



STATE REVENUE NEWS

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Kentucky



Kentucky 1938 wine W6A - a very rare stamp

Auction 29

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President's Notebook by Peter Martin

Catalog Project Making Progress

By Peter Martin

The effort to produce a set of individual state revenue catalogs is making progress thanks to the group of 18 SRS members who have stepped forward to serve as lead catalogers for 30 states, DC and 11 topics. Several other members have agreed to assist. To encourage the flow of information the coordinators, their states and topics and an e-mail contact address are provided in the chart on page 15. We'll update this chart in each *State Revenue News*.

The lead catalogers have agreed to answer questions about their states and anyone with stamps or material that might assist the cataloging effort may contact the coordinator directly. The more people that respond, the better the final catalog products will be. If you'd like to take the lead for one of the 20 states that still needs a lead cataloger, contact me today.

On the same page you'll also see a column for research help needed. As state catalogers find items that they have difficulty identifying, or for which they need an illustration or more information, they'll provide their needs, which will be included in this feature until their need is met. If you have information that can fill in the gap for one or more of the items posted you can provide it directly to the lead cataloger or, if you have information about multiple states, you can provide it to the SRS Catalog Project address provided and it will be broken down and forwarded to the appropriate coordinators.

SRS Library

Also in this issue, on page 27, you'll find the "SRS Library Notes" column. This will be a regular feature that will provide interesting information found in the SRS Library files. If you have excess or duplicate state revenue related files, consider donating them to the SRS Library. If you have files with which you don't want to part, make a copy for the SRS Library. Current and future researchers will

appreciate it.

The following individuals have made recent donations of state revenue reference files: Romie Coltrin, Harold Effner Jr., Roger Forsyth, Peter Martin, M.E. Matesen, Tim McRee and Scott Troutman. Thanks to all who contributed.

Exhibits

Don't forget that the SRS now offers an attractive exhibition medal and certificate to exhibitors of state revenues at APS World Series of Philately shows. The 2-1/2 inch medals, in gold, silver and bronze, feature the SRS logo. Several members are already the proud owners of an SRS medal. Why not join them and promote our specialty at the same time?

Editors Notes

I considered changing the name of this issue from Kentucky to something like "Crossing Over" for you John Edward fans. So much of this issue is from people that have passed away. Mack Matesen had sent me the articles by the late Ward Disbrow and as I tried to update them to reflect Hubbard's catalog numbers you could almost see these two long gone philatelists clashing over how the stamps should be numbered.

Then came the news that Chuck Spaulding had died. It was a great shock as his piece on cigarette perfin had arrived just a week before along with a redo of Ron Leshner's Maryland liquor perfin work (with updates) that Chuck wanted more people to look at. I know the Revenue perfin project will be continued, but I have not been contacted yet by whoever is going to press forward.

But then there is lots of material here from the living: E.J. Guerrant's discovery of a 20th century California poll tax, finds from Mack, and lots of articles stacking up from Terence Hines, Larry Fredericks, Mack Matesen, Gerald Derksen, and the Louisiana fish and game found by the Edmond Oklahoma Youth Stamp Club. And maybe that is the best sign of all. Our former friends left us treasures and the kids are taking up the hunt.

Early Kentucky Spirits and Wine Decal Revenues

by G. Ward Disbrow, MD

Editors note - This article is from a series of articles published in Weekly Philatelic Gossip July 15th, 22nd and 29th, 1950 as "Kentucky Revenues, Spirits, Etc.". As the information is some of the most detailed research ever put together I am reprinting it. I have added Hubbard catalog numbers which came later. Hubbard in many case did not agree with Disbrow.

The first Kentucky decalomania stamps were issued in 1936 and were intended to be affixed to individual bottles of spirits and wines and to packages of cigarettes in order to evidence the payment of tax.

In this article I shall describe the spirits and wines issues appearing between 1936 and early 1949. Because of the difficulty, or rather impossibility, of obtaining accurate data from the Department of Revenue--

"We regret that we are unable to furnish the information you desire as we do not maintain a record of purchases concerning any particular type of stamp." I shall assign certain arbitrary dates, but I wish it definitely understood that they are not official.

My method of classification is by the presumable issues of the various Commissioners of Revenue, who, with the date during which they held office are as follows:

Apr. 1, 1936- July 1, 1939	James W. Martin
July 1, 1939-Oct. 1, 1942	H. Clyde Reeves
Oct. 1, 1942-June 1, 1943	Ward J. Oates
June 1, 1943-June 1, 1944	J. E. Luckett
June 1, 1944-Apr. 1, 1945	W.J. Moore
Apr. 1, 1945-June 1, 1947	O. M. Howard
June 1, 1947-Jan. 1, 1948	Azro Hadley
Jan. 1, 1948-1950	H. Clyde Reeves

The issues ascribed to each Commissioner will be described separately. Because what is to follow is a radical departure from listings in existing catalogs no numbers will be assigned.

[Hubbard numbers were added by the editor]. Varieties listed without the qualifying (?) I have seen. Those so qualified may exist but I have not seen them.

I include the wines with the spirits because as a rule each wine series corresponds to its contemporary spirits issue. They were issued under the auspices of the same Commissioner, manufactured by the same firm which produced the spirits and while few upper inscription bearing panes have been seen, were probably distributed to wholesalers in the same sheet makeup as the spirits. The main difference is that the stamps of wine series bear the inscription Wine instead of Spirits or Distilled Spirits and that the wine series may vary in color from the spirits.

Decalomania are furnished by the Department of Revenue to wholesalers in sheets of 100, divided by rouletting (perforated 1940-41 only) into ten panes of ten stamps each. The sheets have straight edges on all four sides and there is a straight edged selvage at the top which may or may not be separated by rouletting from the upper stamp bearing panes. The selvage may or may not show identifying marks indicating where or by whom they were produced. All sheets show staple marks on the selvage, and from information I obtained, I understand that the sheets are delivered to the state authorities in pads of fifty (5,000 stamps per pad).

Each sheet and consequently each pane, is covered by a copyright design in multiple which disappears from the card when it is moistened during the process of affixing the stamp to the container, but which is permanently impressed, in reverse, in grayish black, on the back of each stamp.

As a rule, each Commissioner had his own copyright design, in which in some issues, is incorporated his facsimile signature and a year date. The year date however, does not always correspond with the Commissioners term of office nor does it indicate the year of appearance of the stamp.

The copyright design may be found in any one of eight different positions; normal, reversed, inverted, etc, but I advise my readers not to pay too much attention to them. Undoubtedly from a specialist's viewpoint they are varieties and I will admit I collect all I come across, but inasmuch as it seems impossible to acquire all varieties it would appear to be of rather academic

interest.

JAMES W. MARTIN
FIRST ISSUE
1936-1937

SPIRITS

This first Martin issue was manufactured by the American Decalomania Co., of Chicago. I have seen no right had panes but the left upper has a narrow selvage (5-6 mm) and the inscription

AMERICAN DECALCOMANIA CO.
Pat. No. 1906909

appears on the selvage above the 2nd, 3rd, and 4th stamps from the right of the upper row. No union label. Colorless roulette 13 between panes, both on obverse and reverse. Narrow upper selvage is separated from stamp bearing panes by rouletting. Design and copyright marking as illustrated. Serial number, in black, appears on reverse of left upper pane. Card is salmon colored.

Each decalomania is watermarked KENTUCKY in unserifed capitals. The watermark read from top to bottom but as with the copyright, marking appears on the back of each stamp.

Sheets as issued probably consisted of 100 stamps divided by rouletting into ten panes of ten stamps each.

1936-7 Salmon Card - Colorless roulette 13

L1	2c	buff and black
L2	7c	rose and lack
L3	13c	lilac and black
L4	21c	green and black
L5	26c	blue and black

WINES

Design same as spirits. Same sheet and pane arrangement, same copyright marking, watermark and roulette. State seal in same color as stamp instead of white and black as on spirits. Inscribed Wine.

1936-47 Salmon Card. Colorless roulette 13.

W1	5c	Yellow
W2	6 1/4c	Orange Red
W3	25c	Gray

INTERMEDIATE ISSUE (?)

SPIRITS

The two cent buff miniature raises one of the numerous question which arise when studying the Martin issues. This stamp is of the same design and is rouletted 13 as are the other four stamps of the first spirits issue and is on the same colored card, but the copyright design is changed and appears as illustrated.

I have in my collection a strip of printers proofs on celluloid, which includes the 2c miniature. All of the other stamps have the Martin first issue copyright design, which the miniature copyright is as shown above and which corresponds to markings found on the second Martin issue to be described later.

I have never seen this stamp with the first Martin copyright, and would like to know if it exists. It could not have had a very long life because no stamp of this value has been seen in the third Martin issue which appeared in 1938 no subsequently. No upper panes have been seen but this



Corner ornaments removed and signature larger.

stamp was probably also made by the American Decalcomania Company of Chicago.

Date (?)**Salmon Card;colorless roulette 13**

2c buff and black.

JAMES W. MARTIN
SECOND ISSUE
1937-1938

The first Martin issue is simple, but now

comes trouble.

In this issue the design is identical to the first Martin but the copyright design is as shown in the discussion of the 2c buff miniature. Stamp colors and watermarks are unchanged from the first Martin. Manufactured by the American Decalcomania Co., of Chicago. Union label Chicago #4. Distributed in straight edged sheets of one hundred stamps, divided by rouletting into ten panes of ten stamps each. Rouletted 6 in black on reverse of sheet. Serial number in black (sometimes in blue) on reverse of right upper pane. Serial numbers may be normal or inverted or read up or down.

This issue has at least three subdivisions but I advise my readers not to bother. The differences are only apparent when one has access to upper selvage bearing panes or by different shades of card. However for the record-I append the following description of the three types I have seen. A--American Decalcomania Co., Pat. No. 1906909-others pending.

On selvage above right 2 stamps of upper left and upper right panes. Chicago #4 union label between left two stamps of right and left upper panes. Salmon colored card. Serial number in black on reverse of left upper pane. Rouletting 6 in black on back of card. Selvage measures 1 cm. B--American Decalcomania Co., as with A but is above left 2 stamps of right and left upper panes. Selvage is wider (14mm); Chicago Union label #4 above first right stamp of left and right panes. Salmon card. Serial number in black on reverse of right upper pane. Rouletting 6 in black on reverse of card.

C--American Decalcomania Co., Pat. No. 1906909-others pending.

In one line, not on selvage, but above left first four stamps of left and right upper panes and on the pane itself. Chicago Union label #4 on selvage above right stamp of both left and right panes. Selvage measures 1 cm. **Salmon granite card.** Serial number in black on reverse of right upper pane. Rouletting 6 in black on reverse.

Judging by serial numbers the three subdivisions appeared in the order shown.

The first and second Martin issues may be differentiated by the rouletting which is

State Revenue News

colorless and 13 in the first, and black and 6 on the reverse in the second. Also the copyright design as shown.

Subtypes A and B of the second Martin may only be differentiated if one has access to the upper panes with selvage attached.

Subtype C of the second Martin is on salmon granite card. Martin is on salmon granite card.

Conceivably all values of these stamps existed in all the three subdivisions mentioned. However, for all practical purposes I believe this series should be listed as follows:

1937-38 Salmon card;rouletted 6 in black on reverse.

L2a	7c	rose
L2b	7c	rose salmon granite card
L3a	13c	lilac
L3b	13c	lilac salmon granite card
	21c	green (?)
	21c	green salmon granite card (?)
L5a	26c	blue
	26c	blue salmon granite card (?)

WINES

As regards the wines in use during the same period as the second spirits issue, they correspond exactly in design to their spirits brethren-same colored card-same copyright design-but single colored instead of bicolored, and the roulette remains 13 as with the first Martin issue.

1937-38

5c	yellow
6 1/4c	orange red
26c	gray

JAMES W. MARTIN
THIRD ISSUE
1938-1939

SPIRITS

For some unknown reason Mr. Martin decided to have a new issue and let a contract to a firm, whose name I do not know but which may have been Consolidated Decalcomania Co., of New York, and whose product bears a New York Union label.

The copyright design is unchanged from the second Martin type. The stamp is the same size as before but the colors are radically different, the state seal has been altered and the watermark has

disappeared. Same sheet and pane arrangement as before.

Two types of rouletting have been seen (1) horizontal black roulette 5; colorless vertical. (2) Horizontal black and vertical black roulette 5--why?

In this series the selvage is not separated by rouletting from the upper two stamp bearing panes. Left selvage shows no printing. Right selvage shows serial number, i.e. A11747 in black above the right three stamps of the upper row with



N.Y. Union label #33 over stamp number four from the right.

These stamps appear to be scarcer than their predecessors and I have not seen sufficient examples to make definite statements. All I can say is that there are at least three rather distinct shades of card and that the copyright arrangement may run almost any old way.

I have several different copyright arrangement on varying shades of card in my collection but will not attempt to list them. Rather extreme specialization.

For general purposes the third series should list as follows:

1938-39. Varying shades of card. Roulette 6 vertically or horizontally in black on face of card.

- | | | |
|----|-----|----------------------|
| L6 | 7c | carmine and black |
| L7 | 13c | purple and black |
| L8 | 21c | deep green and black |
| L9 | 26c | deep blue and black |

WINES

Design, except for inscription Wine, copyright design, sheet and pane arrangement, rouletting, etc., are the same as corresponding spirits issue. however this series of wines is bicolored.

1938-39 Varying shades of card-rouletted 6

- | | | |
|----|----|------------------|
| W7 | 5c | orange and black |
|----|----|------------------|

- | | | |
|----|-------|----------------------|
| W8 | 6 1/4 | brown and black |
| W9 | 26c | deep green and black |

Mr. Martin's term of office ended July 1, 1939 and Mr. H. Clyde Reeves took his place.

H. CYLDE REEVES
FIRST ISSUE
1939-1940

SPIRITS

Mr. Reeves placed in use a series which is identical to the Martin third issue in value, design, color, sheet and pane arrangement on similar colored card, rouletted 6 in black on the face of the sheet. They were probably manufactured by the same firm that made the Martin third issue.

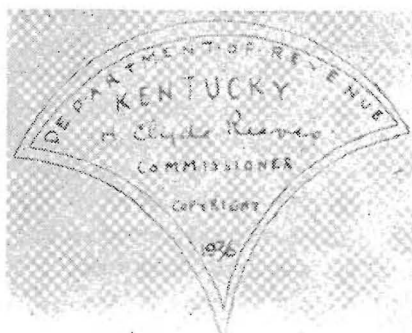
The copyright design however, is changed so that it bears the facsimile signature of Mr. Reeves through the year date 1936 remains.

Stamps of this first Reeves issue are definitely scarce -- I have seen only panes of the seven cent, and have never come across either unsurcharged singles or panes of the other values.

1939-40

- | | |
|-----|----------------|
| 7c | Carmin |
| 13c | Purple (?) |
| 21c | Deep Green (?) |
| 26c | Deep Blue (?) |

H. CLYDE REEVES



SECOND ISSUE
1940

SPIRITS

In April of 1940 the tax on distilled spirits was raised from 26c to 30c per quart and our authorities started scurrying. Obviously new stamps were needed, so a contract was let to some firm unknown to me to furnish a temporary issue of adhesive stamps of 1, 2, 3 and 4c values. These stamps are inscribed "distilled spirits",

instead of "spirits" as before.

These adhesives were to be affixed to bottles already in wholesalers or retailers stocks in addition to the previously affixed Martin or Reeves decals to indicate compliance with the provisions of the new law.

From comments made by those who had to affix the adhesive perforated stamps, this issue was unpopular. One dealer told me that they were a "damned nuisance". The glue was no good and the stamps fell off. And he was forever on pins and needles, lest the state inspectors whom he appeared to hold in awe, might find a bottle without a stamp and proceed to fine him.

The stamps were issued in sheets of 100



(10x10) straight edges on all four sides, perforated 12 1/2 x 12 1/2. There is a wide selvage at the top which is separated by perforations from the stamp bearing portion. Sheet numbers in red are above stamp in upper right corner. Stamps were issued with gum.

1940. Perforated 12 1/2.

- | | |
|-----|-----------|
| L10 | 1c Red |
| L11 | 2c Green |
| L12 | 3c Violet |
| L13 | 4c Blue |

H. CLYDE REEVES
THIRD ISSUE
1940

SPIRITS

Meanwhile the decal companies may have been instructed to surcharge such stamps as they had on hand, or perhaps local printers were called upon, so we find some of the Martin third issue and the first Reeves appearing with a large black surcharge reading from bottom to top, which brought the value up to that of the new tax rate.

As might be expected under the circumstances this issue is weird. We find both the third Martin and first Reeves type and the copyright design arrangement and card color runs the whole gamut. Unless

one desires to go into extreme specialization I would suggest that one disregard the copyright markings and card colors. I have several different varieties in my collection but it seems rather hopeless to acquire all possible varieties.

For the record I have seen surcharged on the third Martin issue:

15c on 13c Purple

24c on 21c Deep green

30c on 24c Deep blue

and on the first Reeves issue



8c on 7c Carmine

15c on 13c Purple

For practical purposes the listing of this series should read as follows:

1940. Surcharged

L14 8c on 7c Carmine, Martin (?) or Reeves

L15 15c on 13c Purple, Martin or Reeves

L16 24c on 21c Deep green, Martin or Reeves (?)

L17 30c on 24c Deep blue, Martin or Reeves (?)

I doubt if my (?) varieties will ever be seen.

I have a single copy of the 24c on 21c Green which I floated from a bottle dug up in a cellar of a friend and which shows no cent markings. [Hubbard L16a]. Have never seen a mint. May or may not be an error--anybody seen one?

WINES

During this period of unsettledness there was no increase in the tax on wine so no supplementary wine stamps were issued. Nor were there any surcharged wine stamps. The use of the previously described third issue Martin wines was continued, but sometime, under the Reeves Administration, two new values were placed in use identical in design with the third Martin but bearing the Reeves copyright design.

Date (?). Yellow card. Roulette 6 in black on face of sheet

W6A 2c buff

W6B 3 1/8c gray

No wine stamps bearing the Reeves copyright marking of the value of 5c, 6 1/4c or 26c have been seen. However they may exist.

The Martin-Reeves hodge-podge ended in late 1940 when the Department of Revenue probably ran out of odds and ends and introduced an entirely new issue.

Since copyright designs are no longer of importance in differentiating issue I shall not illustrate them in what is to follow, though they vary with almost each Commissioner's issues.

H. CLYDE REEVES
FOURTH ISSUE
1940-1941

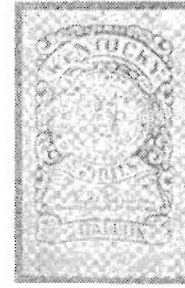
SPIRITS

In this issue we find a radical change in design, with the signature of the Commissioner for the first time appearing on the face of the stamp. Wisely anticipating future changes in tax rates, Mr. Reeves discontinued values in cents, substituting 1/2 pint; 1 pint; 1/5 gal; etc., indicating the size of the container to which the stamp was to be affixed.

I am not sure of the name of the firm (possibly Meyercord Co., of Chicago) which supplied them, but they were distributed in straight edged sheets divided by perforations 12 1/2 by 12 1/2 into ten panes of ten stamps each. Each sheet has a wide upper selvage at the top, separated by perforations from the body of the sheet. Serial number appears in black on selvage at right upper corner. No manufacturers name or union label have been seen.

Each decalcomania measures 16 by 25 mm and has a circle of thirteen holes punched through the outer circle of the state seal which bears the inscription "Commonwealth of Kentucky". The holes do not perforate the card.

Each bears a control number in silver, which reads from top to bottom. As a result, though I have not seen sufficient panes to prove my contention, it is probably possible to place this series as can be done with the next (map) series which appeared between 1941 and 1943.



1940-41. Perforated 12 1/2. Yellow card.

L18 1/2 pint green and black (serial letter A and B)

L19 1 pint orange and black (serial A)

L20 1/5 gal blue and black (serial A)

L21 1 quart black (serial A)

As regards the 1/2 pint with serial letter B, copies I have seen have sheet numbers higher than the A's. probably a later printing and may not have come out just before this issue was discontinued. No B's have been seen on values other than the 1/2 pint.

WINES 1940-1941

This issue is inscribed Wine instead of Spirits but otherwise is identical in design to the 1940-41 Spirits. Each stamp bears a similar silver serial number and has the same sheet and pane arrangement, etc., as the corresponding spirits issue. The set however, consists of five known values, 1/2 pint; 1 pint; 1/5 gallon; 1 quart and 1/2 gallon. There is presumably a 1 gallon though as far as I can ascertain, the 1 gallon value has never been seen.

1940-41. Perforated 12 1/2. Yellow card

W10 1/2 pint red letter A

W11 1 pint yellow letter A

W12 1/5 gal. violet letter A

W13 1 quart salmon letter A

W14 1/2 gal. brown letter A

W15 1 gal. (?)

All wine stamps of this series I have seen show the control letter A.

Probably, because the average Kentuckian prefers spirits to wine, the number of wine decals in use is much smaller than the number of spirits. Owing to the slower turn over, wine bottles remain longer in the hands of dealers, so one expects to, and does find more of the earlier

than of the later issues.

This 1940-41 issue brought about my downfall, philatelically speaking. I emigrated to Kentucky in November 1940. My state of origin had never issued any from of tax stamps-but as an Old "regular collector"-I was soon intrigued by the variety of state tax stamps displayed on bottles of the shelves of a drugstore where I usually had my noon meal.

Around July of 1941, a rather interesting situation arose. I have in my possession a newspaper clipping in which a Mr. Henderson takes the then Commissioner of Revenue to task for alleged delay in ordering the stamps for the next fiscal year before the contract expired on June 30. Mr. Henderson stated that the delay stood to cost the state "several thousand dollars". Subsequent newspaper articles are not particularly clear but seem to indicate that the 1940-41 series was manufactured by the Meyercord Company of Chicago at a cost of 33.2c per thousand. This company's bid on the next series was 54c per thousand for the same type of stamp but the contract was finally let to the Consolidated Decalcomania Company of Chicago on its bid of 41.5c per thousand.

Inasmuch as the state of Kentucky used 25,000,000 to 30,000,000 stamps a year simple mathematics indicate that the alleged delay, on the basis of 25,000,000 stamps, cost the taxpayers \$2,325 for a definitely inferior type of stamp which was in use between 1941 and 1943.

An Early Adventure in Revenueing: Removing the Kentucky Decals

by G. Ward Disbrow

I'm afraid I caused considerable amusement when I went around looking at the stamps. Have never known whether I was considered an alcoholic or a plain nut, but eventually a friend brought me an empty 1/2 pint bearing the stamp of the 1940-41 spirits issue and the fun began. How to get the darn thing off the bottle?

I tried alcohol, ether, chloroform, acetone, and one or two other solvents with no results. Finally gave up in disgust and threw the bottle with stamp still firmly adherent into the trash can.

That night it rained and the day on my way to the car I passed the trash can and the bottle and the stamp was missing! The light broke! The only thing I had not tried was water!

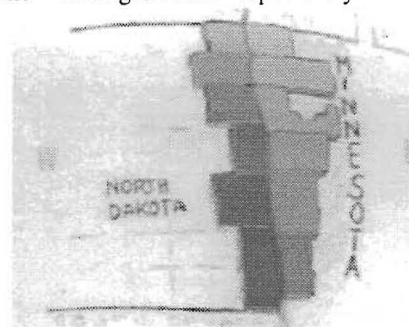
Since then I have been a Kentucky addict and hate to think of the reputation I must have acquired with the trash man who had to haul away all the "empties" I begged from my friends.

Later I discovered that there are dealers in state stamps who can, sometimes, supply needed missing links, but I acknowledge that most items in my collection, together with a large part of the information contained in these articles have been contributed by friends, particularly two who are life long residents of Kentucky.

Taxing Spuds From The Red River Valley

by M. E. Matesen

First a quick geography lesson. What is referred to as the "Red River Valley" consists of six different counties, running north to south on the Eastern side of North Dakota (Pembina, Walsh, Grand Forks, Traill, Cass and Richland) and a like number of counties on the Western Side of Minnesota (Kittson, Marshall, Polk, Norman, Clay and Wilkin). As such they make up what is referred to as the "Red River Valley" - one of the most fertile area's for the production of spuds east of the granddaddy of them all that being Idaho and Washington state respectively.



Red River Valley

Within the valley there is the Northern Plains Potato Growers Association which I suspect are the originator of these most interesting potato advertising stamps. Both appear to have come from a booklet which contained an unknown quantity and were destined to be attached to a document which likewise remains elusive. Here we have a .25ct and .50ct values, the first is black in color on a white background paper the later in yellow with the potato in red. Are there more? If so how many and of what valuations? They are perforated 12 1/2. That aside, it's obvious from the inscription that the intent was to impose some fee/tax for the promotion of potato's from this segment the U.S.

Can anyone fill in the blanks?

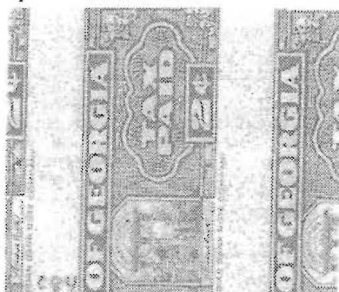
Georgia Printers Waste

by Gerald L. Derksen

Here is an interesting item. On one side is Georgia cigar C84, a nice imperf block of six cigar stamps. On the back is partial imprints of Georgia B16 beer stamps. Apparently this was printers waste from the Columbian Bank Note Company which printed both.



Front



Back



25 cent stamp is black on white.
50 cent stamp is yellow on white with a red potato in center.

Kentucky Decals - The State Map Issues 1941-43

by G. Ward Disbrow, M.D.

Editors Note- This article originally appeared in Weekly Philatelic Gossip August 12, 1950 and continued Disbrow's series on Kentucky revenues. I have added Hubbard catalog numbers where appropriate (they didn't exist when this was published). This was from a series of articles called "Kentucky Revenues, Spirits, Etc."

H. CLYDE REEVES
FIFTH ISSUE
1941-1943



DISTILLED SPIRITS

This series first appeared in late 1941. The design is an outline map of the state, and the stamps are of a single color instead of bicolored as formerly.

Beginning with this issue and continuing to the present time all stamps bear the inscription "distilled spirits" instead of "spirits" as in the previous issues. The series of 1941-43 were distributed in sheets of 100 divided as in earlier issues

by rouletting into panes of ten stamps each. The card is of a more grayish shade of yellow. Each stamp bears a number which reads horizontally from left to right. The first, silver number series, consisted of four denominations. Later the same four stamps appeared with the number changed to black, and still later the number was changed to red. The red series continued in use until the 1943-44 series was issued. The one pint with the red number has not been seen, possibly because the red numbers would not show up well on the orange-red background. The one quart with black numbers has also not been seen, possibly because as in the case of the red on orange red overprint, the black number would not show up well of a black stamp.

According to contemporary newspaper articles, the "map" series was made by the Consolidated Decal Company of Chicago. The sheet and pane arrangement is the same as before but the panes are longer and narrower, measuring 14.8 x 4.4mm instead of approximately 9.5 x 5.8mm in the earlier series.

This series may be plated.

As illustrated in the table, the stamp in the lower right corner of the sheet read, i.e. 01D30634. On the next pane above the first, the number is 11D etc. This continues in the same manner to the upper left corner stamp of pane #5 whose number reads 50D30634.

Now we drop down to the lower right corner stamp of the lowest left pane where the number reads 51D30634 and so on up the line again to the stamp in the left upper corner of the left upper pane where it reads

00D30635.

Each stamp thus bears a different number (from 01-00) but the serial number, i.e., 30634 remains unchanged except on stamp 00 where it changed to the next highest i.e. 30635. The number on the selvage is always the same as the stamp number 00 and not, as might be expected, the same as on the 99 other stamps which make up the sheet.

Silver Overprint

L22 1/2 pint green
Serial letter A. (i.e. 21A62738)
L23 1 pint orange red
Serial letter B
L24 1/5 gal. blue Serial letter C
L25 1 quart black Serial letter D

Black Overprint

L22a 1/2 pint green Serial letter A
(A)
Serial letter J
L23a 1 pint org- red Serial letter B
L24a 1/5 gal. blue Serial letter C
(A) Error? Serial letter D

Red Overprint

L22b 1/2 pint green Serial letter J
L24b 1/5 gal. blue Serial letter C
L25b 1 quart black Serial letter D

Various shades exist but they only make confusion worse confounded.

In the above listing it may be noted that with two exceptions, irrespective of the color of overprint, 1/2 pint stamps have the letter A, 1 pint B, 1/5 gal. C and 1 quart D.

Why, in the black overprint series the

0									
D 30635									
00D30635				96D30634	50D30634				46D30634
95D30634				91D30634	45D30634				41D30634
90D-30634				86D-30634	40D30634				36D30634
85D-30634				81D-30634	35D30634				31D30634
60D-30634				56D30634	10D30634				08D30634
55D-30634				51D30634	05D-30634	04D-30634	03D30634	02D30634	01D30634

letter on the 1/2 pints was changed from A to J in the latter issues is beyond me, nor can I understand why in the red overprint series the 1/2 pints began with J but later were using A as is proven by sheet numbers, but such is the case. The J's of the black series and the A's of the red series appear less often than the others.

As regards the error on the 1/5 gallon blue of the black overprint series, it appears to be constant because I have seen it on several panes bearing different sheet numbers. It occurs only on stamp number 82 with the letter C it is possible that the D overprint is more common than the C or that the C on this stamp does not exist. The letter is found on all other stamps of the sheet.

The silver overprint series has colorless horizontal and vertical rouletting. The black overprint series has colorless horizontal, and black vertical rouletting. The red overprint series has colorless horizontal and red vertical rouletting. No sheet numbers have been seen for the silver series. The black has a black sheet number corresponding to that on stamp 00 and located above the right two stamps of the right upper pane and the union label is also in black. The red series has a red sheet number and a red union label.

WINE 1941-43

The wine map series of 1941-43 was issued in the same six values as was the wine series of 1940-41 and all values have been seen though not in all possible combinations.

Possibly each of the six values exists with all three colors of overprint but I have seen only those in the following list.

Silver Control Numbers-Cream Card

W17b 1 pint orange Serial letter E
W18b 1/5 gal. purple Serial letter F

Black Control Number-Cream Card

W16 1/2 pint yellow buff
Serial letter K.
W17 1 pint orange Serial letter E
(A) Tall E on stamp 09
W18 1/5 gal. purple Serial letter F
(A) Tall F on stamp 04
W19 1 quart green Serial letter G

Red Control Number-Lilac Card

W16a 1/2 pint

yellow buff
W17a
orange
W18a
purple
W19a
green

Red Control Number-Cream Card

W20c 1/2 gal.
brown Serial letter H
W21c 1 gal.
gray Serial letter B

This series is of the same design and shows the same sheet and pane arrangement, etc., as its corresponding spirits issue.

Only difference is the lilac card as shown above and the colors of the stamps. Several different shades of each value exist.

Why the lilac card series with the black control number I don't know! I tried to work it out by sheet numbers but no luck! As near as I can ascertain it is of no particular importance. I imagine the manufacturers used whatever card they happened to have on hand. Just one of those things one runs into when collecting "states".

WARD J. OATES 1942-1943

Mr. Reeves term of office ended in September of 1942 and his successor was Mr. Ward J. Oates who served from October 1, 1942 to June 1, 1943. The use of the "map" series apparently was continued until the end of this term of office for no new decals appeared during his incumbency.

Serial letter K
1 pint
Serial letter E
1/5 gal.
Serial letter F
1 quart
Serial letter G

City and County Corner

by Kent Gray



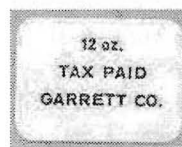
Phoenix, Arizona 20 Cigarette Tax Fusion

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

As always, please check your collection for locals not listed in the On Line City and County Catalog (www.staterevs.com) and see what you can add! I am learning a new HTML editor, so updates are being posted on line again! Check it out to see the newest scans and listings. I have 160+ new scans to add to the catalog.

It has been a few issues since I contributed a column! As most of you know, I moved to Incirlik Air Base, Turkey in December, and we have been attempting to get our lives back in some form of "normalcy".

Arizona is the newest state to have a catalog!!!! The Phoenix, AZ cig tax fusion shown above was discovered in Bert Hubbard's holdings and is blue and black on white. Thanks to Mack Matesen for getting me a scan!



Garrett County, MD Baltimore, MD

Garrett County, Maryland is also a newcomer! There are plenty of Baltimore city and county stamps known, but only three other counties: Carroll, Montgomery, and now Garrett. Thanks again to Mack, I have been able to solve the mystery of the above listed red 5 cent Baltimore cig tax stamp. My previous scan was very blurry, and I thought it was a 6 cent stamp. The catalog has been updated to reflect the correct denom.

Continued on page 14

Kentucky Decals - 1943-1948

by G. Ward Disbrow, M.D.

Editors note -These articles originally appeared as part of a series called "Kentucky Revenues, Spirits, Etc." in Weekly Philatelic Gossip running from August 12, 1950 and August 26, 1950. As these are the definitive research on the subject, I am reprinting them and adding Hubbard catalog numbers, which were not created until later.

J.E. LUCKETT
1943-1944



DISTILLED SPIRITS

On June 1, 1943, Mr. Oakes was succeeded by Mr. J.E. Luckett, who served until June 1944. With his advent a new series appeared. Here again is a radical change in design, the format is upright and the individual stamps measure 15x25 mm though the one pint and 1/5 gallon may be found measuring 17x27 mm. In the latter variety the state seal is definitely larger than on the 15x25 mm. The issue consists of four values, as far as we know. Sheet arrangement as before, divided by black rouletting on yellowish card, into panes of 10. Selvage not divided by rouletting from upper stamp bearing panes. Serial number in black above right 3 upper stamps of right upper pane. No union label.

1943-44 15x25 on yellow card.

- L26 1/2 pint buff & black
L27 1 pint blue & black
(A) 17x27 mm
L28 1/5 gal. green & black
(A) 17x27 mm
L29 1 quart rose

WINES

The series of 1943-44 is identical except for the inscription Wine, to the corresponding spirits types as far as design is concerned. Inasmuch as they were probably produced by the same firm that manufactured the spirits the pane arrangement, copyright design, etc., is identical. Presumably they were issued in the same six values as before but I have seen only the 1/5 gallon and a surcharged copy of the 1/2 gallon. The 1/5 gallon can be found in three sizes, 28x18 mm, 27x17 mm, and 26x16 mm. Inasmuch as the mints I have seen measure 26x16 the 27x17 may be "stretched" copies, but the appearance of the seal suggests that the 28x18 mm was originally larger than the other issues and constitutes a definite variety.

1943-44 26x16 mm

- W22 1/2 pint (?)
W23 1 pint (?)
W24 1/5 gal. red
W24a 1/5 gal. red 28x18 mm
W25 1 quart (?)
W26 1/2 gal. yellow (?)
W27 1 gal. (?)

From here on, my listing of the wine varieties will be decidedly sketchy. It is highly probable that values other than those I have seen were issued, but where are they?

As an interesting sidelight, some dealers apparently have difficulty selling certain wines in certain states, so they sacrifice the tax they have already paid in that state and hopefully ship the bottles into Kentucky where they pay the Kentucky tax and the Kentucky tax stamp is attached to the bottle, usually over the tax stamp of the first state. This compound use has been observed in the case of Illinois, Tennessee and Arkansas.

W.J. MOORE
1944-45

DISTILLED SPIRITS



June 1, 1944 Mr. Luckett was succeeded by Mr. W.J. Moore who served until April 1, 1945. Perhaps the previous contract has run out, but at any rate the design of the stamps was again changed. This issue is similar to the 1943-44 in format but the state seal is smaller, an outline map of Kentucky has been added just below the seal, and the facsimile signature of W.J. Moore has been inscribed across the face of the map. As with the preceding series they were distributed in sheets of 100, divided by black horizontal and vertical rouletting into the usual panes of 10 and are on yellow card. The issue possibly exists in the usual four values but to date I have seen only the 1 pint and 1/5 gallon.

1944-45

- 1/2 pt buff (?)
L31 1 pint blue
L32 1/5 gal. green
1 quart rose (?)

Sheet numbers in this series are on selvage above the first three stamps in the upper row of the right upper pane. Selvage is not separated by rouletting from upper two stamp bearing panes. Numbers, however, are slightly shifted to the right.

No 1/2 pints have been seen--I cannot understand why--I have sought a copy for years with no results. Must be extremely scarce and I surely would like to see and possess a copy [Note-Hubbard came to believe they did not exist].

The existence of the 1 quart is questionable--quart bottles disappeared after the Luckett issue of stamps as far as I am concerned have not been seen since [Note-Hubbard also believed these did not exist].

WINES 1944-45

This series corresponds in all ways to its contemporary spirits issue except that the stamps are inscribed Wine instead of Distilled Spirits. I have seen only one value the 1/5 gallon red. Do other values exist?

1944-45

- W28 1/5 gal. red

TEMPORARY ISSUES

DISTILLED SPIRITS

First Appearance in 1945

Sometime toward the end of the Moore administration the supply of 1/2 pints must have run out and various expedients were



employed to supply this value to wholesalers. The first provisional to appear was the 1 quart "map" type with the red control number. This was surcharged "1/2 pt." in purple. I rather imagine that the 1 quart stamp was used because, as before stated, liquor in quarts practically disappeared from the market early in 1944 and they probably had a supply of quart stamps left over which they did not need. As is to be expected the sheet and pane makeup, copyright, design, etc., is the same as on the unsurcharged stamp of the Reeves map issue.

Some of these stamps exist on which there is only the letters pt. instead of 1/2 pint. This was caused by an error in printing, the 1/2 falling on the card instead of the stamp.

Another provisional was a "1/2 pint spirits" black surcharged on the 1/2 gallon wine of 1943-44. Like the 1943-44 spirits it came on the usual ten stamp pane on yellow card, with the 1943-44 type of copyright.

Date (?)

- L34 1/2 pint on 1 quart black
L35 "1/2 pint spirits" on 1/2 gallon wine



The stamps furnished by this company are of an entirely new design which measures 12x15 mm. Two colors were issued, brown and orange. The sheet arrangement is the same as the cigarette stamp of the period, on green and cream card, divided by a colorless roulette into the usual panes of 10 stamps.

Date?

- L36 1/2 pint brown on green card



- L36a 1/2 pint orange on cream card

O.M. HOWARD
1945-1947

DISTILLED SPIRITS

The temporary issue spree ended with the advent of Mr. O.M. Howard who



replaced Mr. Moore as Commissioner on April 1, 1945.

Mr. Howard brought forth a new series identical in design, color, card, rouletting, etc. to his predecessor except that his (Howard's) facsimile signature appears across the map instead of Moore's. Probably made by the same company which supplied the preceding issue.

1945-47

- | | | |
|-----|----------|-------------|
| L37 | 1/2 pint | orange buff |
| L38 | 1 pint | blue |
| L39 | 1/5 gal. | red |
| | 1 quart | (?) |

[Note- the color on the 1/5 gal. I think to be a typo and should be green as listed in Hubbard. The 1 quart Hubbard did not list]

WINES

Again are like corresponding spirits issue except that "Wine" replaces "Distilled Spirits". Only two values have been seen:
1945-47

- W29 1/5 gal. red
W30 1/2 gal. yellow

AZRO HADLEY

JUNE 1, 1947-JAN. 1, 1948

No stamps were issued during his term of office as far as we are able to ascertain. However, in early 1948 a new type of 1/2 pint Distilled Spirits stamp appeared for which he may be responsible or whose issue may be attributed to H. Clyde Reeves who replaced Mr. Hadley on January 1, 1948. Inasmuch as the stamp appeared in early 1948 before Mr. Reeves had time to get busy perhaps we might credit Mr. Hadley.

This stamp was issued in the usual sheets of ten panes divided by black horizontal and vertical rouletting into ten panes of ten stamps each. Yellow card as before and copyright marking is the same as on the Howard issue. Only the half pint of this distilled spirits design has been seen to date.

1948 Yellow card.

- L40 1/2 pint buff
L41 1 pint blue

[Note-The 1 pint was discovered later.]

WINES

Since the advent of the 1/2 pint spirits, above, two wine stamps of the same design have appeared. I do not know whether they were issued under the auspices of Mr. Hadley or his recent successor, Mr. Reeves, for these stamps show no copyright marking on the card, in definite contradiction to all other stamps previously described which to bear copyright markings. Sheet arrangement as before, one hundred stamps per sheet, divided by black rouletting into ten panes of ten stamps each. No upper panes have been seen.

1948 Yellow card (no safety)

- W32 1 pint white
W33 1/5 gal. orange

Secretaries Report

Previous Total	274
New Members	3
Reinstatements	3
Resignations	1
Deaths	1
Dropped Not Paid	34
Current Total	244

New Members

- 1305** Jonathan Levy
37 Royal Pointe Drive
Hilton Head Island, SC 29926
Interests: California
- 1306** Vernon S. Fox
261 - 111th Lane N.W.
Coon Rapids, MN 55448
- 1307** Susan Kolze
(DBA Nokomis Collectibles)
5515 Woodlawn Blvd
Minneapolis, MN 55417
Interests: None listed

Reinstatements

- 366** Richard G. Levine
120 Harborview E
Lawrence, NY 11559-0190
- 1085** Steve Leavitt, FL
- 1113** Mitchell Key Krevor, NY

Died

- 1234** Chuck Spaulding, NY

Resignations

- 1197** Michael Bird, CA

Dropped Not Paid

- 220** Ed Kettenbrink, TX
- 341** Jeffrey O. Rome, MA
- 620** Houk, Richard T. IL
- 729** D.B. McDonald, NV
- 986** John Crook, AL
- 1030** James R. Ponzio, DE
- 1054** Rick Loomis, AZ
- 1087** Michael Pappas, MI
- 1108** Robert Henak, WI
- 1116** Miller's Stamp Shop, CT
- 1158** James F. Jones Jr., PA
- 1173** Ned Franklin, FL
- 1179** Robert Owens, TX
- 1185** J.R. Van Cleave, KS
- 1188** William L. Loeffler, NY
- 1201** Bob Freeman, AZ
- 1212** Allen Bregman, FL
- 1233** Steve Potter, IL
- 1237** David J. Moyers, OH
- 1242** Richard Graham, CA
- 1251** John Moyers, OH
- 1256** George Birchman, OR

- 1263** James Bird, OH
- 1264** Neal Bruckman, NY
- 1266** Justin Kreuzer, CT
- 1267** John L. Willett, TX
- 1281** Rose Marie Garcia, FL
- 1284** Scott Russell, WI
- 1287** Gary Van Luven, NY
- 1288** Clint T. Maish, CA
- 1290** Dale R. Ward, CO
- 1292** Jack Schmidt, MO
- 1294** Charles Boudreau, ME
- 1296** Monte C. Dean, MN

Address Changes

- 734** David Turnbull
158 Brookvalley Drive
Elyria, Ohio 44035-1760
- APS** Jim McDevitt
955 S. Grove Blvd Lot 65
Kingsland, GA 31548-5263
- 1233** Steve Potter
23583 McMullin Circle
Plainfield, IL 60544

Kent Gray now has a new e-mail for people sending additions to the city and municipals catalog. It is:

kent@staterevs.com

His address in Turkey is

PSC 94 Box 2529

APO AE 09824

I'm Thinking He Didn't Reapply

"Your food stamps will be stopped effective March 1992 because we received notice that you passed away. May God bless you. You may reapply if there is a change in your circumstances."

—Department of Social Services
Greenville, South Carolina

Revenue Show

This year the American Revenue Association will be meeting at the Philadelphia National Stamp Exhibition on Oct. 1-3 at the Valley Forge Convention Center, King of Prussia, Pennsylvania. Several of the SRS leaders plan to be in attendance and we hope you will join us and attend and/or exhibit. It should be a great show.

In 2005 the ARA convention will be in Sarasota, Florida on February 4-6th.

Stritzinger Exhibit Offer

The SRS has a black and white copy of the late Earl Stritzinger's 60 page classic state revenue exhibit "Revenues of Western States 1857-1887". This exhibit contained most of the classic material from California, Nevada and Oregon in that very early period with interesting on document usages, multiples and nice writeups. If any collectors would like a copy, we are making a one time offer of copies for \$10 postpaid. These will be reproduced on acid free paper with a steel spine binding and a clear plastic cover.

If you would like a copy send a check or money order made out to Scott Troutman, PO Box 421, Duncansville, PA, 16635-0421. Once this offer is past, this copy will go to the SRS library and you will have to borrow it.

Philadelphia Documentaries

Kent Gray notes that someone purchased an extraordinary lot of high dollar Pennsylvania revenues on E-Bay for \$440. It included the \$1000 value of the Philadelphia Documentaries and other high dollar documentaries.

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

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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

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235	1/98 Apples
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239	1/99 Games of Chance
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Charles J. "Chuck" Spaulding -2004

by Bob Schwerdt

Reprinted by permission from "The Perfins Bulletin", April 2004. Chuck had been heading the Revenue Perfins project. His death was sudden and unexpected. I had just received an article, which appears in this issue, from him a couple days before we got the announcement. Pat Callis has been named the new Catalog Chairman of the Perfins Club taking Chuck's former position. The Editor.

"We, who knew him, were shocked at the announcement of the sudden death of Chuck Spaulding on February 20, 2004.

Though I had met Chuck on very few occasions—five to be exact—we spent many hours on the phone, usually talking about his Rev-Perf catalog work. Sometimes he was seeking advice, but more often declaring his decisions about catalog organization, layout, numbering, and getting collectors involved. Decisions did not come easily for Chuck. His plans for the catalog were so involved that they interfered with his bedtime, which usually came at single digits in the early morning.

Chuck was careful to organize his work so that his successor should have no trouble continuing the catalog project. I know that he was very grateful for all the assistance from Perfins Club members and from collectors of the various revenue societies.

As a young man to supplement income for college expenses, Chuck repaired typewriters. His service in the U.S. Navy in WWII carried over into civilian life when he became an accomplished mariner winning several awards in sail boat racing. In his adult life Chuck was an architect and at one time was involved in design planning for the Twin Towers. He continued his profession into his retirement years designing for friends and former clients.

His wife, Ronnie, and his four sons and their families will miss him deeply as will his philatelic friends. We trust that his perfin philatelic legacy will be the eventual publication of the Rev-Perf catalog which was his enthusiastic absorption for many years.

Chuck convinced me that the perfin is "in" the stamp, not "on" it. Thanks, Chuck, and thanks for all the various contributions that you made to the Perfins Club. "

With the unexpected death of Chuck Spaulding, the Perfins Club now has another critical position vacant: that of Rev-Perf Catalog Editor. Anyone with an interest knowledge, and energy necessary to bring this project to completion, please contact Club President Bob Szymanski, e-mail perfinman@comcast.net, and volunteer. This is a major Club initiative and needs a dedicated leader to bring it to completion."

THE DUCK STAMP STORY

by Bob Dumaine and Eric Jay Dollin

APS Gold Medal winner in Literature Competition.

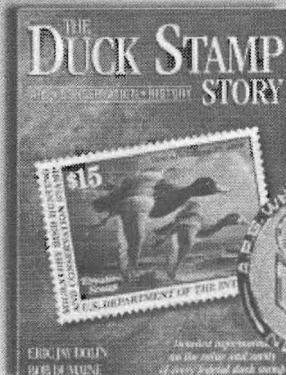
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Work is the curse of the drinking classes.
Oscar Wilde

Kentucky Beer Find

by Scott Troutman

The stamp shown was found in a packet of stamps offered on E-bay. It is a 1942 Kentucky B20 beer stamp, which has been overprinted in black with the wording

7 to 12 oz. \$.0045

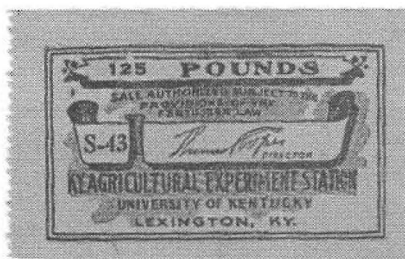
This apparently changed this stamp to meet the need for some oddly sized case of beer. The example found has both ends nipped off. I would call this B20A. The copy shown is in the Auction 29.



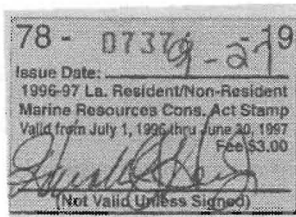
Kentucky Fertilizer Find

by Mack Matesen

The stamp shown is not listed in the Hubbard catalog but would be fertilizer FE152a. This stamp is perforated 12 1/2 vertically (that is odd as most of these stamps are perfed 11 1/2) and it is rouletted 6 1/2 horizontally. The 100 pound 1943 stamp is known to have a similar curiously rouletted variety. Has anyone seen the 80lb FE150 done this way?



Oddly perforated Kentucky fertilizer



Louisiana 1996-97 Conservation stamp

Interesting Auction Lots Louisiana Hunting and Fishing Stamps

by Scott Troutman

Look what the Edmond, Oklahoma Youth Stamp club found. A whole unknown series of fish and game stamps. The paper stamps are about 37x25mm and are imperforate and are printed in black on a colored paper. Red serial numbers sans-serif were used up to 1996-1997. 1996-97 have smaller black serial numbers which look computer generated. All are issued on a season from July 1 to June 30th the next year. The following are the varieties found.

Basic Resident Hunting License

1992-93	fluorescent orange	\$10.50
1993-94	gray	\$10.50
1994-95	blue-green	\$10.50
1995-96	blue	\$10.50
1996-97	lilac	\$10.50

Basic Resident Fishing License

1993-94	purple	\$5.50
1994-95	fluorescent orange	\$5.50
1995-96	pink	\$5.50
1996-97	salmon	\$5.50

Resident/Non Resident Marine Resources Conservation. Act Stamp

1996-97	pink	\$3.00
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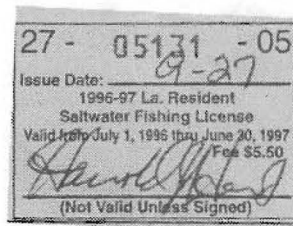
Resident Big Game License

1995-96	orange	\$10.50
---------	--------	---------

Resident Saltwater Fishing License

1992-93	pink	\$5.50
1993-94	deep green	\$5.50
1994-95	pink	\$5.50
1996-97	green	\$5.50

No telling what other varieties may exist. These are in auction 29.



Louisiana 1996-97 Saltwater fishing stamp

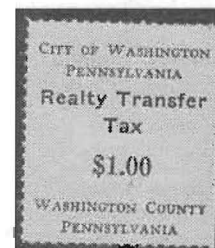
City and County Corner

Continued from Page 9



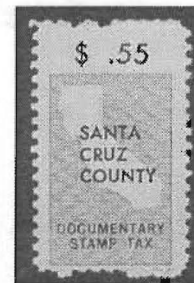
Kansas City, MO

Kansas City Missouri has also added a new stamp to its extensive listing. The pictured blue 5 cent is believed to be a recent cigarette stamp. Does anybody have any further info on it?



Washington, PA

The city of Washington, PA is the newest to have scans added to the huge PA catalog. This part of the catalog will be easily doubling in the next few months as I should be able to get my hands on an extensive collection for scanning. More to come on this!!!



Santa Cruz County, CA

Check out the California County Documentaries – many new scans have been added, and two new counties, San Mateo, and Santa Cruz.

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

State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and/or identifying information for the following list of state revenue stamps. If you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for members to respond, send all photocopies/scans to SRS Catalog Project, POB 791, State College, PA 16804 or <pmartin2020@aol.com>. We will forward your information to the appropriate cataloger/researcher. Hubbard catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need	State	Cat #	Description	Need
AK	PB1	\$2 punchboard	illustration, info	NJ	C3	7-1/2¢ lilac cigarette	illustration
AK	PB2	\$4 punchboard	illustration, info	OK	D13	\$50 brown doc	illustration
AK	LS1-7	liquor seals	illustrations	OK	D14	\$100 light green doc	illustration
AK	L4	1/2 pint carmine	illustration, info	OK	D14A	10¢ blue green doc	illustration, info
AK	L12	1 pint blue "L"	illustration	OK	D27	\$100 light green doc	illustration
AK	L16	1 pint blue, no serial #	illustration, info	OK	L1	1/20 gal	illustration, info
DC	C1-3	cigarette	illustrations	OK	L3	4/5 pint	illustration, info
DC		cigarette-any after C3	illustration, info	OK	L6	1/4 gal	illustration, info
DC	AL11	additional tax stamp	illustration, info	OK		Bingo-(trucker for hire) 1977 & 78	colors
DC	L13	additional tax stamp	illustration	OK		Veg seed-1955-78, 82-85, post 1988	colors
DC	W11	1/5 gal wine, black value	illustration	WY	C2	3¢ cigarette	illustration
DC	W12	1/8 gal wine, black value	illustration	WY	C4	8¢ red cigarette	illustration
MD	B3	beer	illustration, info				
MD	B5	beer	illustration, info				
MT		Cigarette-any after C2	illustration, info				
MT	LS12	liquor seal, cream safety	illustration				
MT	PB6	\$2.25 orange punchboard	illustration, info				
MT	PB7	\$3 purple punchboard	illustration, info				
MT		Butte (city) \$1.50 punchboard	color, illustration				

Send photocopies/scans to:
SRS Catalog Project
POB 791, State College, PA 16804
E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

Listed below are the SRS lead catalogers for the states and topics indicated. Contact the coordinator directly if you have material that can help the cataloging effort or if you have questions.

Coordinator	Contact	Catalog(s)
Bowman, John	johndbowman@charter.net	AL
Florer, Mike	mflorer@adelphia.net	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kentgray@incirlik.af.mil	City-County-Municipal
Hines, Terence	terencehines@aol.com	CT, MA, ME, NH, RI, VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO, TX
Leshner, Ron	revenue@dmv.com	PA
Litchfield, Carter	emb906@att.net	Oleo
Malmgren, Richard	rcmstamps@Hawaii.rr.com	HI
Martin, Peter	pmartin2020@aol.com	AK, DC, MT, NJ, WY, Ammo, Bedding, Eggs, Potato
Matesen, Mack	mnret@sprynet.com	AZ, ID, NM, UT, WA
Mongen, Art	cind_revs@comcast.net	MD
Pirro, Charles	CAPIRRO@aol.com	IA, SD
Pruess, Ken	kppruess@aol.com	CO, NE, NY Stock Transfer
Smiley, Bill	wsmiley@midplains.net	WI
Troutman, Scott	smtroutman@charter.net	NC, OK
Wooton, Jan	tigre10@swbell.net	Fish and Game

The following states have no lead catalogers identified. If you are interested in serving as a state coordinator for one or more of these states, contact Peter Martin at <pmartin2020@aol.com> for details.

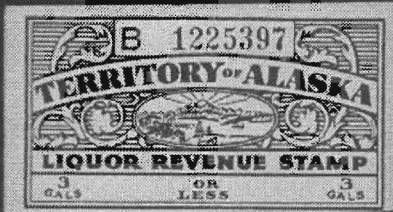
CA, DE, FL, GA, IL, IN, KS, KY, LA, MI, MN, NY, ND, NV, OR, SC, TN, VA, WV

Auction 29

Hubbard Catalog on non-fish and game
Wooton (Streamside) on fish and game
Other Catalogs as listed
Pictures not to scale

State Revenues

1	AK 1937 beer B1a 3 gals,MNH,VF,P	7.50	39	FL 1957 liquor Williamson sig. 27 1/8ct, pane 4 on green safety card, MNH,VF,P	25.00
2	AL 19?? cigartte (2) Livingston, 1ct and 2ct,MNH,VF	1.50	40	FL 1937 (2) orange OR13 U,VF,small thin;tangerine TA13 U,VF, light stain or dirt on half	3.50
3	AZ 1940 feed (2) F13 50lb, F14a 100 lb orange variety, both MH,VF	2.00	41	FL 1936-37 orange (2) OR7 and OR13 1cts,both U,VF	2.00
4	AZ 1940 fertilizer (3) FT10 5lb, FT11 25lb, FT12 100lb, all MH,F-VF	2.50	42	FL 1936 orange OR1 1ct,U,VF,SON cxi	1.50
5	CA 1935/43 feed (12) F1, F1 missing top perforations, F4,F6,F7,F11,F12 (2),F12c, F14,F16, F17c, all MH,F-VF, not checked for perf varieties	1.50	43	FL 1938 peat & humus PH1 50lb,MH,VF-XF	10.00
6	CN 1937 bedding BE2,MH,VF,small thin,P	2.50	44	FL 1950? peat & humus PH5 5 tons U,VF,crease,P	10.00
7	CO 1936 beer B13 3ct,U,VF,small notch out at top, corner bent,P	20.00	45	FL 1950? peat & humus PH4 5 tons,U,VF	10.00
8	CO 1936 beer B15b perf 12 1/2 var.,U,VF,couple creases	9.00	46	GA 1955 beer B27 \$4.50 U,XF,perfin "SCHLITZ/5-15-56",P	20.00
9	CO 1941 beer B29c blue serial var.,U,VF	10.00	47	GA 1946 drivers lic. certificate meters proofs , one on large piece of cardboard (corner crease); one on small piece	10.00
10	CO 1941 beer B36 288ou.,U,VF	2.00	48	GA 1944 feed (2) F91 and F92, MH,VF	3.00
11	CO 1994 duck #5 \$5 artist signed,MNH,VF,Min bid \$6	25.00	49	GA 1944-45 feed F97 3/4ct,MH,VF	1.50
12	CO 1995 duck #6 \$5 artist signed,MNH,VF,Min bid \$6	25.00	50	GA 1928 fruit FR3 1/2ct,MH,VF,huge,P	2.00
13	CO 1996 duck #7 \$5 artist signed,MNH,VF,Min bid \$6	25.00	51	GA 1989 waterfowl \$5.50 Scott #5,MNH,VF	8.50
14	CO 1997 duck #8 \$5 artist signed,MNH,VF,Min bid \$6	25.00	52	HI 1996 duck #1 \$5 imperf single,MNH,VF,Min bid \$6	20.00
15	CO 1999 duck #10 \$5 artist signed,MNH,VF,Min bid \$6	25.00	53	HI 1996-97 duck #1 \$5 artist signed,MNH,XF,Min bid \$6	25.00
16	CO 1934 feed (2) F1,F2, MH,F-VF	2.00	54	HI 1996 duck #1 single stamp in booklet (only 2000 made),MNH,XF,Min bid \$10,P	45.00
17	CO 1937 feed (2) F7,F8,MH,F-VF	2.00	55	IA 1936 feed F35 25lb,MNH,VF	2.00
18	CO 1933 wine & liquor WL1,U,VF,SON cxi "QUALITY LIQUORS"	10.00	56	ID 1946 liquor seal LS6,MNH,VF	2.00
19	CO 1934 wine & liquor WL10 pair,U,VF-XF	8.00	57	IL 1934 beer B7 1 case,U,VF,perfin "P.F.B. Co./7-30-34"	2.50
20	CO 1936 wine & liquor WL35 20ct,U,F	4.00	58	IL 1936 beer B24 1/4 bli,MNH,VF	25.00
21	CO 1942 wine & liquor WL41,U,F,clean	1.00	61	IL 1934 beer B5 1/2 bli,U,VF,perfin	15.00
22	DC 1946 wine W7,MNH,VF	2.00	61A	IL 1934 beer B5 1/2 bli.,U,VF,perfin "P P C/5-5-34", bad scuff,P	5.00
23	DE 1934 beer B11b 50ct,U,VF,two sets staple holes and heavy beer staining	20.00	62	IL 1941 beer B55 12-12ou. MNH,VF	10.00
24	DE 1934 beer B7d 8 ct,MNH,VF,P	25.00	63	IL 1941 beer B55 12-12ou.,U,VF,perfin "Peter Fox", scuffed	10.00
25	FL 1967/70 documentaries (13) D54,D55 (3) (middle,low & high sig.),D55A \$3,D59, D60,D65A 2ct, D65,D67, D69 (2),D73,all U,F-VF	7.50	64	IL 1941 beer B56 24-12ou.,U,VF,perfin "BLATZ/9-29-41",P	5.00
26	FL 1927-35 citrus (2) CF5a 2 1/2ct, CF6a 25ct; grapefruit GR1, all U,VF	10.00	65	IL 1949 beer B67 1/4 bli. blue, brown serial #,U,VF, perfin, internal tears,iron stains, but a rare stamp,P	30.00
27	FL 1934 citrus CF12 \$1.25 U,VF, cxi "Hillsborough Packing"	6.00	66	IL 1954 beer B82c 36-7 oz. U,VF,perfin "PABST/11-10/M-54"	15.00
28	FL 1934 citrus CF12 \$1.25 U,VF, cxi "John E. Barnes, INC."	6.00	67	IN 1933/1947 intangibles (26) D1-D3,D10,D11, D13,D18,D19,D21,D26,D27,D28, D34,D38 \$1 U,D42,D43,D51,D52,D53, D54 \$1,D66-D71, U(6), MH (20) F-VF	5.00
29	FL 1934 citrus CF13 \$2.50 U,VF,cxi "HIGHLAND GROWERS INC."	7.50	68	IN 1942 beer B11 12ct,U,VF,perfin "BLATZ/4-21-42", heavy cxi,P	50.00
30	FL 1935 citrus (2) CF16 1ct; CF 17 5ct,both U,VF	2.00	69	IN 1949 beer B21a red serial,U,VF, perfin "MILLER/11-14-49",clean	25.00
31	FL 1943 citrus (2) CF42 2ct, CF43 3ct,both U,VF,clean	3.50	70	IN 1939 intangibles D57 \$10 U,F	15.00
32	FL 19?? egg 6ct unlisted 30 doz. Florida eggs, black & orange like E19a, Doyle Conner, sig.,U,VF,tack holes and some staining. Min Bin \$10,P	50.00	71	IN 1947 intangibles D125 \$2.50,MH,VF	10.00
33	FL 1935 feed (6) F16,F17,F18,F19,F20,F21, all MNH,VF, except F21 U,VF	6.00	72	IN 1935 malt M4,U,VF,little dirty	4.00
34	FL 1905 feed F5 black (I don't know if this is a new color),U,AVG,notch out at bottom,P	10.00	73	KS 1935 cigarette, Bellinghouse C27 not listed in Hubbard,C8 overprinted with 1ct Logan, rouletted 9 1/2 Strip 3, (2) stamps MH F;1 MNH,F,P	2.00
35	FL 1914 feed F9a 100lb rose,U,VF	3.50	74	KS 1925 feed (3) F9 (2 shades), F10,MH,AVG	3.00
36	FL 1935 fertilizer FE21 25lbs,MNH,VF	1.00	75	KS 1928 feed (2) F12 MH,F, listed as unique? in catalog	50.00
37	FL 1945 fertilizer FE34 10lb,MH,VH	3.00	76	KS 1938 feed (4) F17,F18,F19,F20,MH,AVG-VF	12.00
38	FL 1936 grapefruit GR1 3ct,U,VF	1.50	77	KS 1937? fertilizer FE1,MH,VF	7.50
			78	KS 1937? fertilizer FE5 25lbs,MH,VF	2.50
			79	KS 1925 livestock remedy L14a red variety MH,VF	10.00
			80	KS 1949 wine W7Ab 24-1 pint w/No.,MNH,VF, possibly only copy known,P	50.00



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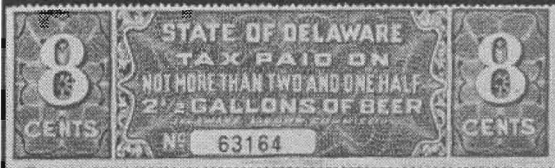
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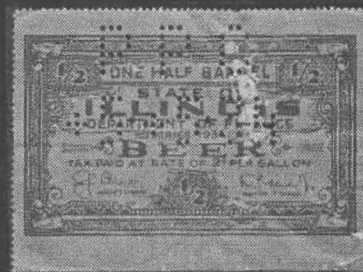
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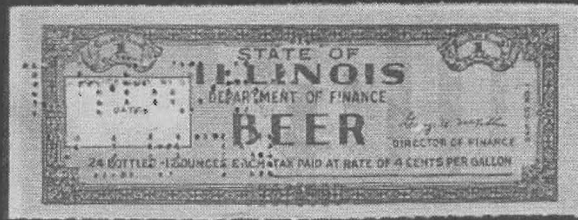
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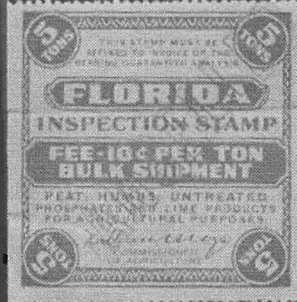
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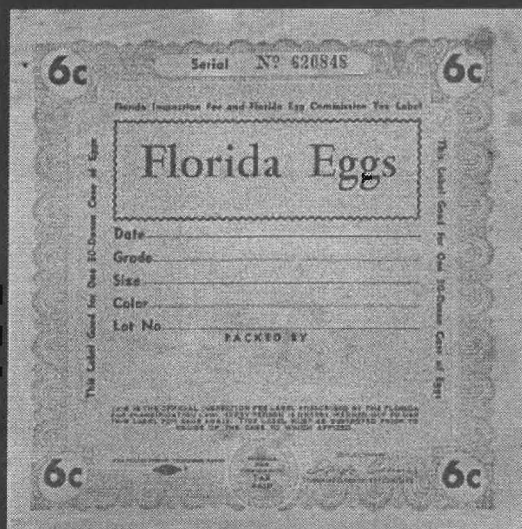
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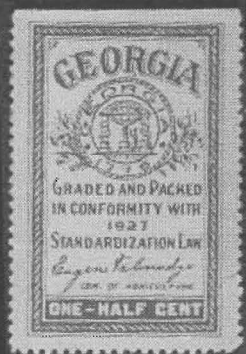
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Auction 29

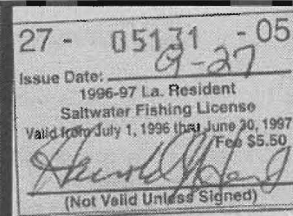
81	KY 1937 beer B5,U,VF,SON cxl "The Brockman Co/Lexington KY", staple hole,P	4.00	126	MN 1941 beer B45 .14561,U,VF,perfin "BLATZ/7-29-41"10.00	
82	KY 1942 beer unlisted B20 overprinted in black "7 to 12 oz. \$.0045",U,AVG, short on both ends,P	15.00	127	MN 1941 beer B50a .07258,U,VF,perfin "11-14-47/ GLUCK B CO",small faults	3.50
83	KY 1938 import liquor IL14a 1/2 pint low T variety, MNH?,VF	2.50	128	MN 1941 beer B51 .09677,U,VF	10.00
84	KY 1938 import liquor IL21 1 pint,MNH,VF	1.50	129	MN 1949 beer B77 .03629ct,U,VF,perfin "GLUEK B CO /3-22-49"	20.00
85	LA 1924 insecticide-fungicide IF4 2 lb,MH,VF	1.50	130	MN 1955 beer B85 .07258ct,MNH,VF,possibly a proof as no serial #,P	10.00
86	LA 1924 insecticide-fungicide IF7c 100lb pale lilac, MNH,VF	2.00	131	MN 1940 beer control BC1a \$1.00 blk/4 damaged; BC5 \$1.00 MNH,VF	10.00
87	LA 1996-97 res/non-res Marine Resources Conservation stamp \$5.50,U,VF,P	5.00	133	MN 1964 oleomargarine Litchfield Type IV,10c, U on piece of box,P	2.00
88	LA 1993-97 res. fishing (4) all unlisted \$5.50 sig. U,F-VF	20.00	134	MN 1934 wine & liquor W111 7 1/2ct,MNH,F,P	10.00
89	LA 1992-97 res. hunting (5) all unlisted \$10.50 sig. U, F-VF	25.00	135	MN 1938 wine & liquor WL34 30ct,M,dirty	10.00
90	LA 1992-97 res. saltwater fishing (5) all unlisted \$10.50 sig. U,F-VF,P	25.00	136	MO 1933 beer B48 1/4 bbl,U,VF,upper right corner nipped off, round hole on right side.	10.00
91	LA 1926 tobaccos (5) T1,T6,T8,T9(2),all U,F-VF	5.00	137	MO 1934 beer B53 1/4 bbl,U,VF,beer stained, tack holes, P	20.00
92	MA 1925 stock transfer (2) ST10,ST11 both creased w/ RD2, RD4 on purchase slip	1.00	138	MO 19?? cigarette (2) Wentzville 3ct;Union 3ct green on white, both on cellophane, self adhesives	2.00
93	MD 1940 bedding BE8,U,VF,P	2.50	139	MO 1939 export beer EB12 24-12ou.U,VF,little dirty	2.50
94	MD 195? bedding BE9b roul. 9 1/2x5 1/2, U on clean tag, stapled on	6.00	140	MO 1937 export beer EB5 1/2 bbl,U,VF,small tack hole in center	10.00
95	MD 1936 beer B2 1/6 bbl,MNH,VF,P	7.50	141	MO 1918 gasoline G34 100 bbls,U,VF	4.00
96	MD 1962 recordation D23 \$1.10,U,VF,P	5.00	142	MO 1988 waterfowl \$3 Scott #10 w/tab,MNH,VF-XF	10.00
97	MD 1962 recordation D25 \$5.50,U,VF,Ms cxl	7.00	143	MS 1957 tobacco (4) 18ct green, 34ct blue,35ct pale rose, 43ct deep rose, listed but no number in catalog,U,VF,P	10.00
98	MD 1962 recordation D27 \$22.00,U,VF	9.00	144	MS 1935 wine & beer BW13,MH,VF,P	30.00
99	MD 194? wine W19 1/8 gal,U,VF,perfin "M/88"	2.50	145	NC 1937 bedding BE1 2ct,U,VF	1.50
100	ME 1934 beer (3) B1,B1d,B1e, all U,VF	5.00	146	NC 1965 bedding BE7 3 6/10ct,U,VF,little rough on left	3.00
101	ME 1934 beer B2 32oz,MH,VF	2.00	147	NC 1937-40 cleaning & pressing (2) CP2,CP4 both U,VF	3.00
102	ME 1935 beer B24c 10ct roul. 6 1/2 horz.,MH,VF	15.00	148	NC 1940 cleaning & pressing CP4,MNG,VF	1.50
103	ME 1935 beer B26cf \$1 red serial number, roulette 6 1/2 horizontally,MH,VF	20.00	149	NC 1940 import beer IB2a 12 oz,MNH,VF	2.50
104	ME 1935 beer B29 \$20,MH,VF,P	12.50	150	NC 1994 res. sportsman S15 \$40 unsig. U,VF on lic with big game tags,P	7.50
105	ME 1934 beer B3 32ct,MH,VF	12.50	151	NC 1938? wine W24 3 3/4ct,U,AVG	1.00
106	ME 1935 beer B31 \$100,MH,VF, small tear & staple hole	35.00	152	ND 1967 oleomargarine Litchfield #755 10ct orange used on butter tub lid for Shedd's Churngold Soft margarine	5.00
107	ME 19?? tobacco meter for \$1,U,torn in half	1.00	153	ND 1973 oleomargarine Litchfield #757 5ct blue (rare) used on butter tub lid for Parkay, Min bid \$5	15.00
108	MI 1935 beer & wine BW24,U,VF	5.00	154	NE 1936 beer B3 6 3/4ct,U,VF,perfin "POTOSI B CO/ 8-17-36"	2.00
109	MI 1934 beer B24 12 qts,U,VF,tiny nip off upper left corner, rare,P	25.00	155	NH 1939//46 cigarettes (8) C10 & C11 U;C13,C15, C16,C17,C18,C29 MH,VF	2.50
110	MI 1934 beer B26a 1/4 bbl,U,VF,big thin	10.00	156	NH 1939 cigarettes (3) C7 and (2) C10's used as tobaccos on ratty remains of a TG475 tobacco strip, rare usage,P	10.00
111	MI 1934 beer B31 25 barrels proof , MNH,VF,punch cxl	100.00	157	NH 2001 duck #19 \$4 artist signed,MNH,XF,Min bid \$5	25.00
112	MI 1935 beer B36 1/8 bbl proof , MNH,VF-XF,perfin	20.00	158	NH 2002 duck #20 \$4 artist signed,MNH,VF,Min bid \$5,P	25.00
113	MI 1935 beer B38 1/2 barrel proof ,MNH,VF,punch cxl	20.00	159	NH 19?? liquor seal LS4b on blue paper,U,VF,dirty	20.00
114	MI 1935 beer B43 1/4 bbl proof ,MNH,VF, punched	25.00	160	NH 19?? liquor seal LS5 on gray paper,not listed H serial number,U,VF,P	10.00
115	MI 1935 beer B43 1/4 bbl,U,VF,perfin"S.B. Co/7-11-46", little dirty	20.00	161	NH 19?? liquor seal LS5a I serial,U,VF	2.50
116	MI 1935 beer B45A unlisted 1 bl proof ,MNH,VF-XF, punched	30.00	162	NH 19?? liquor seal LS5j? on blue green paper G serial number,U,VF,P	10.00
117	MI 1935 beer B45A unlisted 1 bl proof , MNH,XF, punched	30.00	163	NH 1947 tobacco (3) T76B, T78, T98 each on small piece of tobacco box and Hines T223 on cellophane. Most have small faults,P	10.00
118	MI 1944 beer B52A 12 quart U,VF,perfin "PABSTM/ 11-11-44"	40.00	164	NH 1940 tobacco (4) T19 1/2ct MH;T29 9ct U;T31 12ct U faults;T32 18ct U,all VF except T31	4.00
119	MI 1931 malt M19a 15ct,U,VF	6.00	165	NH 1939 tobacco (7) T2 1/2ct;T3 3ct MH;T4 4ct;T9 8ct; T10 9ct;T11 12ct;T12 18ct all U except the T3, Min Bid \$10,P	20.00
120	MI 1935 wine specimen W4S,no serial,perfin,MH,VF,P	17.50			
121	MI 1944 wine W57 12 1/5bot.,U,VF,little dirty but rare	20.00			
122	MN 1952 B87a thin paper variety,U,VF perfin "SCHLITZ /7-21-52" one of two known	75.00			
123	MN 1934 beer B18 .14516ct,U,VF,perfin "T.R.BEV.Co./7-26-34",light creases	10.00			
124	MN 1934 beer B27 50ct U,VF,internal tear and scuffing	7.50			
125	MN 1934 beer B27 50ct U,VF,big scuff along right side, perfin "P B Co/3-12-34",P	5.00			



158



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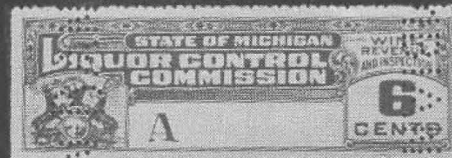
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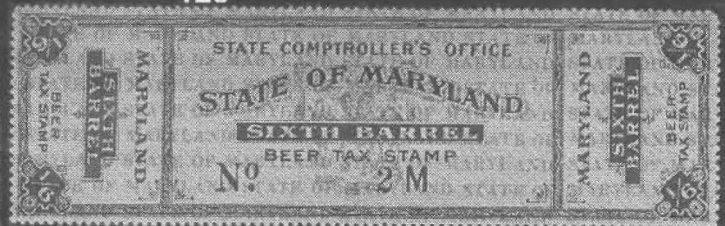
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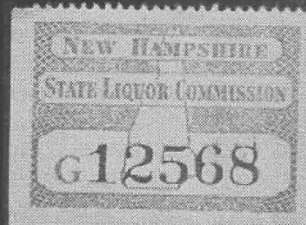
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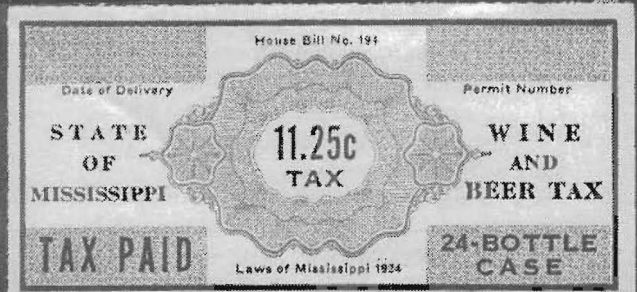
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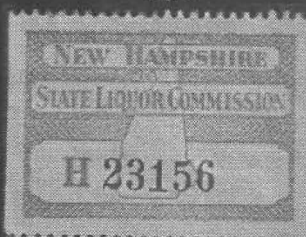
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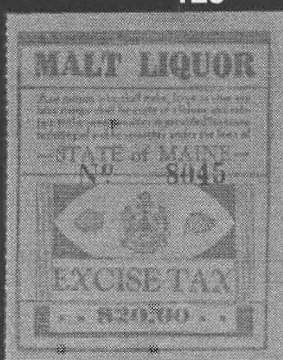
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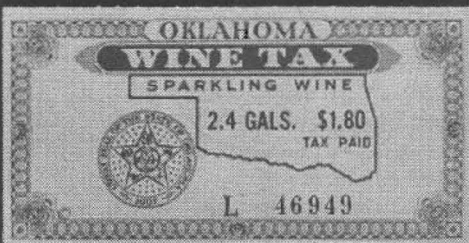
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Auction 29

166	NJ 1959 res. trout T13 \$1 unsig.,U,VF corner copy w/selvage	3.00	213	PA 1937 bedding BE7,U,VF,P	2.00
167	NJ 1965 res. trout T25 \$2 unsig. U, on license	3.50	214	PA 1934 beer (3) B2,B3,B4, all U,Avg-VF	1.00
168	NM 1944 honey HO4 22oz,MH,AVG,P	7.50	215	PA 1940 beer B38 1/2 bl,MNH,F,P	20.00
169	NM 1944 honey HO7 5lbs w/extra row of perms,MH,F	8.00	216	PA 2004 cigarette blue and black heatfusion on box of Winston cigarettes	1.00
170	NY 1990-91 res. hunting \$8.50 on lic. sig.U,VF,clear	3.00	217	PA 1941 Philadelphia doc. (2) on deed PD7a (2), PD9 \$1 w/ US R324 \$2,R321,R296	5.00
171	OH 1934//35 beer (4) B12 U,AVG,printed Star Bev. cxl; B14 U,AVG "J.F.G. CO." handstamp; B24 U,VF;B8 w/print "Hotel Cleveland" cxl,U,VF	5.00	218	PA 1940 Philadelphia doc. PD13b,U,VF,heavy Ms cxl	5.00
172	OH 1963 bedding BE6 2ct,U,VF,P	1.50	219	PA 1953 Philadelphia doc. PD14 \$1,U,VF,P	3.50
173	OH 1934 beer (2) B18 1 1/2ct MH disb gum; B17 U, both VF	3.50	220	PA 1953 Philadelphia doc. PD16a \$10 black,U,VF ms cxl,P75.00	
174	OH 1934 beer B11 1/2ct trial color proof in gray block/4 cut out of sheet imperf. in color that the 1ct was made in, MH	50.00	221	PA 1953 Philadelphia doc. PD17 \$50,U,VF	35.00
175	OH 1935 beer B41 11ct,U,VF,little dirty	4.00	222	PA 1953 real estate RE10 \$50,U,VF	5.00
176	OH 1933 cosmetics (5) CO12, CO13, CO13 pair w/printed cxl,CO14,CO16 all U,F-VF	2.50	223	PA 1963 real estate RE20 \$1,U,VF	1.50
177	OH 1933 cosmetics (7) CO1 (2), CO2,CO3,CO4,CO7, all U,VF,one with printed cxl	3.50	224	PA 1940 stock transfer (2) documents, first with ST1b (rare)no overprint variety w/RRD3;second ST3c w/R22	10.00
178	OH 1954-60 sales tax (3) M19 w/stub,M33 w/stub, R132 no stub, all VF	2.50	225	SC 1947/52 beer & wine (4) BW26 24ct, BW 29 6ct, BW31 12ct, BW32 6ct,MNH,VF	3.50
179	OH 1955 sales tax M32 \$15,MH,VF w/stub	3.50	226	SC 1938 beer & wine (3) BW10,BW11,BW12 all MNH, VF,P	5.00
180	OH 1933 wine W5a 50ct,U,VF,P	1.50	227	SC 1939 beer & wine (4) BW13-BW16 full set MNH,VF	11.00
181	OH 1945 wine W22 28 4/5ct,MNG,VF-XF,P	7.00	228	SC 1955? beer & wine (2) BW40 2 1/2ct,BW41 5ct,MNH, VF	2.00
182	OH 1945 wine W24 48ct,U,VF-XF	7.00	229	SC 1927 business lic. BL47,U,VF	3.50
183	OH 1945 wine W27 \$1.20,MNG,VF-XF	7.00	230	SC 1940 business license (3) BL103-105 full set, MNH, VF	1.50
184	OK 1968 documentary D4 5ct brown,U,AVG	5.00	231	SC 1948 business license (4) BL117,BL118, BL119, BL121 all MNH,VF,P	2.00
185	OK 1968 documentary D7 50ct brown,U,F	5.00	232	SC 1941 business license (5) BL106-110 full set, MNH, VF	4.00
186	OK 1968 documentary D17 \$5 green,U,VF	7.50	233	SC 1950 business license (5) BL122, BL123, BL123, BL124, BL127 all MNH,VF	2.50
187	OK 1980 documentary D26 \$50 brown,U,F,rare,P	25.00	234	SC 19?? business license (8) BL128,BL132,BL142-144,BL150,BL170,BL171 all MNH,VF,P	4.00
188	OK 1991 duck \$4 Scott 312 MNH,VF,P	6.50	235	SC 1924 documentary D13,U,VF	1.50
189	OK 19?? egg E5 15 doz Grade A,MNH,XF	25.00	236	SC 19?? documentary D38 \$1,MH,VF,P	2.00
190	OK 1994 egg E76A one doz. jumbo grade A,U on piece of Hansen's egg carton	5.00	237	SC 1936 feed F40,MNH,VF-XF	1.50
191	OK 19?? egg E8 15 doz Grade AA,MNH,VF	25.00	238	SC 1935 oil OI33 1 gal.,MNH,VF-XF	6.00
192	OK 1950 sparkling wine W11 K serial No.,MNH,VF	10.00	239	SC 1928 soft drink SD5,U,VF,small faults	1.50
193	OK 1950 sparkling wine (2) W11, W12 both MH,VF	3.00	240	SD 1948? beer BW67 .0725,MNH,VF	25.00
194	OK 1962 sparkling wine (2) W18, W18a, vertical safety varieties,MNH,VF,P	25.00	241	SD 1980 res. small game \$6 G41,MNH,VF	8.00
195	OK 1962 sparkling wine W18a,MH,VF	12.50	242	TN 194? ammunition ?? 1c orange with rosy buff paper on buff card pane/10 black roulettes, big hole in top selvage not affecting stamps,MH,VF,P	20.00
196	OK 1971 sparkling wine (2) W39, W40,MH,VF	4.00	243	TN 1945 ammunition AM49 3ct purple,MH,VF,P	2.00
196A	OK 1967? sparkling wine W30,MH,VF	2.50	244	TN 194? ammunition 1c orange with rosy paper on buff card pair black roulettes, MH,VF,P	4.00
197	OK 1941 tobacco (2) T21 3ct, T22a 10ct,MNH,VF	3.50	245	TN 1992 duck Scott #15 4 part,M,VF	22.00
198	OK 1954 tobacco T73a \$1 pane/10,MH,VF	10.00	246	TN 1994 duck Scott #17 4 part,M,VF	22.00
199	OK 1960 tobacco T75? 75c (2) on piece of tobacco box.	2.00	247	TN 1933? feed F70? 1-2 mill black on white,MH,VF,P	2.50
200	OK 1969 tobacco T77 15ct,MH,VF	5.00	248	TN 1944 grass & clover GC42,MNH,VF	2.50
201	OK 1987 vegetable seed, MNH,VF,Min bid \$5,P	25.00	249	TX 1939 bedding BE1 1ct,U,VF	1.50
202	OK 1999 vending VE64 \$15 pair, top stamp damaged and has a staple, from bubble gum machine, bottom stamp MNH,VF	10.00	250	TX 1939 beer B28 .09 cents U,VF,pretty red Gulf Brewing square 1944 cxl.	5.00
203	OK 1950 wine W3 3 gal. B serial No.,MNH,VF,P	25.00	251	TX 1939 beer B33 62ct,MH,VF,P	20.00
204	OK 1950 wine W5 1.2 gal,MH,VF,low serial #3038	2.00	252	TX 1933 beer B4 1/2 bl U,F, big sun fade and scuffing	10.00
205	OK 1962 wine W15a \$0.864,MH,VF	2.00	253	TX 1933 beer B4 75ct,U,VF,rumpled and some stains but rare	25.00
206	OK 1967? wine (2) W25, W26, MH,VF	4.00	254	TX 1944 citrus F36 2ct,U,VF	2.00
207	OK 1967? wine (3) W27,W28,W29 all MH,VF	6.00	255	TX 1977 dove #7 on license unsig.,U,VF, deer and turkey tags still attached	2.00
208	OK 1971 wine (3) W32,W33,W34, all MH,VF	6.00	256	TX 1983 dove #13 on license unsig.,U,VF, deer and turkey tags still attached	2.00
209	OK 1971 wine (3) W35,W36,W37,all MH,VF	6.00	257	TX 1936 export wine EW1 10ct,MNH,F,P	7.50
210	OR 1933 beer Klamath Falls \$1 orange,MNH,XF,P	1.50	258	TX 1952 liquor L62 28.16ct U,VF	2.50
211	OR 1933 beer Klamath Falls 55ct chocolate MNH,VF, key value	10.00			
212	OR 1890 insurance forgeries (6), made by C.W.Lomler. Great reference item	10.00			



194 ex



187



172



231 ex



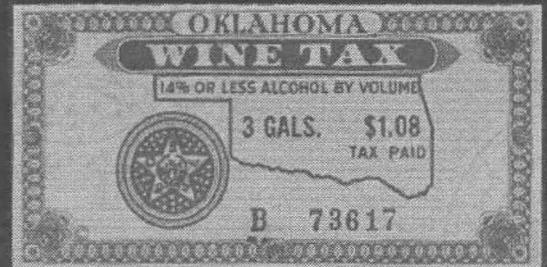
234 ex



201



257



203



168



219



226 ex



243



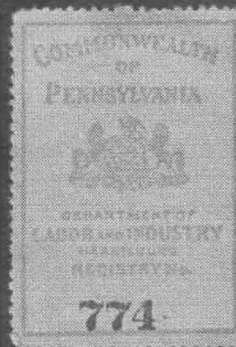
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210



133



213



236



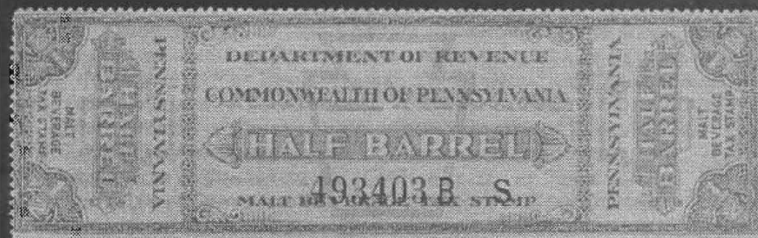
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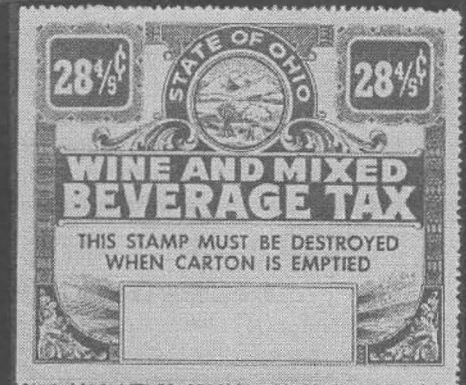
242



247



215



181

Auction 29

260	TX 1956 liquor (2) L73,L74 U,VF	4.00	302	Hodgepodge of better stamps(20),FL feed (5)	
261	TX 1936 natural wine W33 5ct,MNH,VF	5.00		(2) ratty, docs (2);Al cig. on celophane;MA deed,	
262	TX 1936 wine W30 .0125 ct,U,VF,serial number faded	2.00		TX liquor (3),wine; Oregon Klamath Falls beer MNH(2);	
263	UT 1936 beer Acme 12 oz. Matesen BA5,U,VF	3.75		US wine;CO wine & Liquor (5),most U	10.00
264	UT 1941 beer Matesen BBM2,MNH,VF	1.50	303	Cheapo pile (16) all diff. FL doc (4),	
265	UT 1936 beer Blatz 12 light Matesen BBL1, U,VF,P	1.50		GA feed, ID cig., MA stock transfer (2),MD liquor, NY	
266	UT 1943 liquor seal LS6,MNH,VF	1.50		bedding, NY stock transfer (6),OH cig, PA Philadelphia	
267	UT 19?? military beer Matesen B16 8ct,MNH,VF	3.00		doc, SC doc.,TN tobacco, all U	2.50
268	VA 1950? beer B6 2ct,U,VF,small chunk missing along bottom,P	15.00	304	Large pile of stamps from everywhere, better stamps,	
269	VA 1915 feed F33 3/4ct U,VF on piece of tag	1.50		(60)+ all different,CA to WI, Oleo to bedding, to	
270	WA 1934 beer B10b 25ct,U,VF small tear at top, C serial,P	5.00		documentaries, to liquors, about half used, half mint.	30.00
271	WA 1934 beer B11 1/2 bli,U,VF,small notch out at bottom, scarce stamp,perfin "O.B.Co./4-30-34",P	20.00	305	Hodgepodge cheaper (12) beers and wines, AR B31 U;	
272	WA 1934 beer B2 1 doz 11 oz,U,XF	2.00		AZ B13 U, B15 MNH;KS B8 & B9 U;ME B1 MNH;	
273	WA 1934 beer B3 2 doz 11 oz,U,VF,perfin "C.B.ASSN. /3-22-34"	1.50		NC W5 U faults; OH W1,W2b,W3 & W6 all U;	
274	WA 1935 beer B14a black serial variety,MNH,VF	4.00		CA liquor	6.00
275	WA 1935 beer B4a large S variety 12-12oz,MNH,VF	25.00	306	1978 red liquor strips Walla type CS930 and CS932 ATF	
276	WA 1935 beer B16 2 doz 12 oz.,U,VF,dirt	15.00		types, both U,AVG, Walla catalogs at \$20 each	5.00
277	WA 1935 beer B16 2 doz 12 oz.,MH,VF	25.00			
278	WA 1935 beer B16Aa no control letter, U,VF, perfin "Hamm B. CO/5-12-48"	5.00			
279	WA 1935 beer B16B,U,VF,heavy creases,perfin "P P C /6/15/36"	5.00			
280	WA 1948 conveyance (2) \$1 and \$2 hyphen hole 4 3/8, U,VF,P	2.00			
281	WA 1958 conveyance (2) 50ct green,\$2 dark brown, both U,VF	2.00			
282	WA 1945 export beer EB4,MH,VF	5.00			
283	WI 1933 beer B7 .06542,U,VF,staple hole,double perfin	3.00			
284	WI 1933 beer B14 \$1.00 U,VF,faults	75.00			
285	WI 1935 beer B15 .03629 U,VF,bleached in places, perfin "KOLLER/11-19-41"	40.00			
286	WI 1939 beer B35 .07258,U,VF,clear,P	10.00			
287	WI 1942 beer B53 .03629ct,U,VF,perfin "GETLMN/ 7-30-48"	20.00			
288	WI 1942 beer B54a .04234ct,U,VF,perfin ,little dirty	30.00			
289	WI 1947 beer B64 .03629, U,VF,perfin "FAUERBACH /6-13-50"	10.00			
290	WI 1947 beer B64 .03629,U,VF,perfin "WhG JUNG /8-16-49",P	10.00			
291	WI 1951 beer B74b .04234ct,U,VF,perfin "ATLAS BG /8-2-51",small ear,paper adhesions,rare variety	30.00			
292	WI 1953 beer B92a .07258,U,VF,perfin "U.S.B. Co/6-8-53",thin	10.00			
293	WI 1953 beer B97 .07258 brown,perfin "P.HAND B. CO. /8-13-57",pink bleed on half of stamp.	10.00			
295	WI 1952 wine (2) W44 and W44a inverted 8 variety,U,VF, corner nip on W44a,P	17.50			
296	WI 1952 wine W43 40ct,U,VF	4.00			
297	WI 1952 wine W45 60ct,U,VF,clear	5.00			
298	WV 1982 bear damage #9 \$5,MNH,VF	5.00			
299	WV 1981 National Forest #10 \$1,MNH,VF	6.00			
300	WV 1986 non-resident additional deer firearm #4 \$25, MNH,VF,P	5.00			

Collections and US Tax Paid

301	Hodgepodge (11) Liberian registry stamps (4); German Stemplemark (18??) (documentary); Australia customs duty; Canada excise;US revenues (4):Treasury seal;(3) red liquor strips damaged, all U,P	1.50
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Foreign

307	US Virgin Islands Internal Revenue 10ct green on white, I don't have a catalog for this,U,VF,P	2.00
308	Italy 1938 tass di scambio 100 lire,U,VF,pretty,P	1.50

End of Auction 29

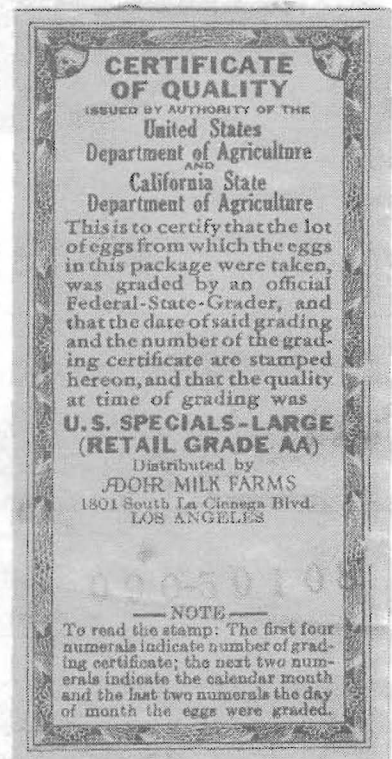
California Egg Certificate

Shown is a very interesting egg item that Mack Matesen came across. It indicates that this certificate of egg inspection was issued jointly by the United States Department of Agriculture and the California State Department of Agriculture. However, it is also clear that it bears the name of Adohr Milk Farms on La Cienga Blvd. in Los Angeles and this does not appear to have been added later. As I don't think there have been and cattle and chicken farms in Los Angeles County since the early 1950's and probably

well before that, this gives us some feel for its age. It would be interesting if someone in California could find a listing for it in an old city directory at a historical society.

The other interesting part is the faint purple handstamp 09050108. The note at the bottom of the stamp tells us the first four numbers indicate the number of the grading certificate, the 01 is the month and the 08 is the day the eggs were graded.

The stamp is 45 x 99mm, black on white paper.





265

1986 WV CLASS RR
NON-RESIDENT
ADDITIONAL DEER
FIREARM
\$25.00 10628

300



268



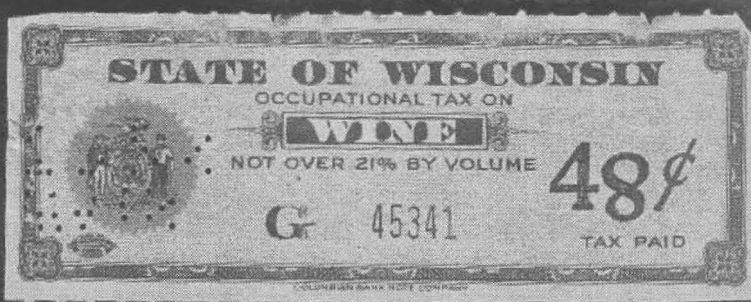
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290



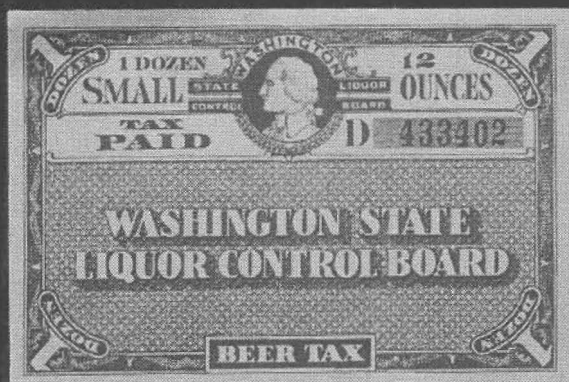
286



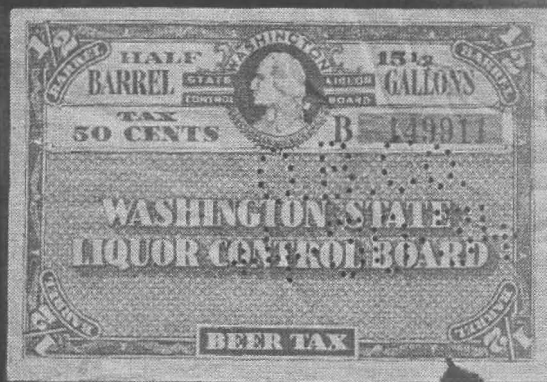
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280



275



271



244



270



307



301 ex



308

SRS Auction 28 Results

This was the biggest auction ever in terms of number of lots and a heavily bid auction. Still there were good buys to be had.

Lot 12, an Arkansas cigar (\$2 est./\$4.75 bid) drew the most bids, followed closely by lot 77 the DC champagne (\$10/\$14) and 19 an Arkansas malt (\$1.50/\$2.25). Lots 12 the Georgia shrimp variety (\$10/\$11) was hot, as were lots 242 a Nebraska beer (\$2.50/4.25), and 375 the Cindella hodgepodge (\$6.50/\$7.75). Other good realizations were lot 4 an Alabama cigar (\$15/24), 79 a DC liquor lot (\$6/\$12), 128 an Iowa oleo (\$10/\$15), 140 a Kansas scale seal (\$8/\$13), 252 the Apache wildlife stamp

(\$10/\$15), and 337 the Virginia feed meter (\$10/\$20).

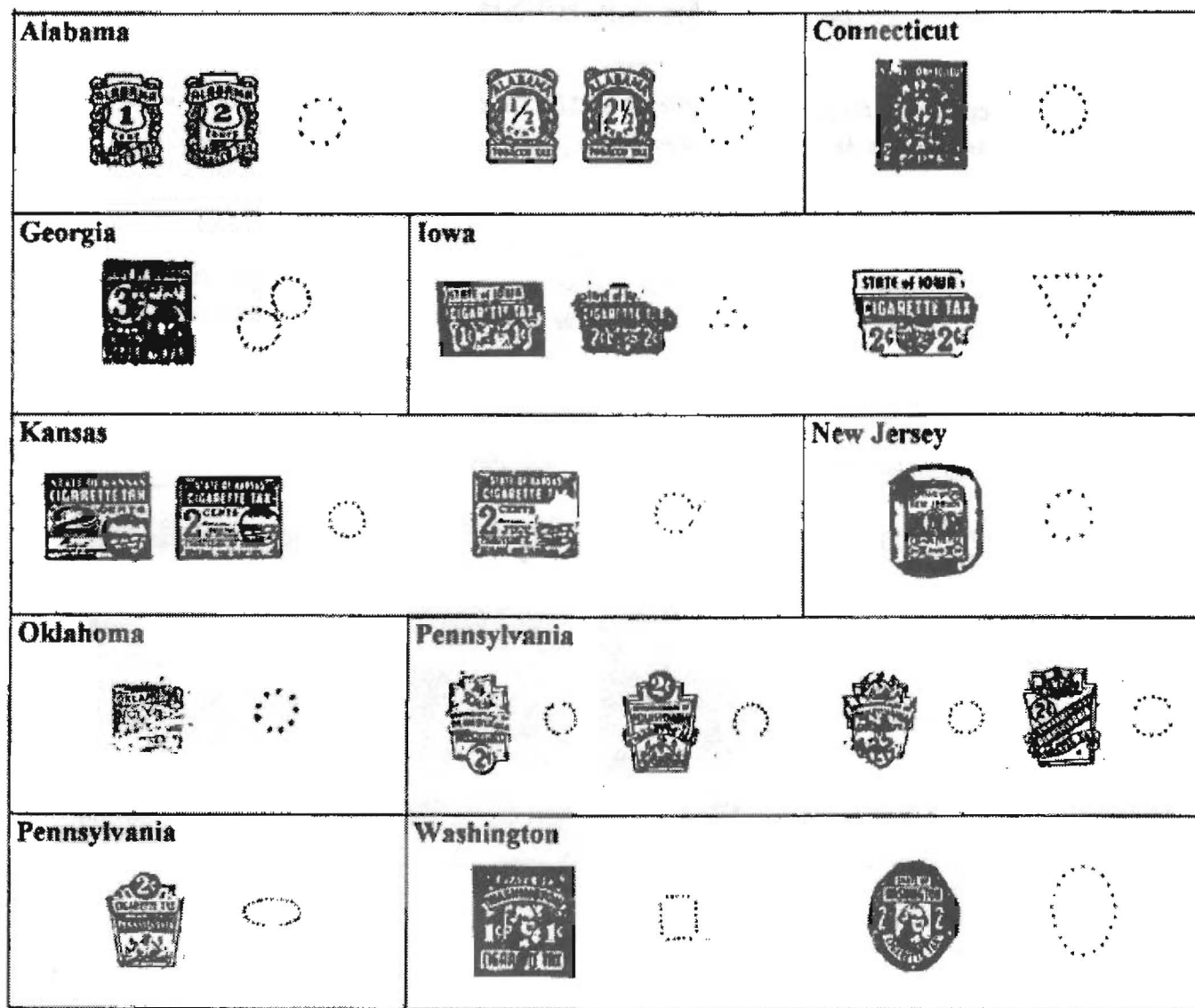
The California scale seals (54-69) and the fishing stamps on Fleetwood pages (394-441) sold as collections.

Strong areas were, lime, honey, linseed oil, DC, Virginia, eggs, beer, wine, scale seals (the older the better), seed stamps, and Ohio sales tax. Some bargains were picked up in fish and game, notably the Texas doves and some of reservation stamps.

Consignment sheets are available for free.

Note, an * indicates the bidder got the lot for lower than your highest bid. t indicates tie bids. **bold** indicates it went for over estimate.

1	6.00*	52	1.00	119	1.00*	171	3.75*	223	3.75*	276	4.75*	328	1.25*	381	-
2	1.00*	53	-	120	1.50*	172	8.00*	224	2.00*	277	2.00	329	7.75*	382	-
3	1.00*			121	5.25*	173	4.50*	225	3.00*	278	4.00	330	3.00	383	-
4	24.00*	70	68.00*	122	11.00*	174	13.50*	226	2.25*	279	1.25	331	2.25*	384	-
5	4.00	71	1.75*	123	-	175	13.50*	227	2.50*	280	1.25*	332	1.50*	385	2.50
6	8.75*	72	-	124	8.00	176	2.50*	228	2.00	281	-	333	37.00*	386	3.00
7	2.00t	73	2.50*	125	-	177	8.50	229	1.00	282	1.50*	334	5.25*	387	-
8	-	74	-	126	-	178	-	230	1.75*	283	3.00	335	9.00	388	-
9	9.25*	75	-	127	-	179	1.00*	231	2.25*	284	2.00	336	-	389	3.00
10	5.75*	76	-	128	15.00t	180	4.00t	232	1.25*	285	-	337	20.00t	390	1.00*
11	-	77	14.00*	129	2.75*	181	1.25*	233	1.25*	286	1.25	338	2.00*	391	-
12	4.75*	78	23.00*	130	6.50*	182	1.25*	234	5.25	287	3.25*	339	13.00*	392	2.50
13	2.00	79	12.00	131	4.75*	183	6.25*	235	-	288	-	340	2.25	393	5.25*
14	-	80	1.50t	132	1.00	184	2.50*	236	2.25*	289	5.50*	341	5.25*		
15	-	81	1.50t	133	2.25*	185	4.25*	237	1.00	290	2.25*	342	4.00*	442	125.00*
16	12.00t	82	2.75*	134	12.00*	186	1.50	238	5.75	291	-	343	2.25*	443-454	-
17	12.00t	83	8.75*	135	2.00t	187	5.25*	240	4.25*	292	-	344	2.00	454	3.00
18	-	84	6.00t	136	3.25	188	5.50*	241	2.00t	293	4.75*	345	3.25*	455-466	-
19	2.25*	85	2.75*	137	2.50*	189	1.50*	242	4.25*	294	-	346	3.25*	467	5.00*
20	-	86	22.00*	138	3.25*	190	1.25*	243	1.50	295	2.00	347	-	468	-
21	2.25*	87	27.00*	139	5.00*	191	6.75*	244	3.25	296	1.75*	348	12.00	469	-
21A	1.00	88	2.25*	140	13.00*	192	4.25	245	3.25*	297	-	349	2.00	470	6.00
22	1.50*	89	2.00	141	-	193	7.25	246	4.75	298	-	350	-	471-474	-
23	3.00	90	2.75*	142	1.00	194	3.50*	247	-	299	-	351	8.50	475	5.00*
24	3.50*	91	2.75*	143	9.25*	195	-	248	2.25*	300	5.00	352	5.25*	476	6.00
25	2.50*	92	2.25*	144	2.25*	196	4.75*	249	2.00t	301	6.25	353	3.50*	477	-
26	-	93	1.50*	145	2.75*	197	6.25*	250	8.00*	302	25.00*	354	-		
27	-	94	1.00*	146	6.75*	198	-	251	8.00*	303	2.00*	355	4.00		
28	2.00*	95	4.75*	147	5.00	199	-	252	15.00t	304	2.00*	356	-		
29	4.25	96	11.00*	148	-	200	2.75*	253	6.25*	305	3.00	357	2.00*		
30	2.00*	97	1.75	149	6.00	201	4.75*	254	6.25*	306	3.25*	358	7.75		
31	2.75*	98	1.00*	150	-	202	-	255	3.25*	307	2.25*	359	2.50*		
32	-	99	2.75	151	16.00*	203	-	256	-	308	2.75*	360	6.25		
33	-	100	2.25	152	-	204	-	257	2.50	309	2.00*	361	3.00*		
34	-	101	7.25*	153	1.00	205	7.75*	258	2.00	310	3.00t	362	3.00		
35	-	102	21.00*	154	-	206	1.75*	259	2.00	311	-	363	7.25*		
36	2.25*	103	1.75*	155	-	207	4.25*	260	3.00	312	-	364	2.50		
37	8.25*	104	1.50*	156	-	208	4.75*	261	-	313	1.50	365	3.25*		
38	-	105	-	157	-	209	5.25	262	2.00	314	4.00	366	4.75*		
39	20.00	106	7.00	158	2.00	210	14.00*	263	-	315	6.25*	367	-		
40	1.00*	107	3.25	159	1.75*	211	7.75*	264	3.25	316	3.75*	368	68.00*		
41	-	108	16.00*	160	3.00	212	6.00t	265	3.00*	317	1.25	369	10.00*		
42	-	109	3.25*	161	1.00	213	6.25*	266	4.00*	318	1.25	370	2.25*		
43	5.00	110	4.75*	162	1.25*	214	7.25*	267	3.25*	319	1.50*	371	-		
44	3.00*	111	6.25*	163	1.00	215	12.00*	268	3.25*	320	5.00t	372	-		
45	2.00*	112	3.00	164	5.00	216	5.25*	269	6.75*	321	-	373	20.00t		
46	6.25*	113	19.50*	165	1.00	217	8.25*	270	3.00*	322	6.00t	374	4.25*		
47	12.00*	114	6.50*	166	1.00	218	8.00	271	27.00	323	2.25*	375	7.75*		
48	10.00	115	1.00*	167	1.25*	219	5.25*	272	-	324	2.25*	377	25.00t		
49	4.75*	116	2.00t	168	13.00*	220	9.25*	273	2.50*	325	3.00*	378	7.25*		
50	-	117	2.25*	169	8.75*	221	11.00*	274	3.00*	326	1.00	379	1.25*		
51	3.25*	118	15.50	170	7.25*	222	9.25*	275	-	327	1.25*	380	-		



Perfins Found in State Cigarette Tax Decals

by Chuck Spaulding

Research by the Perfins Club of perfins found in United States revenue stamps has discovered small geometric perfins or holes in state cigarette tax decals. Above is a graphic to illustrate some of the designs that have been found. The decals shown are with the actual stamps in which they appeared. The perfin designs are accurate tracings because we haven't figured out a way to photocopy them.

Please note the second picture on the bottom of the first page of Iowa in Hubbard's 1992 Volume II catalog. It shows a picture of one of the same triangles that we found in Iowa cigarette decals or a liquor seal decal! Hubbard included no explanation.

Most of the perfin designs are circular or parts of circles while others are elliptical, triangular, and one is sort of rectangular. The big mystery is why are there perfins in these decals? It is unclear

if this is a security device to prevent counterfeiting or reuse, or if it relates to the process used when applying them. If anyone has more information, we would appreciate hearing from them.

Check out your collections and accumulations to see if you have any of these types of perfins and please let me know if you discover new ones. To see the perfins you have to hold the decals up to a light.

We don't expect anyone to remove these delicate tax stamps from their collections and send them to us. If you have duplicates we would appreciate borrowing them so we can make tracings and photocopy the stamps. *Note- In light of Chuck's untimely death, send them to the editor.*

Examiner's form 61.

* GAME LICENSE *

No. 302

\$40.00

In Consideration of the payment of FORTY DOLLARS, the receipt whereof is hereby acknowledged, authority is hereby given by the State of Wyoming to Charles H Miller of New York State of New York and he is hereby permitted, to pursue, hunt and kill not more than two elk, two deer, three antelope, one male moose one mountain sheep and one mountain goat within the State of Wyoming, from the first day of September to the first day of December, A. D. 1902.

In Witness Whereof, I M O Newton, a Justice of the Peace within and for the county of Big Horn, in the State of Wyoming have hereunto set my hand this first day of Aug, A. D. 1902.

M O Newton

Justice of the Peace.

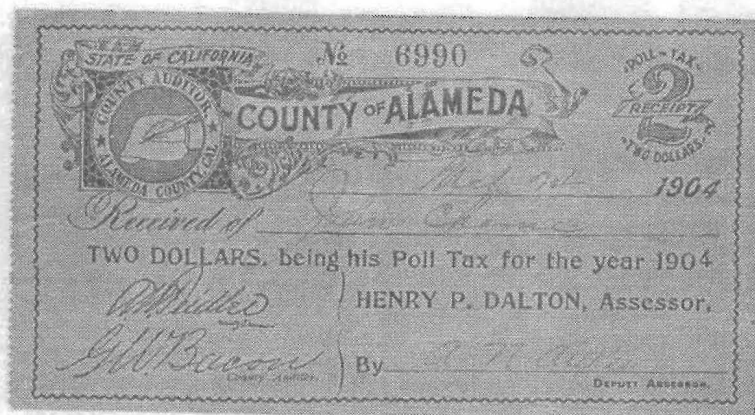
1902 Wyoming Game License

by Terence Hines

At the January 8 meeting of the New York chapter of the American Revenue Association, Brian Bleckwenn (best known for his stunning collection of US first issue revenues) showed a most interesting Wyoming hunting license. That license, shown here, is dated August 1, 1902. It gives the licensee the right to "pursue, hunt and kill not more than two elk, two deer, three antelope, one mountain sheep and one mountain goat within the State of Wyoming". That is the printed text. Interestingly, "one male moose" has been added in manuscript.

The cost of the license was \$40.00 and the form bears a handstamp number 302. The official signing the license was a Justice of the Peace in Big Horn County. The licensee was a Mr. Miller from New York City.

The New York Chapter of the American Revenue Association meets the first Thursday of the month at the New York Collectors' Club (22 East 35th Street, New York City) at 7:30 pm. All collectors of revenues and cinderellas are welcome. For more information, contact me at terencehines@aol.com.



Unreported Little Mystery California Poll Tax

by E.J. Guerrant

Shown is a poll tax receipt from Alameda County, California with an unreported \$2 poll tax stamp (black on blue paper). In checking Michael Mahler's article on California poll tax stamps in the 4th Quarter 2000 State Revenue News, older listings by George Cabot and Elbert Hubbard and literature subsequent to Mahler's article, I can find no reference to this stamp. It also becomes the first one found used in the 20th century (1904). To borrow from the first sentence in Michael Mahler's article...what is the probability that "another unreported California poll tax stamp" would remain unrecorded for a century? Apparently not as low as we had thought.

by Roger Forsyth

I found this unusual used pair of California fishing stamps in a recent Ebay purchase. Why would two fishing stamps be required by the same person in one year and used on one license? If you know, tell the editor.



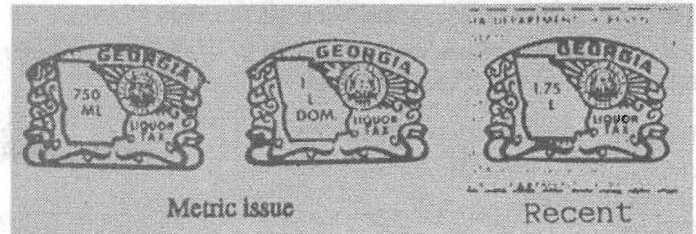
LIBRARY NOTES

Georgia Liquor Stamps

by Peter Martin

This circa 1984 Georgia liquor stamp requisition form (below) shows the denominations of metric stamps available at the time and the corresponding tax rate of the period. Stamps had to be ordered in multiples of 1,000. The metric stamps are only partially listed in the Hubbard catalog as L93, L95 and L96.

The following individuals have made recent donations of state revenue reference files: Romie Coltrin, Harold Effner Jr., Roger Forsyth, Peter Martin, M.E. Matesen, Tim McRee and Scott Troutman. Thanks to all who contributed.



Georgia liquors, L93, L95 and L96 respectively, as illustrated in the Hubbard Volume II catalog. The 375ml value was not even listed and the 500ml and 750ml are just a spurious notation beside L93.

MAIL ALL ORDERS AND REMITTANCES TO THE FOLLOWING ADDRESS:

Georgia Department of Revenue
P.O. Box 38037
Atlanta, Georgia 30334
ATTENTION: Accounting Unit

NOTE: STAMP ORDER MUST BE IN MULTIPLIES OF 100S FOR EACH STAMP DENOMINATION BE
ML - Milliliters L - Liters

STAMP DENOMINATION	QUANTITY	TAX RATE PER STAMP
200 ML		\$.20
375 ML		\$.375
500 ML		\$.50
750 ML		\$.75
1 L		\$ 1.00
1.75 L		\$ 1.75

Part of the legal sized Georgia liquor stamp ordering form.

North Carolina Finds in the Hubbard Correspondence

by Scott Troutman

Romie Coltrin has, as was noted before, turned much of Elbert Hubbard's correspondence over to the SRS library. The following are items of interest that I found in the North Carolina material.

Eggs - There has always been a question as to whether the eggs stamps with Lou Ballentine's signature were used or were essays. I have found a document to all "Lime and Landplaster Producers, Canned Dog Food Manufacturers, Seed Dealers, and Egg Distributors". This document shows that the stamps were sold 1000 to a booklet in the four values listed.

1 doz.	1/15 cent	Price .67
15 doz.	1 cent	Price 10.00
30 doz.	2 cent	Price 20.00
150 doz.	10 cent	Price 100.00

Land Plaster tags and stamps - Tags were produced for land plaster (gypsum) during the Ballentine period and were sold for \$2.50 for a box of 1000. Landplaster stamps were sold by the 1000 for \$2.50. In 1979, the law was changed to eliminate stamp usage on lime and land plaster. All remaining stocks of lime and land plaster stamps were destroyed. Land plaster tags are very rare.

Wine - Effective May 1, 1980 the wine taxes were raised. The tax on unfortified wine went from 60 cent per gallon to 21 cents per liter (or 80 cents per gallon). Fortified wine went from 70 cents per gallon to 24 cents per liter (or 90 cents per gallon).

Home grown North Carolina wines, either fortified or unfortified were taxed an 1 1/4 cents per liter. This is from a document called "Changes in Intoxicating Liquors Tax by the 1979 Session of the General Assembly".

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 (1)

CHAUFFEUR's BADGES WANTED. City, Taxi, Hack, Driver, Chauffeur and Transportation Badges.. Disabled Veterans Keychain Tags.. B.F.Goodrich Keychain tags.. Dashboard Discs, One and Two Hourse Vehicle Tags, Registration and Inspection Windshield Stickers, Paper Driver's Licenses and Rgistrations. Collections Purchased. **DR. EDWARD H. MILES**, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (14)

We would like to note donations from Pieter Bosen, S. Riesenfeld and Joe Jeter.

Continued from page 30

perhaps by a seller who wanted to avoid paying the Connecticut tax?

Charles Pirro
Connecticut

Back in the 1st quarter 1997 SRN some of these with Oklahoma were shown and I think I have seen some since for Arkansas. What I now think is that the 57 is the Texas registry number (printed in Texas) and on stamps shipped out of state to manufacturers, Texas added the state they were sent to. These stamps would have been purchased by a Connecticut manufacturer to put on items that were to be sold in Texas. Anybody got a better guess?

SPECIAL OFFER

We have bound eight sets of the 1997-2003 State Revenue News issues into three books. Each book has a steel binder and plastic cover and will lay flat. See the Publications section for details. Full set post paid is \$72.50. Nice for use in libraries. When they are gone, their gone.



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California Exchange Stamps

In the March-April 2004 *The American Revenuer*, Michael Mahler has two long articles on the early California exchange stamps. The first discusses the use of the stamps and the poorly written tax laws and the second documents a most extraordinary pair of seconds stamps on one document. Extraordinary because pairs of seconds stamps shouldn't exist, much less be used. Take a look.

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.



Alabama		Vending \$10 2002	\$5.50
Tobacco		Vending \$15 2002	\$8.25
Double Springs 4 ct.	.25ea	Vending \$2 2004	\$1.10
Arizona		Vending \$5 2004	\$2.75
1935 12c malt liquor, used cat B2		Vending \$10 2004	\$5.50
Red on pink, Moore sig.	.50ea	Vending \$15 2004	\$8.25
Colorado			
Town of Walsenberg cigarette		Rhode Island	
5ct pane/10	.25	Cigarette--20 cig	.37
sheet/100	2.50	-50 cig	.925 10/9.25
Florida		South Carolina	
Documentary		Cigarette	.07
D65A 2ct used	.25		.09 10/.90
D65 5ct used	.25	Documentary	.10
D67 30ct used	.25		.50
Georgia			\$1
City of Griffin .05 Excise Tax	Free	Tennessee	
Indiana		Ammunition (new) .10 ea pane/10	\$1
Cigarette meter 20 cig. (2 diff meters)		Texas	
1 - 25ct 2-45ct		Bedding 1990 Series .75 ea	
Iowa		Virginia	
Cigarette C1 or C7 1ct	.25	Wine W20 used	.25
Maryland		Wisconsin	
Duck stamp	\$3	Liquor stamps	
Nebraska		200 ml	\$2
Pickle card (cut off flare card) 50ct		1 liter	\$2
On flare card add \$1.03 postage,		1.75 liter	\$2
flare card may have to be folded			
in half in many cases (they are		Wyoming	
huge)		2002 Flaming Gorge Fishing	\$10
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	\$6		
Vending \$5 2002	\$2.75		

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

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

LETTERS TO THE EDITOR

Circuits

What ever happened to the state revenue sales circuits?

James Kenney
Pennsylvania

As far as we know the SRS has never had circuit books. The American Revenue Association does have circuit books and I think you can request state revenue circuits.

Cataloging

It would be helpful to have a list of major types or each state and the contact person for each group working on a state or area. You should also publish each groups progress and target date. It would give us all a sense of what is going on in the huge task to comprehensively catalog all the state and local revenues. I haven't heard much about local revenues, isn't there a catalog being worked on?

Ralph Harnishfeger
Pennsylvania

You were reading Peter Martin's mind. The catalogers list is elsewhere in this issue. Kent Gray has his locals catalog up on line. You can access it from our web page (see front cover). There is no plan at present to put it out in book form, especially with him in Turkey for a couple years.

Department of Corrections

The editor inadvertently cut out part of the last line in Ira Cotton's article in the last issue. It should have read:

"I was unaware of these stamps despite living in Maryland during that entire period, and have not seen them [crabbing stamps] in any catalog other than his. Any other information about these stamps (including stocks/sources!) would be most welcome."

Virginia Feed Meter

I read with interest the introduction to Auction #28 in which you, among other items, talk about the Pitney-Bowes meter cancel for feeding stuff inspection, which you dated in 1915. I would like to make correction to this.

1- The Pitney-Bowes Company was establish on April 23, 1920 (see article by Doug Kelsey in Linn's 1/19/98).

2- The design of the meter stamp, combined with the high number of the machine would suggest a much later date.

3- According to Bert Hubbard's catalog, L.M. Walker Jr. is listed as commissioner in 1945 - see F30-33. The "4" in 1945 is not very clear in my copy. As it probably is in yours, but with a magnifying glass you can tell it is a "4".

Therefore I believe that this item should be dated 1945 or slightly later.

Pieter Bonsen
California

You got me! I think I misread the date in the catalog. Thanks for keeping me straight.

Comments that Came with the Dues

The journal keeps getting better - keep up the good work.

Paul Mullin
Pennsylvania

Still enjoy the club and the *State Revenue News* very much.

C. Dorance Gibbs
Wisconsin

You have kept it fun - have a great new year.

Joellen Lee
Oregon

Is Kent Gray going to bring back any stamps from Turkey?

Monty Morey
Arizona

I'm sure he'll be looking for some.

Iowa Redemption Stamps

In the first quarter 2004 *SRN* you showed an Iowa redemption stamp that was in the auction. These are for bottle redemption. There is a 5 cent deposit on all bottles in Iowa, and if they don't have a stamp on them, you don't get your 5 cents back when you return them. This keeps out of state bottles from being redeemed. There are several different stamps in use.

Don Lemon
Iowa

The other day, I re-read (more carefully) the 1st quarter *SRN* and the article "Interesting Auction Lots". You asked for information about the Iowa 5 cent refund stamps.

In the March 5, 2004 issue of *Mekell's* and *Stamps Magazine* there is a "World of Stamps" article - "Bottle Bills and Return Deposit Fee Stamps (Litter Stamps Part 3)"

by Geir Sor-Reime. He discusses foreign programs and lists the U.S. state programs in operation and the year they began. They are: Oregon (1971), Vermont (1972), Maine (1976), Michigan (1976), Iowa (1978), Connecticut (1980), New York (1982), Massachusetts (1982), Delaware (1982), California (1986) and Hawaii which goes into effect in 2005.

Mr. Sor-Reime says the following about Iowa. "The Iowa bill covers beer, soft drinks, soda water, mineral water, wine coolers, win and liquor, and the deposit is 5 cents".

Judyth K. Cole
Missouri

Connecticut Cigarette Stamp Offer

I read with interest the report from Terence Hines of a new Connecticut cigarette heat transfer decal. The top half is indeed a light purple or a bright lavender. The design is the same as previous decals which were yellow or green.

I don't smoke, but a number of people who work in the building where my office is located do smoke, and I see a lot of empty packs lying around. I would be happy to send one to any member who sends me a self addressed stamped envelope.

Charles Pirro
3 Baker Lane
Norwalk, CT
06851-2309



Texas Bedding Question

Shown is a copy of a recent find - a fairly common 1c Texas bedding stamp, BE1, MNH, with a black overprint "Conn/57". I purchased it for a buck at a recent show, from a dealer who what a couple of other similar Texas Bedding Stamps with different overprints (which I foolishly did not buy). Have you (or the members) seen one of these before? Is it an "official" overprint by the State of Connecticut, allowing the Texas stamp to be used in Connecticut, or is it a private overprint,

Continued page 28

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

\$5 (Non-member price \$7)

2. History of Oleomargarine Tax Stamps and licenses in the United States

Carter Lichfield, 1988, 128 pp. hardbound

\$23.00 (non-member price \$26.50)

3. USA State Revenue Stamps Catalog, Volume 1 (Reprint of the 1960 Hubbard Catalog)

Elbert S.A. Hubbard, 1960, jlls, 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. Field Guide to Revenue Stamped Paper, Part I-Western States

Bill Castenholz, 1996, revised ed., 128 pp ill. bound

\$19 (non-member price \$21)

8. State Turkey Stamps

Dr. John Crook SRN No. 220 1994 32pp \$5

9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound

\$14 Members, \$17 non-members

11. The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)

Jan Wooton, 2001 210pps (6700+ stamps)

\$34.50 Members (Normally \$41.95)

12. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

13. 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

1997-98 8 issues \$22.50

1999-2000 8 issues \$22.50

2001-03 12 issues \$33.00

All three \$72.50

NEW
NEW
NEW

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

NEW

17. Virginia Department of Agriculture Poster

Color reproduction of 10 3/4"x16 3/4" poster for "Virginia Quality Labels" for eggs, turkeys, potatoes and tomatoes.

Shipped flat (folded) \$5 mem \$6.50 non-mem

Shipped in tube \$7 mem \$8.50 non-mem

Publication	Price ea.	Qty	Total
Prices now include postage			Grand total

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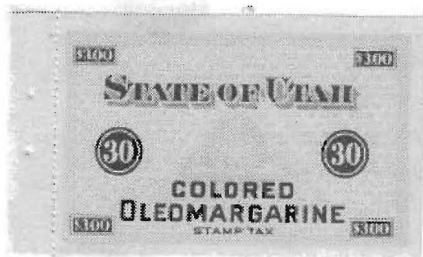
Address _____

Free For All

This free-for-all is from Mack Matesen and is a really nice MNH example of the bright yellow \$3.00 Utah oleomargarine O17. Apparently they are not as rare as the Hubbard catalog indicates.

To get it send Harold Effner Jr. a self addressed stamped envelope to SRS Free for All, 28 Pine Street, Lincroft, NJ 07738. Put a stiffener in if you like and any other business going to Harold.

"Free for All" items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come-first served basis and if any are left we will sell them through the sales service.



Notes on Auction 29

by Scott Troutman

Auction 29 will not be the biggest auction we have had, but it does contain some of rarest material we have seen especially for the beer collectors out there. Many of the beers in this auction have not been seen in a dozen years and it could easily be that long before they show again. And these stamps are from different states: Delaware, Illinois, Indiana, Maine, Michigan, Texas, Washington, Wisconsin, and even Maryland all have rare beers in this auction.

These beers also have a far better than

State Revenue News

usual set of perfins from small or seldom seen breweries. This may be because they are in odd sizes that were used or created by these local brewers.

One of the items, featured in two lots, is shown below. These are proofs from an unlisted Michigan stamp for a barrel of beer. This stamp may have never been issued.

There is also big run of New Hampshire liquor seals and tobaccos, a lot of good Oklahoma with some of the scarce early wines and a pretty fair spread of material from all over. Even some oleomargarines on cover! And for the fish and game folks some artist signed ducks and unreported Louisiana material.



Unlisted Michigan beer proof (B45A)

State Revenue Society
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