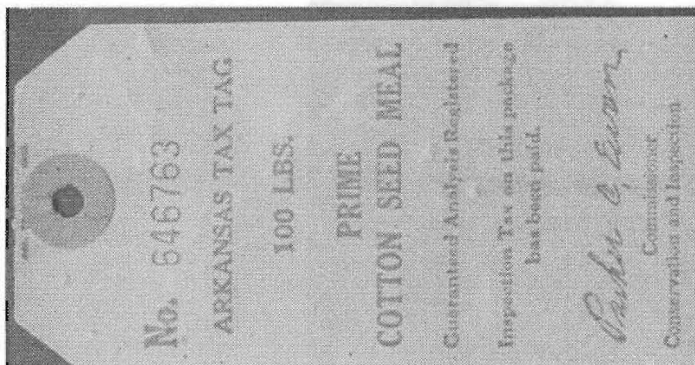
Type IV - Inscribed Comm'r Conservation & Inspection

II*	Season 1916-1917	100 lb Prime	black & red, green	Page	Square Cardboard
II*	Season 1917-1918	100 lb Prime	black & red, green	Ferguson	Square Cardboard

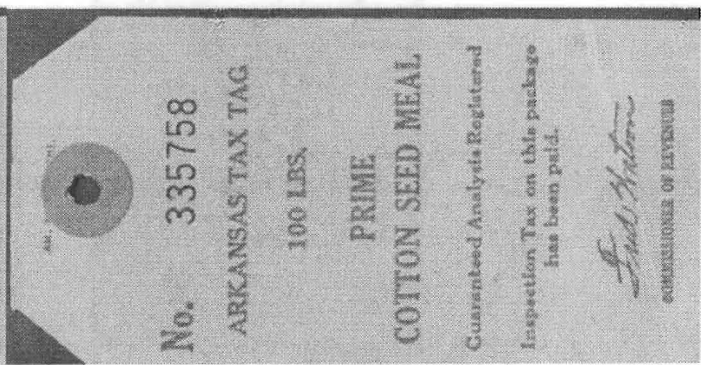
\* Imprinted American Tag Co. Chicago

III**	1923(?)	100lb Choice	black & red, green	Wilkes	Round cardboard
IV**	1928(?)	100lb Prime	black & red, green	Chappel	Round cardboard

\*\* Imprinted Am. Tag Co. Chi.



Type V



Type IV

Type V - Inscribed Commissioner Conservation and Inspection

Type VI - Inscribed Commissioner of Revenues

Note- There are minor difference in typefont from year to year.



V	1935	100 lb Prime	red, blue*
VI	1936	100 lb Prime	red, green
VI	1936	100 lb Prime	red, green
VI	1937	100 lb Prime	red, green

\* Red serial number, others black serial numbers  
1935-1937 Imprinted Am. Tag. Co. Chi.

Ewan	Red round cardboard
Watson	Red round cardboard
Wiseman	Red round cardboard
Ford	Red round cardboard

VI	1943	100 lb Prime	black, yellow**
----	------	--------------	-----------------

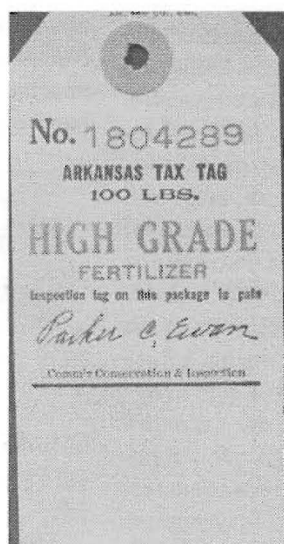
\*\* Red serial number, no printers imprint.

McLeod	Red round cardboard
--------	---------------------

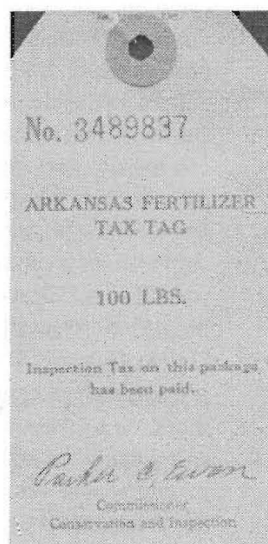
## Fertilizer



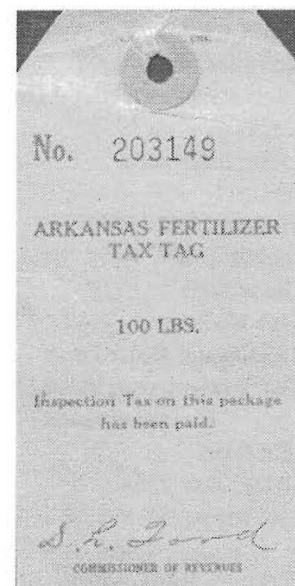
Type I



Type II



Type III



Type IV

Type I - Inscribed Com. M. mfrs. and Agr.  
Type II - Inscribed Comm'r Conservation & Inspection  
Type III - Inscribed Commissioner Conservation and Inspection  
Type IV - Inscribed Commissioner of Revenues  
Note - There are minor variations in type font year to year.

I	1917-18	100 lb High grade	red & black, gray	Page	Square white cardboard
II	1935	100 lb High grade	red & black, violet gray	Ewan	Red round cardboard
III	1935	100 lb	red, violet gray	Ewan	Red round cardboard
III	1935	100lb	red, green	Ewan	Red round cardboard
All above imprinted Am. Tag. Co. Chi. and have red serial numbers					
IV	1937	100lb	red, green	Ford	Red round cardboard
Imprinted Am. Tag. Co. Chi., black serial number.					
IV	1938	100lb	red, green	McCarroll	Red round cardboard Dennison Mfg. Co.
Black serial number					
IV	1943	100lb	red, blue	McLeod	Red round cardboard
No printers imprint, black serial number					

Editors note - pictures are reduced in size and not to any standard scale.

## Secretaries Report

Previous Total	268
New Members	3
Reinstatements	1
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	272

### New Members

- 1300** Roger Hoffman  
18511 64th PL NE  
Kenmore, WA 98028  
Interests: State, Federal Ducks, state Ducks
- 1301** Joseph Klekotta  
Box 511  
Malvern, OH 44644  
Interests: WW Revs, State Revs & Cinderellas
- 1302** Joe Nadworny  
188 Crystal Water Drive  
East Bridgewater, MA 02333

### Reinstatements

- 1243** Ed Rand  
HC 33 Box 2586  
Las Vegas, NV 89124

### Died

### Resignations

### Dropped Not Paid

### Address Changes

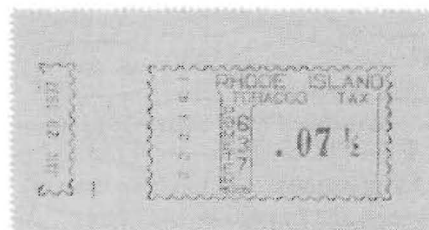
- APS-000** Jim McDevitt  
955 S Grove Blvd, Lot 65  
Kingsland, GA 31548-5263
- 734** David Turnbull  
158 Brookvalley Drive  
Elyria, OH 44035-1760
- 851** John D. Bowman  
232 Leaf Lane  
Alabaster, AL 35007-3705
- 1007** David Schaubroeck  
4515 SE Peachwood Terrace  
Stuart, FL 34997-2278
- 1040** Kent Gray  
PSC 94 Box 2529  
APO AE, 09824
- 1277** Harry Najarian  
1066 Osage Road  
Charleston, IL 61920

### Note

**The Secretary is being redeployed to Turkey. Send renewal notices to Harold Effner, Jr.**

Congrats to Roger Hoffman, who recently became SRS member 1300! Besides now having an easy to remember member number, I am going to publicly make an example of him. Those of you who buy on Ebay may know him better as "Mochastamps". After noticing he was selling several lots of state revenues, I sent him an email and encouraged him to join the SRS. Turns out Mack Matesen had beaten me to the punch, and Roger was "considering" it. After a few weeks, I just sent him an application, and viola, he became SRS member 1300!

Where am I going with this? No doubt several of you out there know of a collector or dealer who has state revenues. Do them, and the society, a favor and invite them to join. Send me an email or letter with your prospect's name, and I will let you know if they are already a member! Applications are available on line in at least two different locations, the SRS website, <http://hillcity-mall.com/SRS/> or at the Online City and County Catalog, <http://www.staterevs.com/>. If you don't have access to a computer, send me a postcard or a quick letter and I will get a few applications sent to you. I look forward to seeing those applications!



Rhode Island meter from 1937  
A proof?

## A Rhode Island Tobacco Meter Proof?

by Terence Hines

One of the most elusive Rhode Island revenues is the 1939 meter tape, listed in Hubbard's 1960 catalog as a "provisional" issue. Hubbard states that the imprint is on "yellow orange paper perforated 10 vertically". In my 1984 New England state revenue catalog, I followed Hubbard's listing but incorrectly stated that the imprint was on safety paper, which it is not. Neither Hubbard nor I indicated the color of the imprint. The example shown below is imprinted in black. It is from meter number



1939 Rhode Island tobacco "provisional" meter

637, the only meter that was apparently used to produce these, and is dated Aug. 1, 1939.

I recently acquired another example of the Rhode Island tobacco tax meter – an example that has some most puzzling features. It is shown nearby. For one thing, this meter imprint is on pink safety paper with the safety design reading "METERED MAIL". The imprint is in pink, not black. Most curious of all, the imprint, with a face value of 7 ½ cents, (from meter # 637 as usual) is dated Jan. 28, 1937. This is odd because the Rhode Island tax on tobacco products did not go into effect until June

*Continued page 13*

## State Revenue Research Files

The SRS library maintains state files available for researchers. Correspondence, order forms, regulations and news releases are examples of the type of items in these files.

Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their heirs threw out the paper items. If you've done any kind of research, your files will be of interest to a current or future collectors. Preserve the efforts of your labor by send a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

**SRS Library**  
**POB 791**  
**State College, PA 16804**

## 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
258	3/03 Colorado Beers

1995 or 1996 year sets (four issues)

**\$7.50 per year**

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

### How's That, Madam?

It didn't become illegal to run a "bawdy house" in Arkansas until 1941. But prostitution was never legal.

## SRS Medals Available

by Ken Pruess

SRS medals are available as of October 1st to any World Series of Philately (WSP) show at which either The State Revenue Society or The American Revenue Association is an official participant. Medals will be awarded to qualifying exhibits in both stamp and literature classes. US State or local revenues must constitute a significant part of the exhibit to be eligible.

A gold medal shall be awarded any exhibit achieving a platinum, gold or vermeil award; a silver medal for a silver or silver-bronze award; and a bronze medal for a bronze award. All eligible exhibits will receive a certificate regardless of medal level, if any.

For WSP shows at which neither SRS nor ARA is an official participant, the same exhibit shall be eligible for only a single medal unless at a subsequent show it is awarded a higher medal level. However a certificate will be awarded for each showing.

Medals and/or certificates may be made available to other open shows, or for other purposes, as may be determined by the Board of Directors of SRS. For example, a gathering of the Cal-Rev'r group might have multiple state revenue exhibits. The intent is to encourage exhibiting state and local material.

Anyone needing medals or more information should contact exhibits



chairman Ken Pruess at 1441 Urbana Lane, Lincoln, NE 68505 or e-mail [kppruess@aol.com](mailto:kppruess@aol.com)

*Continued from page 13*

1, 1939!

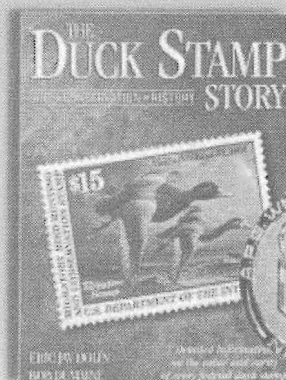
So, what do we have here? The most likely explanation is that this is some sort of proof imprint prepared by Pitney-Bowes when Rhode Island first considered imposing a tobacco tax. The one fly in this particular ointment is the serial number on the presumed proof. It is 222461 while the number on the "issued" meter shown is 248321. I would sort of expect that a true proof would have a serial number of "000000" or some such. This mystery can be resolved if other collectors have examples of this presumed proof and can report the serial number and date.

## THE DUCK STAMP STORY

by Bob Dumaine and Eric Jay Dolin

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# Arkansas Penny Vender

by Scott Troutman

About a year ago, the 1940 Penny Vender decal shown came up for auction on E-bay. Arkansas started taxing vending machines in 1931 and continues to tax vending machines to this day, using decals very similar to those used in Oklahoma.

Arkansas got into the business of taxing vending and slot machines with Act 167<sup>1</sup>, passed in 1931 by the state legislature to supplant badly depleted school tax funds during the depression. This law was primarily aimed at slot machines.

However, their definition of a slot machine was anything where you put a coin in a slot. This odd definition would require law changes in future years. The taxes were:



1939-1940 Penny Vender Decal

Automatic weighing machine	\$2.50 per annum
Gum slot machine	\$2.50 per annum
Coin slot automatic musical instrument	\$10.00 per annum
Stamp machine operated for profit	\$2.50 per annum
Cigarette Vending Machine	\$10.00 per annum
Cigar Vending Machine	\$2.50 per annum
Cigar & Cigarette Machine	\$10.00 per annum
Other Vending and Slot machines	\$2.50 per annum

Because this tax was passed in March, 1931 the Commissioner of Revenues was told to charge half tax the first year (1931) and on any new machines coming into use the second half of upcoming years. Licenses or permits would run from January 1 to December 31. He was also to create some kind of license or permit to be put with the machines to show the tax was paid. We do not know what was used on the machines in this tax period.

In 1939, the General Assembly created Act 201<sup>2</sup> which redid the older law. I think this was in line with laws outlawing "slot machines, Roscoes, Jackpots or any machines equipped with any automatic money pay-off mechanism". However, they did tax amusement games which included "Radio Rifles, Minature Football, Golf, Baseball, Hockey, Bumper, Tennis, Shooting Galleries, Pool Tables, Bowling and other minature games whether or not it shows a score". The amusement games were taxed at \$5 a year.

They also redid the tax rates on some of the older vending machines, and in doing so created the "Penny Vender" class of machines that operated for a penny. These got the new \$1 rate.

Penny Weighing Scale	\$1.00
Penny gum vender	\$1.00
US stamp vender	\$1.00
Penny peanut vender	\$1.00
Coin operated devices for less than 5 cents	\$1.00
Cigarette vender	\$2.50
Cigar & cigarette vender	\$2.50
Music vending phonograph	\$5.00
All other coin operated devices for 5 cents or over	\$2.50
All coin operated machines with over three slots, for each slot over three	\$5.00

Apparently the penny vender decal was used on the \$1.00 machines. The decal shown would have been for the first year.

This law went into effect March 9, 1939, but for practical purposes it went into effect July 1, 1939, the date the old licenses expired. From then until now the vending tax year runs from July 1 to June 30th.

## Bibliography

1. Acts of Arkansas, 1931, Act 167, pps 472-474.
2. Acts of Arkansas, 1939, Act 201, pps 491-494.

## Minnesota Deed Stamps with Damaged Plate

by Kent Gray

Below is a scan showing Hubbard's Minnesota D51a and D59b from the 1980 fat zero deed stamps. Both of these are listed by Hubbard as having plate damage but the damage was not illustrated. Note the damage as is the same! Clearly both these stamps were printed with the same plate by just inserting a different value. This is not surprising as the \$20 stamp sheets are known with an error of a \$4 stamp in the top row (D59a). These are the only two stamps from this series of 17 values known with the plate damage.



D59b overlaid on D51a. Plate damage is in the red above and left of value.

The \$4 has more damage.

# Arkansas Strawberry and Certified Seed Tags

by Scott Troutman

Recently, thanks to the efforts of Mack Matesen and Romie Coltrin, we have received correspondence files of the late Elbert Hubbard. Peter Martin has broken this correspondence out by state and it is available for others researchers use.

In the Arkansas material were two letters sent to the late Robert Zimmerli from the Arkansas State Plant Board and answered by Melvin Tucker the head of the Plant Pathology and Entomology Division. They describe two sets of tags that were in use in Arkansas at the time. Sadly the copies of these tags are quite poor.

In the first letter from May 2nd, 1962, Tucker is answering a question about certification tags "used in Arkansas for strawberry plants and field crop seeds".

"These are specimen tags taken from the ends of boxes they were shipped in, as you will note from the staple marks on them. The tags in regular use are numbered in sequence for consecutive printing and are accountable to the State Auditing Division, therefore, cannot be sold or given

to collectors. I am sorry but this will keep us from cooperating with you further in supplying such tags."

In a second May 7th letter Tucker describes why there are different colored tags.

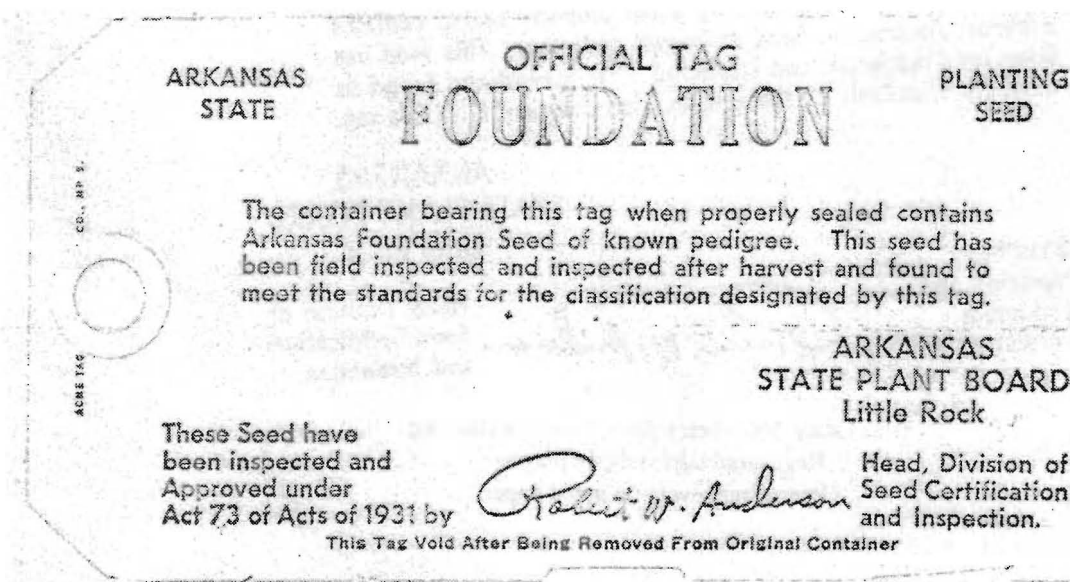
"In answer to your letter of May 5, each tag which was sent to you represents a class or grade of seed or plants. Grade, or class, is determined by the number of generations the seed or plant is removed from the breeder. Pure seed direct from the breeder, the person or firm who originated the variety, may be planted under specified conditions to produce Foundation Grade (1 generation from Breeder seed). Foundation seed, when planted, will produce Registered Grade (2 generations). Registered Grade seed produces Blue Tag Grade (3 generations), and Blue Tag Grade produces Green Tag Grade (4 generations removed from Breeder). This same system is used for strawberry plants.

"Details for the above will be found in the enclosed publications [lost], especially

page 7 of Circular 15. Seed tags cost the grower 5 cents each and strawberry tags cost 3 cents each. No limitation is placed upon the amount of seed or the number of plants which may be packed with each tag, due to the wide variation between kinds and varieties. Most crop seed, however, are packed in 100lb bags, and each bag must carry a tag. The average strawberry plant will pack 2000 plants per crate and each crate must carry a tag."

Seed certification programs like this insured that buyers were getting seed or plants of the variety advertised. They also tended to block law suits that the plant material was not as advertised.

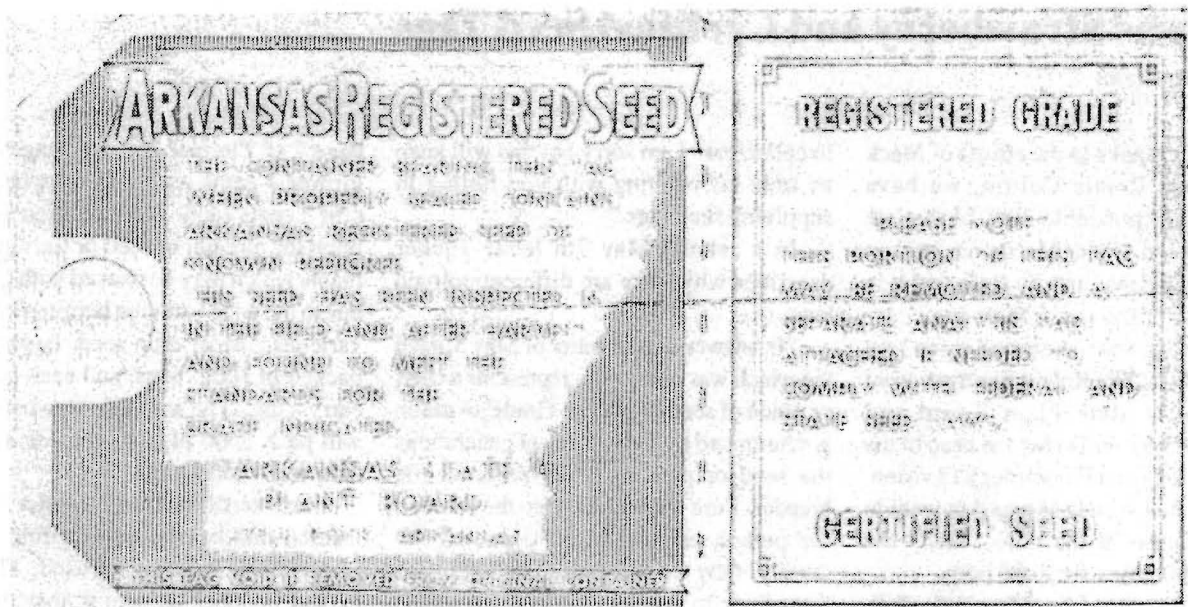
The wording on the tags indicate that the seed certification program was authorized under act 73 and 75 of the Acts of 1931 so this was not a short lived program and might still be in effect.



Arkansas Foundation Grade Seed Tag.

No examples of a Foundation Grade Strawberry tag were included. This tag was white with blue printing. The other side featured a large map of the state of Arkansas and the wording:

ARKANSAS FOUNDATION SEED  
THIS IS ALSO A PERMIT TAG  
GROWN IN ARKANSAS

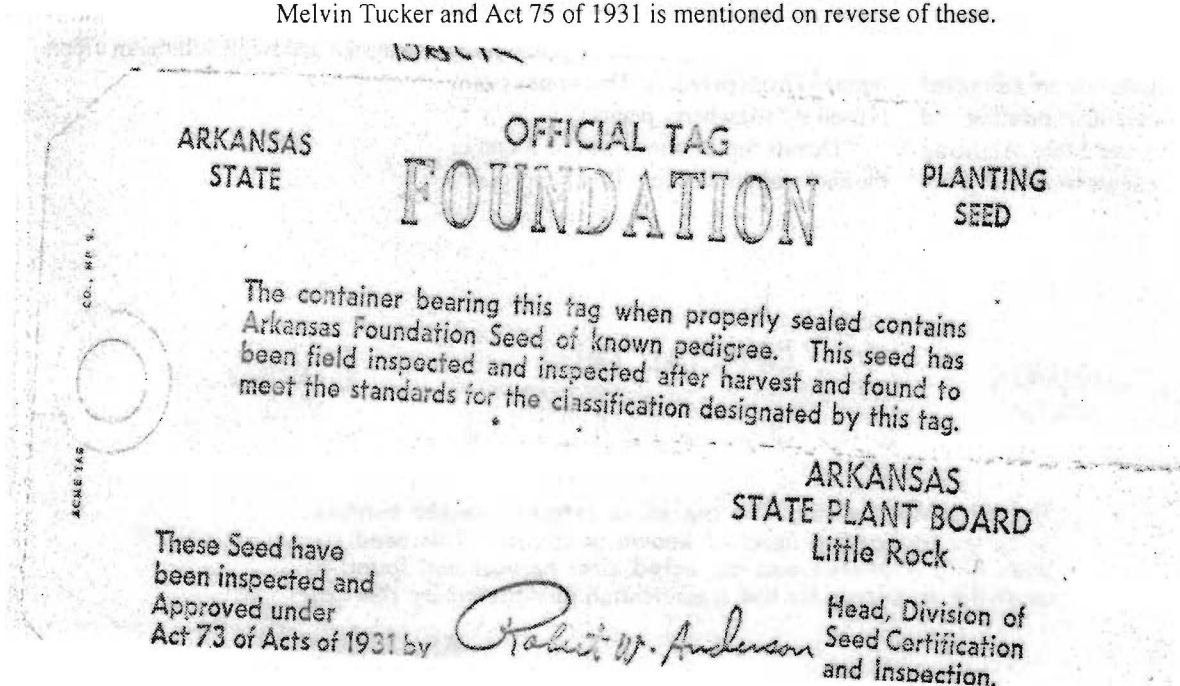


Registered Seed Tag - Black on Purple tag.

Blue Grade seed had a blue tag with the wording Blue Tag Grade.

Green Grade seed had a green tag with the wording Grade B.

Melvin Tucker and Act 75 of 1931 is mentioned on reverse of these.



Blue Grade Strawberry Tag - Black on Blue tag

Registered tags were on purple.

Green Grade were on green paper.



## Auction 27 Results

The auctioneer made a huge goof in that he told people to send money to his old Oklahoma address which slowed up things considerably. Was rushing too much, my apologies.

Lot 197, a NC linseed oil (\$2 est./\$5.25 bid) drew the most bids and two other linseed lots 199 (\$10/\$11) and 200 (\$2/\$5.25) were right up there. Lots 130 the MD recordation perfin (\$1.50/\$7) was hot, 163 the MS feeds (\$1/1.75), and 341 the

Supertendant of Document coupons (\$2/\$4.25) were too. Other good realizations were 231 the NV documentary with great cancel (\$5/6.75), 119 KY wine (\$30/\$36), 174 the NC fertilizer (\$2.50/\$5.25), 15 a Georgia feed (\$2.50/\$4), 217 a pair of Nebraska pheasant & quail (\$20/\$26), 333 a good hodgepodge (\$10/\$14) and 21 the California feed tag (\$5/\$7)

Two lots - 62 a Florida liquor and 135 a Maine cigarette were withdrawn as they were mis-identified.

Strong areas were citrus, wines, lime

and linseed oil, WV bear damage, eggs, MI hunting and Ohio sales tax. Hodgepodes and usages on tag on document continue to do well. A lot of the documentary issues did quite well.

Auction 28 will be in the 1st quarter issue. As always, consignment sheets are available for free and/or can be pulled off the internet.

An \* indicates the bidder was will to go higher. t indicates tie bids. **Bold** indicates sold for above estimate.

1	2.75*	55	6.00*	110	6.25*	165	2.00	220	13.00*	275	15.00*	331	1.00
2	2.00*	56	12.00t	111	3.75*	166	6.25	221	1.75*	276	-	332	9.25*
3	-	57	6.25*	112	1.00	167	-	222	2.50*	277	-	333	14.00
4	-	58	8.25*	113	22.00	168	-	223	6.00t	278	-	334	5.25*
5	-	59	-	114	-	169	-	224	3.50*	279	3.50	335	2.25*
6	-	60	27.00*	115	2.50*	170	-	225	-	280	5.00	336	4.75*
7	3.25*	61	1.50*	116	8.25*	171	27.00*	226	2.00*	281	4.25*	337	2.25*
8	6.00	62	withdrawn	117	12.00	172	-	227	-	282	-	338	8.25*
9	-	63	16.00*	118	-	173	2.75*	228	-	283	3.25	339	2.25*
10	-	64	8.25*	119	36.00	174	5.25*	229	5.00	284	-	340	1.00*
11	5.00	65	1.75*	120	12.00*	175	1.50*	230	2.25*	285	-	341	4.25*
12	1.25*	66	1.50*	121	20.00*	176	2.50	231	6.75*	286	2.50*	342	-
13	4.00	67	19.00*	122	2.50*	177	2.00*	232	2.50*	287	-	343	5.25
14	10.00*	68	1.50	123	20.00*	178	8.00t	233	5.00*	288	1.50*	344	8.75*
15	15.00*	69	3.50	124	-	179	5.00	234	3.00*	289	5.00*	345	5.25
16	-	70	3.00	125	-	180	3.00*	235	5.00*	290	4.00*	346	2.50
17	-	71	1.50*	126	2.75*	181	4.00t	236	4.00*	291	-	347	-
18	-	72	-	127	-	182	-	237	1.00*	292	2.00*	348	4.50
19	3.50t	73	2.00*	128	2.50*	183	4.00t	238	3.50*	293	-	349	6.00
20	4.00*	74	4.00	129	6.25*	184	4.00t	239	2.75*	294	2.50t	350	-
21	7.25*	75	4.00*	130	7.00*	185	4.25*	240	5.75*	295	2.75*	351	8.75*
22	-	76	11.00	131	5.00*	186	4.00t	241	2.50	296	-	352	-
23	-	77	-	132	1.00*	187	4.00t	242	1.50*	297	5.25*	353	-
24	-	78	2.00*	133	3.00	188	2.00*	243	1.50*	298	100.00	354	-
25	1.50*	79	-	134	2.00*	189	4.00t	244	2.00*	299	2.50*	355	-
26	-	80	-	135	withdrawn	190	3.75*	245	1.00*	300	1.50	356	4.00t
27	3.00	81	-	136	2.00t	191	6.25*	246	1.50*	301	4.00t	357	2.50*
28	26.00*	82	5.00	137	2.00	192	2.75*	247	2.25*	302	9.00	358	2.00*
29	6.50*	83	4.00*	138	6.25*	193	6.25*	248	11.00*	303	15.00		
29A	-	84	2.00*	139	11.00*	194	1.25*	249	-	304	-		
30	75.00	85	-	140	12.00*	195	5.50*	250	-	305	-		
31	17.00	86	6.00*	141	9.00	196	5.50	251	13.00	306	-		
32	12.50*	87	-	142	3.25*	197	5.25	252	-	307	-		
33	8.25*	88	3.25*	143	11.00*	198	5.25	253	3.25*	308	-		
34	6.75*	89	3.25*	144	12.00	199	11.00*	254	25.00*	309	-		
35	8.75*	90	2.50*	145	3.00	200	5.25	255	1.50*	310	-		
36	-	91	-	146	1.75*	201	6.00	256	1.25*	311	-		
37	3.00	92	4.75*	147	-	202	6.00	257	1.00*	312	1.00		
38	-	93	3.50*	148	-	203	6.00	258	3.25*	313	-		
39	8.25*	94	2.25*	149	-	204	6.25*	259	2.50*	315	4.25*		
40	15.00	95	16.00*	150	-	205	6.00	260	5.00*	316	-		
41	8.00	96	4.50t	151	-	206	8.00*	261	4.00t	317	-		
42	-	97	16.00*	152	-	207	8.00	262	1.75*	318	-		
43	1.00t	98	2.75*	153	-	208	8.25*	263	5.00t	319	6.00*		
44	-	99	-	154	-	209	6.25*	264	5.00t	320	6.25*		
45	2.00	100	-	155	42.00*	210	4.75*	265	1.50	321	6.25*		
46	2.50*	101	7.00t	156	-	211	6.25*	266	2.00*	322	6.00*		
47	1.75*	102	-	157	-	212	-	267	-	323	6.00*		
48	2.00*	103	-	158	5.75	213	3.00	268	15.00	324	2.00		
49	12.25	104	1.25*	159	1.50	214	1.25	269	15.00	325	-		
50	12.25	105	8.25*	160	-	215	2.00*	270	15.00	326	2.00*		
51	1.25*	106	25.00	161	3.00t	216	3.75*	271	-	327	2.25*		
52	1.00*	107	6.00*	162	1.50*	217	26.00*	272	4.00	328	-		
53	4.25	108	2.25*	163	2.25*	218	17.00*	273	6.00	329	2.00*		
54	1.00*	109	5.00*	164	1.75*	219	13.00*	274	5.00*	330	5.25*		

## Book Reviews by Peter Martin

### The Revenue Stamps of the State of Utah

***The Revenue Stamps of the State of Utah* by Mack E. Matesen. Self-published, 2003. Three-ring notebook, 8-1/2 x 11 inch, 55 pp. plus intro, illustrated. Color and Black and white editions. Available for \$23 (B&W) or \$44 (color) postpaid from: Mack Matesen, POB 304, Lynnwood, WA 98046.**

The state revenue collecting is a specialized area that continues to increase in popularity. Membership in the State Revenue Society is at all-time highs and state revenue stamp prices, which are still modest compared to most collecting fields, have seen dramatic increases. The biggest hindrance to collectors of state revenues, one that is currently being addressed by the SRS, is a lack of comprehensive state catalogs.

The only comprehensive state revenue catalog continues to be Bert Hubbard's *U.S.A. State Revenue Stamps* catalog, the last edition of which was published in 1992. It is a basic catalog that covers all 50 states and the District of Columbia. Hunting and Fishing stamps and some other specialized areas are not included.

Catalogs for Kansas, Nebraska, Washington and the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont) are available, but the last of these was produced in 1984.

So it was with great anticipation that collectors received the announcement of Mack Matesen's *The Revenue Stamps of the State of Utah*, available in color and black and white editions.

Matesen built upon the foundations provided by the 1937 Green and Rordame Utah catalog, the 1940 Cabot and 1960 and 1992 Hubbard state revenue catalogs, articles appearing in the philatelic media and Utah state records. He has combined them all into a specialized Utah catalog that covers 16 separate categories. Included are cigarette, beer, liquor, oleo, feed, drug and hunting and fishing stamps. Even federal

liquor seals and "bingo" stamps used in Utah are illustrated.

For each category, stamps are listed by number, photo reference, size, denomination, color and value for mint and used stamps. Varieties are given minor letters. Hunting and Fishing stamps also have values for on-license stamps. Matesen is the expert on Utah revenues but I found his values, for the most part, to be conservative.

You'll find a lot of research information as well. Tax rates, meters, federal usages and proofs and specimens are included. An appendix contains a bibliography of Utah reference material.

The color edition has large, clear images that make stamp identification easy. Many of the stamp images appear in print for the first time.

Collectors of Utah will find the listing of the Beer labels with incorporated tax medallions of special interest. The large variety of these colorful issues, used during the 1930s and 1940s, are popular with Utah and Beer collectors and they are illustrated in one place for the first time.

As with most self-published works, the editing could have been tighter and the running header should have included the catalog name, but these do not detract from the usefulness of this work.

*The Revenue Stamps of the State of Utah* is a wonderful addition to state revenue literature and is highly recommended. The color edition is worth the extra money.

### Kansas Hunting and Fishing

***Kansas Hunting and Fishing* by Neal E. Danielson. D's Enterprise, Wichita, Kansas, 2003. Spiral bound, 8-1/2 x 11 inch, 329 pp. plus intro, illus.**

**Available for \$80 plus \$8 S&H from: D's Enterprise, 673 Lexington, Wichita, KS 67218-2725.**

Kansas, located in the heartland of America, is one of the few states to have significant coverage of its revenue stamps. Kansas state listings were featured in the 1940 *Priced Catalogue of State and City Revenue and Tax Stamps of the United States* by George Cabot and the 1960 *USA*

*State Revenue Catalog* by Bert Hubbard (and its 1992 update). Then, in 1972, Charles Bellinghausen's *Kansas Revenue Stamps* expanded the listings to what remains the definitive revenue catalog for the state. The Kansas fish and game stamps also received coverage in the 1973 *Handbook of Fish and Game Stamps* by E.L. Vanderford, the 1996 *Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps* by David Tone, *The 2001 Streamside Catalog of Fish and Game Stamps* by Jan Wooton and the very specialized *Kansas Quail Stamps* by David Lucas, in addition to the Scott and Dumaine Catalog listings.

*Kansas Hunting and Fishing* by Neal E. Danielson adds to the rich history of the field and expands the coverage far beyond the philatelic. Danielson delves into the laws and regulations behind the licenses and the stamps issued by the state, examines state hunting and fishing policies, identifies the key officials involved in the program and summarizes the annual reports.

Danielson breaks down the story into four major segments: The Price Paid, The Licenses and Seasons Years, The Stamp Years and The Law Years and adds seven useful annexes, including permits and forms, stamp prints and commissioners. He uses photographs and postcards to illustrate the early years and shows actual licenses to relate the revenue story.

The book covers all the Kansas wildlife stamps, including quail, upland game bird, waterfowl and trout stamps. License types, costs and numbers sold are provided, along with large color illustrations that make stamp identification simple. *Kansas Hunting and Fishing* is a history book with abundant philatelic details to provide a full story of the development of wildlife administration in Kansas.

The book is a bit pricey, but the illustrations and paper are of high quality, the spiral binding makes it easy to use and the detailed information won't be found anywhere else.

*Two books to consider putting on your Christmas lists.*

# The Non-Existent Arkansas Gasoline Inspection Stamps

By Hermann Ivester

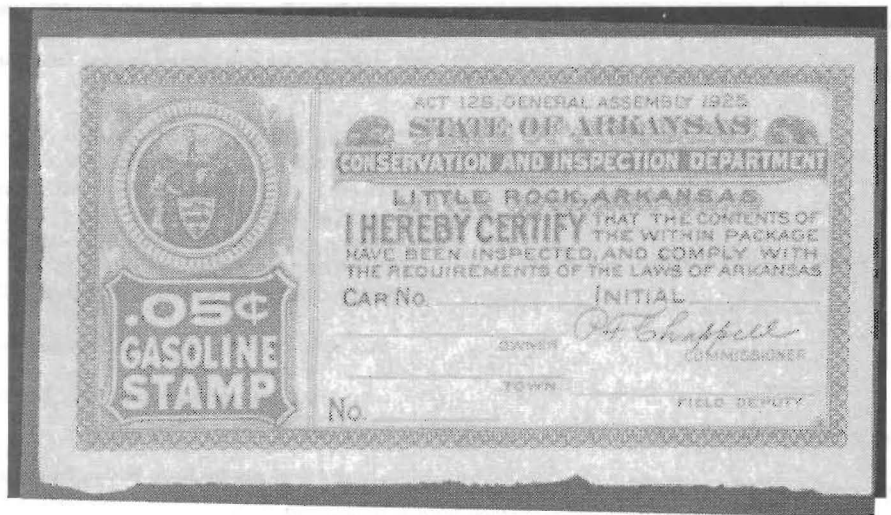
Act 238 of the Acts of Arkansas of 1917 created the Office of Inspector of petroleum oils, kerosene and gasoline, said office to be filled by appointment of the Governor. Section 1. The Act imposed on the owner, manufacturer, wholesale dealer or jobber in any of these products the duty to have them inspected in any quantity, from one barrel to car tank, and to cancel and affix stamps to the container reflecting payment of the inspection fees due. Section 2.

The inspection fee imposed was twelve cents for each barrel or smaller package and one-eighth of a cent per gallon for bulk containers. The State Treasurer was given the duty to furnish "suitable and inimitable certificates and stamps for the inspection and labeling" required by the Act. These were to be issued to the Inspector upon application. Section 9. The stamps were to be in denominations of not less than twelve cents and not more than twelve dollars, to be "progressively," numbered. Section 11.

Act 238 was amended by Act 277 of 1923. This Act reduced the inspection fee from twelve cents to ten cents per barrel or smaller package and from one-eighth to one-tenth of a cent per bulk gallon. The section specifying the denominations of the stamps was not changed, but Act 277 did provide for an exchange of outstanding stamps for "stamps issued at the new rate." Presumably the lowest denomination became ten cents.

Act 42 of 1925, effective February 7, 1925, abolished the Office of Inspector of petroleum oils and transferred the duties of the office to the Commissioner of Conservation and Inspection, which was created by Act 42. Act 125 of 1925, effective February 27, 1925, further amended Act 238. It left the inspection fee for one barrel or less at ten cents, but changed the bulk inspection fee to one-twentieth of a cent per gallon. Again, the new Act made no change in the section specifying the denominations of the stamps, but made provision for the exchange of outstanding stamps for stamps issued at the new rate.

These statutes were repealed by Act 134 of 1933, which made changes to the inspection process and eliminated the use of stamps.



The Arkansas gasoline stamp



A Missouri gasoline

Here is an inspection program that lasted for sixteen years that required the use of stamps for common products, oil, gasoline and kerosene. So where are the stamps? Until the stamp illustrated in Figure 1 showed up on eBay several years ago, I had never heard of Arkansas inspection stamps for oils, gasoline or kerosene. But what is the stamp in Figure 1? Its denomination is .05 cents, an obvious corruption of \$0.05 and 5 cents. There is no provision for a fee of less than ten cents, for "each barrel or smaller package," in Act 125, the Act inscribed on the stamp. The stamp does reflect the newly-created office of Commissioner of Conservation and Inspection. The stamp is unused, and since it is missing the required serial number on the line after "No.," was unissued. It was undoubtedly

printed by George D. Barnard & Co. of St. Louis, Missouri, the printer of the Missouri kerosene and gasoline inspection stamp. An example of a Missouri gasoline inspection stamp is shown in Figure 2. The stamp in Figure 1 apparently is an essay for the new Commissioner's approval. It seems odd that an unauthorized denomination would be chosen, but perhaps that was intentional to prevent any actual use of the stamp. If anyone has a better idea of what the stamp is, please let the author know.

Nevertheless, the greater mystery is the non-existence of stamps presumably used during a sixteen-year period for common products. If anyone has any information regarding these stamps, please contact the author.



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NE fishing and hunting - Nebraska Fish & Games Stamps Being Phased Out, Pruess, Kenneth, 1st qtr. 2002, p. 28 ill.

NE cigarette machine - Nebraska Cigarette Machine Decals, Troutman, Scott, 4th qtr 2001, p. 22, ill.

NE drug - Nebraska Drug Stamps?, Guarrant, E.J., 2nd qtr 2003 p. 30.

NE state park - Nebraska State Park Permit, Troutman, Scott, 2nd qtr 2001

NE trout - Nebraska Two Rivers Recreation Area Trout Tag, Cotton, Ira, 2nd Qtr 2002 p. 17 ill.

NE upland game - Nebraska 1968 Upland Game Bird-Two Varieties, Pruess, Kenneth, 3rd Qtr 2001 p. 17 ill.

NH atlantic salmon - Fish and Game Update, Wooton, Jan, 2nd Qtr 2002 p. 16 ill.

NH atlantic salmon - New Hampshire Atlantic Salmon, Hines, Terence, 2nd qtr 2001 p. 15 ill.

NH tobacco - Prefix Letters on the NH Paper Tobacco Tax Stamps, Hine, Terence, 2nd qtr 2003 p. 12 ill.

NH tobacco - New Hampshire Note (T167, T168), Hines, Terence, 4th Qtr 2003 p. 26 ill.

NJ fish and game - Fish and Game

Update, Wooton, Jan, 2nd Qtr 2002 p. 16 ill.

NJ fish and game - NJ Fish & Game Selloff, Effner, Harold Jr., 1st qtr 2001 p. 7

NJ fishing - NJ Disabled Veterans Stamps, Stewart, Jack, 1st qtr 2001 p. 26

NJ hunting - Odd Quirks in New Jersey Hunting Rules, Troutman, Scott and Fricks, Ernest, 3rd Qtr 2003, p. 30

NJ trout - NJ 1977 Non-resident Trout Story, Stewart, John D., 2nd qtr 2001 p. 13 ill.

NJ trout - NJ Color Error, Wooton, Jan, 1st qtr 2003 p. 34 ill.

NM beer - New Mexico Beer Variety, Lurie, Jerome, 2nd Qtr 2002 p. 32 ill.

NM beer - Unlisted New Mexico Beer, Matesen, M.E., 1st qtr. 2002, p. 16 ill.

NM beer - Correction on Color, Matesen, M.E., 2nd Qtr 2002 p. 30 ill.

NM beer - Stranger Still, Matesen, M.E., 4th Qtr. 2003 p. 5. ill.

NM beer - Is There Anyplace the Don't Sell Beer?, Matesen, M.E. 4th Qtr. 2003 p. 28 ill.

NM - cigarette permit New Mexico Cigarette Permit, Troutman, Scott, 2nd qtr 2003 p. 32 ill.

NM fertilizer - New Finds - NM F10 With Blind Roulettes, Matesen, M.E., 1st qtr 2003 p. 32 ill.

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NM liquor - New Mexico-Lumber and Liquor, Matesen, M.E., 2nd qtr 2003 p. 11 ill.

NM liquor - Unlisted New Mexico Liquor, Lurie, Jerome, 2nd Qtr 2002 p. 14 ill.

NM malt - New Mexico Beer?, Matesen, M.E., 2nd Qtr 2002 p. 14 ill.

NV wine and liquor - New Finds - NV Imperforate WL3, Matesen, M.E., 1st qtr 2003 p. 32 ill.

NY bedding - Strange Bedding Tag, Soter, Charles, 1st qtr 2003 p. 16 ill.

NY bedding - New York Bedding Find, Troutman, Scott, 2nd qtr 2001 p. 15 ill.

NY cigarette - NY State Cigarette-The Apple Stamp, Hines, Terence, 3rd Qtr 2001 p. 17

NY fish & game - 2001-2002 NY License Mixup, Hines, Terence, 4th qtr 2001, p. 10

NY habitat - 2004 New York Habitat Stamps, Hines, Terence, 4th Qtr. 2003, p. 24 ill.

NY hunting and fishing - NY Eliminates Hunting and Fishing Stamps, Hines, Terence, 1st qtr 2003 p. 17 ill.

NY investment - New York Investment Stamps, Troutman, Scott, 3rd Qtr 2003, p. 14 ill.

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NY stock transfer - NY Stock Transfer \$2 Stamps of 1916-1941, Pruess, Kenneth, 1st qtr 2001 pps. 10-11 ill.

NY wire - 1911 New York City Wire Inspection Stamps, Troutman, Scott, 3rd Qtr 2003, p. 17 ill.

Obituary - Daniel Revenue Rhoades, Troutman, Scott, 1st qtr. 2002, p. 32

Obituary - Frank Bocovich, Troutman, Scott, 3rd Qtr. 2003, p. 11.

OH cosmetic - Cosmetic Dealers License, Troutman, Scott, 4th Qtr 2002, p. 17 ill.

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OH fishing - 1938 Pymatuning Fishing Stamp, Troutman, Scott, 3rd Qtr 2003, p. 11 ill.

OH plant - Ohio Plant Inspection, Troutman, Scott, 3rd qtr 2002, p. 5 ill.

OK admissions - Lost Theater of the Cimarron, Troutman, Scott, 1st qtr 2003 pps. 3-5 ill.

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OK cigarette - Twin Oklahoma Cigarette Stamps 1935-1938, Troutman, Scott, 1st qtr 2003 pps. 10-11 ill.

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OK egg - Oklahoma Eggs, Troutman, Scott, 3rd Qtr 2003, p. 30

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OK farm implement - Oklahoma Farm Implement, Troutman, Scott, 2nd Qtr 2002 p. 30

OK soft drink - Oklahoma Soft Drink Taxation, Troutman, Scott, 2nd Qtr 2002 p. 12

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OR beer - City of North Bend Oregon - The Long and Short of It, Matesen, M.E., 3rd Qtr 2003, p. 10 ill.

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PA cigarette - Pennsylvania Changes Cigarette Fusion Again, Frederick, Larry, 1st qtr 2003 p. 27 ill.

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- SC admissions - South Carolina Admissions Tax,Troutman, Scott, 4th Qtr 2002, p. 6
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- SC beer - SC 48ct Beer - More Information,Bonsen, Pieter, 1st qtr 2003 p. 27 ill.
- SC beer - 48 Cent SC Case Beer,Troutman, Scott, 4th Qtr 2002, p. 8 ill.
- SC business license - SC Business License Notes,Troutman, Scott, 4th Qtr 2002, p. 15 ill.
- SC business license - 1923 South Carolina Tax Law,Troutman, Scott, 4th Qtr 2002, pps 3-5 ill.
- SC documentary - 1923 South Carolina Tax Law,Troutman, Scott, 4th Qtr 2002, pps 3-5 ill.
- SC documentary - SC D14,Hammond, Ronald, 1st qtr 2003 p. 30 ill.
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- SC soft drink - Letters to Editor,Matesen, M.E., 1st qtr 2003 p. 30 ill.
- SC soft drink - SC Soft Drink SD53A,Florer, Michael, 4th Qtr 2002, p. 29 ill.
- SC soft drink - South Carolina Crown Certificate,Troutman, Scott, 2nd Qtr 2002 p. 15 ill.
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- SD firewood - South Dakota Firewood Stamps,Matesen, M.E., 3rd qtr 2002, p.19 ill.
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- Soft drink - Soft Drink Syrup,Bowman, John D., 3rd qtr 2002, p.34
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- Tags - Tax Tags,Troutman, Scott, 3rd qtr 2002, p.3
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- TN tobacco - Tennessee T52 Imperforate Tobacco,Troutman, Scott, 3rd Qtr 2003, p. 33 ill.
- TN tobacco - T72A -Letters to the Editor, Matesen, M.E., 4th Qtr. 2003 p. 28 ill.
- Tobacco - Brentwood, State Unknown-City and County Corner,Gray, Kent, 2nd qtr 2003 p. 13 ill.
- TX cigarette - New Texas Cigarette Fusion,Gray, Kent, 1st qtr 2003 p. 26 ill.
- TX cigarette - Texas Cigarette Counterfeit,Watt, Frank H., 4th qtr 2001, p. 11, ill.
- TX citrus - 1978, 1979 Citrus,Florer, Michael, 4th Qtr 2002, p. 29 ill.
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- TX seed - Texas Seed Tag,Troutman, Scott, 3rd qtr 2002, p.5 ill.
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- US duck - State Duck Stamp Notes,Troutman, Scott, 1st qtr 2001 p. 8
- US ration - Gasoline Ration Stamp,Florer, Michael, 3rd Qtr 2001 p. 28
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- UT beer - Utah Fisher Beer Labels - Why Nicked?,Matesen, M.E., 2nd Qtr 2002 p. 12-13 ill.
- UT beer - Utah Essay,Matesen, M.E., 4th qtr 2001, p. 27, ill.
- UT book review - The Revenue Stamps of Utah, Martin, Peter, 4th Qtr. 2003 p. 18.
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- VA bear-deer - Wise County Provisional Bear-Deer,Troutman, Scott, 2nd qtr 2001 p. 11 ill.
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- Vending - Vending machine and Scale Inspection Stamps,Troutman, Scott and Funkhouser, John, 4th qtr 2001, pps 3-7, ill.
- VT conservation - Addison County, Vermont Private Fish and Game Stamp,Hines, Terence, 3rd Qtr 2003, p. 36 ill.
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- WA duck - WA Waterfowl No Longer Required,Matesen, M.E., 3rd qtr 2002, p.15 ill.
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- WA marketing agreements - Letters to the Editor,Matesen, M.E., 1st qtr 2001 p. 26
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- WI drug - Wisconsin Drug Stamps,Forsyth, Roger, 1st qtr 2001 p. 24 ill.
- WI fishing & hunting - Fish & Game Update,Wooton, Jan, 1st qtr. 2002, p. 28 ill.
- WI oleomargarine - WI Oleomargarine Cataloging,Litchfield, Carter, Smiley, Bill and Hubbard, Elbert, 4th qtr 2001, pps. 19-21, ill.
- WI wine - Interesting Auction Lot,Troutman, Scott, 2nd Qtr 2003 p. 30 ill.
- WI wine - Wisconsin Withdrawn Wine Stamp, Troutman, Scott, 4th Qtr. 2003 p. 24 ill.
- WV beer - Interesting Auction Lot,Troutman, Scott, 2nd Qtr 2002 p. 15 ill.
- WV dog - West Virginia Dog Head Tax,Troutman, Scott, 2nd Qtr 2002 p. 14
- WV medical liquor - Letters to the Editor,Griffenhagen, George, 2nd qtr 2001 p. 26 ill.
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- WV soft drink - Almost Free For All,Effner, Harold Jr., 3rd qtr 2002, p.36 ill.
- WV trout - 1961 WV Provisional Trout,Wooton, Jan,4th qtr 2001, p. 23, ill.
- WY animal damage - Fish and Game Report,Wooton, Jan R., 3rd Qtr 2003, p. 26 ill.
- WY conservation - Fish and Game Update,Wooton, Jan, 3rd Qtr 2001 p. 11 ill.
- WY fishing & hunting - Fish and Game Report,Wooton, Jan R., 3rd Qtr 2003, p. 26 ill.
- WY liquor - Issued But Never Used:WT L11 Liquor,Matesen, M.E., 3rd qtr 2002, p.19 ill.
- WY tobacco - Ten Sleep Tobacco,Gray, Kent, 1st qtr 2003 pps. 7 ill.

## New York 2004 Habitat Stamp

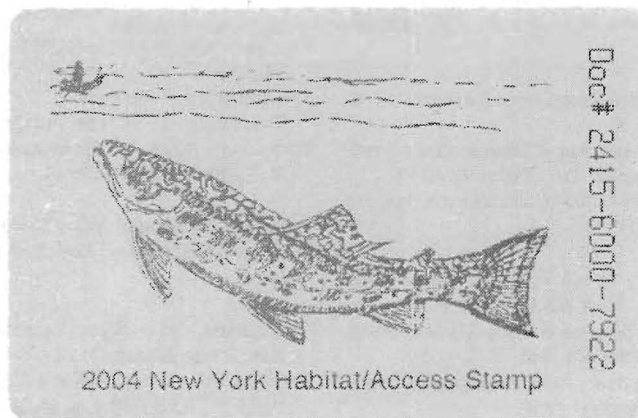
by Terence Hines

Illustrated herewith is the 2004 New York "Habitat/Access Stamp". Like last year's issue, it is printed in an ugly green on a credit card sized piece of plastic paper. In fact, like last year's issue, it is printed on the same plastic paper form that is used for the New York state fish and game licenses. Thus the habitat stamp has on the reverse the same text as is found on the hunting and fishing license forms.

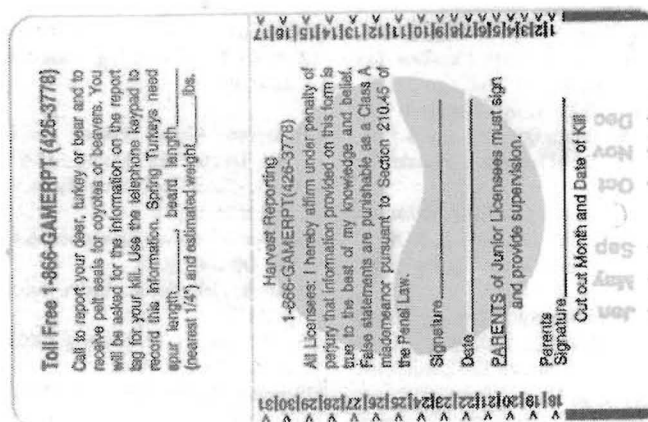
Each town clerk has a computer dedicated to printing licenses and habitat stamps.

The 2004 habitat stamp is marginally better than the 2003 issue. That stamp (see *SRN* 1st quarter 2003, Vol. 41, No. 1, p. 17) showed a pheasant but was inscribed only "THANK YOU" and "CONSERVE HABITAT". There was no indication of either the year or the state that issued it. The 2004 stamp is inscribed "2004 New York Habitat/Access Stamp" although it is clearly just a voluntary donation stamp. Its purchase is not necessary to gain access to anything. As with the inadequate 2003 stamp, the new stamp does not include the cost (\$5.00) anywhere in the design. The license year in New York runs from October 1 through September 30 of the following year.

I will be happy to purchase copies of the New York habitat stamp for any interested reader for face value (\$5) plus 37 cents return postage. A SASE is fine. Send requests to Terence Hines, Box 629, Chappaqua, NY 10514-0629.



2004 New York Habitat Stamp



Back of the 2004 New York Habitat Stamp

## Wisconsin Withdrawn Wine Stamp

by Scott Troutman

In the Hubbard Catalog Volume II, Hubbard mentions a 1952 withdrawn wine stamp, but does not illustrate it. An example of this stamp is shown.

This green on white stamp has the wording "WITHDRAWN FROM WISCONSIN TAX PAID CONTAINER BEARING CASE STAMP NUMBER" and a second panel for the "WISCONSIN PERMITTEE NUMBER". This used example has two numbers penciled in. The stamp has the indicia of the Columbian Bank Note Company and is perforated 12 x 11. Note that Hubbard lists this as perf 12, so this could be a new variety. The design is about 35 x 19 mm.

These stamps were used when a distributor got in a taxed case of wine and broke out individual bottles. These stamps were then applied to the bottle to show that the tax had already been paid on the case and provided tracability.



Wisconsin Withdrawn Wine  
Hubbard WW1



## Florida Citrus Variety

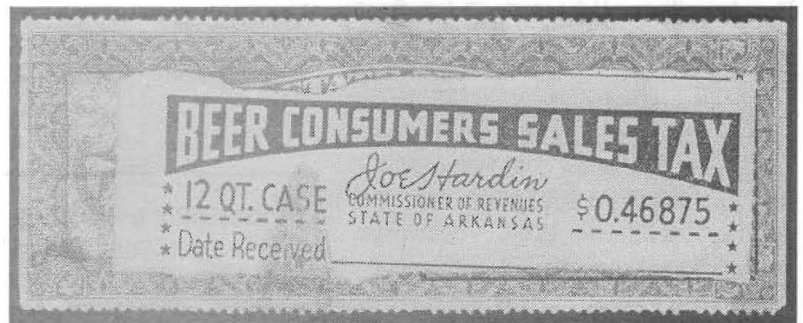
by Kent Gray

Shown is a Florida citrus stamp, Hubbard CF24. There is one horizontal line of perfs missing, creating three imperf between pairs. The other stamps appear to be normal. I do not think this error has been reported before. It appeared in a small lot of miscellaneous revenue stamps on E-bay.



## Interesting Usage

Joe Jeter found this Arkansas B32 beer used on a Texas beer. This occurred when beer originally stamped for use in Texas was diverted by a distributor into Arkansas and got retaxed. Texas may have refunded the the taxes or the distributor may have preferred the double taxation to running short of beer. In this case the Texas stamp has the cancel of Gulf States Brewing under the Arkansas stamp.



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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.

## New Hampshire Note

by Terence Hines

In my 1984 New England states catalog, I list two unusual New Hampshire tobacco tax stamps. These are #s T167 and T168, 195? stamps of the State Seal design previously used on numerous decals. But these two stamps, a 3 cent orange-red and 3 1/2 cent blue, are not decals. They are paper stamps with, as far as I can tell, pressure sensitive gum. What makes these stamps unusual is that they have a single large perforation at top and bottom. Until now I had seen only single copies of these stamps and had assumed that they were issued in coil format. But I have just acquired blocks of four of both values. The block of the 3 1/2 cent blue is shown here. The stamps are imperforate both vertically and horizontally, with the exception of the single holes. So, were these issued in coils two stamps wide, or in sheet format? Only the discovery of larger multiples will tell.



New Hampshire T168 block of four

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## Alabama

Tobacco  
Double Springs 4 ct. .25ea

## Arizona

1935 12c malt liquor, used cat B2  
Red on pink, Moore sig. .50ea

## Colorado

DMV Search Request \$2.20  
Town of Walsenberg cigarette  
5ct pane/10 .25  
sheet/100 2.50

## Florida

Documentary  
D65A 2ct used .25  
D65 5ct used .25  
D67 30ct used .25

## Georgia

City of Griffin .05 Excise Tax Free

## Indiana

Cigarette meter 20 cig. (2 diff meters)  
1 - 25ct 2-45ct

## Iowa

Cigarette C1 or C7 1ct .25

## Maryland

Duck stamp \$3  
1997-2004 scale seal \$5

## Nebraska

Pickle card (cut off flare card) 50ct  
On flare card add \$1.03 postage,  
flare card may have to be folded  
in half in many cases (they are  
huge)

## New Jersey

Trout 1991 \$2.30  
Non-Res Trout 91 \$2.30  
Woodcock-91 \$2.30  
Pheasant 91 \$2.30

## Ohio

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

## Oklahoma

1964 1 pint liquor (Cat. L4)  
Single \$1  
Block of 4 unused \$5  
Farm Implement \$6  
Vending \$5 2002 \$2.75  
Vending \$10 2002 \$5.50  
Vending \$15 2002 \$8.25  
Vending \$2 2003 \$1.10  
Vending \$5 2003 \$2.75

## Pennsylvania

Waterfowl Management  
\$5.50 1998 \$4.20

## Rhode Island

Cigarette--20 cig .37  
-50 cig .925 10/9.25

## South Carolina

Cigarette .07  
.09 10/.90

Documentary .10  
.50  
\$1

## Richland County Recording

\$1 gray-black \$1

## Tennessee

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

Ammunition (new) .10 ea pane/10 \$1

## Texas

Bedding 1990 Series .75 ea  
Blk/10 \$7.50  
Blk/4 \$3

## Virginia

Wine W20 used .25

## Wisconsin

Liquor stamps  
200 ml \$2  
1 liter \$2  
1.75 liter \$2

## Wyoming

2001 Conservation stamp \$10  
2002 Conservation stamp \$10  
2002 Pheasant Special Management \$10  
2002 Animal Damage \$10  
2002 Flaming Gorge Fishing \$10

## SRS Sales Philosophy

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

- There is a discount for a large order which can be passed on to the SRS members.
  - The sale of the stamps will expire before SRS members can be notified in the newsletter.
  - The stamps are non-fish and game.
  - The stamps are fish and game stamps that are not readily available.
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## LETTERS TO THE EDITOR

### Colorado Beer

The Colorado beer article was a great piece of work. I would like to make a revision in that the 6 cent Baker stamp now listed as B56 is black and not brown.

*Don Lemon*

Iowa

### Is there anywhere they don't sell beer?

When I stumbled across the New Mexico L6B liquor stamp that was illustrated in the 2nd Quarter 2003 SRN, I felt at the time that there couldn't be anything that would top it. I was mistaken! Here is a New Mexico B7 beer with a very light blue cancellation which reads:

CITY FEED STORE



### ALBUQUERQUE

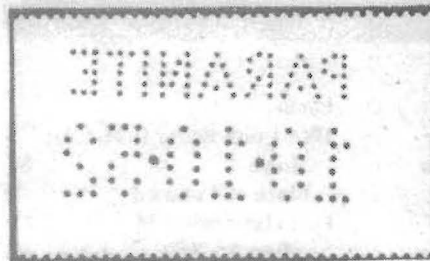
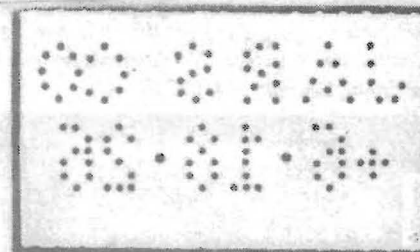
One might begin to wonder, where was liquor and beer not sold in this state?

*Mack Matesen*  
Washington

### Florida F5 Feed

This Florida F5 feed came in to the auction and I noticed it has the indicia "FRANKLIN-LEE BANK NOTE COMPANY, NEW YORK" at the bottom. Hubbard does not mention it and I don't recall ever seeing this before, but these early 1905 feeds are quite scarce.

If you have one without this indicia or



### Wire Inspection Stamps

Only two wire inspection stamps have come into the perfined revenues project. The top one perfined "JARS CO/6-18-26" we think was from an electrical contractor in New York City.

The lower one is perfined "PARANITE/1-1-52". Apparently Underwriters Laboratories continued using wire inspection stamps for quite some time. These were submitted by two different members of our working group in black and white copies, so I have not further details to give.

*Chuck Spaulding*  
New York



### Florida F5 Feed with indicia

have others in the McLin signature series with this indicia, the editor would like to know.

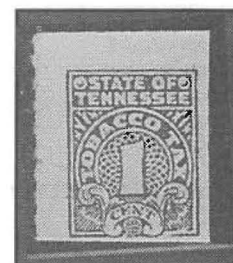
*Scott Troutman*  
Pennsylvania

### Good Idea

As I'm sure every collector can and has said "if I only had a picture." This Tennessee issue is listed in Hubbard's 1992 supplement as "T72A 1¢ decal (rectangle)" yet lacks an illustration. I'm sure could be confusing to a collector. I'll often make a scan of issues like this, reduce the size, make a print and then cut and past them in my catalog. When space is a consideration I merely run them off as a flysheet insert and tucked into the applicable section of my book.

*M.E. Matesen*  
Washington

Coming Next Issue  
Philadelphia  
Documentaries  
and lots more.





# 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 pp

\$5 Members, \$7 Non-members

## 16. Catalogue of the Revenue Stamps of Utah

M.E. Matesen, 2003

Color \$31

Black & White \$16

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## Free For All

This issue's free stamp is a Alabama feed stamp provided by Doug Davis. The one shown below is a Hubbard F11 with 11 1/2 perforations. These are used copies.

"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 after an allotted time are provided through the SRS sales service.

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## Utah Fishing White Dot Varieties

by M.E. Matesen

Having just published a catalog on the revenue stamps of the state of Utah I was expecting there would be questions about some particular aspect of my offering for which collectors would seek clarification.

Here is one I'd like to share. A non-SRS member who'd purchased the catalog e-mailed me wanting to know if I was aware of or had just overlooked the white dot error's (his terms) that appeared on the 1951 resident fishing and trapping issue as well?

Examples are shown here and the white dot appears to the right of the "3" for the fishing issue and I've provide one without the dot as well. To the right, and on the trapping stamp the dot appears just above the word "resident."

I responded to the query by stating

yes, I was aware of these which are in fact freaks, or mere anomalies and it would be incorrect to categorize each as a legitimate error. Borrowing a phrase from my old friend Carter Litchfield "Utah appears to have several of what I'd call 'fly specks' on some of their issues." Just seems this speck is white.



\$3's with white spots on left 3 and below 1 of 1951



\$5 with white dot on T of RESIDENT

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