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President's Notebook by Peter Martin

Hubbard Collection to Appear at Auction

As many of you may have read in Linn's Stamp News, Nutmeg Stamp Sales, Danbury, Conn., has purchased the Hubbard collection and stock from the estate of SRS founder E.S.A. "Bert" Hubbard. That's good news for state revenue collectors because Nutmeg plans to feature the material, estimated by the estate at more than a million stamps, in its auctions beginning in October. I have been asked to prepare the material for these auctions and I can assure you that there is an abundance of stamps, specimens, essays and proofs that you will find nowhere else. While a few, mostly western, states from Bert's collection had been sold privately before the Nutmeg purchase, Bert's backup and sales stock was often as good as his collection material. The October auction will feature tax tags from a variety of states. Tax tags are often harder to find than state revenue stamps and this assortment will amaze state revenue die-hards. This will probably be the only opportunity to fill in the missing tags for your favorite states because the Hubbard tag collection is unsurpassed in its breadth and depth. The tax tag lots are expected to be available for viewing at the Nutmeg booth at the Philadelphia National Stamp Exhibition, October 1-3. Nutmeg plans another major state revenue auction with a viewing at the February Sarasota show, site of the 2005 ARA and SRS annual meetings. State revenue catalogers who would like to examine Hubbard collection material from states they are cataloging should contact me to make arrangements for viewing. Nutmeg also has plans to help promote state revenue collecting. Stay tuned for more details.

SRS Library- 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., Peter Martin, M.E.

Matesen and Scott Troutman. Thanks to all who contributed.

SRS Annual Meeting - The SRS will hold its annual meeting on Saturday, October 2 at the Philadelphia National Stamp Exhibition (formerly SEPAD), Valley Forge Convention Center, King of Prussia, Pa. This is also the site of the ARA annual meeting. Art Mongan, <cind_revs@comcast.net>, is coordinating the event. We have requested a 1 p.m. to 3 p.m. meeting time but the actual time had not been finalized as we went to press. A general session will follow the meeting. Bring your questions and ideas.

Editor's Notes

I am suffering from a bounty of good articles and auction material. I have some wonderful articles in on Oklahoma documentaries, Pennsylvania beer, Maryland perfins, potato promotion stamps and South Carolina decals. It is hard to get more than one of these big articles in an issue and even the little articles are backed up a little, so be patient. But keep your finds coming in. It is kind of the like the Olympics which just ended- it's all good!

There's a lot of good material in this auction, notably some tough Philadelphia documentaries, lots of better hodgepodes, more eggs than I have seen in a while, and some first rate Virginia deer-bear and Florida grapefruit.

I plan to be at the Philadelphia show October 1-3 trying to earn one of those new SRS medals with my Oklahoma exhibit. Peter Martin plans to get there and even Harold Effner may come over from Lincroft, N.J. I hope many of you will come join us. The revenue show is always fun.

I just heard from Kent Gray and he is out of Iraq, via Germany and should be back in Turkey about Sept. 22nd.

Here in Pennsylvania we have had the summer without a summer - no days in the 90's. And I have just gotten back from a week on the beach at Hatteras, which is why this is out a little late. Hopefully you have had a good summer too and the hurricanes and floods didn't get you.

Philadelphia Documentary Stamps Revisited

by Jack Stewart, Scott Troutman, and Jerry Lurie

The following article is the result of the combined efforts of Jerry Lurie, Jack Stewart and Scott Troutman. It was accomplished through the study of over 400 loose stamps and 211 Philadelphia Deeds with the documentary stamps still attached.

Unfortunately, due to a policy of the City of Philadelphia to retain records for a period of only six years unless a belief exists that the information had either "historical or legal significance", a truly accurate record of the printings of the Philadelphia Documentary stamps is impossible. The help of Joan T. Decker, Commissioner of Records of the City, and also the Philadelphia Board of Realtors were solicited to assist in the possible review of records. No valuable information resulted from questioning these sources. Other individuals and governmental departments suggested to the authors were void of additional information.

A casual study of the loose stamps indicated certain omissions and errors in the various listings have been made by writers in cataloging the Philadelphia stamps. Initially, an attempt was made to correct the cataloging by a study of the loose stamps. It became immediately apparent that many of the cancelled stamps had no date of cancellation on them or the date was smeared or otherwise obliterated. There was the natural tendency among collectors to soak stamps off documents to save space in storage. Fortunately, the soaking process was not always accomplished and a supply remained of used Philadelphia Deeds with the stamps still thereon that was developed to supplement the loose stamp study.

The original work on the Philadelphia cataloging was done by the meticulous collector, R. Maurice Fox. A personal letter from Fox dated July 3, 1960⁵ and an article of his in the September 1960 issue of the *American Revenuer*¹ proved most helpful for the period 1937-60. Also, Elbert Hubbard used Fox's work as a basis for listings in his municipal stamp catalog put out in 1997². Maurice Fox was the type of individual whom one could not question. If he said black was brown, it was best to agree that black was brown. It is possible that Hubbard was misled in

using Fox's information by Fox's reputation.

The Philadelphia Documentary Stamp Tax became effective on September 7, 1937, as ordered by City Council to levy revenue on transactions relating to documents (deeds), obligations, mortgages, notes, etc. The tax was at a rate of five cents per one hundred dollars of valuation and stamps most frequently are found on old deeds.

First Issue



PD2



Three prongs on top of scroll above M in Maneto.

The first printer was the Girard Bank Note Company, Philadelphia, in 1937 and their stamps were printed on a grayish paper, perf. 12. The size was reported to be 22x27 1/2mm. Slight variations in size were found in our study with many 22x27mm stamps being found. The distinguishing characteristic of these stamps is that there are three spurs in the design above the letter "M" in the word MANETO in the City seal that point to the ship. Also, there are horizontal lines in the "box" formed by the plow handles. No change seems necessary in the original cataloging other than a recognition of the slight variations in size mentioned.

1937 perf 12 grayish paper

PD1	5c	Carmine
PD2	10c	Green
PD3	25c	Light Blue (Light Milky-blue)
PD4	\$1	Orange
PD5	\$5	Blue

The following year (1938) Girard lost the printing contract. Unused stamps then had a line printed across the center and these remainders were reportedly sold as specimens.

Second Issue

The second issue printer was the Charles Elliot Company who printed the stamps on what Hubbard calls a "medium white paper". Fox referred to the paper only as being "white". These also had the three spurs above Maneto. Stamps soaked from documents frequently absorb paper color variations from the ink from handwriting on the document, and color of the document paper to which they are attached. Thus, paper color is not believed to be definitive. The printing process used was different and the size of the stamp design is slightly larger. Fox lists it as 22x28 3/4mm and Hubbard as 23x29mm. We have changed Hubbard's "d" sub-varieties to "a" sub-varieties. Other slight variations in size were found.

1938-41 white paper

PD6	5c	Light Orange Red perf. 14 (Fox called this Carmine)
PD6a	5c	Carmine perf. 12
PD7	10c	Green perf. 12
PD7a	10c	Dark Green perf. 14 (1941)
PD8	25c	Blue perf. 14
PD9	\$1	Yellow-Orange perf. 14 (Fox called this Orange)
PD9a	\$1	Light Orange perf. 12 (Not previously listed)
PD10	\$5	Blue perf. 14
PD11	\$50	Orange perf 14 (1939)

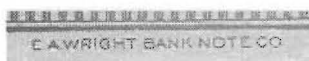
Fox noted that perf. 14's "may exist on any value as no records were kept by the printer".

Also, Fox cataloged PD11 as listed above and indicated its size to be 36x44mm and it is believed that Hubbard copied the listing. Fox did not have a copy in his collection and endeavored to secure

one from Stewart who had none. As years passed, this stamp became somewhat of a phantasm. In 1939, the average three bedroom home in Philadelphia sold for less than \$4,000 requiring \$2.00 in stamps. The consideration required on the deed would have been \$100,000 for the PD11's use to have been necessary. Further, real estate settlements or "closings" as they are called in some areas are, in Philadelphia, handled by a title insurance company and, at that time, took place in the office of the title company. Documentary Tax Stamps were an expense to these companies without any profit on this investment. Stocking a \$50 stamp by the companies would have been unlikely at that time at the end of the Great Depression years. Even a \$10 stamp would have been more likely to have been issued than a \$50 item and they were not issued until 1953.

In May 2004, however, one actually surfaced. Jerry Lurie measured it's size as 35 1/2x44.

Third Issue



PD12p with Wright indicia at bottom



Two prongs above M in Maneto

The third issue of Philadelphia documentary stamps were produced by the E. A. Wright Bank Note Co. of Philadelphia. Fox indicates the printing was on white paper. Hubbard indicates a medium white paper was used. The same considerations that existed as to the second issue paper apply here. Paper color is not the criteria upon which to identify these

stamps. Perforations are all 12 1/2 and the stamps are engraved with two scrolls above "Maneto" on the upper right side of the Philadelphia seal. The former issue had three spurs.

The size is given as 22x28 3/4mm. Hubbard suggests that there is much shading above the seal. Fox indicates the issue to be 1940 to 1952 whereas Hubbard includes stamps in the issue up through 1954 being those necessary as a result of the Realty Transfer Tax ordinance effective January 1, 1953. It is believed the perforation change indicates the cut-off date to be 1952.

Note: Fox listed the 5 cent with Printer's imprint as PD12 and listed all the shades of the 5ct stamps as PD13.

1940-52 perf 12 1/2

PD12	5c	Carmine
PD12a	5c	Deep Carmine
PD12b	5c	Brown
PD12c	5c	Claret Brown
PD12cc	5c	Claret
PD12p	5c	Claret w/ Printer's imprint
PD13	25c	Blue
PD13a	25c	Milky Blue (1947)
PD13b	25c	Deep Blue
PD13c	25c	Gray Green (1951)
PD13d	25c	Milky Gray Green
PD14	\$1	Yellowish Orange
PD14a	\$1	Orange Yellow (more yellow than orange, very white paper)
PD14b	\$1	Yellow (1947--New listing)
PD15	\$5	Milky Blue
PD15a	\$5	Blue
PD15p	\$5	Blue (w/Printer's imprint)

Effective February 1, 1952, the Commonwealth of Pennsylvania passed the Real Estate Transfer Tax Act which required the affixing of State stamps on Deeds at a rate of one percent of the value of the property. The cost of these stamps became an obligation of the Seller. Philadelphia City Council, seeing an opportunity to cash in on the building boom, passed the City Realty Transfer Tax Ordinance effective January 1, 1953 which taxed the Buyer at the same rate of one percent of the valuation. At this point, Hubbard's numbering appears more logical.

E. A. Wright Bank Note Co. continued as printers for the period 1953 through

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1959 and larger 35x41mm stamps in the higher values now required by the new legislation came into use. Perforations used were 12 1/2.



PD16d

1953-59 Perf 12 1/2

PD16	\$10	Violet
PD16a	\$10	Purple
PD16b	\$10	Bluish Purple
PD16c	\$10	Brownish Purple
PD16d	\$10	Black
PD16e	\$10	Light Violet
PD17	\$50	Orange
PD18	\$100	Magenta (No scroll overprint -- very very rare)
PD18a	\$100	Magenta with red scroll
PD18b	\$100	Light Magenta with scroll (no copies found in this study)

1959-60

PD18c	\$100	Light Magenta without scroll Perf. 12
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The PD18 \$100 stamp was released in only a few sheets when it was discovered that a sheet was missing. Fox estimated that only fifty to a hundred stamps had actually been used. To avoid the possible fraudulent use of these missing stamps the balance of the issue was overprinted with a red scroll. Some \$100 stamps in the lighter Magenta color did appear, as noted above, in 1959 and 1960 but are perforated 12 and not 12 1/2. The PD18b stamp is listed only in Applegate's book³ and an article by Scott Troutman in the 1995 third quarter issue of the *State Revenue News*⁴

Various writers have indicated the perforation used in the 1954 issues to be 11 1/2. In all the stamps studied, no 11 1/2 copies were discovered.

The two highest values were printed five stamps to a sheet and are 44x41mm in

size:

1953-59 perf 12 1/2

PD19	\$500	Terra Cotta
PD20	\$1,000	Chocolate Brown
PD21	1c	Green (16 1/2 x 22mm) (1954)
PD22	1c	Light Green 22x28mm perf 12 (1959)
PD23	10c	Light Green (1959)
PD24	50c	Orange (1954)
PD24b	\$1	Yellow (rare, found on only one 1957 Deed)

The PD24b is numbered to squeeze it in as best could be done. PD 24a is a 50c 1960 perf. 12 stamp.

The Philadelphia Recorder of Deeds determined at this point that economies would be obtained through the reduction in the size of the deeds to be recorded on each real estate transfer. The old forms measured 8 1/2 inches by 14 inches, term "legal size". The new size was to be the normal "letter size" of 8 1/2 inches by 11 inches. This created problems with insufficient blank spaces on the documents to which the documentary stamps could be affixed. Attaching an additional page was permitted, but only with the payment of an additional fee.

Fourth Issue

PD27 and PD28

The huge size of the \$10 through \$100 stamps (35x41mm) presented a problem and in 1960, a new issue of stamps was produced by the Wright Co. returning to the normal size stamps (approximately 22x28mm) formerly used. Also, the Wright Co. switched to the use of a perforation 12 at this time.

1960-62 perf 12

PD24a	50c	Light Orange 22 1/2x28 1/4
PD25	\$5	Slate Blue
PD26	\$10	Deep Purple

PD27	\$50	Orange (Serial number in red at top)
PD28	\$100	Magenta (Serial number in red at top)
PD29	\$1	Light Yellow

The chronological order of printings becomes questionable at this point. As previously mentioned, the City of Philadelphia has retained no record of their printing orders. The engraving companies, Girard, Elliot, and Wright, are now, in 2004, out of business with no known successor to their businesses as stamp engraving had given way to less expensive methods of printing. At this juncture, an attempt has been made to establish printings on the basis of the actual use of the stamps on the existing surviving deeds. It is repeated that the stamps were an unprofitable investment for the title insurance companies. Therefore, large inventories were not maintained. It is reasonable to assume consistent color changes along with perforation changes do pin point new printings. Also, the serial numbers on the \$50 and \$100 stamps in relation to perforation changes, were indicative of a change. Stamps were probably ordered by the City when quantities of various individual denominations became low, rather than placing large orders for many different denominations at one time. Fox, in personal correspondence, indicates Wright to be the 1960 printer.

Fifth Issue

PD38 used in 1972

The 1960 perf. 12 stamps appear to have been used through 1962 when an issue of perf. 12 1/2 stamps came into use either in late 1962 or the beginning of 1963. Low denomination stamps were no longer needed as frequently as in earlier years and copies found on deeds became less common. From what were found, the following is believed to be the issue:

1963-78 perf 12 1/2, 23x29mm

PD30	5c	Carmine
PD31	10c	Green
PD32	25c	Blue
PD33	50c	Orange
PD34	\$1	Very pale yellow
PD35	\$5	Blue
PD35a	\$5	Greenish blue
PD36	\$10	Deep Purple
PD36a	\$10	Bright Violet
Higher values 22 3/4x28 1/2mm		
PD37	\$50	Brownish Orange (Possibly starting Serial #58,001 in 1965)
PD38	\$100	Slightly darker magenta than previous issue. (Possibly starting Serial #50,001 in 1965).

The color distinction in PD37 is most noticeable in the background of the two circular medallions around the numbers "50" at the bottom of the stamps.

In 1976, the Commonwealth of Pennsylvania discontinued the use of adhesive stamps and converted to a meter type imprint which was impressed on the Deed at the Recorder of Deeds Office in City Hall (see page 8). An inventory of stamps was no longer required by the title insurance companies for State stamps. In that year, Deeds with Philadelphia stamps and State imprints became the norm. In 1979, the city switched to meter stampings also. Multiple City meter stampings appear on Deeds from 1984 through 1989.

Scarcity

Stamp scarcity is difficult to estimate. Real Estate Brokers and Attorneys are continually faced with storage problems. As a result, once a transaction is closed upon resale, the old deed is normally discarded. Should the information be needed at a later date, it can be secured for a small fee from the Recorder of Deeds Office. There is, however, the rare individual who discards nothing. There, if such an individual can be found, is the motherlode. Certainly both of the one cent stamps are extremely rare. The PD11 \$50 of 1939 is a great find. Either of the 1940-52 stamps with the printers imprint beneath the stamp are very rare. The PD18 \$100 Magenta which is the stamp without the overprint is most rare. Also, PD18c (without the scroll but perforated 12) is scarce as it was used for less than two years.

There is a belief among some collectors that the PD16d black is in short supply. PD24b and PD34, both \$1 stamps are unusual to encounter. Obviously, the \$50 and \$100 issues may or may not be easily found with the exception of PD37 and PD38; the \$500 and \$1,000 are pure gold. As previously mentioned, real estate valuations had increased by 1963, making the need for PD30 thru PD33 rare.

Finally, Philadelphia deeds created between the years 1953 through 1967 at times depict unusual collections of assorted stamps. During this period of time, these deeds included red Federal Documentary Tax stamps, Pennsylvania Real Estate Transfer Tax stamps, and the Philadelphia documentary stamps. Deeds with over forty stamps are, on rare occasions, found and the authors have several with 27 to 33 stamps thereon.

Shown on page 7 is a deed with 40 stamps, twenty of the \$100 Pennsylvania Real Estate Transfer Tax stamp and twenty of the Philadelphia PD28 \$100 stamps for a total of \$4,000 in stamps.

However, deeds with the combinations of the three types of stamps are more interesting as illustrated by the Deed of 33 stamps also shown on this page..

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4. The Philadelphia Documentary Stamps Reviewed, Scott Troutman, *State Revenue News*, 1995 3rd Qtr. ill.
5. Correspondence between Jack Stewart and Maurice Fox, 1960.



1966 Deed with 6 Federal documentary stamps
13 Pennsylvania Real Estate and 14 Philadelphia Documentaries

UNDER AND SUBJECT to certain conditions and restrictions as now of record.



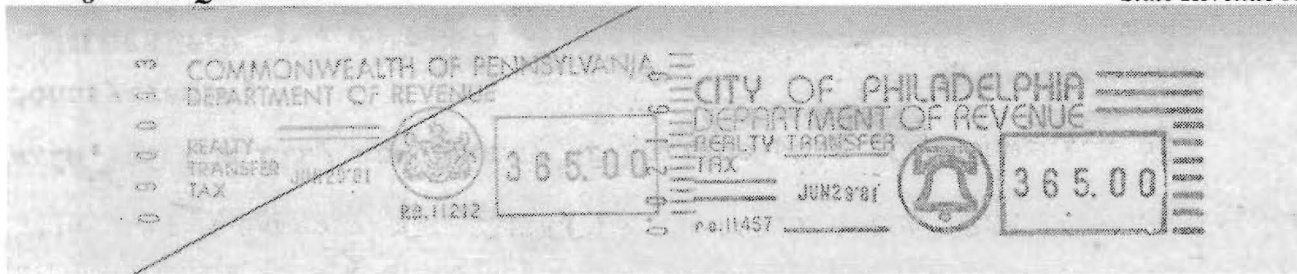
Together with all and singular the buildings improvements, ways, streets, alleys, passages, waters, water-courses, rights, liberties, privileges, hereditaments and appurtenances whatsoever thereunto belonging, or in any wise appertaining, and the reversions and remainders, rents, issues and profits thereof, and all the estate, right, title, interest, property, claim and demand whatsoever of the said Grantor S, in law, equity, or otherwise howsoever, of, in, and to the same and every part thereof.

To have and to hold the said lot or piece of ground above described with the buildings and improvements thereon erected and with the hereditaments and premises hereby granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantees, their heirs and Assigns, to and for the only proper use and behoof of the said Grantees, their heirs and Assigns forever.

IN THE Estates and proportions as hereinbefore set forth, unto the said Marcus Spink and Ana, his wife, a one-quarter interest as tenants by the entirety, and unto the said Marsh B. Spink and Helyn M., his wife, a one-quarter interest as tenants by the entirety, and unto the said John Mueller and Anna, his wife, a one-half interest as tenants by the entirety; But as to the whole Estate to be held as Tenants in Common.



Spectacular 1974 deed with 20 Pennsylvania \$100 real estate stamps and 20 \$100 PD38 Philadelphia documentaries.



Pennsylvania and Philadelphia meters on a deed from June 1981, both taxing \$365.
Pennsylvania is in gray-blue, Philadelphia is in magenta.

The Seal of Philadelphia

The seal of Philadelphia is in the center of all of the Philadelphia stamps. The following description of what the seal means is given from the Comptroller of Philadelphia's website.

"As is customary in heraldry, each of the elements of the seal has a special significance. The plow and ship on the shield represent agriculture (very important in Philadelphia's early history) and commerce, respectively. The female figure on the left wears an olive garland, representing peace, and holds a scroll inscribed with an anchor (William Penn's chosen symbol for the County of Philadelphia), signifying hope. The woman on the right holds a cornucopia, symbolizing abundance. Above the shield, a bent arm holds the scales of justice and mercy. Below the shield is the City's motto, "Philadelphia Maneto"—Let Brotherly Love Continue. The phrase is from the New Testament (Hebrews 13:1) and is said to have been spoken by the last of William Penn's descendants visiting Philadelphia in the 1800s. In considering the challenges that face us in the next century, it is appropriate to once again consider the words spoken by William Penn's last descendant to gaze upon our city—to renew our wish that our City of Brotherly Love continue".

Indiana Intangibles Usage

by Scott Troutman

Shown is a most unusual usage of Indiana intangibles tax stamps. This tax was normally used on Indiana forms showing the dollar values of stocks and bonds held and other intangible assets which were taxed.

The item shown is a July 1950 conditional sale contract for a new General Electric refrigerator. It cost \$339.00 new, the purchaser received a \$30 credit for his

old one, and he paid \$109 as a cash down payment, leaving a balance, after \$28.96 in finance charges were added, of \$228.96. The buyer was to pay 18 payments of \$12.72 each to the General Electric Credit Corporation. That is about 9.6% interest at a time when a high bank rate would have been about 5%.

On the back are six 10 cent 1950 D147 intangible tax stamps. Apparently something paying a 9.6% yield was considered an intangible investment to the state of Indiana.

Description of Appliances	Year	Model	Serial No.	Color	Price
Refrigerator	1950	12-12-12	12-12-12	White	\$339.00

Item	Amount
Cash Price	\$339.00
Less Trade-In (Describe Balance)	\$30.00
Net Price	\$309.00
Less Cash Down Payment	\$109.00
Unpaid Cash Balance	\$200.00
Finance Charge (See Insurance Charge)	\$28.96
Total Balance	\$228.96

Buyer agrees to pay the Total Balance in 18 consecutive monthly installments beginning on the date of the first installment which shall be \$12.72 payments to be made at the place designated by Seller or General Electric Credit Corporation.

Date: _____

Signed: _____ (L.S.)

Seller's Address: _____

Signed: _____ (L.S.)

Signed: _____ (Witness)

The contract for buying a refrigerator on time.



The stamps on the back of the contract.

Nebraska Pickle Card Stamp Update

by Kenneth Pruess

Editors note - A pickle card is a gaming device, a form of punchboard.

In an earlier article (Pruess 1999¹) I gave a history of this tax as I knew it at the time. Thanks to Steve Schatz of the Nebraska Charitable Gaming Division, I can now update the history and report all stamps. I mistakenly assumed that the Pickle Card Act of 1986 created the first stamp. However pickle cards were first permitted under much more restrictive conditions in the Bingo Act of 1985. This was the result of LB408 codified as section 9-186. The initial stamp was produced as a result of this legislation and contained the form control number 5-162-85. Based on a photocopy in the archives, I can now describe the first stamp and update the listing. The first stamp was almost certainly printed on a transparent tape based on the backing which shows in a photocopy of a pane of 10. I illustrate only a single stamp (Fig. 1). I have yet to find an actual example of this stamp.

In 1986, LB1027 created the Charitable Gaming Division and the pickle card laws were codified into the Nebraska Pickle Card Act. The former section 9-186 was transferred to section 9-340 of the Nebraska Pickle Card Lottery Act. But it was not until 1988 that there was a need to re-order stamps. This explains why the second stamp, illustrated in my article, has the form control number 0-057-88 and states that it superceded 5-162-85.

There has also been another printing which I did not describe. Thus I will give a new catalog listing. Because these are treated in the same manner as punch board stamps, I will tentatively use PB as the prefix for this listing. Although stamps do not show a monetary value, all were 10¢. All are self-adhesive. Dates are based on ear-

PB1	black on transparent tape (1985)	?
PB2	black on transparent tape (1988)	-
PB3	green on pale salmon tinted tape (1989)	1.00
PB4	green on glossy white tape (2000)	1.00

liest printing dates but it is likely that all except the first stamp were not actually used until the following year.

Serial numbers have been consecutive throughout the history of these stamps. PB1 will have serial numbers 000001-300000. All subsequent printings were in multiples of 100000. Thus PB2 should have serial numbers 300001-400000. I have only a single copy of this stamp. Although there were 7 printings of PB3 and I have stamps from each printing, but can detect no differences until PB4 which has serial numbers beginning 1100001. Some collectors would likely consider this only a minor variety of PB3.

When this tax first went into effect most, if not all, pickle cards were sold from open jars. Now the great majority are sold from vending machines. An annual \$50 license per machine was enacted in 1988, LB1232



Figure 2. 1995 vending license

sec. 43, effective January 1, 1989. Illustrated (Fig. 2) is the 1995 license, printed in black on yellow. A few firms still sell from open containers and are exempt from this fee. These licenses are of interest to many collectors but I am unable to provide information for all years. All that I have seen have the same design but with the background color changed annually.

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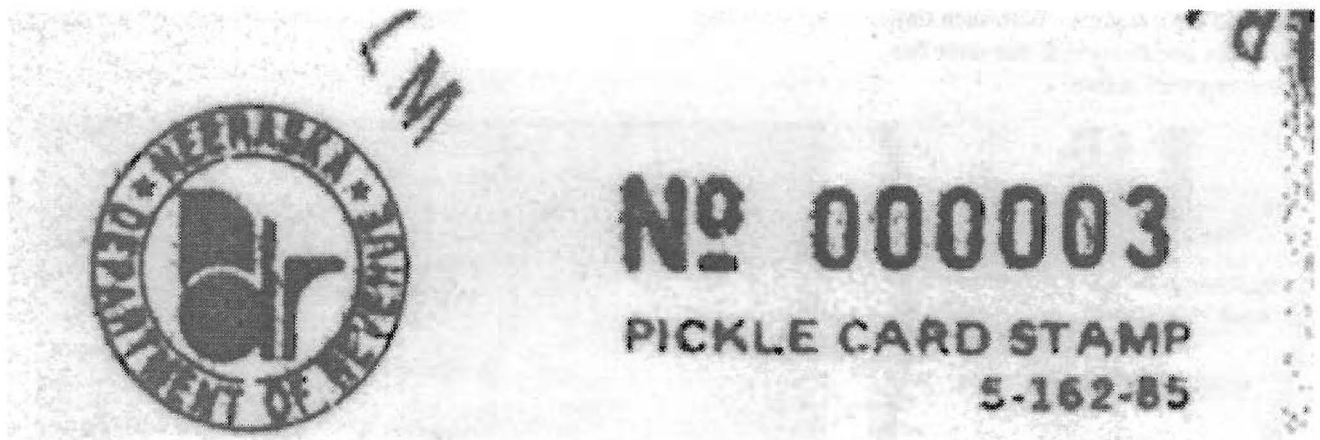
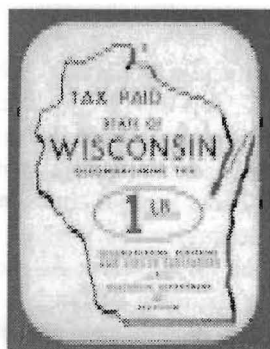


Figure 1. PB1 Nebraska Pickle Card stamp.

Wisconsin Oleomargarine Error Discovered

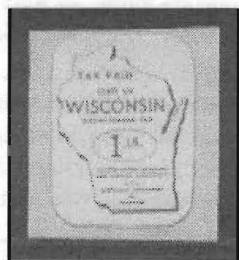
by Michael R. Florer

I recently purchased a very interesting oleomargarine tax stamp from the state of Wisconsin. It is similar to those of the 1966-68 issue listed in *History of Oleomargarine Tax Stamps and Licenses in the United States* by Carter Litchfield. The stamps of this issue feature an outline map of Wisconsin and differ in three aspects: color (green or black), presence or absence of a thin borderline, and placement of a "code dot." An example is illustrated here. Note the tiny code dot at the top.



These stamps are small—19 by 25½ millimeters—and the smallest text on them is less than half a millimeter in height! A portion of this text states what products are being taxed: "OLEOMARGARINE, BUTTERINE, AND SIMILAR SUBSTANCES." I have an example with a major typographical error in which "BUTTERINE" is misspelled as "BUTTERING." See the illustration for an enlargement of the text as it appears on the normal and error stamps. With such tiny text it is not surprising that this error has not been reported before.

The error stamp is printed in green like four of the stamps that Litchfield lists. However, unlike them the error stamp does not have a code dot. It does have a thin borderline. These details are evident in the illustration.



I theorize that the error was created first and someone noticed the error. So, corrected stamps were issued shortly afterwards. My example of the error stamp is in mint condition. I do not know if any like it were actually issued and used. I urge you to grab your magnifier and take a close look at your Wisconsin oleo stamps!

I will close with some food for thought. The meaning of the code dots is still a mystery. It is purely conjecture on my part, but perhaps the normal stamps had these dots so one could know that they had the correct text without having to actually read the text. Moreover, the varying placement of the dots might signify different printings.

I welcome comments: Michael R. Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mflorer@adelphia.net

California Cigarette Bill SB1038

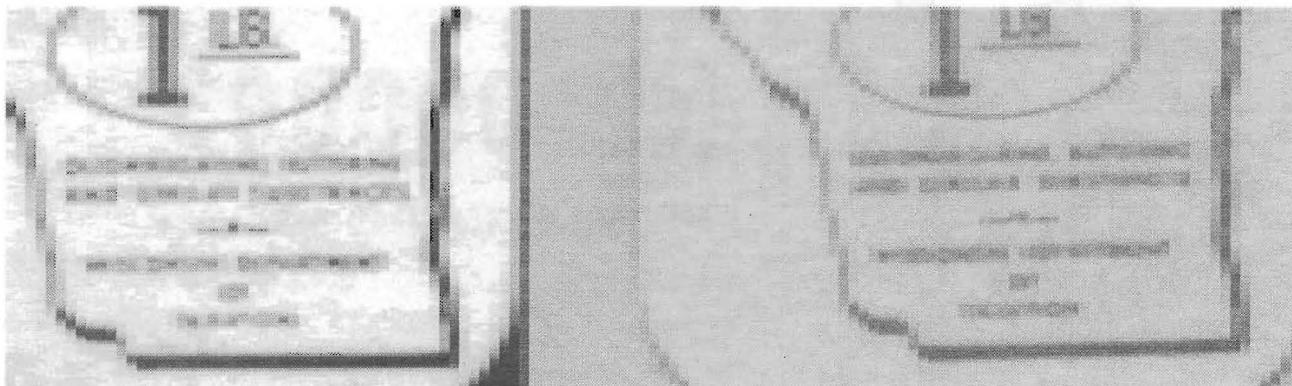
By Scott Troutman

There is currently an interesting taxing fight going on in California on cigarettes. Currently all cigarettes in California are required to have a tax stamp or meter on them unless they are cigarettes sold for export or military use. It is illegal to sell cigarettes in California that do not have the federal health warning on them or which are marked for export.

Now for a new crime wrinkle. Historically, most US brands were manufactured in the US, but now some of the manufacturing facilities have been outsourced off shore. The contract plants have the brand labels available. What certain evil parties are doing is either buying cheap exported cigarettes, having the US brand labels put on them and smuggling them back, or they are buying them directly from the overseas manufacturers under the table and having them shipped into the US to wholesalers fully labeled with the brand names. This saves the underworld suppliers about \$6 a carton.

This new California Senate bill would make bringing in cigarettes with brand names on them, but whose import was not authorized by the cigarette company who is the trademark holder, illegal and these cigarettes confiscatable. Currently the wholesalers slap the revenue stamps on them and they are perfectly legal.

Thanks to Kent Gray for spotting this on the web.



Normal stamp at left, error stamp at right

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 member to respond, send all photocopies/scans to SRS Catalog Project, POB 791, State College PA 16804 or pmartin@aol.com. We will forward your information to the appropriate cataloger/researcher. Hubbard catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need				
AK	PB1	\$2 punchboard	illustration, info	OK	D14	\$100 light green doc.	illustration
AK	PB2	\$4 punchboard	illustration, info	OK	D27	\$100 light green doc.	illustration
AK	LS1-7	liquor seals	illustrations	OK	L1	1/20 gal.	illustration, info
AK	L4	1/2 pint carmine	illustration, info	OK	L6	1/4 gal.	illustration, info
AK	L12	1 pint blue "L"	illustration	OK	Bingo	(trucker for hire) 1978	color
AK	L16	1 pint blue, no serial #	illustration, info	OK	Veg. seed	1955-78,82-85,post 88	colors
DC	C1-3	cigarette	illustrations	WY	C2	3ct cigarette	illustration
DC		cigarette any after C3	illustrations, info	WY	C4	8ct red cig.	illustration
DC	AL11	additional tax stamp	illustrations, info				
DC	L13	additional tax stamp	illustration				
DC	W11	1/5 gal win, black value	illustration				
DC	W12	1/8 gal. wine, black value	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				
NJ	C3	7 1/2c lilac cigarette	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	Fruit, Honey, Seafood, Vegetables
Florer, Mike	mflorer@adelphia.net	MS
Gilbreath, Jimmy	jdgilbreath@comcast.net	City-County, Municipal
Gray, Kent	kentgray@incirlik.af.mil	CT,MA,ME,NH,RI,VT
Hines, Terence	terencehines@aol.com	AR
Ivester, Herman	ivesters@swbell.net	MO,TX
Kettenbrink, Ed	kettenbrink@worldnet.att.net	PA
Leshner, Ron	revenueur@dmv.com	Oleo
Litchfield, Carter	emb906@att.net	HI
Malmgren, Richard	rcnstanos@hawaii.rr.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato
Martin, Peter	pmartin202@aol.com	
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	smt troutman@atlanticbb.net	NC,OK
Wooton, Jan	tigre100@alltel.net	Fish & 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

Secretaries Report

Previous Total	244
New Members	3
Reinstatements	12
Resignations	0
Deaths	1
Dropped Not Paid	0
Current Total	258

New Members

- 1308** Scott Russell
PO Box 081551
Racine, WI 53408
- 1309** Hans Pohler
7280 Hudson Road
Kent, OH 44240-6018
Interests: Ohio revenues
- 1310** John L. McGuire
2717 Ford Avenue
Schnectady, NY 12306
Dealer: J. McGuire Stamps

Reinstatements

- 0220** Ed Kettenbrink Jr., TX
0341 Jeffery Rome, MA
1054 Rick Loomis, AZ
???? Ken Sultana
PO Box 640233
Bayside, NY 1134-0233
- 1087** Michael Pappas, MI
1108 Rob Henak, WI
1116 Miller's Stamp Shop, CT
1158 James F. Jones Jr., PA
1188 William Loeffler, NY
1263 James Bird, OH
1267 John L. Willett, TX
1290 Dale R. Ward, CO

Died

- 1233** Steve Potter, IL (note was listed last time as dropped not paid)
1269 James H. Carlin, NY

Resignations

Dropped Not Paid

Address Changes

- 678** Carlo Vecchiarelli
PO Box 1720
Pleasanton, CA 94566
- 981** Scott Troutman
e-mail smtroutman@atlanticbb.net
- 1051** Jan Wooton
PO Box 5255
Canton, GA 30114
e-mail: tigre100@alltel.net
- 1088** Alexander B. Smith
POB 253
Weatogue, CT 06089-0253

Awards and Slide Show

by Ken Pruess

Any member who plans to exhibit state or local revenues at an APS World Series of Philately show should let me know at least 30 days in advance with name of show, title of exhibit, and name of exhibitor. You may also need to let the shows exhibits chairman know that this award is available to him. Then I can get a certificate to the show and get post-show publicity.

Also available from The American Philaletic Society is a slide show which I prepared: "New York Stock Transfer tax: Bulls and Bears". This is about 25 minutes and can be checked out by any APS Chapter or by an APS member for use at a club meeting. It is slide show program S175.

Interesting Web Site

by Kent Gray

Was attempting to do some quick research on the Minnesota deed catalog and pages and found the following website:
<http://www.taxsites.com/state.html>

It has links to the departments of revenue of all 50 states. May be a good site to start from when researching or trying to find what stamps are out there.

- 1126** Joe Jeter
645 S. Rough Creek Ct.
Granbury, TX 76048-2904
- 1146** Paul Bento
107 Old Common Road
Auburn MA 01501

Cont. page 31

Nutmeg Stamps Buys Hubbard State Revenue Hoard-News release June 3, 2004

Nutmeg Stamps Sales President David Coogle has announced that the Danbury, Connecticut firm has acquired the renowned E.S.A. "Bert" Hubbard state revenue collection from the estate of the founder of the American Revenue Association and the State Revenue Society.

The holding, estimated by the estate at more than a million stamps, was purchased for a six-figure sum and includes the majority of Hubbard's collection, all of his dealer stock and the rights to Hubbard's USA State Revenue Catalog.

Hubbard, who died in 1997, had accumulated the world's largest collection of state revenues and over a period of more than 50 years had purchased most of the major state revenue collections that came on the market.

Hubbard's state revenue catalog, which he first published in 1960, remains the only state revenue catalog that covers all the states. It was last updated in 1992.

"To acquire this type of inventory was a once in a lifetime opportunity," Coogle said. "We plan to promote this increasingly popular and affordable collecting specialty in our auctions beginning this Fall. Lots may be viewed at the APS Stampshow 2004 taking place August 12-15 in Sacramento, California.

"We see state revenues as an underdeveloped niche market and look forward to becoming the collector's prime source of state revenue material," Coogle added. Further information is available by calling Nutmeg Stamp Sales at 203-792-3862.

State Revenue Research Files

The SRS library maintains state files available for researchers. Correspondence, order forms, regulations and news releases are examples of the type of items in these files. Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their heirs threw out the paper items. If you've done any kind of research, your files will be of interest to a current or future collectors. Preserve the efforts of your labor by send a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

SRS Library
POB 791
State College, PA 16804

SRN Back Issues

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

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

Issue	Date
\$5.00 each	
230	1/97 Bedding
231	2/97 Liquor
233	3/97 MO
234	4/97 Fruit
235	1/98 Apples
236	2/98 Seafood & Md
237	3/98 Cigarettes
238	4/98 Cataloging
239	1/99 Games of Chance
240	2/99 Arizona
241	3/99 FL eggs etc.
242	4/99 Beer
243	1/00 Printers Waste
244	2/00 ID & Potatoes
245	3/00 Fishing
246	4/00 X-files
247	1/01 Alabama
248	2/01 CO Bedding
250	3/01 Documentary
251	4/01 Vending and Scale Seals
252	1/02 Colorado Cigarettes
253	2/02 Soft Drink
254	3/02 Tags and Cards
255	4/02 South Carolina
256	1/03 Oklahoma
257	2/03 Alabama Cataloging
258	3/03 Colorado Beers
259	4/03 Arkansas
260	1/04 Maryland & DC
261	2/04 Kentucky

1995 or 1996 year sets (four issues)

\$7.50 per year

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

Civilization is the condition in which one generation pays the last generation's debts by issuing bonds for the next generation to pay.

-- Troy Record

October 1955

Unexpected Imperfs

by M.E. Matesen

The following stamps are not listed in the Hubbard catalogs as existing imperforate. And yet, in going through the late Elbert Hubbard's stock, here they are.



Florida - D23 50 cent and a D27 \$10.
Both are used.



Kansas - C4 cigarette used.



North Dakota - C7 cigarette used.



South Dakota - C2 used.



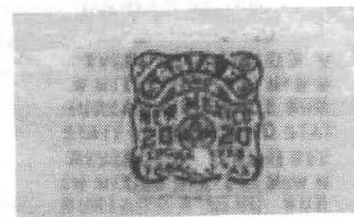
Tennessee - AM0 ammunition stamp used.

City and County Corner

With Kent Gray in Iraq, Mack Matesen sent these items to show.



These two "trade stimulator" or punchboard stamps are from Butte, Montana. The 10ct is bright blue and black with the denomination in white. The \$1.50 is pink & black with the denomination in white. Hubbard in his County and Municipal catalog notes that 103 different towns in Montana had punchboard stamps is the period 1951-1952 before the punchboards were made illegal. These decals are on a cream colored backer.



In line with the 50th anniversary of the fusions article elsewhere in this issue, comes this Santa Fe and New Mexico fusion for 20 cigarettes. It is black on yellow, and has a purple safety in the cellophane and is about 12x12 mm. The safety seems to be three lines which repeat with "STATE DIVISION/OF REVENUE/NEW MEXICO", though it is hard to read. It appears to pay both a local and state tax.

Interesting

"To fiddle for worms in a National Park [a process involving driving a four-foot hardwood stake into the ground and rubbing a piece of flat iron vigorously across the top; this creates intense vibrations and a god-awful noise that drives every worm within thirty feet to the surface], you must apply for an official United States Worm Gathering License.

The Best Worst & Most Unusual
Bruce Felton & Mark Fowler, Vol 2.

Library Notes

Meyercord Cigarette Fusions Turn 50

by Scott Troutman

Today most states use heat fusions to apply the tax stamps or fusions onto the cellophane cigarette wrappers. It is a process, using heat and pressure, that the Meyercord Company of Chicago, Illinois developed and patented as their "Fuson" system. Before the Fuson system was first used in Illinois in 1954, a number of different methods were used to insure tax payment - reporting systems, meter stamps, paper stamps and water decals. Around 1963 Meyercord produced a sales booklet on fusions for its salesmen to use. The late Elbert Hubbard obtained one of these and it has now been given by Romie Coltrin to the State Revenue Society Library.

This booklet included, among the hyperbole, a pretty good history of the methods used to collect cigarette taxes and some details on fusions that may not have been published before. That is the source for this article, and much will be quoted or paraphrased from this document. To begin, much of the sales pitch was based around the drawbacks of the older methods of tax collection on cigarettes.

Accounting or Reporting Systems

In 1963 this system was used by Alaska, Hawaii, Massachusetts and Michigan, though Michigan was in the process of going to something else. This method was simply having distributors keep track of the number of cigarettes imported into these states (as none of these states produced cigarettes).

"It has been the experience of most states that because of the millions of packages of cigarettes handled in each state annually it is next to impossible to follow the movement of packages, cartons, or cases of cigarettes with reference to the collection of the state cigarette tax unless there is some evidence of the tax payment on each package.

"Another major drawback in attempting to collect a state cigarette tax by the reporting method is the lack of information on the shipment of cigarettes

by the

distribution

In North Carolina there was an active business for many years by cigarette merchants, of loading whole tractor trailers bound for other states with cigarettes as North Carolina had very low or no cigarette taxes. These were usually near the borders for the convenience of the dishonest.

Stamps

"Iowa was the first state to levy a cigarette tax. This was in 1921, and it was thought that the tax could be collected at the retail level. This proved impractical, and shortly thereafter the law was amended so that the wholesalers would apply the stamp to indicate payment of the tax and add the tax to the invoice submitted to the retailer.

"In spite of the problems that accompanied the administration and collection of a new tax, the revenue was substantial, and shortly thereafter other states also enacted cigarette tax laws."

The stamps created a problem that is still there. Someone had to affix them. Stamps, in particular took time to add and so the concept of the discount was quickly created. Wholesalers who applied the stamps were given a discount on the price of the stamps. This was to compensate them for the work of applying and managing the stamps. Meyercord's July 15, 1963 listing of the 48 states that had taxes (Colorado, North Carolina and Oregon did not have them, the District of Columbia did), show the tax per pack was then two to eight cents per pack. The lowest discounts were in the states using a reporting system. The discounts on the stamps varied from 1% in Michigan to 10% in Mississippi. Most state discounts were in the 5% to 6% range.

Meters

Meters, developed by the Pitney-Bowes Company, were a widely used method and "the first means by which a cigarette distributor or wholesaler could

expense. In addition, the distributor must lease the metering device which counts the number of cartons stamped.

"It is necessary for the distributor to take or send his meter to the state taxing authority and have it set in accordance with the amount of tax that the distributor has purchased.

"The meter impressions are sold to the distributor at the face value less the customary wholesalers' discount which is allowed to reimburse him for his stamping and record-keeping costs.

"The inherent weakness in this system is that the meter can be stolen and used illegally or that the inked impression can be counterfeited....When it is realized that cigarettes are about as negotiable as money and the profit in handling cigarettes is very small, it is understandable that a system that lends itself to fraud and tax evasion is extremely hazardous to the state".



Two Chicago illegible meters?

As proof Meyercord included examples (shown) of meters taken off Illinois cigarette packs that are completely illegible. Major fraud cases of counterfeits occurred in Illinois, Ohio, New York, Texas, West Virginia, Pennsylvania and Georgia and Meyercord was only too happy to send wholesalers and state tax officers the clippings from the newspaper.

As proof Meyercord

included examples

early as the 1930's, were pretty much ignored in the Meyercord writings as these were their major competitor. It is unclear if these were hand applied or could be mechanically applied. The volumes used makes me think both could be done. Their advantage was that they were clean looking and relatively difficult to counterfeit (though that was done in both New York and Texas). And you could put security devices in the decals. Texas imbedded a hidden code and Alabama hid initials for example.

Fusions

The fusion was a decal that was applied with heat, fusing them onto the cellophane "at a very high rate of speed and cannot be removed or re-used". The machines were leased to the distributors "at a nominal monthly rental which includes normal service and maintenance". They touted that the heat fusions were as legible as decals and could contain security features. While not spelled out, on modern fusions they contain micro-printing, ink jet applied serial numbers and even states initials imbedded in the cellophane.



North Carolina fusion

Meyercord also touted that there was no ink involved "to smear the end of the package and stain the hands and clothing of the operators". Apparently this was an annoyance to wholesalers.

The stamps were to be purchased and distributed by the taxing authority, selling the stamps "to the distributors at the face value less the customary wholesaler's discount which is allowed to reimburse him for his stamping and record-keeping costs." The stamps did not get brittle like decals, and you could store 1,000,000 stamps in an area of one cubic foot. This was a benefit to both the taxing authority and the wholesaler.

In 1963 Meyercord had three machines available for applying the decals. A manual Fuson Stamping Machine geared for 20-25 cases a day had a purchase price of \$175 and featured a "built-in" code which identifies your cigarettes. What we have identified for years as the serial number on fusions may instead be a distributor number.

Their semi-automated machine rented for

\$65 a month and could do a case a minute. It had features for opening the carton, stamping and resealing and gluing. If you already had a carton opener and re-sealer, you could get a stripped down model for \$48.50 a month.

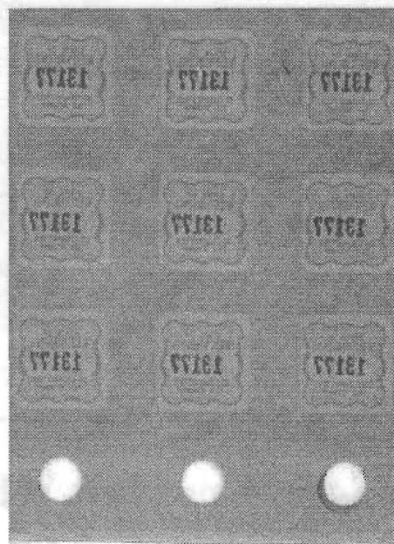
Their fully automated machine could do ninety cartons a minute and rented for \$125 a month.

Today, 50 years after its introduction, fusions are used by most states on cigarettes, the exception being some municipalities in Missouri still using paper



Carthage paper stamp with Missouri fusion

stamps, meters or water decals. The author does not know of any cases of counterfeiting involving fusions that has occurred. Billions in tax revenue are collected with them each year.



Part of a sheet of West Virginia fusions. Sheet contains 150 stamps with tractor feeds for automated application.

Pale blue on white.

Glassine backer with West Virginia safety.

Connecticut Floor Tax Cigarette Stamp

by Terence Hines

Effective March 15, 2003, the cigarette tax rate in Connecticut was increased from \$1.11 per pack of 20 to \$1.51. Packs of cigarettes on which the \$1.11 tax had already been paid had to have the additional 40 cents paid. Payment of this "floor tax" was evidenced by a small (8 mm square) self-stick decal that was affixed next to the yellow fusion decal that had evidenced payment of the original \$1.11 tax. The text on the stamp reads "20 / CIGARETTES / EXCISE / FLOOR TAX". An example is shown here. Since Connecticut allows sales of packs of 25 cigarettes, there was presumably a different floor tax stamp for packs of this size, but I have not seen an example.

The stamp for the new \$1.51 rate (20 cigarettes) is the purple fusion decal shown in the 1st quarter 2004 SRN (p. 30). The new stamp for the 25 cigarette pack (\$1.8875) is tan.



New Hampshire Tobacco Tax Decal Discovery

by Terence Hines

One of the rarest New Hampshire tobacco tax decals is Hines # T175A, a green 2 cent decal dating from, probably, the 1950s. Only a single copy is known and it is in very poor condition. This copy provided the almost illegible illustration on page 43 of my 1984 "Revenue Stamps of the New England States". Now a second denomination of the same design as T175A has turned up. It is shown on piece (Figure 1) along with a copy of the 22 ½ cent T102 and a portion of a series 125 federal 1 ¾ pounds tobacco strip.

The newly discovered decal is 4 ½ cents and printed in purple. The design, as noted, is the same as T175A but, obviously, is shown much more clearly here. The design is slightly different than that of the previous set of tobacco tax decals, Type T12 (#s T169 – T175). An example of T169, the 1 ½ cent denomination of that set, is shown in Figure 2 for comparison. The major difference is that there is only a single, and central, denomination numeral on Type T12 while on Type T13 the denomination numeral appears on both sides of the stamp.

Now there are two known denominations of Type T13. One must suppose that others exist. They may have been overlooked because the two designs are superficially so similar. So, check your New Hampshire type T12 tobacco decals to see if you have an unreported type T13.

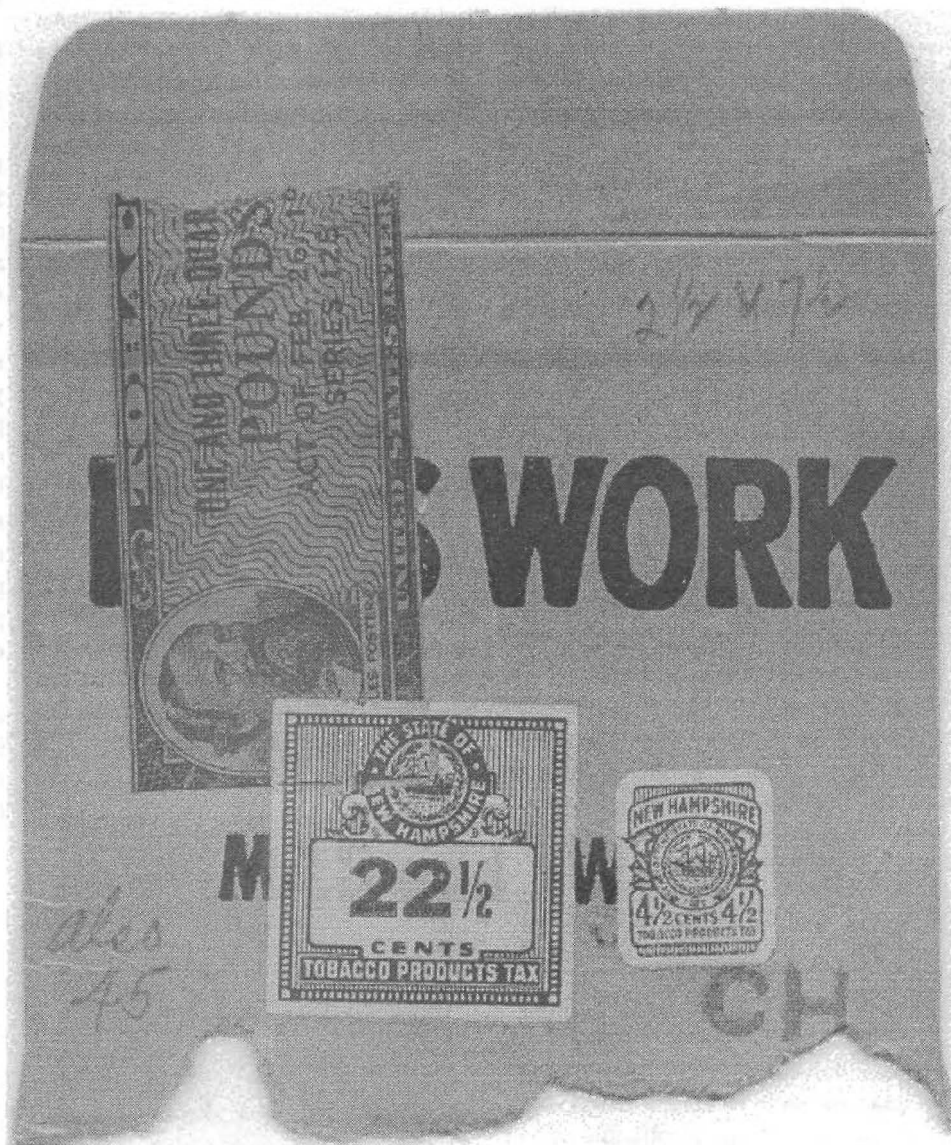


Figure 1. T102 and new T175A like 4 1/2ct tobacco.

It's Sometimes Not What it Appears to Be

by M.E. Matesen

When I first came across this item I merely assumed (bad mistake) it was an essay, but upon consulting Terence Hines' catalog "The Revenue Stamps of The New England States" I found no listing, so I shipped it off to the author for his opinion. He responded by noting this was not an essay but merely a cut-out from an American Bank Note Company souvenir card. Now who would do such a thing?

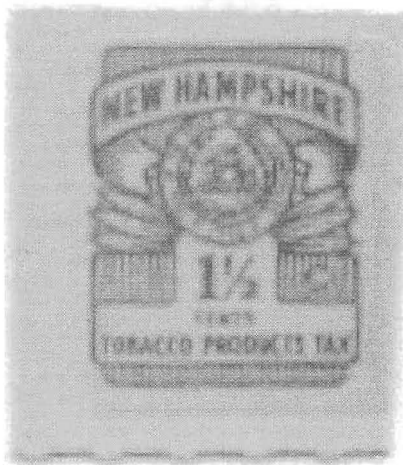


Figure 2. T169



Montana's Warm Water Game Fish "Stamp"

Ira W. Cotton

I try to make a practice of checking a state's website before ordering fish & game stamps to identify any changes in offerings and/or prices. I was excited last year when I read the following announcement on Montana Fish, Wildlife and Parks' web site (www.fwp.state.mt.us):

Warm Water Game Fish Stamp

"The 1999 Montana Legislature passed a bill to require the purchase of a Warm Water Game Fish Stamp to help fund construction of a warm water game fish hatchery near Fort Peck. The stamp is required for anglers to possess any warm water fish caught in designated waters. An angler who is required to be licensed to fish in Montana and who possesses any warm water game fish (including, but not limited to, largemouth bass, smallmouth bass, burbot, walleye, sauger, black crappie, white crappie, channel catfish, yellow perch, northern pike, and tiger muskellunge) on waters listed in each district must purchase a warm water game fish stamp. The stamp is not required just to fish if none of these species will be harvested. Resident youth under 15 years of age, residents 62 years of age and older, and resident disabled anglers are exempt.

"Resident and Nonresident \$5.00
"District regulations list the waters that require this stamp."

I included this stamp when I sent in my order for the waterfowl stamp, but had my check returned with a note that no such stamp existed. When I resubmitted my order for just the waterfowl stamp, I enclosed a printout of the web site announcement and asked for information.

What I received were a sample fishing license (with the name scratched out, even though it was produced "in training mode") and sample payment receipt, each showing an endorsement for the warm water fish stamp. There was also a handwritten comment on the bottom of my printout (that was returned to me) stating that "there is no stamp and there are no plans to have one."

Too bad! This will go down in the records as the stamp that never was.

TRAINING MODE - NOT VALID

ALS Fee Receipt

This is not your License Listing

Provider - Clerk #: 28001 - JT

Session #: 0000422 - 01/30/2004 - 10:12:46

ALS NUMBER: 12/10/1956-1

WARM WATER FISH STAMP

Item Fee	\$5.00
CONSERVATION LICENSE	\$4.00
Item Fee	\$4.00
Person Total	\$9.00
Total Due From Customer:	\$9.00

A receipt for the stamp.

ALS NUMBER: 12/10/1956-1

TRAINING MODE - NOT VALID

License Listing #1 1 of 1

License Year: 2003

Usage: 03/01/2003 to 02/29/2004

Provider - Clerk #: 28001 - JT

Session #: 0000422 - 01/30/2004 - 10:12:46

Phone: 4492792

Exp Name:

Sex: Female Eyes: BLUE Height: 5' 3"

Weight: 165 Hair: BROWN

Status: Resident

CONSERVATION LICENSE

01/30/2004 28001 R 44.00

WARM WATER FISH STAMP

01/30/2004 28001

Residency: Years: 44 Months: 0

I hereby declare that I have been a LEGAL resident of the state of Montana, as defined by MCA 87-2-102, for a period of at least 180 consecutive days. All statements on this form are true and correct. I understand that if I subscribe to or make any false statement on this form, I am subject to criminal prosecution.

Signature of Applicant

FWP Director: M Jeff Hagener

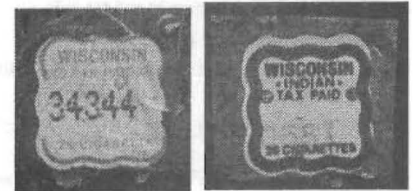
The stamp or lack thereof.

Interesting Auction Lots

by Scott Troutman

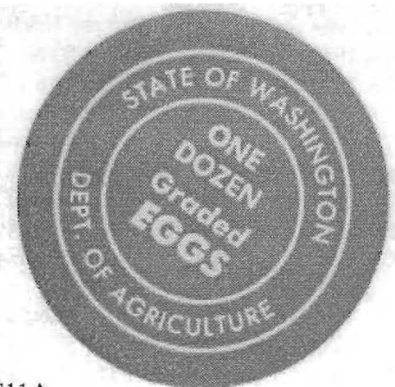
In this auction, as in almost every auction, something new has shown up.

First are two heat fusions from Wisconsin. Both are purple on white for 20 cigarettes, but one is marked "Indian" indicating it is for stamps sold on an Indian reservation and exempt from state tax. This is the first Indian stamp I have seen outside Oklahoma for cigarettes.



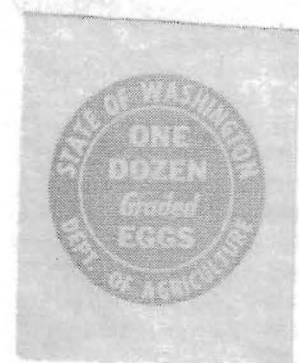
Normal and Indian Wisconsin cigarette fusions. Indian has a doubled border.

Next is a new Washington egg or at least one that was not listed in Matesen's listing back in the 1st quarter 1996 SRN egg issue. The stamp is 51mm in diameter and looks just like the E11 stamp which comes on a horizontal tape. This one is a die cut. It is green. Call it E11A



E11A

Lastly we now have a scan of a Washington E12 which comes on a vertical tape. A very elusive stamp.



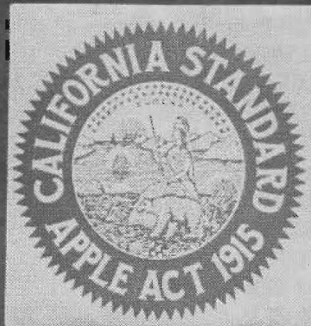
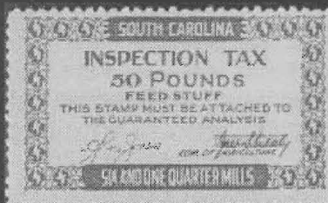
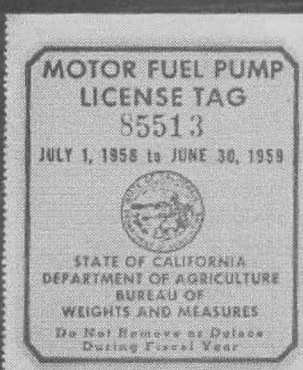
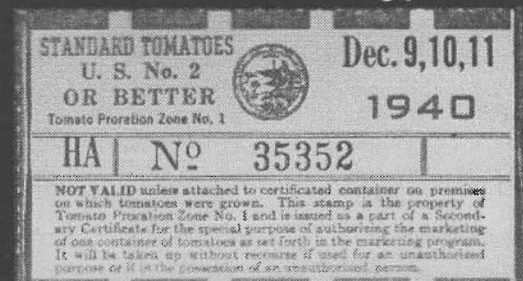
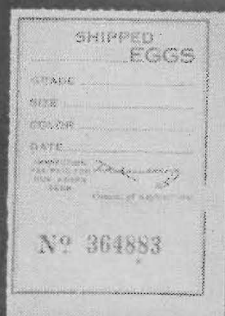
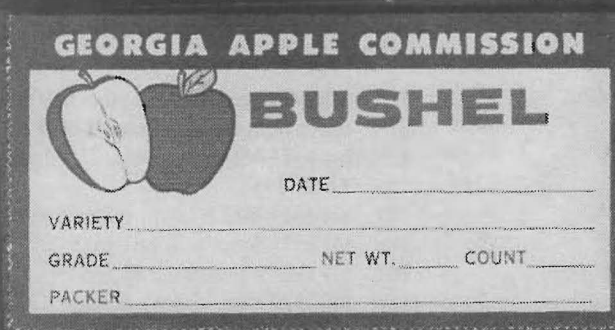
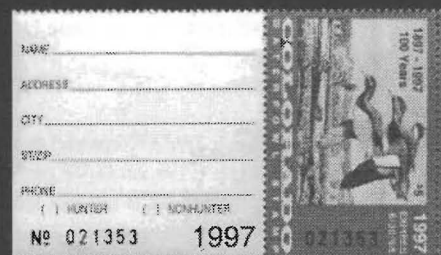
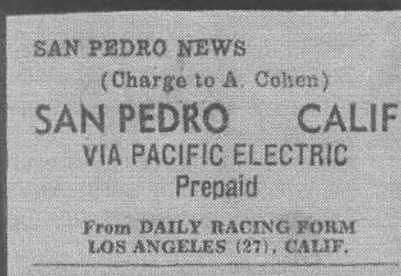
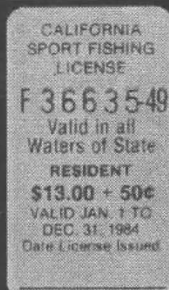
E12

Auction 30

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

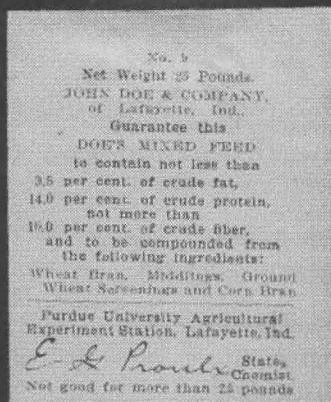
State Revenues

1	AK 1937 wine W2 3 gal,MNH,VF	15.00	40	DE 1939 beer B14 8ct,U,VF	7.50
2	AL 1922 feed F26 1ct U,VF on tag from American Milling of Peoria,Ill, crease through stamp but a tough usage	5.00	41	DE 1939 beer B16 12ct,U,VF, clean,P	10.00
3	AR 1941 beer B32 .46875ct,MH,VF	5.00	42	DE 1946 beer B20 10ct,U,VF perfin "BR CRP A/ 2-24-48"	7.50
4	AR 19?? egg E2 one doz. black,U,VF,P	20.00	43	DE 1954? liquor L3,U,VF,P	25.00
5	AR 1957 egg E5 one doz. blue continuous roll type, U,VF	20.00	44	DE 1962 trout #7 \$2.10,MNH,VF	6.00
6	AZ 1934 luxury (3) LX3 MNH;LX12 U;LX18 U; all VF	2.50	45	DE 1967 trout #12 \$2.10,MNH,VF	6.00
7	AZ 1934 luxury (2) LX26 MH,LX27 MNH large size, both VF-XF,P	2.00	46	DE 1970 trout #15 \$2.10,MNH,XF	6.00
8	AZ 1935 tobacco T2 2ct,MNH,VF,P	1.50	47	DE 1971 trout #16 \$2.10,MNH,VF	6.00
9	AZ 1941 tobacco T14 17ct,MNH,VF,P	4.50	48	FL 1943 cigarette C3 4ct pane/10 MH,VF,P	7.00
10	AZ 1941-67 tobaccos (5) T17, T53, T55, T59,T67, all M,VF	10.00	49	FL 1943 cigarette C4 7 1/2ct pane/10,MH,VF	12.50
11	CA 1915 apple Cabot A1,U,VF-XF,creased and repaired tear along crease, very rare,P	25.00	50	FL 1936 citrus CF17 5ct,U,VF,OG	1.50
12	CA 1958-59 gas pump seal,MNH,VF,P	7.50	51	FL 1937 citrus CF29 \$4,MNH,VF	15.00
13	CA 19?? newspaper shipping stamps? (2) San Pedro News via Pacific Electric (trolley?),two different, U,VF,P	5.00	52	FL 1952-63 documentaries (25) D31 10ct (5); D32 15ct (10);D34 30ct;D37 \$1 (3);D48 \$25 (2); D53 15ct; D55 75ct (2),all U,mst VF	6.00
14	CA 1969 scale seal Santa Clara Co., R.W. Horger sealer, MNH,VF	7.50	53	FL 1965 documentary D36 75ct,U,VF,ms cxi	5.00
15	CA 1964 sport fishing SF1 \$3 res. U,VF	2.00	54	FL 1989-90 duck Scott #11 \$3.50,MNH,VF,P	7.00
16	CA 1984 sport fishing SF65 \$13.50 res. U,VF,P	2.00	55	FL 1991-92 duck #13 w/small tab at top,MH,VF	6.00
17	CA 1985 sport fishing SF68 \$14.25 res.,U,VF	2.00	56	FL 1942 egg E36 1 doz shipped,MNH,VF,creased crn, scuff on frame line,P	5.00
18	CA 1986 sport fishing SF71 \$18.50 res. U,VF	2.00	57	FL 1935 fertilizer FE25b 10lb black on white paper (possibly bleached out green paper),U,VF	3.00
19	CA 1940-41 sweet potato SP12a yellow-orange surface colored paper,MNH,VF,creased	3.50	58	FL 1933 grapefruit GR3 30ct,U,F,SON cxi	3.50
20	CA 1939 tomato (3) TM19, dates Nov. 16-18, Nov. 20-22, Nov. 13-15, all MNH,VF-XF	12.00	59	FL 1933 grapefruit GR4 \$1.50,U,VF,SON cxi	7.50
21	CA 1940 tomato TM20 (18) all diff, dates from Sep 3 to Dec 16 all two color,MNH,VF-XF	75.00	60	FL 1933 grapefruit GR5 \$3,U,VF,SON cxi,P	15.00
22	CA 1940 tomato TM20 Dec. 12-14 black on white not listed in one color,MNH,VF	10.00	61	FL 1936 grapefruit GR7 3ct,U,VF	1.50
23	CA 1940 tomato TM21 date Dec. 9-11,MNH,VF-XF,P	3.00	62	FL 1936 grapefruit GR8 15ct,U,VF	2.00
24	CA 1940 tomato TM21 dates Oct. 21-23,MNH,VF	4.00	63	FL 1936 grapefruit GR9 30ct,U,VF	3.50
25	CA 1940 tomato TM22 (2) dates Oct. 7-9,Oct 10-12, both MNH,VF-XF	12.00	64	FL 1936 grapefruit GR10 \$1.50,U,VF	5.00
26	CO 1935 beer B13 3ct,U,VF,small tear along bottom edge	25.00	65	FL 1936 grapefruit GR11 \$3,U,VF,P	15.00
27	CO 1993 duck Scott #4 \$5 MNH,VF	10.00	66	FL 1937 grapefruit GR18 \$12,U,VF	20.00
28	CO 1993 duck hunter type Scott #4h,MNH,VF	10.00	67	FL 1937 grapefruit GR13-GR18 full set,U,VF min bid \$15	45.00
29	CO 1994 duck Scott #5 \$5,MNH,VF	10.00	68	FL 1950? peat & humus PH4 1 ton,U,VF	10.00
30	CO 1995 duck Scott #6 \$5,MNH,VF	10.00	69	GA 19?? apple A2 bushel,MNH,VF,P	3.50
31	CO 1996 duck Scott #7 \$5,MNH,VF	10.00	70	GA 1981 res. fishing F3,MNH,VF	4.00
32	CO 1997 duck Scott #8 \$5,MNH,VF	10.00	71	GA 1979-80 wildlife Mgmt #1 \$10.25,MNH,VF,P	50.00
33	CO 1997 duck Scott #8h hunter type \$5,MNH,VF,P	10.00	72	IA 1991 drug 1 gram \$5,U,VF	15.00
34	CO 1999 duck Scott #10 \$5,MNH,VF	10.00	73	IA 1931 oleomargarine Litchfield 648 Hubbard O16, U,VF,cxi "Burkee Famous Foods"	8.00
35	CO 1999 duck Scott #10h hunter type \$5,MNH,VF	10.00	74	ID 195? cigarette C2 2 1/2ct,U,VF	1.00
36	CO 1996 one day fishing ODF1,U,VF on lic	10.00	75	ID 19?? egg one dozen black circular diecut,MNH,VF	5.00
37	DC 1940 alcohol AL1 1/16 gal yellow,MH,F,rare,P	20.00	76	ID 1941 liquor seal LS10 blue,MNH,VF	2.50
38	DC 1946 champagne CH5 1/5 gal. purple,U,VF, perfin "2249"	10.00	77	ID 1941 liquor seal LS10c purple,MNH,VF	2.50
39	DC 1946 wine W6 1/5 gal. U,VF,perfin "15"	2.00	78	ID 1949 oleomargarine (3) Litchfield 630 5ct rouletted blue & turquoise, Litchfield 631 (2) 10ct red and red carmine and red & pink, all U,F-VF	2.50
			79	ID 1947 oleomargarine Litchfield 626 5ct roulette 6 1/2 pair w/plate number 7280,MNH,VF,P	5.00
			80	ID 1947 oleomargarine Litchfield 627 roulette 9 1/2 5ct U,VF	12.00
			81	IL 1946 beer B78a 12-12oz red serial,u,VF,perfin "AMB B Co/9-21-55", color is grey not violet blue as in catalog	5.00
			82	IL 1946 beer B80e 24-12oz deep red,U,VF,perfin	15.00
			83	IL 1946 beer B80 24-12oz.,U,VF,dirt,perfin "Peter Fox"	1.50
			84	IL 19?? Chicago Board of Underwriters stamp\$1 black, MNH,VF	10.00
			85	IL 1937 fertilizer FE5 100lbs,U,VF,P	2.50
			86	IL 1934 liquor L8A 1 pt,MNH,VF	15.00
			87	IL 1935 liquor L8B 1 pt,U,VF	4.00
			88	IL 1934 liquor L10 1/5 gal.,MNH,VF, stamp okay but scuffing in safety	2.50



Auction 30

89	IL 1945 motor vehicle Chicago vehicle tax,35 hp. or less, windshield sticker, some big scuffs, sold as U,VF,P	25.00	140	LA 1964 still wine W62 1/2 gal,MNH,VF	20.00
90	IL 1934 wine W4 1/5 gal 10ct pair, MNH,VF,crease in bottom stamp,P	40.00	141	LA 1970 still wine W70 4/5 qt.,MNH,VF	5.00
91	IN 1951? bedding BD1 3/4ct specimen,MNH,VF, perfin, crease along bottom edge	2.50	142	MA 19?? excise meter sample,MNH,VF,P	5.00
92	IN 19?? bedding BD7 3/4ct,U,XF	4.00	143	MD 1947? liquor L44a 1/5gal dark brown variety,U,VF,perfin "W/22"	2.00
93	IN 1955 cigarette C9 20cig. U,VF,P	1.00	144	MD 1937 recordation D5 \$2,MH,VF,P	5.00
94	IN 1942 egg E2 15doz,U,VF,pencil cxl,P	7.50	145	MD 194? wine W20 (19) all w/perfins,U,F_VF	2.00
95	IN 1907 feed F6 25lb,MH,VF,P	10.00	146	ME 1988 duck Scott #5 \$2.50,MNH,VF	7.00
96	IN 1991-92 habitat #2 on lic. unsig,U,VF,creased in two directions	1.00	147	ME 1950 osteopathic physician license,U,VF, small only about 2"x3"	2.00
97	KS 1935 cigarette (3) C15 short,C17,C18 creased, all U, perfed	2.00	148	ME 1887 poll tax receipt Falmouth,U,crease	3.00
98	KS 1933 cigarette 2ct,U,F,repared tears	2.00	149	ME? 1869 Westbrook property tax receipt,U,creased	5.00
99	KS 1935 cigarette C13a 2ct,U,VF,perfin,rare	50.00	150	MI 19?? apple (2) A1 MH VF;A2 U,F,crease,P	2.50
100	KS 1955 egg (6) E45-58 B red full set,MNH,VF	10.00	151	MI 1959 apple card AC10 3ct,U,VF	5.00
101	KS 1955 egg Bellinghausen E35 AA 15 doz. MNH,VF	10.00	152	MI 1950? apple card AC7 1ct,M,VF	5.00
102	KS 1955 egg Bellinghausen E49 1 doz Extra Large Grade B,MNH,VF	3.50	153	MI 1934 beer B17 1/4 bbl. U,VF,perfin "S.B.Co./1-8-1935"	20.00
103	KS 1955 egg Bellinghausen E59 15 doz ungraded,MNH,VF	10.00	154	MI 1934 beer B18 1/2 bbl. U,VF,heavy stain, perfin "S.B. Co./6-14-34"	20.00
104	KS 1955 egg Bellinghausen E60 Ungraded 30 doz., huge, MNH,VF	20.00	155	MI 1934 beer B23 24 pts,U,VF,SON cxl	7.50
105	KS 1960 egg unlisted 15 doz. A blue,MNH,VF	25.00	156	MI 1939 beer B48 1/2 bbl,U,VF,stain,perfin "S.B. Co./5-17-39"	7.50
106	KS 1960 egg unlisted 15 doz. B red,MNH,VF	25.00	157	MI 1935 beer B48a 12 pints,U,VF,big piece of upper right corner scissored off,P	2.00
107	KS 1963 egg unlisted A 30 doz. huge,MNH,VF	20.00	158	MI 1935 beer B51c 24 pt. U,VF,perfin "PABSTM/12-20-1943"	3.50
108	KS 1963 egg unlisted B 30 doz. huge, MNH,VF	20.00	159	MI 1939 feed F7 8 oz. unlisted thin paper,MNH,VF	5.00
109	KS 19?? egg unlisted grade B Medium 1 doz die cut on backer, MNH,VF-XF,P	5.00	160	MI 19?? liquor seal LS10,U,F-VF	2.50
110	KS 1948 quail Q11 50ct sig.,U,VF, light crease,P	8.00	161	MI 19?? liquor seal LS9,U,VF	5.00
111	KS 1970 upland game bird UG10 \$1 sig.,U,F	2.50	162	MI 1930 malt M11 12 1/2ct,U,VF	2.50
112	KY 1985 duck #1 w/tab \$5.25,MNH,VF	11.00	163	MI 1930 malt M12 13 3/4ct,U,VF,little dirty,P	3.50
113	KY 1986 duck #2 w/tab \$5.25,MNH,VF	9.50	164	MI 1931 malt M24 15ct on piece of malt box,U,VF	6.00
114	KY 1987 duck #3 w/tab \$5.25,MNH,VF	9.50	165	MI 1931 malt M24 15ct,U,F,dirty	1.50
115	KY 1988 duck #4 w/tab \$5.25,MNH,VF	9.50	166	MI 1933 malt M31 15ct,U,VF	7.50
116	KY 1991 duck #7 w/tab \$5.25,MNH,VF	9.50	167	MI 1977-1980 public access hunting (4), full set 1977-1980, MNH,VF	40.00
117	KY 1992 duck #8 w/tab \$5.25,MNH,VF	9.00	168	MI 1977 public access MIPA1,MH,VF-XF	10.00
118	KY 1994 duck #10 w/tab \$5.25,MNH,VF	8.50	169	MI 1985 public access \$1.10 MIPA9,U,VF,P	4.00
119	KY 1995 duck #11 w/tab \$5.25,MNH,VF	10.00	170	MI 1978 trout & salmon #11 \$5.25,MNH,VF	8.00
120	KY 1943 liquor L27 1 pint MH,VF,P	5.00	171	MI 1955 trout T8 \$1 unsig,NG,VF,pulled perf at left corner,P	10.00
121	KY 1943 liquor L28 1/5 gal MH,VF	7.50	172	MI 1967 trout T20 \$2 sig.,U,VF	10.00
122	KY 1943 liquor L29 1 qt MH,VF	10.00	173	MI 1935 wine W1 1 1/2ct,U,VF,cuts along bottom,P	15.00
123	KY 1944 liquor L32 1/5 gal. MH,VF	5.00	174	MI 1939 wine W40b 12-1/5 bot. rouletted,U,XF	6.00
124	KY 1946 liquor L38 1 pt. MH,VF	2.50	175	MI 1939 wine W42 6-1/2 gal,U,VF-XF	10.00
125	KY 1960 liquor L44 1/5 gal.,MH,VF,P	2.50	176	MI 1947 wine W74 4-1 gal,U,VF,fault at bottom 6.00	
126	KY 1941 wine W17 1 pt,MH,VF,P	5.00	177	MI 1953 wine W102 2.4 gals,U,VF,pre-printing paper fold	4.00
127	KY 1941 wine W18a 1/5 gal lilac card,MH,VF	7.00	178	MI 1955 wine W109b 2.4 gals,U,VF,blue cxl	10.00
128	KY 1941 wine W19a 1 qt lilac card,MH,VF	10.00	179	MI 1955 wine W112 2.4 gal,U,XF,clear	15.00
129	KY 1941 wine W19 1 qt,MH,VF	10.00	180	MI 1955 wine W111 4 gals,U,VF,perfin "PWC/10-10-57"	15.00
130	KY 1941 wine W20c 1/2 gal. MH,VF	10.00	181	MI 1965 wine W133a 2.4 gal,U,VF	15.00
131	LA 1924 insecticide/fungicide (2) IF8 MNH and unlisted IF8 U on thick paper, both VF	5.00	182	MN 1955 beer B85a .7258ct,U,VF,big thin	10.00
132	LA 1924 insecticide/fungicide IF7 on very thick paper unlisted, MNH,VF	5.00	183	MN 1941? case liquor CL6,U,VF,thins	2.00
133	LA 19?? liquor New Orleans 4/5qt,MNH,VF,P	25.00	184	MN 1941? case liquor CL7a,U,VF,red printed CANCELLED	3.50
134	LA 1924 paris green PG10b rare,U?,F,tear,creases,P	5.00	185	MN 1935 christmas tree CT0A,U,VF,P	50.00
135	LA 1932 soft drink SD3 3ct,U,F,stains but a tough stamp used	7.50	186	MN 1965-82 deed (20) D4 25ct, D7 55ct, D11 \$2,20, D20 5ct,D21 10ct, D22 20ct, D42 \$3.30, D54 50ct D55 \$1, D56 \$1.10, D57 \$2, D58 \$3, D59 \$4, D60 \$5, D61 \$10, D33 \$20, D52 \$50, D62 \$100, D45 \$200, all MNH,VF,P	50.00
136	LA 1965? soft drink SD38 3/8 ct,MNH,VF	5.00	187	MN 1980 deed D51 \$20,MNH,VF	3.00
137	LA 19?? still wine like W5 1/2 gal green on green safety card,MNH,VF	15.00			
138	LA 1964 still wine W60 1 pt,MNH,VF	10.00			
139	LA 1964 still wine W61 4/5pt,MNH,VF,P	10.00			



95



110



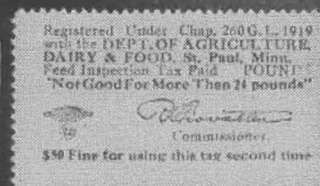
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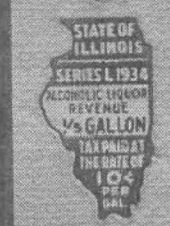
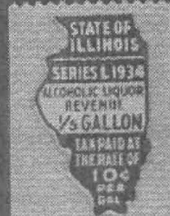
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90

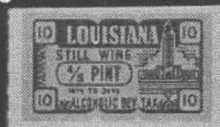


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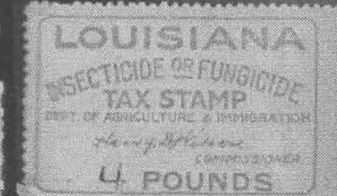


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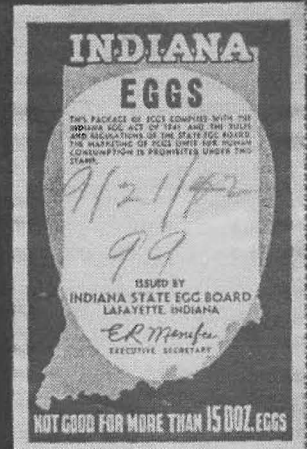
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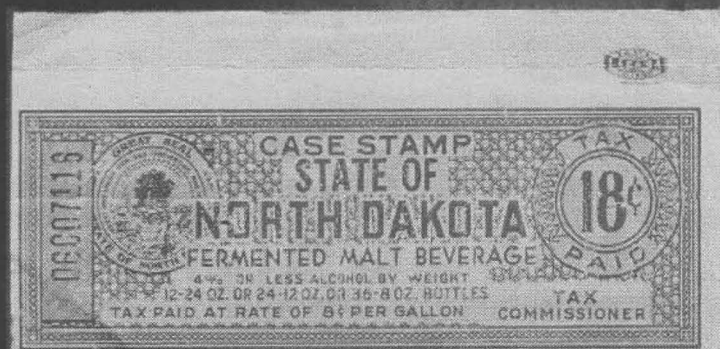
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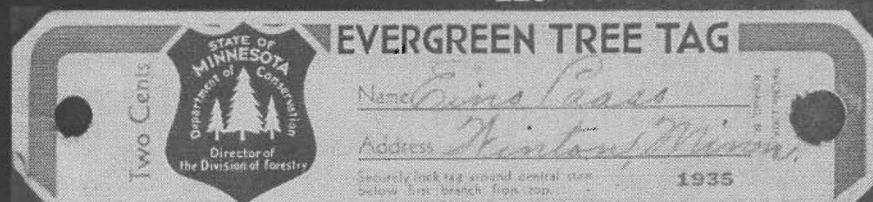
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225



89



185

Auction 30

188	MN 1922 feed F5 24lbs,MNH,VF small gum disb, P	3.50	tax Ottawa County,U,creased	1.00
189	MN 1972 oleomargarine Litchfield 742, 10ct black on piece of box, U,AVG,discolored	1.00	240 OH 1946 receipt for fee for vendor's license to sell tangible personal property at retail,Ottawa Co, U, creased	1.00
190	MN 1934 wine & liquor W11 6 1/2ct,MNH,F	10.00	241 OH 1950-51 restaurant license,U,creases, for restaurant at Oak Harbor	2.00
191	MO 1934 beer B56 4 1/2 ct,U,VF,creases	10.00	242 OH 1939-42 sales tax (13) C29 (4);C29c (6) a couple may have double prints on the brown;C31a;R32; R34 (2); all U, AVG-VF	2.50
192	MO 1940 beer B68 4 1/2ct Fitzgerald-Winn,U,VF,faulty	10.00	243 OH 1961 sales tax (4) R131 w/stub MNH;R132 U; R133 U;R133a w/stub MNH, all F-VF	3.00
193	MO 1937 gasoline unlisted Cherry-Winn sig.,U,VF,perfin	10.00	244 OH 1945 wine (2) W23 36ct;W24 48ct both U,VF	5.00
194	MO 1909 gasoline G4 10 blls,U,F	3.00	245 OK 1948 beer label B4 Geo. Muehlebach 1/2 barrel thin paper tan,MNH,VF-XF Min bid \$25, P	75.00
195	MO 1915 gasoline G27 50bbl,U,VF	4.00	246 OK 1936 cigarette C9 3ct,MH,VF	1.00
196	MO 1929 kerosene 10 blls McAtee & Brunk sig. U,VF,perfin "7-32", P	8.00	247 OK 1974 documentary SRS D12 \$2.20 gray,U,VF,creased	6.00
197	MO 1913 kerosene K31 100 bbl,U,VF	4.00	248 OK 1974 documentary SRS D14 \$3.30 gray,U,VF, P	7.00
198	MO 1914 kerosene K32 1 bll,U,VF	4.00	249 OK 19?? egg E5 A 15 doz. yellowish paper shiney gum variety, MNH,VF	25.00
199	MS 1938 beer & wine BW36 5 1/3ct pair,MH,VF, P	5.00	250 OK 19?? egg E8 AA 15 doz,MNH,VF	25.00
200	MS 1942 beer & wine BW48 D 48ct,U,XF	5.50	251 OK 1964 liquor L4 blk/4 vert. safety,MNH,VF	4.00
201	MS 1942 beer & wine BW51 G 48ct,U,VF,dark spot which is a paper inclusion, P	2.50	252 OK 1950 sparkling wine W11 3 gals K serial #,MNH,VF	10.00
202	MS 1942 beer & wine BW64 T 48ct,U,VF	4.00	253 OK 1950 sparkling wine W12 4 gals J serial # 1082, MNH,VF, P	20.00
203	NC 1937 bedding BE1 2ct,U,VF,wavy line cxl, P	1.50	254 OK 1944 tobacco T26 15ct,MH,VF, P	1.50
204	NC 1949 dog food DF5 2ct Coltrane,U,VF,clear	35.00	255 OK 1940 tobacco T31 25ct,MNH,VF, P	3.50
205	NC 1917 feed (3) F64 1/2ct,F 67 1 1/4,F69 1 3/4ct, all MH,VF	5.00	256 OK 1950 tobacco T41 25ct,MH,VF	2.00
206	NC 1921 feed (2) F98 1ct two shades, both MH,VF	2.50	257 OK 1944 tobacco T44 25ct,MNH,VF	2.50
207	NC 19?? feed meter FM2 10ct,MNH,VF	10.00	258 OK 2005 vending \$5,MNH,VF,Min Bid \$5	7.50
208	NC 19?? feed meter FM3 25ct,MNH,VF	20.00	259 OK 1963? wine (4) W19, W20, W21, W22 all MNH,VF	10.00
209	NC 1909 feed F3 3/4ct,MH,AVG,crease	2.50	260 OK 1950 wine W3 3 gals. B serial #,MNH,VF	25.00
210	NC 1909 feed F6 1 1/4ct,MH,VF-XF	3.50	261 OK 1950 wine W5 1.2 gals H serial #,MNH,VF	25.00
211	NC 1912 feed F23 1/4ct,MH,VF	4.00	262 OR 1933 beer City of Klamath Falls CKF16 50ct (1/2 bbl),MNH,VF	2.50
212	NC 1918 feed F76 1 1/2ct,MH,VF	3.00	263 OR 1871 insurance D1,U,VF,pinhole in center, P	15.00
213	NC 1986-87 hunt-fish \$15.50 HF59 U,VF on piece of lic.	3.00	264 OR 1871 insurance D2 20ct,U,AVG	15.00
214	NC 1989-90 hunt-fish \$20 HF89 U,VF on lic.	4.00	265 OR 1934 wine City of Marshfield 24ct,MNH,VF	15.00
215	NC 1940 import beer IB1 1 1/4ct,U,VF,light creases, P	7.50	266 OR 1933 wine City Of Klamath Falls CKF14 6ct (1 gal),MNH,F	2.50
216	NC 1944 lime LI13 10 ton,U,VF	7.50	267 PA 1914 (3) Hanover, York Co. Scott UX24 postal cards used as property tax notices, Hanover flag cancel, one a little rough	5.00
217	NC 1960? lime LI32 100tons,MH,XF	25.00	268 PA 1930 bedding BE4b orange fork & arrow paper,U,VF	4.00
218	NC 1936 linseed oil LO10a 2 1/2ct large S variety,MH,VF	10.00	269 PA 1935 bedding BE6,U,VF, P	3.50
219	NC 1927 paint & varnish 50ct,U?,F	40.00	270 PA 1935 bedding BE6a roulette 9 1/2,U,VF	2.50
220	NC 1968 real estate D7 \$10,U,VF,pencil cxl, P	35.00	271 PA 1935 bedding BE6, U,VF,thin	2.00
221	NC 1939 wine meter W34 2 1/2ct,M?,VF,small tear and stain at top, disb. gum	10.00	272 PA 1937 bedding BE7b,MNH,VF,no registry #	5.00
222	NC 1939 wine meter W34 2 1/2ct,MH,VF	35.00	273 PA 1937 bedding BE7f perf 13 variety unlisted ,U,VF	5.00
223	ND 1933 beer B3 16ct,MH,VF-XF, P	30.00	274 PA 1944 bedding BE9a on blue U,F-VF	5.00
224	ND 1933 beer B4 32ct,MH,F-VF	30.00	275 PA 1944 bedding BE9 U,XF	1.50
225	ND 1940? beer B49 18ct,U,VF,couple creases, staple holes, P	25.00	276 PA 1934 beer B10 1/4 bbl used on federal REA173 beer (this stamp has tear), both perfin "A.S.Brg.Co/8-1-34"	5.00
226	NH 1930 cigarette C1 1/2ct,MNH,VF	1.00	277 PA 1933 beer B20 specimen 1/8 bbl,MNH,VF, perfin "SAMPLE/WILLIAM MANN/COMPANY"	20.00
227	NH 1991 duck #9 (golden retriever) \$4,MNH,VF, P	7.50	278 PA 1933 beer B20 specimen 1/8 bbls,MNH,VF, perfin "SAMPLE/WILLIAM MANN/COMPANY", P	20.00
228	NJ 19?? cigarette (10) gray paper stamps for 20 cigs on piece of carton for Chesterfields,one stamp damaged, P	10.00	279 PA 1933 beer B21 specimen 1/6 bbl,MNH,VF, perfin "SAMPLE/WILLIAM MANN/COMPANY"	20.00
230	NJ 1955 non-res trout #6 \$5,MH,VF	10.00	280 PA 1933 beer B22 specimen 1/4 bbls,MNH,VF perfin "SAMPLE/WILLIAM MANN/COMPANY"	20.00
231	NJ 1956 non-res trout #8 \$5,MH,VF	10.00	281 PA 1933 beer B23 specimen 1/2 bbl,MNH,VF, perfin "SAMPLE/WILLIAM MANN/COMPANY"	20.00
232	NJ 1977 pheasant & quail #3 \$5,MNH,VF, P	5.00		
233	NJ 1953-68 trout (4) T1 \$1 U,VF,very dirty; T7 \$1 sig. U, faults;T31 \$2 sig.U,VF clean	2.50		
234	OH 1941 bedding BE1,U,VF	2.00		
235	OH 1966 bedding BE7 2ct,U,VF	2.50		
236	OH 1935 beer B35c blue gray 1ct w/printed cxl "THE CLYFFSIDE BREWING CO/Cincinnati, Ohio/ June 10, 1917",U,VF	2.50		
237	OH 1933 cosmetic (3) CO4 2 1/2ct U,F; CO6 4ct specimen perfin MNH,VF;CO8 specimen perfin 10ct M,VF,disb gum	7.00		
238	OH 19?? liquor seals (3) LS6 U;LS8 MH thin; LS10 U, all VF	7.50		
239	OH 1949 receipt for cigarette dealers license			



Auction 30

282	PA 1933 beer B26 1pt,U,VF	1.00		Mills, Staunton, VA	6.00
283	PA 1943 beer B31 1/2 bbl,U,VF,stain, perfin "C. SCHMIDT/9-3-43"	6.00	333	VA 1928 feed F29 3/4ct U,VF,on tag from The Farmers Store, Strasburg, VA, crease in tag running through stamp	6.00
284	PA 1940 beer B38 1/2 bbl MNH,VF	20.00	334	VA 1916 liquor doc. L1 5ct,MNH,F,disb gum	1.00
285	PA 1975 hunting lic. and back tags,M	2.50	335	VA 19?? liquor permit stamps 1 unit pair, brown on orange-brown safety, known but unlisted,P	7.50
286	PA 1957 non-res trout #2,MNH,VF	95.00	336	VT 19?? Addison Co. fish and game 1ct,MNH,VF very rare, min bid \$10.00,P	35.00
287	PA 1958 non-res trout #3,MNH,VF,P	95.00	337	VT 1907 Bradford Acadmedy school tax assesment & receipt, U, creased	1.50
288	PA 1940 Philadelphia documentary PD12c claret U,VF,ms cxl	2.50	338	WA 1936 conditional sales \$1,MNH,XF	5.00
289	PA 1953 Philadelphia doc. PD16 \$10,U,XF	25.00	339	WA 1965 conveyance (2) \$10 roulette 7, different shades, U,VF, one creased rare,P	20.00
290	PA 1953 Philadelphia doc. PD16d \$10 black var.,U,VF,P	75.00	340	WA 1935 conveyance (2) D1,D3, both U,VF	5.00
291	PA 1957 Philadelphia doc. PD17 \$50,U,VF-XF	50.00	341	WA 1947 conveyance \$1 blue hyphen hole roulette 6 1/2,U,VF cxl Aug. 9, 1947, not listed	5.00
292	PA 1953 Philadelphia doc. PD18a \$100,U,VF	50.00	342	WA 1960 egg Matesen E12A 1 doz,MNH,VF	25.00
293	PA 1953-59 Philadelphia doc. PD18c \$100,U,VF,P	75.00	343	WA 19?? egg Matesen E7 1 doz,MH,VF	5.00
294	PA 1954 Philadelphia doc. PD26 \$10,U,VF	25.00	344	WA 19?? egg like Matesen E11 but die cut round 51mm, apparently unlisted,P	25.00
295	PA 1961 Philadelphia doc. PD27 \$50,U,VF	50.00	345	WA 19?? honey (2) HO14a stain on corner,HO15, both U, VF	6.00
296	PA 1963 Philadelphia doc. PD28 \$100,U,VF,P	50.00	346	WA 19?? honey (2) HO6, HO9 both U,VF	8.00
297	PA 1974 Philadelphia doc. PD37 \$50,U,VF	50.00	347	WA 19?? honey HO14a 2 lb,MH,VF,P	4.00
298	PA 1970 Philadelphia doc. PD38 \$100,U,VF	50.00	348	WA 1959 honey HO24 5 lbs,U,VF	5.00
299	PA 1950? Quakertown doc. (3) 5ct,\$1,\$5 all,MNH,VF-XF ,P	35.00	349	WA 19?? unemployment Lick, WA (2) 1ct and 2ct MNH,F-VF,P	4.00
300	PA 1964 real estate (2) on deed RE9 \$20, RE11 \$100 w/US R673 \$3,R677 \$10, R734 (2)	5.00	350	WI 1933 beer B8 .7258ct,U,VF,perfin "RIPON B Co/ "7-19-36"	3.00
301	PA 1954 stock transfer (2) ST27 2ct, ST30 20ct used on transfer slip,U,VF	1.50	351	WI 1933 beer B11 \$.125,U,VF,perfin "P.B.Co./"9-5-34", fault,P	6.50
302	RI 193? bedding BE1/2a blue,U,VF	5.00	352	WI 1952 beer B78 .09678,U,VF,perfin "GETLMN/ "4-22-52"	10.00
303	RI 19?? bedding BE1 light blue,U,VF,crease	1.50	353	WI 1952 beer B91a .63591ct,U,VF,perfin "BLATZ/ "4-1/1952"	7.50
304	SC 1942 documentary D26 \$1 on deed with US R317 and R323 ms cxl	3.00	354	WI 1952 beer B92a \$.07258,U,VF,perfin "PABSTM/ "8-11-52"	5.00
305	SC 1932 feed 6 1/4 mills,MH,VF,P	3.50	355	WI 1955 beer B96 \$.06351,U,VF,perfin "PABSTM/ "8-11/55",nick at top,P	7.50
306	SD 1976 non-res. small game G34 \$30,MNH,VF	20.00	356	WI 1945-49 cigarette (3) C18 1 1/2ct; C22 1ct; C23 3ct all U on pieces of boxes	1.50
307	SD 1977 non-res. small game G36 \$30,MNH,VF,P	20.00	357	WI 19?? cigarette heat fusions (2) one for Indian usage 20 cigs purple, one for regular usage, both U,VF,P	1.50
308	SD 1978 non-res. small game G38 \$30,MNH,VF	15.00	358	WI 1983 endangered species strip of 6 (used on income tax forms)	6.00
309	TX 1939 beer (11) B28's and B29's with different serial letters. (5) stamps have blue ink bleached out by sun, others have small faults, perfins. A study collection for a Texas collector.	15.00	359	WI 1981 liquor (2) L131 200ml, L132A 750ml,MNH,VF	5.00
310	TX 1930 citrus F8 2 1/2ct,VF,U	4.00	360	WI 1935 pharmacuitcal liquor PL2 pane of 6,MNH,VF,P	50.00
311	TX 1941 citrus F30 2ct,MNH,VF	2.00	361	WI 1981 special liquor SL13 750ml,MNH,VF, serial #78,P	10.00
312	TX 1943 citrus F34 2ct black,MNH,VF	2.00	362	WI 1979 special liquor SL6 200ml ,MNH,VF,P	5.00
313	TX 1944 citrus F36 2ct,MNH,VF	2.00	363	WI 1952 wine W41 24ct,U,VF,clea	2.50
314	TX 1960 liquor L83 33.6ct,MH,VF,faults	1.50	364	WI 1954 wine W51 24ct,U,VF,perfin "G Co/1953"	2.00
315	UT 1936 beer Blatz Matesen BBL1 12oz,MNH,VF	1.50	365	WI 1954 wine W52 30ct,U,VF	2.00
316	UT 1951 res. junior fishing F2 \$1,MNH,VF	6.00	366	WI 1954 wine W56 60ct,U,VF	3.00
317	UT 1951 res. adult fishing F3 \$3,MNH,VF	3.00	367	WI 1968? wine W100 4 gals,U,VF	4.00
318	UT 1952 res. junior fishing F7 \$1,MNH,VF	6.00	368	WV 19?? liquor permit stamp 1 unit, red on pale blue saftey, dark blue serial, known but unlisted,P	3.50
319	VA 1950-51 bear-deer res. Bath Co. #7,MH,VF	10.00	369	WV 1947 seed (3) SE1,SE2,SE3, all MNH,VF,P	3.00
320	VA 1951-52 bear-deer res. Bath Co. #8,MH,VF	10.00	370	WY 1935 liquor L8 3ct,U,F,clea,P	3.00
321	VA 1952-53 bear-deer res. Bath Co. #9,MH,VF	10.00	371	WY 1935 liquor L10 4 1/2ct,U,F-VF	3.50
322	VA 1953-54 bear-deer res. Bath Co. #10,MH,VF	10.00	372	WY 1939 liquor L28 6ct,U,VF,clea	4.00
323	VA 1955-56 bear-deer res. Bath Co #12,MH,VF,P	10.00	373	WY 1939 liquor L30 10ct,U,VF	2.00
324	VA 1961-62 bear-deer res. Bath Co. #18,MH,VF	8.00	374	WY 1939 liquor L31 20ct,U,VF	2.50
325	VA 1974-75 bear-deer Non-res Bath Co. #34,MH,VF	15.00			
326	VA 1975-76 bear-deer non-res. Bath Co #34,MH,VF, black on green color error	25.00			
327	VA 1976-77 bear-deer non-res. Bath Co #38,MH,VF	12.00			
328	VA 1950-51 bear-deer Bland Co #1 sig.,U,VF, Wooton cat. \$550.00, Min bid \$55, very rare,P	100.00			
329	VA 1957-58 bear-deer res. Wythe Co #11,MH,VF,P	14.00			
330	VA 1938 beer B4 \$2.75 1 bbl,MNH,XF,P	45.00			
331	VA 197? cigarette (3) 20cig. red (2), 10 cig turquoise, shown but unlisted in Hubbard,MNH,VF,P	3.00			
332	VA 1928 feed F29 3/4ct U,VF on tag from White Star				



Collections, US revenues and Miscellaneous

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| <p>375 Cinderallas (13) WA tax scrip, Indianhead trading stamps (2), WI PTA fund, 1945 WI Swiss centennial, Kalama Strawberry festival, 50 years of Rural Free delivery in WV, 1928 Allentown, Pa Jubilee and other odd things 1.50</p> <p>376 Hodgepodge (16) ID C9 U;OR melon & tomato MT4 U; IN intangibles (5) D88 \$1,D92,D138,D143\$2.50,D159;FL doc. D12,D24, feed F16;AZ F1 feed MNH, FT1 fertilizer MNH;LA F76 feed MNH; MD L40 U;MS tob T14 U;WI C23 U 7.50</p> <p>377 Hodgepodge (16) great variety, GA liquor & feed; OR insurance, fertilizer (4) FL,AZ,CO, NC feed, LA feed (2) and tobacco, MO secured debt specimen, WA apple, ID oleo,IN \$10 intagaibles, FL citrus,all M or MH,VF 16.00</p> <p>378 Cinderallas (50) stuff from 1903 on. Newark NJ 250th anniversary 1916,1967 Boy scout jamboree in Idaho, Chicago Livestock exposition, 1934 Worlds fair items (3),1930 National Air races, 1940 St. Paul Winter carnival, Golden Gate exposition, some mint, some used, all in good shape 10.00</p> <p>379 Giant Hodgepodge (67) stamps:citrus (6)TX,FL,WA fruit (3), apples (3) (WA & GA),feed(19) AL,CO,CA,GA, documentary (8) CA,MN,SC;liquor MN,TX; MO kereosene, PA stock transfers (12),cigarette(5) ID,UT,GA; MO secured debt; bedding NC,MI; misc. (5); few dups and stuff usually not in a hodgepodge,all clean 67.00</p> <p>380 Collection of 25 trading stamps, all different, and some very unusual ones,clean,P 7.50</p> | <p>381 19?? license to deal in evergreen trees, cannot tell what state, unused 2.50</p> <p>382 1939-40 National Cotton Council union dues stamps, (2) red and blue 1ct, MNH,VF,P 1.50</p> <p>383 Hodgepodge of better items (16);OR insurance; IN \$2.50 intangible; WI liquor (5); AR feed(2); CO feed (2); OK wine (2); GA feed; MD liquor; CA vending 20.00</p> <p>384 Hodgepodge of better items(34);WI liq (3); CA liquor; TX citrus(4); CO wine & liquor; OK wine (4);VA feed (3); AL cig.(3); TX liq (4); PA beer (8); CO feed; IL beer; OR insurance 20.00</p> <p>385 Cheapo pile (32) different;NY bedding, IN intangibles, Phil. doc., MD wine & Liquors, MA stock transfers, FL orange, most U 5.00</p> <p>386 Wounded warriors pile (18), all U, with various faults (creases, scuffs, nipped corners) but interesting stamps; WY liq. (2), WI beers (5), WI wines (4), WA beers (3), WV liq., WI oleo, WA cig. (2), PA beer 3.00</p> <p>387 US 1936-37 special tax stamp dealer in uncolored oleomargarine Litchfield 250 \$6,U,tack hole on both sides 15.00</p> <p>388 Pennsylvania RR 12ct package stamp,U,VF 5.00</p> <p>389 US revenues (7) R112 F-VF clean;RO174c avg; RS284 F-VF;RS286p U;RS304p U thin;15T3 remainder; Springer TC172b cigar,P 5.00</p> |
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End of Auction 30

Two Little Mysteries

by Mack Matesen

Here is a very interesting Georgia item which is known to have come out of the Brundage Company. It is a sheet with twenty different Georgia cigar and cigarette decals on it. These water decals have been applied to a heavy white paper stock and then have had clear plastic laminated over them. My question is what do you call this? Samples? Proofs? Salemens sample sheet?

They are not full sets but sort of a hodgepodge. If you know what these were used for, let the editor know.

The second mystery is yet another variety of the Florida fertilizers. The upper stamp is Hubbard's FE2 which is a green in color (actually kind of a blue green). The lower stamp, also used, is a blue or ultramarine in color. I'd discount it being a color changing predicated on the strength of the color consistency. Should be call this FE2a? Do other people have one in this color?



Normal green FE2



Ultramarine FE2a?

Auction 29 Results

A lot of folks got good buys and we had a lot of new bidders. A surprising number of bids showed up after the auction closed for reasons not understood.

Lots with the largest number of bids were 64 an IL beer (\$5 est/\$8.25 bid), 95 MD beer (\$7.50/\$12.00), 143 MS tobaccos (\$10/\$9), 152 ND oleo on lid (\$5/\$11.50), 223 Pa real estate (\$1.50/2.25), 225 SC beer & wine set (\$3/\$4.25), and 304 a

hodgepodge of better stuff (\$30/\$33).

Lots which went way over estimate included 32 Florida egg (\$50/\$52), 62 IL beer (\$10/15.25), 89 and 90 the Louisiana hunting and fishing both going for (\$25/\$47), 153 the other ND oleo on tub lid (\$15/\$22), 186 OK doc. (\$7.50/\$15), 291 and 292 WI beers (\$30/\$42) and (\$10/15) respectively, 295 WI wine (\$17/37) and 301 a foreign hodgepodge (\$1.50/\$5). Must have been something good in there.

People recognized the rarity of the OK documentaries and the Louisiana hunting and fishing and there was strong bidding on beers, eggs, wine, liquor, oleo, cosmetics, anything used on document and hodgepodes. There will be more good hodgepodes in the next auction.

Note, * indicates the bid was lower the highest bid. t indicates tie bids.

No auction until 1st quarter. Consignment sheets available online or free from the auction manager. Bold is over estimate.

1	11.00*	52	7.00*	103	12.00	155	2.50*	206	3.75*	257	4.00
2	1.50*	53	6.00	104	12.00*	156	-	207	4.25	258	2.00
3	2.00*	54	11.00*	105	-	157	-	208	6.00*	260	-
4	2.00*	55	2.00*	106	30.00	158	-	209	6.00*	261	3.75
5	2.25*	56	2.00*	107	1.00	159	9.00*	210	1.50*	262	1.50
6	2.50*	57	2.00t	108	-	160	5.75*	211	6.00*	263	2.50
7	17.00	58	19.00*	109	21.00*	161	2.25*	212	13.00*	264	1.50*
8	6.50*	59	-	110	9.00	162	3.00	213	2.00	265	2.25*
9	8.00	60	-	111	20.00	163	2.00t	214	1.50*	266	2.25*
10	2.00*	61	8.25*	112	-	164	2.25*	215	10.00	267	1.00
11	15.00	62	15.25*	113	-	165	11.00	216	1.00	268	-
12	-	63	-	114	-	166	2.00	217	5.00*	269	1.50*
13	-	64	8.25*	115	13.00*	167	2.00	218	-	270	5.25*
14	-	65	16.00*	116	-	168	-	219	-	271	-
15	-	66	7.75*	117	-	169	6.00*	220	28.00	272	2.00*
16	2.00	67	6.75*	118	18.00	170	3.00t	221	-	273	1.25
17	1.75	68	-	119	6.25*	171	5.75*	222	5.25*	274	-
18	-	69	-	120	-	172	2.25	223	2.25*	275	-
19	8.00*	70	16.00*	121	-	173	3.50	224	5.50	276	10.00
20	4.00*	71	8.00	122	57.00*	174	25.00*	225	4.25	277	-
21	1.25	72	2.75	123	7.25	175	3.25*	226	3.75	278	5.25*
22	2.25*	73	1.75	124	5.25	176	3.25*	227	8.00	279	5.00
23	15.00	74	-	125	-	177	4.25*	228	3.00t	280	2.75*
24	15.00t	75	7.00	126	7.25	178	2.50*	229	-	281	2.75*
25	7.75*	76	-	127	4.25*	179	3.75*	230	1.25	282	-
26	8.25*	77	6.00	128	7.50*	180	2.00t	231	1.75*	283	2.50*
27	-	78	-	129	18.00	181	7.00*	232	3.50	284	42.00*
28	6.00*	79	10.00	130	10.00	182	5.50*	233	2.00	285	22.00*
29	5.25	80	22.00	131	7.00	183	5.50*	234	3.50	286	10.00*
30	1.75	81	2.50	133	4.50*	184	7.50*	235	-	287	-
31	-	82	7.00	134	10.00	185	7.50*	236	1.75*	288	16.00*
32	52.00*	83	2.00t	135	7.50*	186	15.25*	237	1.00	289	8.25*
33	6.00*	84	1.75*	136	7.50*	187	21.00*	238	3.50	290	-
34	10.00*	85	1.50*	137	20.00*	188	-	239	2.25*	291	42.00*
35	3.25*	86	1.75	138	-	189	2.50*	240	25.00*	292	15.00*
36	1.50*	87	12.00*	139	2.00t	190	5.25*	241	11.00*	61A	-
37	4.00t	88	44.00*	140	7.50*	191	2.50*	242	7.50*	295	37.00*
38	2.00*	89	47.00*	141	3.00t	192	-	243	1.25	296	3.75*
39	8.50*	90	47.00*	142	6.00	193	3.00*	244	1.00*	297	3.75*
40	-	91	2.25*	143	9.00*	194	15.00	245	-	298	3.00
41	-	92	1.00*	144	31.00*	195	4.00*	246	-	299	2.00
42	-	93	5.25*	145	2.00	196	-	247	2.00t	300	2.00
43	7.50*	94	5.25*	146	1.75*	197	2.25*	248	2.00	301	5.00
44	1.00*	95	12.00*	147	3.00*	198	2.00	249	2.00	302	2.75*
45	10.00	96	5.25*	148	-	199	2.00	250	5.00*	303	5.75*
46	17.00*	97	5.25*	149	2.25*	200	3.75*	251	20.00*	304	33.00*
47	6.00	98	5.50*	150	11.00*	201	11.00	252	-	305	7.25*
48	3.00*	99	2.00*	151	1.50*	202	6.00*	253	-	306	5.00*
49	1.75*	100	5.00t	152	11.50*	203	25.00*	254	2.00	307	2.75*
50	2.25*	101	1.75	153	22.00*	204	1.75*	255	2.00*	308	1.25*
51	-	102	10.00*	154	2.25*	205	1.75*	256	2.00*		

Bellingham Conditional Sales Stamps

by M.E. Matesen

When I originally made my Washington State Revenue Catalog I erroneously listed these stamps as punchboard stamps. And in a later article (SRN March 1976 Vol. 16, No. 1 p.34) I corrected that error. Now I can illustrate two of the four stamps and a variety.

These stamps came into existence with an amendment to a then-existing local Bellingham City Ordinance No. 5623 in October, 1936. This amendment level a tax on chattel mortgages, conditional sales contracts (no doubt this is where the name came from), and all such similar agreements. In short, this ordinance provided for the assessment of a tax on all real estate sales made on a contract or items purchased "on time".

There were four different rates of taxation set, each requiring the use of a tax stamp to denote tax payment. From \$25.10 to \$100 a tax of 25 cents was required. From \$100.01 to \$300 a 50 cent tax. \$300.01-\$500 was a 75 cent tax, and contracts over \$500 had a tax of one dollar. It was reported that at least two of these high dollar stamps had reached the hands of collectors. I established that these stamps were used as late as 1960, however, by 1976 they had gone out of use and nobody could remember when.

The first stamp shown (figure 1) has an error in it. The ordinance is mislabeled as "5263" due to a transposition. Someone somewhere caught the error and had the issue reprinted and at the same time the valuation size was made larger and the Treasurer's name added. The second stamp is the corrected stamp (figure 2). Both the 25 cent stamps are on white paper with red serial numbers.

The last is the 50 cent value, black on a red paper with black serial numbers (figure 3).

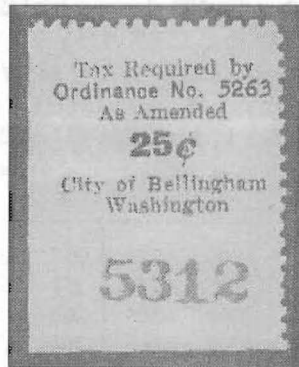


Figure 1. Error
Ordinance was 5623 but is 5263 on stamp.

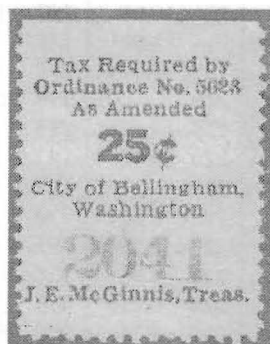


Figure 2. Redone stamp.
Ordinance number is fixed and value is larger.

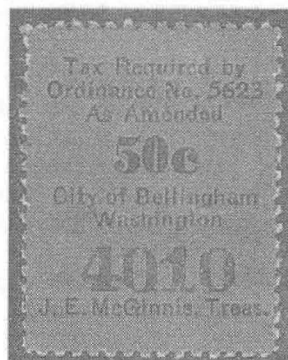
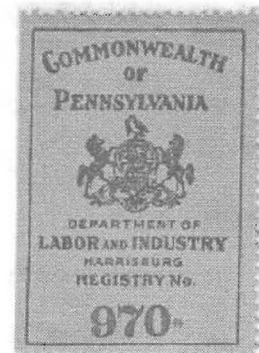


Figure 3.
Black on red 50 cent stamp.

Two Unreported Pennsylvania Bedding Stamps

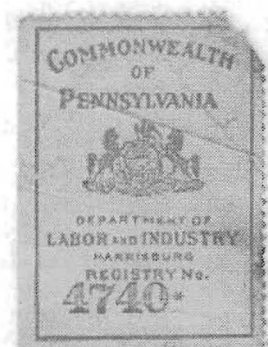
by Scott Troutman

At a stamp show in Lancaster, Pennsylvania in April 2004, I found two varieties of Pennsylvania bedding stamps not listed in Hubbard. The first appeared to be the common BE7, but on checking the perforations I discovered it was perforated 13 instead of the normal 12. I am calling this variety BE7f.



BE7f

More interesting is the second stamp, a new variety of BE9 on white paper. This stamp with its peculiar eagle on top of the state seal is known on green, blue, orange and yellow orange paper, but white has not been reported. It has a very high registry number of 4740 which may indicate it was only used near the end of the bedding stamps use. The printing is in a dark green and it is perforated 12.



BE9 on dark green on white paper

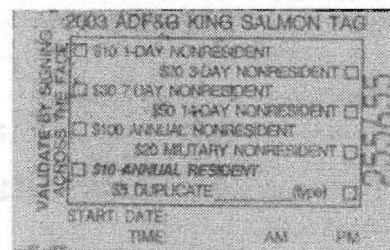
Fish and Game Update

by J.R. Wooton

Alaska

The 2003 Alaska King Salmon tag is now available to collectors. A copy may be obtained by sending \$10 to:

Alaska Dept. of Fish & Game
Licensing Section
P.O. Box 25525
Juneau, AK 99802



2003 Alaska King Salmon

Wyoming

While many states are downsizing or suspending their stamp programs altogether, Wyoming continues to add stamps to its program. New this year is a "Light Goose Conservation Order Special Management Permit". This item is a self stick stamp and is issued on a card explaining the regulations pertaining to the stamp or permit. There are six (6) stamps available:

2004 Conservation stamp	\$10.00
2004 Reciprocity fishing stamp	\$10.00
2004 Wildlife Damage Management stamp	\$10.00
2004 Pheasant Special Management permit	\$10.00
2004 Goose Special Management permit	\$10.00
2004 Light Goose Conservation Order Special Management permit	\$10.00



2004 Wyoming Wildlife Damage Management Stamp

Send orders to:

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



2004 Wyoming Conservation Stamp

MANDATORY REQUIREMENT - WHETHER YOU HUNTED OR NOT, YOU MUST COMPLETE AND RETURN THIS SURVEY CARD NO LATER THAN APRIL 14, 2004.

Chapter 48 of the Commission Regulations requires: "Any person who obtains a Conservation Order Special Management Permit shall accurately complete the survey card provided with the permit and return the survey card to the Headquarters Office in Cheyenne no later than April 14, 2004." The survey card shall be completed whether the person participated in the Conservation Order or not. Failure to return the survey card shall be a violation of Commission regulation and punishable as provided by Wyoming statutes for violation of Commission regulations.

2004 LIGHT GOOSE CONSERVATION ORDER SPECIAL MANAGEMENT PERMIT

Order must be valid by signing on separate line.

Signature of Owner

Expires December 31, 2004 **0452**

2004 Wyoming Light Goose Conservation card and stamp

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 (20)

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 Registrations. Collections Purchased. DR. EDWARD H. MILES, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (13)

WANTED:STATE REVENUES:Iowa bottle redemption: gambling/punchboard:fruit/vegetables/egg;fireworks; U.S. energy Crisis of 1973-74 gasoline ration coupons/gasoline pump stickers. SCOTT A. McCLUNG, 8381-H Montgomery Run Road, Ellicott City, MD 21043 (4)

Rev-Perf Project Has New Leader

The Perfins Club's Rev-Perf project is still going strong. The recent death of Chuck Spaulding put a massive hole in the project. While not filling the hole, SRS member Arthur J. "Art" Mongan has taken on continuation of the project. The Perfins Club cataloging of US (federal, state, and local) revenues started with Joe Miller in California and was continued by Chuck Spaulding until his death.

All revenue collectors interested in the project are invited to contact Art for additional information at either cind_revs@comcast.ent or at 12432 Pretoria Drive, Colesville, MD 20904-1845.

Martin Joins Nutmeg Stamp Sales

Nutmeg Stamp Sales President David Coogle announced August 27th that Peter Martin has joined the Danbury, Connecticut firm as head of its United States stamp and postal history division.

Martin is well known in philatelic circles as an administrator, writer, editor, exhibitor and judge.

Currently he is presiden of the State Revenue Scoiety and the APS Writer's Unit #30, treasurer and trustee for the American Philatelic Reseach Library, a member of the APS Finanace Committee and he is on the Executive Committe and board of the American First Day Cover Society.

He has served as editor of *Scott Stamp Monthly*, *American Philatelist* and *First Days*.

He is also an active exhibitor and certified philatelic and literature judge.

"We are pleased to add such a talented individual to our growing company", Coogle said.

Nutmeg recently aquired the Elbert Hubbard state revenue material and is looking to become a major player in that market.

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>



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Beers
And Much More

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		Vending \$2 2005	\$2.20
Town of Walsenberg cigarette			
5ct pane/10	.25	Rhode Island	
sheet/100	2.50	Cigarette--20 cig	.37
		-50 cig	.925 10/9.25
Florida		South Carolina	
Documentary		Cigarette	.07
D65A 2ct used	.25	Documentary	.10
D65 5ct used	.25		.50
D67 30ct used	.25		\$1
Georgia		Tennessee	
City of Griffin .05 Excise Tax	Free	Ammunition (new) .10 ea pane/10	\$1
Indiana		Virginia	
Cigarette meter 20 cig. (2 diff meters)		Wine W20 used	.25
1 - 25ct 2-45ct		West Virginia	
Iowa		Soft drink caps with idicia	\$2.00
Cigarette C1 or C7 1ct	.25	Wisconsin	
Maryland		Liquor stamps	
Duck stamp	\$3	200 ml	\$2
Nebraska		1 liter	\$2
Pickle card (cut off flare card) 50ct		1.75 liter	\$2
On flare card add \$1.03 postage,			
flare card may have to be folded		Wyoming	
in half in many cases (they are		2002 Flaming Gorge Fishing	\$10
huge)			
New Jersey			
Trout 1991	\$2.30		
Non-Res Trout 91	\$2.30		
Woodcock-91	\$2.30		
Pheasant 91	\$2.30		
Ohio			
Sales tax 15ct (M25 or M37 w/stub)	.35		
Oklahoma			
1964 1 pint liquor (Cat. L4)			
Single	\$1		
Block of 4 unused	\$5		
Farm Implement \$6	\$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 limit to give all members an opportunity to obtain these stamps.

Secretaries Notes

Cont from page 12

1206 James Gerson

19 Timber Point Road

Rock Hill, NY 12775

1267 Willett, John L.

4114 Newton Ave. #101

Dallas, TX 75219-8500

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

Perfins in Cigarettes

Chuck Spauling's article on perfins in cigarette water decals in the last issue prompted me to look closely at my Oklahoma decals. I found the ring of holes on used copies of cigarette C39, and tobacco's T85b 15ct, T90b 75ct and T92 \$1.50. However in looking at mint decals, the holes do not show on mint stamps still on card and on closer inspection some of the used decals do not appear to be punched through but just the coloring is gone from the decal. I therefore suspect these are the result of some form of mechanical application.

All of the Oklahoma liquor decals do have a ring of holes in them on the mint cards. This I think is not a security device but rather a way to smooth them out easily when applying them.

Scott Troutman
Pennsylvania

Tale of the Wolverine

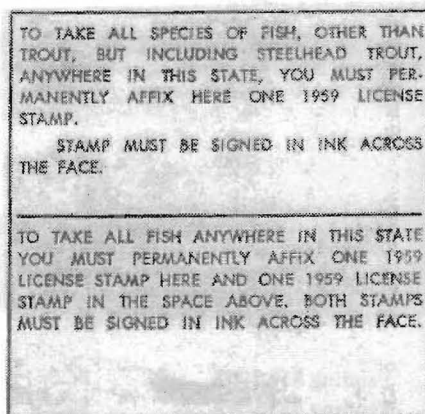
The 3rd Quarter 2000 SRN featured an article on the 1960 Michigan trout stamp which showed the Wolverine, a specially modified rail car used to transport fish from fish hatcheries. Rev. F.R. Pickelhaupt wrote to say that a refurbished replica of the Wolverine, made from a Canadian passenger car by Michigan State University, is now on display at the Oden Fish Hatchery at Oden, Michigan. While the exterior is not authentic, the interior is, having been stripped from the original car and used as a bunk house interior at the Oden hatchery.

Little Mystery Answered

Concerning Roger Forsyth's question on why a California fishing license would have two of the same stamp, Mack Matesen got the following answer from Charles Souder. "When these early California fishing stamps came into use, an angler would be required to purchase a single stamp to fish any of the non-saltwater waters within the state provided that angling did not include trout. If the angler wanted to fish for trout as well, then that required the purchase of a 'like issue'."

And Another Answer

If one reads the text underneath the stamps, there is no mystery. Shown is what is under the 1959 stamps.



The need for the second stamp occurs when one wants to catch and take trout. The use of identical stamps continued through 1971, except for 1961, when the stamps were labeled "California License Stamp 1" and California License Stamp 2". Starting in 1972, two different stamps were issued, one reading "California Inland Waters License Stamp" and the other "California Trout & Salmon License Stamp".

Pieter P. Bonsen
California

Red River Potato Promotion Stamps

I enjoyed Mack Matesen's article about the Red River Potato Promotion Stamps in the 2nd quarter 2004 SRN. Besides the two that he illustrated, I know of two others. The late Charles Hermann reported them in the September 1967 SRN. He had a 10 cent value in red brown and a \$1.80 value in red. So now we know there are at least four values.

Mike Florer
Pennsylvania

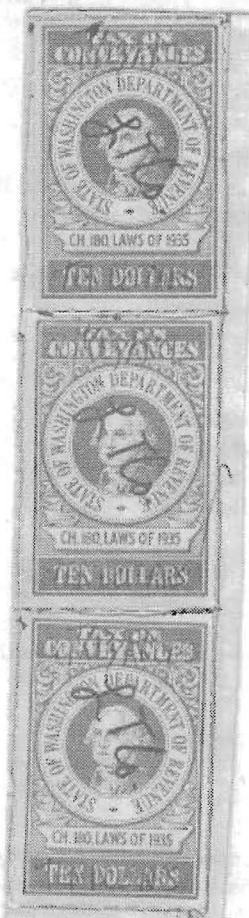
Idaho Potato

In the 3rd quarter 2000 SRN I had written a long piece on the Idaho potato advertising stamps. However, in Elbert Hubbard's collection I have discovered a stamp which lacks a year date. This clearly had to have been a part of the issues taxed from 1939 to 1940. I suspect 1939. This stamp is dark blue on blue and pays the tax on 30,000 pounds of potatoes.

Mack Matesen
Washington

State Revenue News Conveyance Cancellation by M.E. Matesen

Here is a case of a man with too much time on his hand. This strip of three of the Washington ten dollar conveyance stamps (Matesen D29) has what I call a "doodler's cancel" where he wrote in all the parts of the stamp that are written in white and even put squares around the stamps. This could also be termed "a twit's defacement of a nice strip" but I may be being too harsh.



Newly discovered Idaho potato

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

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

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

Carter Lichfield, 1988, 128 pp. hardbound

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

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

Elbert S.A. Hubbard, 1960, ills, three hole punched

\$22.50 (Non-member price \$27.50)

4. USA State Revenue Catalog Volume 2 (1960-1991 issues)

Elbert S.A. Hubbard, 1992, illus, three hole punched

\$32.50 (Non-member price \$37.50)

5. Second Federal Issue: 1801-1802

W.V. Combs 1988, 142 pp, illustrated, hardbound

\$18 (Non-member price \$21)

6. Third Federal Issue 1814-1817

W.V. Combs, 1994, 224 pp. illustrated, hardbound

\$24 (Non-member price \$28.50)

7. 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

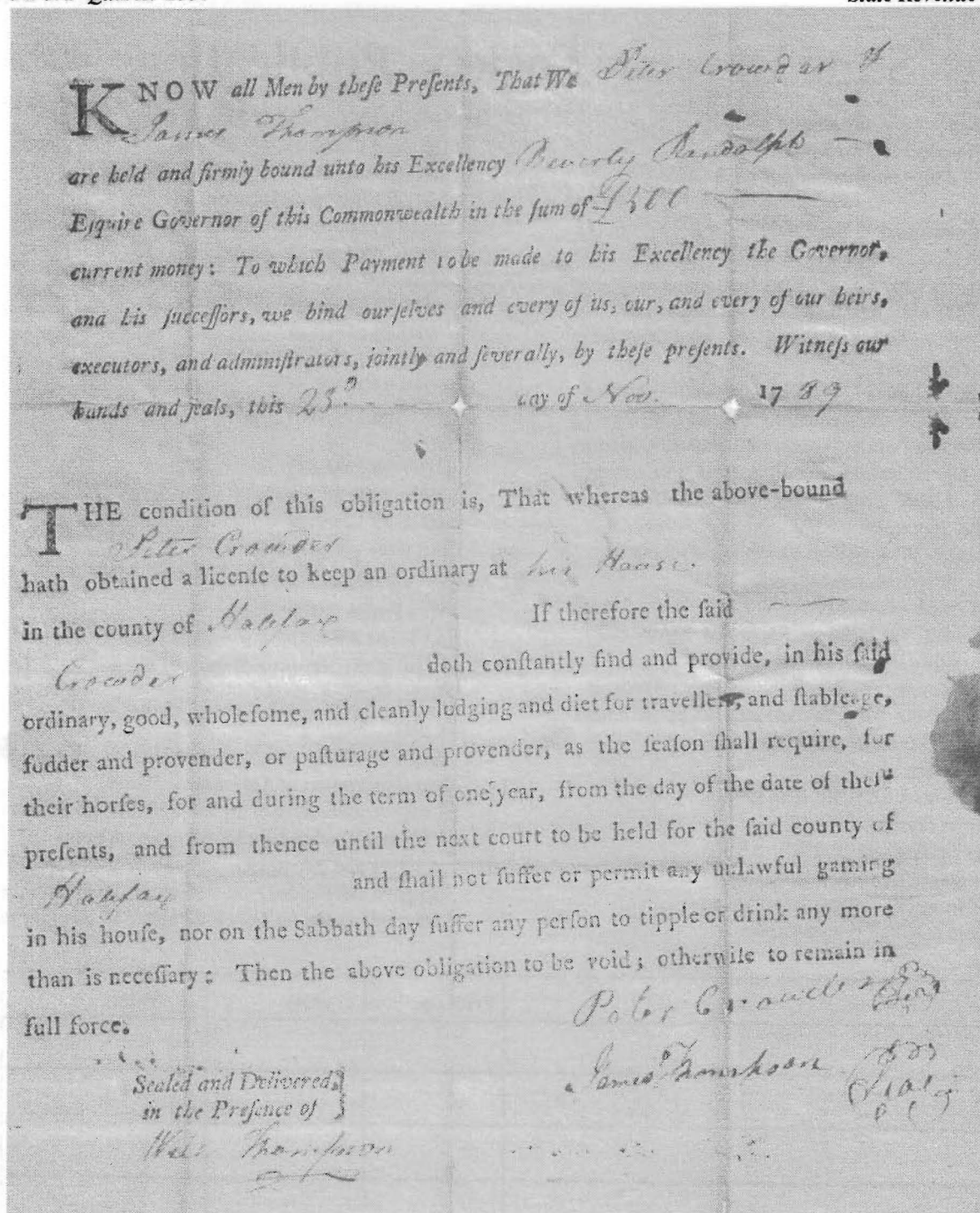
17. Virginia Department of Agriculture Poster

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
<div> <div> Publications available from: SRS Publication Sales Harold Effner Jr. 27 Pine Street Lincroft, N.J. 07738 </div> <div> Name _____ Address _____ _____ _____ </div> </div>			



1789 Virginia Ordinary License

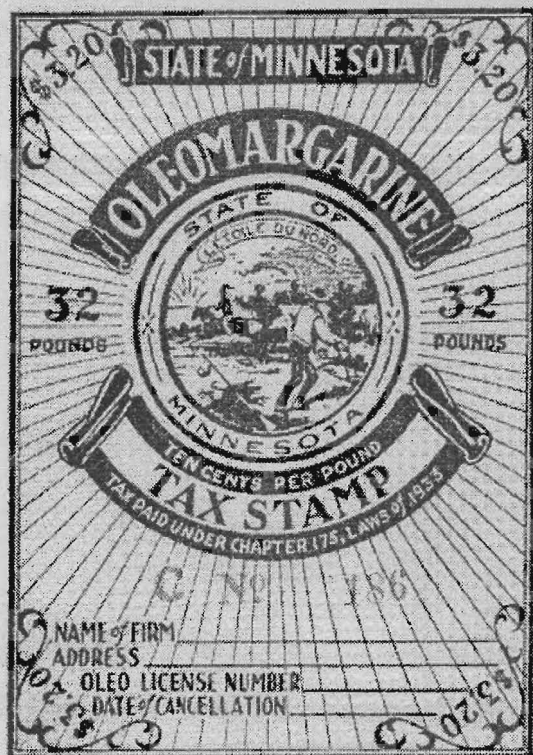
by Scott Troutman

Shown is a license for one Peter Crowder to operate an inn or "ordinary" in Halifax County, Virginia in 1789. It appears it was no easier then to get a tavern license than today. The upper part is posting a 500 pound bond with governor - the governor being Beverly Randolph (1744-1797) who was governor of Virginia 1788-1791. That is a rather princely sum of money.

The bottom half is the conditions he had to maintain to provide an ordinary out of "his house". He had to provide "good, wholesome, and cleanly lodging and diet for travellers, and stableage, fodder and provender, or pasturage and provender, as the season shall require, for their horses". He could not "suffer or permit any gaming in his house, nor on the Sabbath day suffer any person to tipple or drink any more than is necessary".

The license was good for a year unless the above rules were found to have been violated.

What's the 'State' of Your Collection?



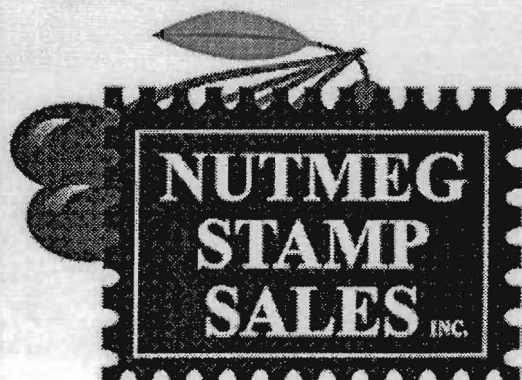
Nutmeg Stamp Sales

has acquired the revenue collection of

E.S.A. "Bert" Hubbard.

Estimated by the estate at more than a million stamps, including the majority of his collection and dealer stock, the stamps go on sale beginning in October.

This is being billed as the largest holding of state tax tags ever offered for public sale!



Bids are welcome by mail, telephone, fax, email or via the Nutmeg Stamp Sales website. Get a free auction catalogue by calling 1-800-522-1607. Save time by viewing auction lots online at www.nutmegstamp.com

• P.O. Box 4547 Danbury CT 06813 • Fax: 203-798-7902 • Email: info@nutmegstamp.com

Free For All

This free for all is from Frank Binder and is a sample seal from Kansas. I am not certain whether it is a scale seal or goes on Kansas agricultural products. But it is unusual to get a hold of samples.

To get it send Harold Effner Jr. a self addressed stamped envelope to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Put a stiffener in it 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.



Klamath Falls Beer Error

by M.E. Matesen

Klamath Falls, Oregon beers were first listed by George Cabot in his catalogs back in the 1940's. Now here is an unlisted vertically imperforate pair popping on the scene 60+ years after Cabot's 1940 undertaking. Who says new finds are the exception rather than the rule?



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