



# STATE REVENUE NEWS

Vol. 43, No.2--Whole No. 265 *Official Journal of The State Revenue Society*  
2nd Quarter 2005 **Our 50th year.**

SRS website : <http://www.hillcity-mall.com/SRS>  
APS Affiliate 164

## In This Issue

### Addendum, Etc.

Maryland Wine and Liquor Perfans	3
Kentucky Import and Export Liquor and Export Wine	6
Connecticut Cigarette Floor Tax Decals	10
Philadelphia Documentaries: More Info	24
Arkansas Piggybacks (Beers)	31
Savannah Liquor Stamps	32

### Cataloging

New Hubbard	5
-------------	---

### Cigarettes

Interesting Auction Lots (NY)	14
District of Columbia Cigarette Meter	30

### Fish and Game

Kansas Duck Stamp Error	10
North Dakota Mule Deer Discovery	10
2005 New York Habitat Stamp	26

### Gasoline Pump Seal

Short Lived North Carolina Agriculture Commissioner	14
--	----

### Motor Vehicle

Minnesota Title Transfer Stamp	14
--------------------------------	----

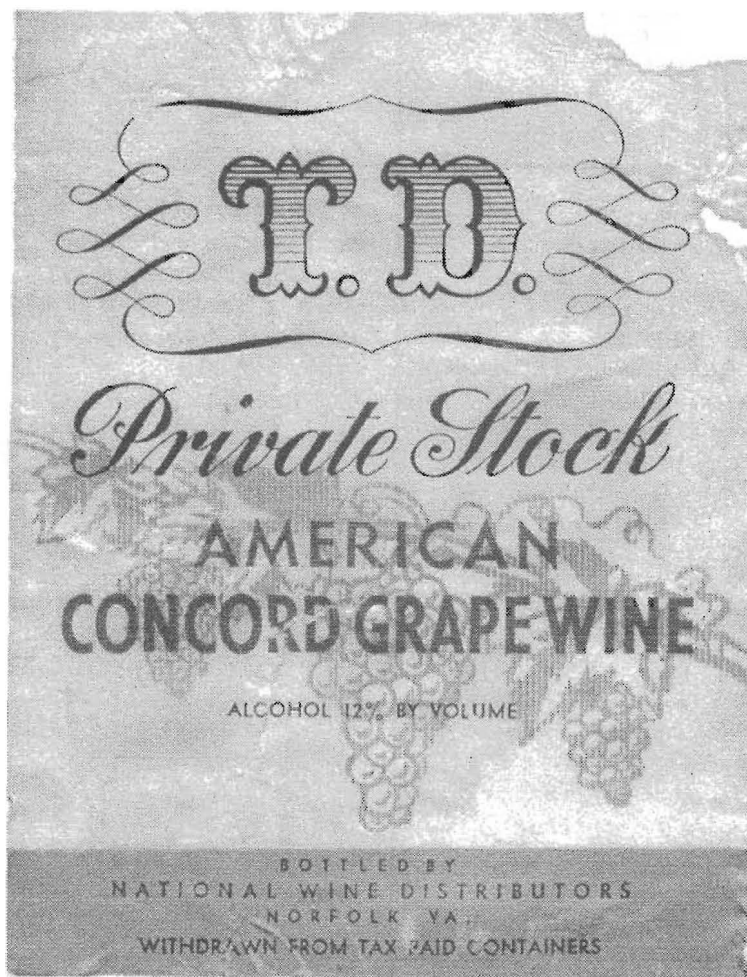
### Municipals

Birmingham, Alabama bondsman and beer	30
--	----

## Regular Columns

Presidents Notebook	2
Editors Notes	2
Secretary's Report	12
Notable Sales	13
Auction 31 Results	15
AD Corner	26
Sales Service	27
Letters to the Editor	28
SRS Publications	29
Free for All	32

## Leftovers, Addedum and Miscellaneous



A Virginia wine label with an unusual "Withdrawn From Tax Paid Containers" indicia. Thanks to Frank Binder for sending this in.

## Auction 32

## The State Revenue Society

*President and Librarian*

**Peter Martin**

PO Box 4503, Danbury, CT 06813  
pmartin2020@aol.com

*Vice President*

**Hermann Ivester**

5 Leslie Circle, Little Rock, AR 72205-2529

*Treasurer*

**Harold A. Effner Jr.**

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

*Secretary*

**Kent Gray**

PSC 94 Box 2529  
APO AE 09824

*SRN Editor and Auction Manager*

**Scott Troutman**

PO Box 421, Duncansville, PA,  
16635-0421  
smtroutman@atlanticbb.net

*Governors*

**M.E. Matesen**

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

**Peter Pierce**

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

**Dr. Edward H. Miles**

888 8th Ave, NY, NY 10019

**Terence Hines**

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

*Society Attorney*

**William Smiley**

Box 361, Portage, WI 53901

*State Revenue News* is published quarterly by the State Revenue Society. Subscriptions cost \$15 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 2005 State Revenue Society

Second Quarter 2005  
Volume 43 No.2  
Whole No. 265  
ISSN 1542-0523

## President's Notebook by Peter Martin

Peter said he was going to send a column after Sarasota, and in March, and in April as soon as he got the taxes done. What you see is what I got. I think he is heading for the Boxborough show at the moment.

We are still looking for candidates for the elections in the fourth quarter. If you have some spare time and will serve as an officer or board member please let Peter Martin or the editor know.

## Editor's Notes

This issue is sort of spring housecleaning. It consists of articles that were originally destined for a past issue and didn't fit, were in preparation when the author died, are addendum to past stories or have been laying in the pile for just too long. I can't even tell you how long the Savannah liquor piece has been around. Even giving it a whole issue I have a piece Kent Gray wrote on Pennsylvania locals that came in way bigger than expected and didn't fit in the Pennsylvania issue and I have addendum on Oklahoma documentaries issue quantities from Brady Hunt.

The SRS had a table down at Sarasota, FL and a meeting at Boxborough, Mass. Peter Martin was at both shows, and I know Terrence Hines hosted at Boxborough. Hopefully they got to meet some of the membership.

Kent Gray is in the process of shifting from his current station in Turkey to Avano, Italy. Use his APO address and the mail will get to him. All this plus the war in Iraq made getting the dunning letters out more difficult than usual.

Two of our older members, Don Cannata and Rudy Stefanich, we were sad to discover, had passed away. Mort Turner and Bob Zimmerli, two of the societies elder statesman, did not send in dues. We hope they are just tardy, but we know Mort was ill the other year. Dave Lucas, the dean of Kansas quail dropped out. I understand his health is failing and word has it that he is beginning to disperse some of his collections. We wish Dave well.

On page 9 you will discover that the Hubbard liquors and beers are finally coming to auction by Nutmeg. The planned February auction got postponed.

The SRS reviews of the North Carolina catalog have been completed, and with luck we may get it out next quarter. People will be surprised how much currently unlisted material is in this catalog. My understanding is several other states are moving to completion.

It has been an extraordinary spring here in Pennsylvania. I hope it was where you are.

# Perfins Found In Maryland Liquor and Wine Excise Tax Stamps

by Chuck Spaulding

Chuck was putting touch-ups on this article which he passed away. He indicated that there were minor conflicts between this and Ron Leshner's article that appeared in *The American Revenuer*.

Many members know of the excellent article that SRS member Ronald Leshner wrote on Maryland perfins in *The American Revenuer*, Nov.-Dec. 2001, pages 124-126. Ron titled the article "The Maryland Perfins Identification Mystery: A Partial Solution". The purpose of this article is to show members what the perfins he wrote about looked like. Maybe members can add to the designs shown. They are small designs with a letter over a number. The three basic types are D/#, M/# and W/#. These Ron had identified to be for County Dispensaries, Manufacturers and Wholesalers.

Figure 1 shows the liquor and wine excise tax stamps in which these designs are found. Our research for the revenue perfins project has discovered a total of



Figure 1. Maryland wine and liquor stamps

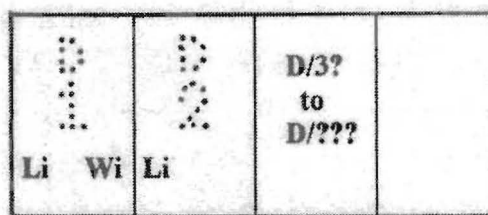


Figure 2. Maryland Liquor and Wine County Dispensaries Perfins

	M/2?			M/5? & M/6?		M/8?		M/10?		M/12?
	M/14? to M/22?		M/24? to M/35?		M/37?		M/39? & M/40?			M/43? to M/47?
	M/49? & M/50?		M/52? to M/63?	Need Photo M 64	M/65? to M/75?		M/77?			
M/81? to M/87?		Need Photo M 89		M/91? to M/???						

\* Could be a partial of M/88.

Figure 3. Maryland Liquor and Wine Manufacturers Perfins

Li Wi	Li Wi	Li Wi	Li	Li Wi	Li Wi	Li Wi	Li	Li	Li	Li
Li Wi	Li	Li	Li	Li	Li	Li	Li	Li	Li	Li
<p>* Some partials look like W/36.  ** May be a part of the same multi-head.</p>										

Figure 4. Maryland Liquor and Wine Wholesalers Perfins.

fifty-four designs. In all the years that I've been collecting perfins I've discovered only nineteen of them. Revenue perfins project members are responsible for discovering the other twenty five designs and reporting them to me. Many of them are scarce perfins. With the help of SRS members there may be more to be discovered.

I've set the perfins designs into three

figures. The abbreviations for liquor and wine stamps are Li and Wi.

Figure 2 shows the designs that were used by two different county dispensaries in Maryland. There may be perfin designs D/3 and D/4 etc. to be discovered.

Figure 3. Shows twenty two M/# designs that were used by liquor and wine manufacturers.

Figure 4 shows thirty W/# designs that

were used by wholesalers of liquor and wine. Note that there are two types of perfin designs for W/17, W/27, W/38, W/39 and W/59.

If you have any of these types of perfins that are not shown in the three figures, please photocopy them front and back and send them to Art Mongan, 12432 Pretoria Drive, Silver Spring, MD 20904-1845.



# New Hubbard

by Scott Troutman

There is a serious chance that I have lost my mind, but I have started work on a replacement for the two Hubbard catalogs. At this writing in mid April I am well at work re-keying in the entire pair of catalogs, a huge job that will take me many months. I am up to Michigan, with Oklahoma, North Carolina and South Carolina also done.

I have created a battle plan that goes roughly as follows:

- A. Key in and merge the existing two catalogs and change to SRS standardized suffixes.
- B. Add in Bill Smiley's work on bingo stamps, the ABNC specimens, and the tags from the recent Nutmeg auctions.
- C. Apply new finds and information from the SRN from 1968 to present.
- D. Apply the auction results from the SRS Auctions and adjust prices.
- E. Find other auction results and price lists and adjust prices (Eric Jackson auctions, future Nutmeg sales, ARA, Rumsey Hubbard sale, J.L. McGuire's, and if possible dealer stocks).
- F. Renumber the whole thing.
- G. Lay it out and add the illustrations.
- H. Print it.

From what I have done so far, if I just multiply the Hubbard values by 10 and convert the mysterious "c"'s "s"'s and "r"'s into some kind of monetary terms and merge the two catalogs, it is amazing how much better it is right there. The interface between the two existing catalogs is far rougher than even I realized it was. A problem in the last auction where Volume I and Volume II had different numbers for the same stamp showed me how bad it is. There is a lot more of that than I realized.

Applying the SRN material I do not think will take that long.

Adjusting the prices is going to be a big job. I have already done that making the new North Carolina, Oklahoma and South Carolina catalogs. Pricing remains a dark art and at some point I would like to bump my guesses against some major dealers stocks to get a sanity check. Some areas like soft drinks and oysters have risen substantially, while some of the documentary's have not, and other stamps with huge stocks available, like Iowa cigarettes or Indiana intangibles, will be

cheapos forever.

There are several other things I am shooting for. The catalog will be 8-1/2x11 made for three ring binders. And it will be upright like the Wooton catalog, not sideways like it is now. That may be a mistake for me personally, but I can see the benefit long haul. The big benefit is that if a new set of stamps is released or new types of stamps surface we can release updates. I say binders because this thing is going to get large. North Carolina and Oklahoma both run about 30 pages formatted out.

The catalogs will be organized within each state by subject order (Bedding, Beer, Cigarettes....Wine). Specimens and proofs will be at the end of each state. Not the hodgepodge of the current catalogs. The type size will be 10 point like the *SRN*, not the 6 point size of the current catalog. My eyes are getting to bad to read it.

Hawaii will not be included unless new issues surface. The old revenues from the pre-state period are already well covered in the Scott Specialized catalog.

The big open question is whether to renumber everything. There is value in continuity with the old numbers, especially for dealers. But some of the states are in just horrendous order (California in particular). I want the subject heading to match what is on the stamps as much as possible. Thus in Georgia I plan to split out the cigar stamps, oyster stamps and shrimp stamps. In California I want to have Bill of Lading and Exchange and Attorney stamp sections. Lumping them all under documentary works well on the federal stamps, but not so well here. The bingo stamps are a particular challenge as what they have on them changes from state to state. They will all have the same prefix, but the heading may change from state to state (Public Utility, Tractor-trailer, Interstate Commerce).

I will also add in the tags and eggs and some other areas Hubbard left out. There will be new areas like the Colorado lab fees and California DMV stamps that appeared after the old catalog.

The pictures are my big terror. I have a tiny fraction of the stamps. Where possible I want to have real scans of the stamps. I may ask some of you to give me

a hand scanning or to send me clean copies. The problem is you don't need every stamp, just one out of each set. And if worse comes to worse you'll get the old pictures.

What I am not going to do is to slow down. I would love to have this out by Christmas 2006, but whatever is coming out will be out by the end of 2007. There is no point in doing this at the glacial pace of the individual catalogs. So if you want to help - help. But move fast. If you can supply pictures or copies of the stamps not in the current catalogs, get ready and send them. Don't wait for me to ask. If you have some rarity no one knows about and want it in the catalog, send a picture of it and a catalog worthy description (color, perforations, size etc.)

I may need help with editing. I would like to use people working on the individual state catalogs. But I need quick turnaround. If you are going to take months or years to get back to me, I'm moving on without your input.

The new catalog may be released in pieces just due to the sheer size. But it will be in alphabetical chunks of states. All in all this is one huge project. In the end I may have to self publish this to get it out, though it would be better if it can be done through the SRS. Catalogs deteriorate from the day they are created, so we can't wait months and years for reviews. I would love to see them come out serialized like Mobile Post Office Society does their railroad postmark catalogs, or the Perfins group does their catalogs.

I want to add, please don't stop work on the individual states projects. There is still a need for those. Detail out the laws, show the stamps with better pictures, show all the varieties. I will probably not replicate Matesen's work on Utah beer labels, and I may skip on the first go around the Ohio sales tax. Those could use a catalog of there own (actually there was one at one time).

Wish me luck.

# Kentucky Import and Export Liquor and Export Wine Revenue Stamps

by G. Ward Disbrow, M.D.

*Editors Note - This originally appeared in a series of articles in Weekly Philatelic Gossip in the October 30, 1948 and November 13, 1948 under the title Kentucky State Revenues. As the information is excellent and the magazine is not something the average reader is likely to have easy access to, I was asked to reprint these articles. I have modified the numbering to match the Hubbard Volume II catalogs to make his discussion easier to follow. The Hubbard catalog the original article referenced was apparently an older working copy. This article was left over from the Kentucky issue.*

## IMPORT LIQUOR ISSUES OF THE KENTUCKY TAX COMMISSION IMPORT TAX PAID

### First Issue. Date?

These stamps were designed to be placed over the cork and neck of individual bottles, similarly to the federal liquor strip stamps. However, it is probably they were used in multiples on cases or on permits.

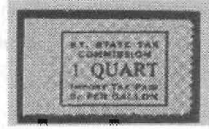


Kentucky IL2

They are typeset in black on ungummed, watermarked paper varying in color with each denomination. Measure 144x14mm. They have straight edges at the right and left sides and are rouletted horizontally in black. Some copies have straight edges at top or bottom. I do not know the sheet arrangement, but judging by the 25x17 mm. stamps, to be described later, the pint probably came 24 to a sheet and the quart 12 to the sheet.

- IL1--1 pint, black on orange-yellow
  - a. black on orange yellow [this became IL4 later]
- IL2--1 quart, black on blue
  - a. black on pale gray blue

### Second Issue. Date?



IL9a

Typeset. Black roulette horizontally, colorless roulette vertically. Design 25x17mm in black on papers varying in color for each value.

The 1/2 pint green was distributed in sheets of 48 (4x12). Each sheet has a straight edge on all four sides and there is no serial number and no selvage. The stamps are ungummed and watermarked (LEGION BOND) appears once on each sheet so that stamps may be found either showing part of this watermark or unwatermarked.

The 1 pint yellow was distributed in sheets of 24 (4x6). Straight edged and watermarked as in preceding paragraph. I have a single copy with much thinner lettering--probably an early printing.

The 1 quart blue was distributed in

sheets of 12 (4x3). Straight edged and watermarked as described under the 1/2 pint.

Possibly at the same time, due to printers vagaries these three stamps also appeared rouletted horizontally and perforated 12 1/2 vertically. The sheet arrangement, watermarks, etc., correspond to the rouletted issues.

- IL6--1/2 pint black on green
  - a. --Rouletted by perforated
- IL7--1 pint black on yellow
  - a. --thin letters
  - b. --rouletted by perforated
- IL9--1 quart black on blue
  - a. --rouletted by perforated

As regards the 1/5 black on rose,

Hubbard's IL8, I again quote:

"Very seriously doubt that the fifth gallon rose, number IL8 exists. My reason for this is that at the time these were issued a fifth gallon carried the quart stamp". [Does not say who is quoting].

I have had submitted to me numerous copies of the fifth gallon rose which were believed to be IL8 or IL16. Invariably they have proven to be later issue (IL22). Anyone who can supply me with IL8, IL16, IL17 and IL17a will earn my undying gratitude and a suitable cash reward.

The sheet arrangements previously described seem rather odd until one notes that the tax is expressed, "5c per gallon". At the time these stamps were issued standard cases of whiskey contained three gallons made up either as 48 half-pints, 24 pints or 12 quarts. Therefore the tax per case was fifteen cents irrespective of what size bottle the case contained. Carrying out this idea we find the face value of each half pint stamp to be .003125c, the one pint .00625c and the one quart to be .0125c. I believe it highly probable that either entire sheets were used on permits or as case stamps, or possibly the stamps were separated for use on individual bottles as the exigencies of the situation required. Inasmuch as all sheets were issued without gum, it would prove to be rather a task for the wholesaler to gum each individual stamp and affix it to a bottle so that case or permit use is highly probable.

The Tax Commission also issued a one barrel stamp. I do not know to which series it belongs but it is extremely scarce, possibly even more so that the oleomargarine stamp. I have in my collection a copy which I obtained from Mr. Cabot and which is the only one I have seen. Would like to know if others exist. This stamp is imperforate and ungummed. It is typeset in black on pink paper with the design measuring 113x63mm. Watermarked "LEGION BOND".

IL3--1 barrel, black on pink.

KENTUCKY DEPARTMENT OF  
REVENUE



Hubbard No. IL3

The Reorganization Act, which went into effect March 7, 1936, created the Department of Revenue which apparently took over the functions of the Tax Commission. It also provided for the appointment of a Commissioner of Revenue, "whose term of office is not affected by the fiscal year, but who is appointed by the Governor and is subject to removal by him at his pleasure and who serves until his successor is appointed."

Under the provisions of this Act, our first Commissioner, Dr. James W. Martin, must have been instructed by the House of Representatives to raise the wind and as a result several new taxes were imposed. Where before this time, presumably, only whiskey imported from outside the state had been required to have stamps, this Act imposed new taxes as follows:

Chapter 3, Special Revenue Session of 1936, Section 2:

- (a) bottle drinks-1c for each 5c of retail price.
- (b) syrup-76c per gallon-stamps not required
- (c) candies-20% of the retail selling price
- (d) ice cream-7c per quart
- (e) chewing gum-1c per 5c pkg.
- (f) cosmetics-20% of the invoice price
- (g) nuts-20% of the retail selling price

As well as continuing the existing taxes on imported whiskey.

In addition to the above, taxes were also imposed upon cigarettes, domestic whiskey, beer and wines. The effective date of the act as far as stamps is concerned

was: Quoting from the above act, Section Nineteen:

"...pending preparation of stamps and crowns and the creation of necessary administrative set-up, the effective date of Section Two of the Act shall be one o'clock A.M. July 1, 1936.

#### ISSUES OF THE DEPARTMENT OF REVENUE

After the creation of the Department of Revenue the use of the Import Tax Paid stamps was presumably continued but the designs were altered so that the wording was changed to read "Kentucky Department of Revenue". A new value (1 miniature) was added. The quarter gallon 25x17mm, the pint and quart 144x14mm, and the barrel disappeared. Perhaps there was a large stock of these four Tax Commission stamps left over, sufficient for use until 1938 when this particular tax was discontinued, but at any rate, I have never come across any of these four stamps bearing the Kentucky Department of Revenue inscription.



Hubbard IL8 the miniature stamp

The miniature black on pink measures 20x10mm and is perforated 12 1/2 x 12 1/2. It was issued in ungummed sheets of 192 stamps (12x16). Each sheet has straight edges on the left side, the top and

right side. Bottom of sheet is perforated with a wide straight edge selvage. Vertical perforations pass through the selvage to the bottom edge of the sheet. Serial number, in black is on selvage at left lower corner under stamp No. 181. Sheet watermarked LEGION BOND. All copies I have seen do not read KENTUCKY DEPARTMENT OF REVENUE but merely DEPARTMENT OF REVENUE.

#### *Apropos of Miniatures:*

Chapter 146, Sec. 6, 1934 reads:

"...all such sales shall be in unbroken packages in either pint or quart sizes and the same shall not be opened or the contents of any part consumed on the premises where purchased."

Chapter 2, Sec. 2. Special Session of 1936, May 1, 1936:

"The last paragraph of Section 6 [above] is hereby repealed--and re-enacted to read as follows: 'All such sales shall be in unbroken packages in either quart, one fifth gallon, pint and half pint sizes, and shall not be consumed on the premises except in the case of spirituous liquors which are contained in two ounce or less containers, that said containers shall not be sold by any licensed dispensary unless such dispensary has obtained a license to sell spirituous liquors by the drink. That the tax levied upon spirituous liquor contained in two ounce containers or containers less in size shall be two cents upon each such container of spirituous liquor'."

Chapter 2, Sec. 18 1/2, Regular Session 1938.

"The Department of Revenue is hereby authorized to issue a Railroad System License [which] authorizes the sale of alcoholic beverages at retail by the drink or by the package upon any train operated by it in the Commonwealth of Kentucky, which includes a dining car; provided sales are made only while said train is in motion--under this section shall be permitted to retail alcoholic beverages in unbroken packages smaller than one-half pint and shall be permitted to purchase alcoholic beverages from non-residents."

March 7, 1938, all trafficking in miniatures was prohibited, except as to railroads.





Hubbard IL9 the 1/2 pint

The half pint was issued black rouletted horizontally by perforated 12 1/2 vertically in ungummed sheets of 48 stamps (4x12). Top of sheet, right side and bottom have straight edges. Left side is perforated with a straight edge selvage. Roulette is not continued through the selvage. Serial number, in black is on the selvage to the left of stamps 41 and 45. Sheet is watermarked LEGION BOND.

The one pint is horizontally rouletted in black, perforated vertically, and ungummed. It was distributed in sheets of 24 (4x6). There are two varieties of sheets. The more common sheet has straight edges at the top, right side and bottom. The left side is perforated with straight edge selvage like the half pint. Serial number, in black, is on selvage to left of and approximately opposite stamps 13 and 17. Watermark is TA-NON-KA BOND. The scarcer sheet has straight edges on all four sides, no selvage and no serial number. Watermark is LEGION BOND. Stamps from this sheet may be identified only if they have a straight edge at the left.

A minor variety, which is not found in the scarcer sheet but appears to be constant in the later printings of the commoner type, is the presence of a defective M in DEPARTMENT in stamp number 13. I have found this on sheet number 383808 and numbers 323616 to 323623 inclusive. Sheet number 47502 has a normal M so the defective type is probably a later printing due to wear.

I have not seen copies of either the fifth gallon or the quart 25x17mm stamps of this issue though both are listed in Hubbard's catalogue. I believe the listing of this issue should be as follows:

- IL13--1 miniature black on pink 20x10mm perforated 12 1/2
- IL14--1/2 pint black on green, 25x17mm, black horizontal roulette, perforated 12 1/2 vertically
- IL15--1 pint black on yellow, 25x17mm black horizontal roulette, perforate 12 1/2 vertically
- a.--Straight edge at left. Watermark

#### LEGION BOND.

- b.--Defective M in DEPARTMENT
- IL16--1/5 gallon black on rose(?).
- IL17--1 quart black on blue(?).
- a--roulette both ways (?).

In regard to IL16, IL17, IL17a, I am inclined to believe they do not exist. I challenge any one to produce them. I have found, from a rather extensive correspondence, that much confusion exists between the issues of the Kentucky Tax Commission and the Kentucky Department of Revenue.



Hubbard IL21 1 pint

A second series of the Department of Revenue Import Tax Paid were issued possibly late in 1937 or early in 1938. They are similar in design to the preceding issue but the wording "5c per gallon" was changed to "5c Proof Gallon". The only values known are the one pint and fifth gallon. As before the pint comes in ungummed sheets of 24 (4x6) rouletted horizontally in black and perforated 12 1/2 vertically with TA-NON-KA BOND watermark. Straight edges at top, right side and bottom. Perforated at left with straight edge selvage. Serial number on selvage is at left, opposite stamps 17 and 21. The defective M does not occur in this issue but I have seen sheets in which there is a distinctly printed dot over the V of Revenue on stamp number 3.

The fifth gallon comes in sheets of 12 (4x3), straight edges, etc., as described for the pint. Serial number in black is on selvage, to left, approximately in the center. Watermark is HAMMERMILL BOND. I have seen one sheet on which the serial number is in red, and located on the selvage to left of stamp number 5.

Date?

- IL21--1 pint black on yellow
- a.--Dot over v of Revenue.
- IL22--1/5 gallon black on rose.
- a. red serial number

In the case of the "fifths" which I believe first appeared at this time, a standard case contained 12 "fifths" or 2 4/10 gallons. The tax per case was therefore

#### State Revenue News

12c and the face value of each individual stamp was one cent. Somewhat different from today with the present tax of 26c per fifth!

The Import Tax was withdrawn in May of 1938 and since then no stamps of this type have been used.

#### EXPORT SPIRITS



Hubbard EL1 export liquor

Also issued in 1936. Designed to be used on spirits manufactured in Kentucky and shipped outside the state. They Measure 87x43mm. They are printed in black on different colored papers. All bear a control number in red. Sheet arrangement is unknown to me but I have seen copies perforated on all four sides and others with one or more straight edges. Stamps are ungummed and beat a sheet watermark, apparently LEGION BOND. These stamps were used temporarily prior to the issuance of the decalcomanias. All values are very scarce.

1936:

- EL1 1/2 pint black on white
- EL2 1 pint black on pink
- EL3 1/5 gallon black on blue
- EL4 1 quart black on yellow

#### EXPORT WINE

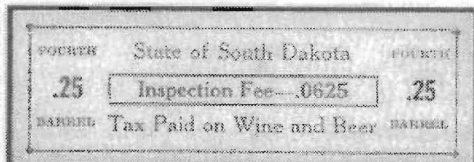
An export wine stamp similar in design to the export spirits is listed as appearing in 1936, and probably served the same purpose as the Export Spirits. Only one value is listed but there may have been others. I have no information on this stamp nor have I seen a copy. Probably very scarce inasmuch as Kentucky is not famous for the amount of wine it exports.

1936

- EW1 1 quart black on light blue.



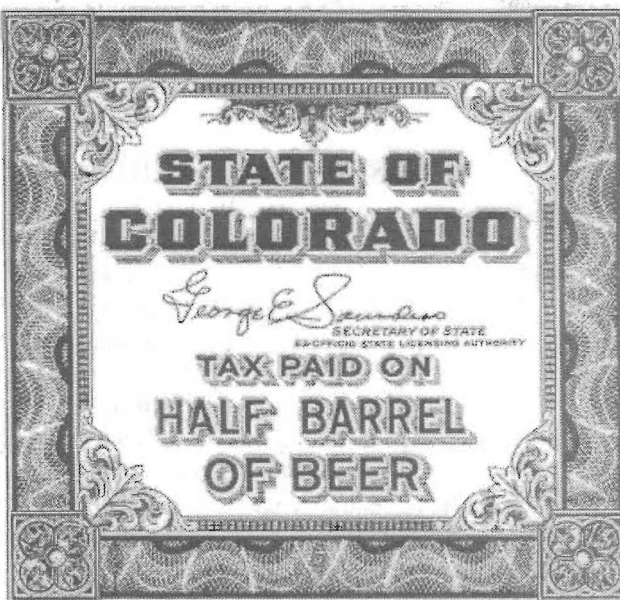
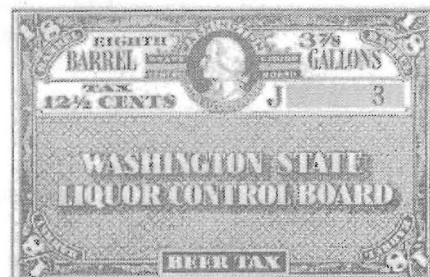
# Get 'Liquored' Up!



The  
liquor revenue stamps  
formerly owned by

E.S.A. "Bert" Hubbard  
are being offered in  
**Nutmeg Stamp Sales'**

July 7 Auction



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](http://www.nutmegstamp.com)**



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

## Connecticut Cigarette Floor Tax Decals – An Update

by Terence Hines

My short item on the Connecticut cigarette floor tax stamp and cigarette tax rate increase in the 3<sup>rd</sup> quarter 2004 *SRN* (# 262, p. 15) contained several errors and did not tell the full story of the recent Connecticut cigarette tax increases. The listing below corrects those errors and fills in the missing parts of the story.

### Before April 3, 2002:

Tax rate 2.5 cents per cigarette.

Packs of 20: tax is \$.50, paid by a yellow fusion decal.

Packs of 25: tax is \$.625, paid with an orange fusion decal or a red water transfer decal.

### April 3, 2002 to March 14, 2003:

Tax rate 5.55 cents per cigarette.

Packs of 20: tax is \$1.11 paid by green fusion decal.

Packs of 25: tax is \$1.3875 paid by blue decal, format unknown.

Floor tax stamps for use on packs already stamped for previous rate:

Packs of 20: .61 red.

Packs of 25: .7625 brown.

### March 15, 2003 to date.

Tax rate is 7.55 cents per cigarette.

Packs of 20: tax is \$1.51, purple fusion decal.

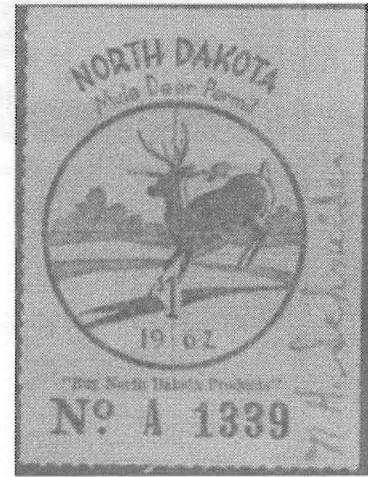
Packs of 25: tax is \$1.8876, tan decal format unknown.

## North Dakota Mule Deer Discovery

by Jan R. Wooton

The 1962 North Dakota mule deer stamp, a rather nondescript issue picturing a running deer as seen through a rifle scope, is primarily known through its number of color varieties. Previously this stamp was known in three color schemes: black on green, black on blue and black on white. The black on green stamp is the most common as for a number of years it was occasionally included in the packets of free stamps given to collectors who requested them.

A fourth variety has now surfaced. This stamp is of the same design but has a deep pink background. Noteworthy is the fact that the serial number on this stamp has an "A" prefix. The black on green variety has no letter prefix before the serial number, the black on blue variety has a



Used example of the newly discovered pink mule deer.

"C" prefix, and the black on white variety has a "D" prefix. It can only be assumed that stamps were issued with a "B" prefix, and as to their background color, perhaps we will someday know.

## Kansas Duck Stamp Error

Earlier this year Linn's Stamp News noted a peculiar pane of 30 1988 Kansas \$3 Canada Geese stamp (Scott No. 2), shown cropped below, that contains just one error stamp. The first stamp in the bottom row of five stamps in missing its six-digit serial number, which is normally printed in the white area to the right of the stamps central image.

A significant misregistration during

printing caused the serial numbers to be applied at an angle in relation to the stamps. This made 29 of the stamps on the pane look different from others" purchased the pane in late 1990. He had ordered some 1990 duck stamps and "received a call from the license department in Pratt, Kansas, and was told about the odd 1988 pane, which I then bought. At the time Kansas had a three year stamp destruction policy. Lucky me."

The stamps printed in the panes of 30 were made "for collectors". Stamps meant for hunters were printed in panes of 10 with no plate number in the selvage. This sheet has no plate number.



## 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 4503, Danbury, CT 06813 or [pmartin@aol.com](mailto: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	Bingo	(trucker for hire) 1978	color
AK	LS1-7	liquor seals	illustrations	OK	Veg. seed	1955-78, 82-85, post 88	colors
AK	L4	1/2 pint carmine	illustration, info	SC	BL90-95		illustration
AK	L12	1 pint blue "L"	illustration	SC	BL180	scotchcal	illustration
AK	L16	1 pint blue, no serial #	illustration, info	SC	BW1-BW6	beer-wine	illustration
DC	C1-3	cigarette	illustrations	SC	BW17a-BW23	beer-wine	illustration
DC		cigarette any after C3	illustrations, info	SC	CL1-CL6	case liquor	illustration
DC	AL11	additional tax stamp	illustrations, info	SC	crabmeat		illustration
DC	L13	additional tax stamp	illustration	SC	fertilizer		illustration
DC	W11	1/5 gal wine, black value	illustration	SC	L5-L18	liquor	illustration
DC	W12	1/8 gal. wine, black value	illustration	WY	C2	3ct cigarette	illustration
MD	B3	beer	illustration, info	WY	C4	8ct red cig.	illustration
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 4503, Danbury, CT 06813**  
**E-mail: [pmartin2020@aol.com](mailto: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	<a href="mailto:johndbowman@charter.net">johndbowman@charter.net</a>	AL
Florer, Mike	<a href="mailto:mflorer@adelphia.net">mflorer@adelphia.net</a>	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	<a href="mailto:jdgilbreath@comcast.net">jdgilbreath@comcast.net</a>	MS
Gray, Kent	<a href="mailto:kent@staterevs.com">kent@staterevs.com</a>	City-County, Municipal
Hines, Terence	<a href="mailto:terencehines@aol.com">terencehines@aol.com</a>	CT, MA, ME, NH, RI, VT
Ivester, Herman	<a href="mailto:ivesters@swbell.net">ivesters@swbell.net</a>	AR
Kettenbrink, Ed	<a href="mailto:kettenbrink@worldnet.att.net">kettenbrink@worldnet.att.net</a>	MO, TX
Leshner, Ron	<a href="mailto:revenue@dmv.com">revenue@dmv.com</a>	PA
Litchfield, Carter	<a href="mailto:emb906@att.net">emb906@att.net</a>	Oleo
Malmgren, Richard	<a href="mailto:rcnstanos@hawaii.rr.com">rcnstanos@hawaii.rr.com</a>	HI
Martin, Peter	<a href="mailto:pmartin202@aol.com">pmartin202@aol.com</a>	AK, DC, MT, NJ, WY, Ammo, Bedding, Eggs, Potato
Matesen, Mack	<a href="mailto:mnret@sprynet.com">mnret@sprynet.com</a>	AZ, ID, NM, UT, WA
Mongen, Art	<a href="mailto:cind_revs@comcast.net">cind_revs@comcast.net</a>	MD
Pirro, Charles	<a href="mailto:CAPIRRO@aol.com">CAPIRRO@aol.com</a>	IA, SD
Pruess, Ken	<a href="mailto:kppreuss@aol.com">kppreuss@aol.com</a>	CO, NE, NY stock transfer
Smiley, Bill	<a href="mailto:wsmiley@midplains.net">wsmiley@midplains.net</a>	WI
Troutman, Scott	<a href="mailto:smtroutman@atlanticbb.net">smtroutman@atlanticbb.net</a>	NC, OK, SC, ND
Wooton, Jan	<a href="mailto:tigre100@alltel.net">tigre100@alltel.net</a>	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](mailto: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

<b>Previous Total</b>	<b>262</b>
<b>New Members</b>	<b>3</b>
<b>Reinstatements</b>	<b>1</b>
<b>Resignations</b>	<b>1</b>
<b>Deaths</b>	<b>2</b>
<b>Dropped Not Paid</b>	<b>26</b>
<b>Current Total</b>	<b>237</b>

### New Members

- 1316** Jeff Hofius  
PO Box 102  
Fowler, Ohio 44418  
Interests-worldwide
- 1317** Norman Hart  
16 King Street  
The Range  
Queensland 4700, Australia  
Interests:Australia, Canada, US  
revenues.
- 1318** Steven R. Schaap  
9193 Lady Lauren Dr. NE  
Rockford, MI 49341  
Interests-State wine, tobacco, cigar,  
cigarette

### Reinstatements

- 643** Librarian-Univ. of Texas  
Box 30643  
Richardson, TX 75083-0643

### Resignations

- 1149** Dave Lucas, KS

### Deaths

- 857** Rudy Stefanich, MI  
**1006** Don Cannata, NY

### Dropped Not Paid

- 0024** Mort Turner, CO  
**0069** Robert Zimmerli, NH  
**0457** Fred Kolcz, IL  
**1013** Eric Fritzell, OR  
**1054** Rick Loomis, AZ  
**1072** Joseph Vlcek, MD  
**1092** Roscoe Dean, GA  
**1104** Subway Stamp Shop, PA  
**1116** Millers Stamp Shop, CT  
**1192** Mrs. Montague Morey, AZ  
**1205** Steve Wittig, MO  
**1209** Patrick Gagnon, WA  
**1239** Joellen Lee, OR  
**1250** Charles Krutz, VA  
**1264** Michael Jack, NV  
**1267** John Willett, TX  
**1271** David Heffron, MA  
**1272** Charles Ritchie, NY  
**1276** Lee Smith, WI  
**1289** Bob Wilson, OR  
**1290** Dale Ward, CO

## Philadelphia Documentaries Wins Best Article of 2004

In voting by the SRS Board, the article "Philadelphia Documentaries Revisited" in the 3rd quarter issue by Jack Stewart, Scott Troutman and Jerrie Lurie won best article of the year. A \$50 award goes to the winners.

Coming in second was the work on "District of Columbia Perfin" by the late Chuck Spaulding in the 1st quarter issue.

There was a tie for third between Ron Leshner's 4th quarter article on "Pennsylvania Beer Provisionals" and Lou Marchand's write up on the "Red River Potato Stamps" also in the 4th quarter issue.

Other articles receiving votes were Scott Troutman's article on the DC Canal Lottery, the reprint of Ward Disbrow's work on "Kentucky Spirits" and the auctions.

The Board congratulates all these authors on their fine work. The breadth of subjects covered was quite remarkable.

**1300** Roger Hoffman, WA

**1301** Joseph Klekotta, OH

**1302** Joe Nadworny, MA

**1306** Vernon Fox, MN

**1308** Scott Russell, WI

### Address Changes

**1080** Craig M. Shea  
44 Sienna Circle  
Warminster, Pa 18974-1787

**1086** Howard Richoux  
735 "P" Street  
Port Townsend, WA 98368

*Continued page 27.*

## Apple Harvest 2005 Show

Looking for a good place to exhibit or find revenues this fall. Try the Apple Harvest 2005 show at Spokane, Washington, Sept 23-25. The Cal-Rev gang from California will be in attendance and I understand all three judges are qualified in revenues. The SRS plans to have a table with the Cal-Rev folks as Ron Leshner, Ken Pruess and Mack Matesen will be there. Also the show has been authorized for giving out SRS medals.

The prospectus is available from Anne Harris, 20908 W. Bannock Ave., Medical Lake, WA 99022 or is available on their web site:

<http://home.att.net/~ieps/ieps.html>

So send in an exhibit or head there yourself.

## February New York ARA Chapter Meeting

by Terence Hines

We convened as usual on the first Thursday, the third, at the Collectors' Club at 22 East 35<sup>th</sup> St., New York City at 7:30pm. The major item on show was from the first issue collection of Brian Bleckwenn. It was a lovely imperf. pair of R84a, the \$2.50 inland exchange. The pair had full margins and was affixed to a July 23, 1864 Massachusetts deed. A truly spectacular item. And it provided your humble scribe with a rare occasion to say "Hey, nice pair" without getting slapped. Another lovely document was shown by new chapter member Andrew Abdul. He brought an unused full sized piece of Philippine Island revenue stamped paper overprinted in 1902 in red for the US military occupation.

All collectors are welcome to attend our meetings, whether local or just passing through the New York area.

## 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 4503**  
**Danbury, CT 06813**



## 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
<b>\$5.00 each</b>	
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
262	3/04 Philadelphia Documentaries
263	4/04 Pennsylvania
264	5/01 OK Documentaries

1995 thru 2004 year sets (four issues)

**\$7.50 per year**

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

## Auction Changes

by Scott Troutman

In Auction 32 you will notice two changes. In all the auctions prior to this one, each lot began with the state, date of stamp issue, and the type of stamp. For at least the next two auctions, I have dropped the date of issue. The reason is that I noticed it takes a lot of time to look up and in some cases the date is either not right or I was using the date in the perfins on the beer stamps. There are stamps where the date matters and I will still have it in the description. This saves me a lot of time (and around Christmas I was being blitzed with material coming in). If you find this was not a good move let me know.

The second change has been requested by the board. Up until now I have had you send the money to me personally, that way I can cash the checks and send the money out to the consignors quicker. I can also respond quickly if we had a misdescribed lot or some other problem. Well someone was afraid I might run off to Aruba with the money, so in the future we will have you make out the checks to the State Revenue Society, and I will have to send them on to Harold, our treasurer, for cashing and eventual payment to the consignors. The net effect is your checks will take longer to clear, the consignors will be paid slower and the whole process is more costly to the society but I can't run off to Aruba unless I sell your stamps on e-bay or take Harold with me.

Auction 32 has a lot of good material in it. The second half of a large collection of Ohio sales tax (in auction 31 every single lot from this collection sold), many Ohio specimens, long runs of Mississippi and Minnesota, many recent but hard to get scale seals for several states, and some rarely seen Michigan malt strips. And a very spectacular South Dakota hunting license with four stamps on it including a very scarce West Prairie Deer altered for a special antlerless season. Even a South Carolina terrapin stamp, a rarity that, like the terrapins, doesn't surface very often.

I don't know why but I have become convinced that if I set the closing for this auction for New Years, some of you would still be sending in bids on New Years Eve. There are advantages to sending bids in quickly (you may win a tie breaker), none in sending them in late. This is not E-bay. One bidder missed out last auction because the bids showed up days after the bidding closed. And what was really strange is this bidder usually uses e-mail to bid.

## Notable Sales

by Ken Pruess.

Ira Cotton reports this eBay item: 7128832264 California 1923 fishing license. Sold for \$762! This pictorial license appeared in pristine condition but my guess is that the high price was because it was overprinted in red "Duplicate License", making it a very rare item. All of these early pictorial California licenses are popular, but have recently sold in the \$25-\$50 range for fine condition. A 1912 Nebraska hunting & fishing license (Item 7135332160) brought \$230.27. Nebraska Game & Parks has a display of old licenses but lacked this one. Although not stamps, many of our members also collect licenses.

Scott Troutman reports that a North Carolina Sales Tax coupon eBay item 5565522983 brought \$78. This was the McLellan Stores #L22 in Malehorn & Davenport (Hubbard ST8) which appeared to be in mint condition. A used copy with only one stub left sold for \$36 as eBay item 5567773419.

Scott also reports a South Carolina Terrapin stamp (T1) which brought \$22.38 as eBay item 5567349357. This price is probably more a result of the unusual tax than rarity. I have seen others offered but did not track.

Marion County Kansas duck stamps are for sale in Bennett auction. Will report when I see prices realized.

Prices realized in April 1-2 Auction 287 of Matthew Bennett are now posted at bennettstamps.com. This included better Honey Lake California, California "no fee", Illinois daily usage, Marion County Kansas ducks, and Indian reservation stamps. Top realization of \$12,000 was for a 1948-49 Kansas license with Marion Co. duck (A8), Marion County fish, Kansas quail, and federal duck all on a clean license. Certainly a showpiece! Top price for a Honey Lake was 1972 Scott A17 used which brought \$1,450. Most items sold for 30-50% of Scott. Only a few of the Indian reservation stamps failed to meet the reserve.

I remember when oil was 35 cents a gallon and everyone was talking about how we might run out. Turns out we did run out of 35 cents-a-gallon oil. But there's plenty of \$2-a-gallon oil.

Paul Rodriguez  
Montreal Gazette

# Short Lived North Carolina Agriculture Commissioner

by Scott Troutman and Tony Crumbley

The odd political career of Britt Cobb as Agricultural Commissioner has produced a scale seal with a name on it that may become as hard to find in the future as the signature of David Coltrane<sup>1</sup> is on the North Carolina dog food, feed and vegetable seed stamps.

Democrat Britt Cobb first went after the job of Commissioner of Agriculture in the 2001 primary election against fellow Democrat Meg Scott Phipps. Cobb lost. However, the election was a bitter one and it wasn't long before allegations of a major scandal turned up against Phipps. After a two year long court battle, Meg was found guilty of election fraud and resigned the office.

The Democrats had controlled the powerful Department of Agriculture for over a century and Democratic Governor Mike Easley wasn't about to change things. He appointed Britt Cobb to fill Meg Scott Phipps' position until the 2004 election.

However, the election scandal had taken its toll, and Republican tobacco farmer Steve Troxler, who had lost to Phipps in 2001, ran again against the

seemingly unbeatable Cobb. Come election day some three million North Carolinians voted but at the end of the night Troxler led by a mere 2,300 votes. But some 4,438 votes had disappeared from a single voting machine - the results of a software glitch. However, the machines were new, and not wanting to be in a Florida situation in the presidential election, Carteret County had had everybody vote by ballot also.

Ugly politics raised its head. Cobb's lawyers argued for a new statewide election to resolve the problem, with the Democratic majority on the election board ignoring the votes and trying to go Cobb's way. Troxler could show with the votes properly counted, Carteret County's votes would have still given him the win. State and federal judges would have no part of the elections board's effort to give Cobb another chance when the duplicate ballots were sitting there. On February 5th, 2005<sup>2</sup>, after three months of turmoil and seeing the handwriting on the wall, Britt Cobb threw in the towel and conceded he had lost.

Only one stamp has Britt Cobb's name



Black on dark red die cut gasoline pump seal with Britt Cobb, Commissioner.

on it from his 20 month tenure. That is a 2004 scale seal used on gas pumps and possibly on other scales as well.

1. Those Rare Coltrane Stamps, *The American Revenuer*, Scott Troutman, Vol. 44, 1990 p. 95 ill.
2. Troxler is in; Cobb Concedes Election, *The Charlotte Observer*, February 5, 2005. pps 1, 2B.

## Interesting Auction Lots

by Scott Troutman

Lot 165 in Auction 32 is a Minnesota motor vehicle transfer file fee stamp. This is something wholly new. I have looked on the Minnesota state web sites and can find nothing on it. The stamp is black on orange featuring the seal of Minnesota and a \$1.00 charge. At the bottom is the notation "SECRETARY OF STATE". The design is about 21x23mm but the overall dimensions are about 25x25mm. The stamp has a serial number overprinted in silver. The assumption is these covered a fee for transferring title on a motor vehicle.

In lot 223 are six New York cigarette stamps, five decals and a heat fusion which to not appear to have been cataloged. Two appear to be from a set Hubbard calls 1959?. These include a 20 (cig?) lilac and a 2ct purple stamp (C41A and C43)

respectively. Next is the counterfeit stamp shown in the last issue of the SRN actually used. This decal is about 11x14. Yet another apparently later decal is for 20 cigarettes, red on white, 12-1/2x18mm. 20's are in the lower corners and the overall design is reminiscent of a NC soft drink. The last decal is similar to C12 with a map outline in the middle but values only in the lower two corners. This stamp has a black design on deep orange, 12x15mm.

Lastly there is a heat fusion with tiny wording "STATE/&/CITY OF NEW YORK". The design is in black on white, with the bottom half gold and a magenta safety. Size is 11x11.



Counterfeit



# Auction 31 Was Huge in Many Ways

This was a truly huge auction with more lots than we have ever run before, as many sellers as we have ever had and more bidders than ever before (52). A few got skunked but most folks got something. We sold almost \$3,000 worth of stamps.

The most bids were for lot 37 a CA sweet potato (\$7.50 est/\$10 bid), lot 225 the West Point fishing stamp (\$15/\$29), 265 an Ohio sale tax card (\$20/\$25), 315

the Pennsylvania Radnor \$100 real estate (\$20/\$26), and 464 the hunting hodgepodge (\$50/\$26). Other hot lots were 131 Kansas upland game (\$7/\$11), 132 Kansas wines (\$8/\$12), 139 LA documentary (\$1.50/\$5), 251 Ohio sales tax (\$7.50/\$11) and 275 an Ohio liquor seal (\$1.50/2.50)

Other good realizations include lot 20 AZ luxury (\$1.50/\$3.25), 87 Iowa oleo

(\$15/\$18), 93 IL egg candling (\$50/\$62), 115 Kansas egg (\$2/\$5), 434 a Wisconsin beer (\$75/\$82) and 434 the cable stamps (\$6/\$28). Hot areas were Ohio (esp. sales tax cards), OK documentary, WI beer, Kansas, eggs, and oleomargarine.

Consignments for 3rd quarter auction need to be in by August 1, 2005. Note, \* means winning bidder was willing to go higher, bold indicates went over estimate, t indicates tie bids.

1	-	61	2.50*	113	1.25*	164	12.00	215	13.00*	266	3.50t	317	20.00	371	1.00	428	32.00*
2	5.00	62	3.50*	114	-	165	15.50	216	2.25	267	3.00t	318	12.00	372	1.25*	429	3.50*
3	5.00*	63	1.00*	115	5.00t	166	20.00	217	4.00t	268	1.75	319	25.00	373	4.25*	430	3.25*
4	5.00	64	8.25*	116	5.00	167	22.75	218	2.75	269	3.00*	320	3.75	374	2.75*	431	7.50*
5	6.00*	65	11.75	117	-	168	8.25*	219	2.75	270	1.50	321	-	375	2.50*	432	8.25*
6	8.25*	66	1.50*	118	5.25*	169	19.75*	220	-	271	2.75	322	7.00*	377	-	433	18.00
7	17.00*	67	-	119	-	170	-	221	1.50*	272	13.00	323	3.00	378	2.75	434	82.00*
8-11	-	68	10.00*	120	5.25*	171	7.75	222	8.00*	273	22.50	324	7.25*	379	4.75	435	10.00*
12	1.00	69	-	121	1.50*	172	15.50	223	5.00*	274	7.75*	325	26.00	380	1.50*	436	13.00*
13	1.75*	70	-	122	-	173	15.75	224	-	275	2.25*	326	21.00	381	-	437	10.00*
14	10.00t	71	2.25	123	3.25*	174	3.00	225	29.00*	276	1.50*	327	-	382	2.25*	438	-
15	-	72	5.75	124	-	175	-	226	3.25*	277	5.00*	328	-	383	2.00	439	12.75*
16	9.00	73	-	125	5.00t	176	4.00*	227	6.25*	278	5.00	329	12.00t	384	-	440	-
17	2.25*	74	5.00	126	4.75*	177	2.75	228	4.50*	279	3.25*	330	-	385	7.50	441	2.50*
18	5.00t	75	3.75	127	5.75*	178	3.75	229	4.50*	280	4.00*	331	2.25*	386	8.50	442	-
19	8.00*	76	-	128	40.00*	179	4.00	230	3.25*	281	1.00	332	7.50*	387	2.75*	443	3.00*
20	3.25*	77	-	129	-	180	3.00t	231	1.00	282	5.00*	333	5.75*	388	15.00*	444	2.75*
21	2.25*	78	4.00*	130	-	181	20.00*	232	10.00*	283	15.00*	334	11.00*	389	3.50	445	2.50*
22	1.00	79	6.75	131	11.00*	182	2.25*	233	-	284	9.25*	335	11.00*	390	15.00	446	-
23	1.25*	80	3.75	132	12.00t	183	7.50t	234	6.00*	285	10.00	336	15.00	391	7.00	447	-
24	1.00	81	-	133	-	184	2.50	235	5.00*	286	5.25*	337	10.00	392	4.25	448	3.00
25	3.25*	82	7.50	134	5.00	185	4.00*	236	-	287	11.00*	338	10.00	393	4.25	449	3.00
26	2.00*	83	14.00	135	2.00*	186	5.50*	237	1.25*	288	-	339	4.00	394	3.50*	450	2.50*
27	4.25*	84	-	136	4.00*	187	2.50	238	5.25*	289	1.75	340	16.00*	395	6.00	451	3.00*
28	4.75	85	12.00*	137	4.75*	188	9.75*	239	7.25*	290	4.25*	341	11.00*	396	6.00	452	2.25*
29	1.25	86	2.00*	138	4.00*	189	8.50*	240	3.25*	291	5.00	342	11.00*	397	6.00	453	3.00*
30	2.25	87	18.00	139	5.00t	190	3.00t	241	3.25*	292	2.00	343	-	398	52.00*	454	28.00*
31	2.25*	88	2.50*	140	2.00*	191	1.50*	242	4.50*	293	1.50*	344	-	399	6.00	455	1.50*
32	5.25*	89	5.00	141	2.25*	192	1.50*	243	3.00	294	1.50*	345	3.25	400	6.00	456	1.00*
33	5.25*	90	20.00*	142	15.00t	193	6.75*	244	2.50	295	3.75	346	-	401	6.00	457	3.75*
34	5.00t	91	1.25	143	8.00*	194	-	245	5.00	296	4.00	347	1.50*	402	6.00	458	5.25*
35	7.00	92	4.00t	144	5.00t	195	-	246	1.50	297	3.75	348	2.50*	403	6.00	459	3.00
36	6.25*	93	62.00*	145	3.25*	196	-	247	5.00	298	-	349	4.00*	404	6.00	460	13.00*
37	10.00t	94	2.00	146	5.00	197	-	248	2.75*	299	2.50*	350	1.50*	405	6.00	461	11.00*
38	7.25*	95	5.75	147	1.50*	198	16.00	249	2.25*	300	-	351	-	406	5.00	462	11.00*
39	5.00	96	-	148	30.00*	199	3.00*	250	3.25*	301	1.25	352	120.00*	407	1.50*	463	8.00*
40	45.00*	97	3.50	149	4.00	200	-	251	11.00*	302	2.25*	353	-	408	1.50*	464	26.00*
41	3.75*	98	-	150	2.50	201	-	252	2.75*	303	1.50	354	-	409	1.50*	465	1.50
42	3.00*	99	5.00	151	1.25*	202	5.50*	253	7.25*	304	-	355	2.25*	410	1.50*	466	5.00*
43	29.00*	100	4.00*	152	-	203	6.00	254	7.25*	305	-	356	2.25*	411	1.50*	467	-
44	-	101	-	153	3.25	204	4.00*	255	5.25*	306	-	357	7.25*	412	1.50	468	1.00
45	-	103	3.00	154	-	205	12.00*	256	4.00*	307	3.25	358-61	-	413	1.00*	469	5.00*
46	1.75*	104	5.00*	155	10.00	206	2.00*	257	3.25*	308	12.50	362	2.00*	414-419	-	470	-
47-54	-	105	6.00*	156	5.00t	207	11.00*	258	16.00*	309	3.75	363	-	420	10.25*	471	5.25*
		106	6.00*	157	79.00*	208	4.00*	259	21.00	310	-	364	20.00*	421	2.25	472	-
55	5.00	107	-	158	75.00	209	-	260	4.00*	311	-	365	6.50	422	2.25	473	4.00
56	-	108	2.25*	159	-	210	13.00*	261	3.25*	312	25.00*	366	-	423	-	474	1.50*
57	-	109	6.50*	160	3.00	211	-	262	18.50*	313	1.00t	367	-	424	-	475	1.50*
58	3.25	110	4.00*	161	20.00*	212	22.00	263	14.00*	314	1.00*	368	-	425	-	476	-
59	8.75*	111	-	162	1.50*	213	5.0*	264	3.00t	315	26.00t	369	-	426	8.00	477	-
60	-	112	5.00*	163	10.00*	214	2.50	265	25.00t	316	4.00*	370	1.00	427	8.00		



## Auction 32

## State Revenues

## Hubbard Catalog numbers on non-fish and game

## Wooton catalog number on fish &amp; game.

## Other catalogs as noted.

1	AK beer B4a 3 gals,MNH,VF	15.00	42	CO fertilizer (3) FE1 MH;FE2 MNH;FE3 MNH,all VF	4.50
2	AK liquor L19b 4/5qt,MNH,VF	7.50	43	CO tax paid liquor WLTP5 (Bocovich),U,VF,P	25.00
3	AL beer B25 1/2 keg Griffith sig.,MNH,VF,P	25.00	44	CO trucker for hire "bingo" 1985,U,VF	1.00
4	AL beer B25 1/2 keg Griffith sig.,MNH,VF	25.00	45	CO wine & liquor WL3 15ct,MNH,VF-XF	15.00
5	AL sweet potato tag 2003 black on green,U,VF	7.50	46	CO wine & liquor WL7 3ct,U,VF,tiny tear and crease on end	1.50
6	AL sweet potato tag 2003 black on green,U,VF	7.50	47	CO wine & liquor WL8 10ct,U,VF, handstamp "IMPERIAL LIQUOR/MAY 10 1924/..."	2.00
7	AR beer B47 .3515625ct,U,VF,clear	3.00	48	CO wine & liquor WL8 15ct,U,VF	3.50
8	AR beer B48 .46875ct,U,VF,clear	4.00	49	CO wine & liquor WL10a,U,VF	4.00
9	AR documentary (3) D45 \$1.10, D46 \$2.20, D50 \$6.60 all U, pen cxl.,P	10.00	50	CO wine & liquor WL12 10ct,U,VF	4.00
10	AZ beer B5a brown,U,VF	20.00	51	CO wine & liquor WL19 3ct,U,VF	40.00
11	AZ beer B13 11ct,U,XF	2.00	52	CO wine & liquor WL36a 3ct,U,AVG	4.00
12	AZ egg E2 2 mills brown,MNH,XF	1.50	53	CO wine & liquor WL41 20ct,U,AVG	1.00
13	AZ egg green 1 doz. roul 6-3/4 on 3 sides 1 in central egg. Not in catalog but known,P	10.00	54	CO wine & liquor WL54 U,VF	2.50
14	AZ fertilizer FT5 25lb,MNH,VF	1.50	55	CO wine & liquor WL69 20ct,U,VF	3.00
15	AZ inspection sticker handstamped 1935 Yuma, Commission of Agriculture and Horticulture, possibly plant inspection,U,VF	20.00	56	DC champagne CH12 1/4 gal,U,VF, not perfined	15.00
16	CA documentary of type used by counties, imperf between pair, cancelled Nov 28, 1969. Specimen? No county on these,P	25.00	57	DC champagne CH13 1 gal (error in catalog),U,VF,not perfined,P	50.00
17	CA feed (2) F1d 10 lbs creased, F6d 80lbs, both on a dingy paper and both missing perfs at top by selvedge	6.00	58	DC liquor L17 1/8 gal,U,VF	25.00
18	CA feed F1d 10lb pair w/red plate or serial #,U,VF	1.50	59	DC liquor L18 1/5 gal,U,VF	2.50
19	CA feed (2) F4 60lb, F8 100lbs,MH,VF, no perfs at top by selvedge,P	2.00	60	DC liquor L19 1/4 gal, U,VF	25.00
20	CA feed (6) F1-F7 not checked for perf varieties,MH,AVG-VF	2.00	61	DE 1987-1997 boat registration (7);1987-88 blue \$10 U rough, 1989-90 orange \$10 U, 1990-1991 \$10 green U, 1991-93 \$30 U, 1995 \$20 U, 1996 red \$20, 1997 M? blue \$20, all pairs stuck back to back,P	50.00
21	CA feed F12a 50lb blk/8 imperf vertically,MNH,VF	6.00	62	DE beer B7a 8ct,U, tall red serials	50.00
22	CA feed F14a 75lb strip 3 imperf vertically,MNH,VF	2.00	63	DE beer B7c 8ct,U, short red serial,P	30.00
23	CA feed handstamp 75lbs black on piece of tag for chicken feed,P	4.00	64	DE beer B8c 10ct,U, short red serials	30.00
24	CA fishing (3) three stamps on license, sport fishing #29 1972 \$4, inland waters #1 \$1, trout and salmon #1 \$2, all with date in ms	7.50	65	DE beer B8d 10ct,U, short blue serials	50.00
25	CA liquor (2) L2a; L3,U,F	1.00	66	FL bedding BE1 1ct,U,VF	2.50
26	CA liquor L8a 2ct,MNH,VF	5.00	67	FL bedding BE1b royal blue 1ct,U,VF,P	3.50
27	CA liquor L9b 5ct,MNH,VF	6.50	68	FL bedding BE2,U,VF,light crease	2.00
28	CA liquor L10 10ct,MH,VF,pen cancelled "C6773/1-21-36" ??	2.00	69	FL citrus CF10 2-1/2ct,U,VF	1.00
29	CA liquor L11 16ct,MH,VF,corner cut crooked	5.00	70	FL citrus CF12 \$1.25,U,VF	10.00
30	CA liquor L12 20ct, MH, VF	6.50	71	FL citrus CF21 \$2.50,U,VF,handstamped "E-Gains Fruit/Clermont, FLA"	20.00
31	CA liquor L12 20ct pair,MH,F,no perforations showing	1.50	72	FL documentary D16a \$3 pale green,U,VF	5.00
32	CA liquor L18 16ct,MNH,VF,P	5.00	73	FL documentary D5 \$1,U,F	4.00
33	CA Narcotic & Crime Prevention League, blue on white stamps block/6,MNH,VF but three stamps have a paper adhesion on back,P	1.50	74	FL duck Scott #7 ,MNH,VF,no tab,P	11.00
34	CA sweet potato SP12 1940-41 salmon pink,U,VF,light staining,P	6.00	75	FL feed (2) 1935 F16 5lb, F20 50lb both U,F-VF	1.50
35	CN parking West Hartford municipal parking lots,P	2.50	76	FL fertilizer FE17 100lb U,VF	1.00
36	CO bedding BE1,U,VF	3.00	77	FL grapefruit GR1 3ct,U,VF	1.00
37	CO bedding BE5 (Bocovich),U,VF, new low serial # 774,small fault	5.00	78	FL grapefruit GR1 3ct,U,VF	1.50
38	CO bedding BE6 (Bocovich),U,XF,staple holes	1.50	79	FL liquor 1957 27-1/8ct Williamson sig. brown on green safety card,MNH,VF	10.00
39	CO beer B15a 288 oz, U,VF,small tear on end	7.50	80	FL liquor L5 16ct U,VF on piece of paper, big scuff,P	5.00
40	CO beer B36 288 oz,U,VF,tear at bottom, T serial number,P	2.00	81	GA beer City of Gordon 5ct black on cream card, MNH,VF	2.00
41	CO feed F2 and F3 blocks/4,U,F	1.50	82	GA beer City of Hawkinsville 5c5 blue & white on buff card,MNH,VF	2.50
			83	GA beer City of Thomaston 3ct brown & yellow on buff card,MNH,VF,P	2.00
			84	GA beer City of Valdosta 5ct red on cream card,MNH,VF	2.00
			85	GA beer Jones County 5ct green triangle design, green on white card,MNH,VF,P	2.00
			86	GA beer Smyrna 84ct James Quarles sig.,MNH,VF	15.00
			87	GA cigar & cigarette C37 3ct,MNH,VF,P	3.00
			88	IA bottle refund 5ct red with map of state in white, early one,P	2.50
			89	IA oleomargarine Litchfield 682 \$1.60,U,VF,	





## Auction 32

	nick out on left side	1.50		"FOOD CITY/1-30-35",P	10.00
90	ID beer B23 \$.3875 U,VF,big fault but scarce?,P	3.50	143	MI Detroit bedding (2) 1ct pink, 2ct blue,U,VF	2.50
91	IL beer B10 1/2 bbl,U,VF big surface scuffs	7.50	144	MI liquor seal LS10,U,VF	1.00
92	IL beer B26 1 bbl,MNH,VF,P	75.00	145	MI malt M11 12-1/2ct,U,VF,P	3.00
93	IL beer B65 2 gal. U,VF,perfin "S.C.C. Inc./6-45"	50.00	146	MI malt M24 15ct,U,VF,little dirty	1.50
94	IL beer B67 1/4 bbl ,U,XF,perfin "MOUND CITY/ 12-2-42/BRG CO."	30.00	147	MI malt M31 15ct,MH,VF	10.00
95	IL beer B79d 24-7oz green-blue,U,F,perfin "PBSI/3-31/50"	15.00	148	MI malt strip M25 25ct,MH,VF, two small hinging stains,P	20.00
96	IL beer B80e 24-12oz U,VF,on piece of box	10.00	149	MI malt strip M27 25ct,MNH,VF,has been folded in half, selvage with #P2886 written in pink pencil	30.00
97	IL cigarette dealers license Evansville 1944, U, fragile, tack holes	2.50	150	MI malt strip M28,MH,XF, quite spectacular	25.00
98	IN beer B17 24-12 oz,U,VF,perfin "WIEDEMANN/ 7-9-46", torn off crooked at upper left corner	5.00	151	MI wine W4 6ct specimen MNH,VF,spec. perfin,P	20.00
99	IN beer B30 24-12oz,U,VF	3.50	152	MI wine W57 12-1/5 bot. U,VF,couple pulled perfs, handstamped C.W.C. Jul29, 1944	25.00
100	IN case liquor CL3,U,VF,small faults	2.50	153	MN beer B14 25ct U,VF,perfin "M B Co"/ 4-16-34", faults, half of rose color gone	10.00
101	IN egg SRS E20 1957-66,U,VF,Medium eggs,P	10.00	154	MN beer B74b all red number,U,VF,perfin "ABSTM/4-10-42"	15.00
102	IN intangibles D280 \$10 1964, rare,MNH,VF	10.00	155	MN beer B83b \$.14516 MNG,XF	4.00
103	IN liquor (2) L6 and L7 both U on single piece	2.00	156	MN beer control BC1a lilac card,MNH,VF	5.00
104	KS beer B3 U,VF,ratty	7.50	157	MN beer control BC2 \$1.00 per bll. MNH,VF,P	5.00
105	KS cigarette C82 (Bellinhausen) 3ct pane/10,MNH,VF	5.00	158	MN beer control BC5a \$1.strip/3,MNH,VF	50.00
106	KS cigarette C86 (Bellinhausen)3ct pane/10,MNH,VF	5.00	159	MN beer control BC5a \$1,MNH,VF,P	20.00
107	KS cigarette strip C12 2ct,U,VF, scuff on end with pointing hands,P	2.00	160	MN beer control BC6 \$1 strip/3,MNH,VF	20.00
108	KS cigarette strip C79 (Bellinhausen) 1ct red,U,VF	1.00	161	MN case liquor CL11, U,VF,P	5.00
109	KS cigarette vending Bellinghausen CVM33 1970,P	5.00	162	MN deed (4) D39 \$1.10; D41 \$2.20;D43 \$5 D52 \$50, all U,VF	5.00
110	KS egg E37 Grade A Peewee 1 doz	5.00	163	MN deed D53 miscut pair, value at top,MNH,VF,P	10.00
111	KS feed F9 blk/6 M,AVG	1.00	164	MN liquor seal LS4 2 1/2ct,MNH,VF,P	3.00
112	KS fertilizer FE1 blk/4,MNH,VF	20.00	165	MN motor vehicle title transfer unlisted \$1, see article,U,VF P	10.00
113	KS livestock remedy LR19 5ct blk/6,MNG,AVG	1.00	166	MN wine & liquor WL23 4ct U,XF	1.50
114	KS livestock remedy LR21 10lbs (Bellinghausen) MNH,VF	2.50	167	MN wine & liquor WL28 8ct,U,VF	1.50
115	KS malt products Bellinghause MP2, U,VF, small faults	25.00	168	MN wine & liquor WL7 2-1/2ct MH,F,freak perf through stamp	15.00
116	KS scale seal red on white die cut round, handstamp of Clarence Alstadt sealer, but no date,MNH,XF,P	7.50	169	MO beer B107 1953 U,AVG,beer stain,perfin "A B Inc/9-29-54",P	10.00
117	KY beer B6 1/8 bll. MNH,VF	25.00	170	MO kerosene K32 1 bll.,U,VF	4.00
118	KY fertilizer FE40 125lbs,MH,VF	2.50	171	MO McDonald territory (5) stamps with attached story of how this county tried to leave the state,MNH,VF	15.00
119	KY liquor L28 1/5 gal,MNH,F	3.00	172	MS beer & wine BW18 48ct (40ct in catalog), U,VF, small hole	8.50
120	KY liquor seal L51 1/2 pint,MH,VF	4.00	173	MS beer & wine BW26 11-1/4ct,U,VF,faults	10.00
121	KY wine W18 1/2 gal. MH,VF,P	5.00	174	MS beer & wine BW45 48ct (A),U,VF, clean	4.00
122	LA feed tag 1911 & 1912 90 lbs,U,crease,P	20.00	175	MS beer & wine BW47 48ct (C),U,VF	5.00
123	LA insecticide-fungicide IF14 1/2lb,U,AVG	2.00	176	MS beer & wine BW48 48ct (D),U,VF	5.50
124	LA law D3 25ct,U,VF,"M" punches	1.50	177	MS beer & wine BW49 48ct (E),U,VF, clean,P	3.50
125	LA law D4 50ct,U,VF,"M" punches	2.00	178	MS beer & wine BW50 48ct (F),U,VF	3.00
126	LA law D5 \$1,U,VF,"M" punches	1.50	179	MS beer & wine BW68 64ct (C),U,VF	13.50
127	LA paris green PG3 1 lbs,MNH,AVG-F	1.50	180	MS cotton seed meal CS11 100lb, MNH,VF	2.00
128	LA tobacco T28E 4ct,U,VF,rare,P	25.00	181	MS feed F41 1931-32-33 100lb,MNH,VF	7.50
129	MA deed excise DE1 5ct,U,VF	3.00	182	MS feed F62 1940-42 100lb,MNH,VF	5.00
130	MA deed excise DE13 \$1,U,VF	3.00	183	MS feed F71 1944-46 100lb,MNH,VF,P	1.50
131	MA deed excise DE3 50ct,U,VF	3.00	184	MS fertilizer (2) FE2,FE3 U,VF	3.50
132	MA deed excise DE6 \$10,U,VF	3.00	185	MS mineral documentary (7) D2 3ct, D3 5ct, D5 20ct (2), D7 \$1 (3) on piece of deed	2.50
133	MA ticket Boston Elevated Rwy. 5ct	2.50	186	MS road & bridge tax license 1927 for a 1920 Ford, U, lot of creases	2.50
134	MD bedding BE4 U,VF on tag for Fine Art Pillow Company	6.50	187	MS tobacco 54ct from what Hubbard calls Set 172 1957 raggy, T187 6c red decal added,P	5.00
135	MD beer B1 1/8 bbls,MNH,XF, serial # 92,P	5.00	188	MS tobacco 65ct from set 172 1957? dull blue color,U,VF	5.00
136	MD duck #5 \$1.10 1978-79 w/tab with RW45 on license, both stamps signed	8.50	189	MS tobacco 75ct from set 172 1957?,U,VF	2.50
137	MD liquor L49a orange 1/16 gal,MH,VF,P	2.00	190	MS tobacco 90ct from Set 172 1957?,U,F	1.50
138	MD recordation D16 \$2.20,U,VF	4.50			
139	MD recordation D17 \$5.50,U,VF	6.00			
140	MD trout adult #45 \$3.50,MNH,VF	8.00			
141	ME beer B1 pint, pair,U,VF	1.00			
142	MI beer B29 1/2 bbl,U,VF,faults,perfin				





## Auction 32

191	MS tobacco like T162 red 2ct,U,VF on piece of box,P	2.50	238	OH beer B43 specimen 37-1/2ct MNH,XF, "COLUMBIAN BANK NOTE CO" perfin	15.00
192	MS tobacco T13 specimen perfin, MNH,VF	5.00	239	OH beer B46 75ct,U,VF,many faults,perfin "D.B.Co/ 6/28/55/DUQUESNE"	5.00
193	MS trucker for hire "bingo" 1986 MNH,VF,P	2.00	240	OH cigarette C11 2ct pair,MNH,VF	3.00
194	NC bedding BE7 3-6/10ct,U,XF	3.00	241	OH cigarette C13 2ct purple, possibly a trial color proof,MNH,VF	4.00
195	NC gas pump seal 1994 red and white,MNH,VF	7.50	242	OH cosmetics (11) specimens CO1-CO11, all MNH,specimen perfin,VF-XF	100.00
196	NC gas pump seal 1995 green & white, MNH,VF	7.50	243	OH liquor L5 50ct surcharges,MNH,XF	8.50
197	NC gas pump seal 1996 orange & black,MNH,VF	7.50	244	OH liquor seal (2) specimen without serial and MNH with serial #	10.00
198	NC gas pump seal 1997 blue, MNH,VF	7.50	245	OH liquor seal LS1 specimen,MNH,XF, specimen perfin,magnificent	25.00
199	NC gas pump seal 1999 black & red, MNH,VF	7.50	246	OH liquor seal LS1,MNH,XF,magnificent,P	25.00
200	NC gas pump seal 2000 black & green, MNH,VF	7.50	247	OH liquor seal LS6 green,U,VF,P	1.00
201	NC gas pump seal 2001 orange and black,MNH,VF	7.50	248	OH malt specimen M6 9ct MNH,VF,specimen perfin	7.50
202	NC gas pump seal 2002 blue,MNH,VF	7.50	249	OH sales tax card STC10 Kroger Grocery & Baking Company,MNH,VF,P	10.00
203	NC scale seal 1990 MNH,VF	7.50	250	OH sales tax card STC10 Kroger Grocery & Baking Company,U,dirty,punches,N serial	5.00
204	NC scale seal 1991 MNH,VF	7.50	251	OH sales tax card STC8 McCrory's,MNH,VF	10.00
205	NC scale seals (2) 1990-1991 and gas pump seals 1994-2002 (8) all MNH, VF, Min bid \$37.50	75.00	252	OH sales tax (12) all 12ct;like C1 but no imprint U; ditto stubs (3);C14 stub;C23 U and stub(2);R9 stub;R25 U; R25 stub;R17 U;R17 stub;	3.00
206	NC sportsman \$11 1990 \$40 on lic. w/big game tags	8.00	253	OH sales tax (12) all 15ct;C9 U;C9 stub; SU8 U;R10 U;C15 U;C15 stub;C24 U;C24 stub; R26 U;R26 stub;R18 U;R18 stub;R4 U;R4 stub	3.00
207	NC wine W2a carmine & black 1-1/4ct,MNH,VF-XF	5.00	254	OH sales tax (13) R19 MNH w/stub (2);C38 U(7); C5 \$3 U;R42 43 U;C4 w/stub;SU4 w/stub	6.00
208	NC wine W6a carm. & black 10ct,MH,VF,staple hole,P	5.00	255	OH sales tax (14) w/stubs uncut pairs C11;C18; C29;C30;C31;	
209	ND cigarette (10) C18,C19,C20(3) shades, C20a,C21b,C22b,C22,C22b inverted safety all M,F-VF	15.00	256	C34;C35;C36;C37;C38;C39;C40;C41;C42a;MNH,VF	30.00
210	ND cigarette (4) C23-25, C27, all MNH,VF,P	6.00	257	OH sales tax (16) all 2ct;C7 U;C7 stub;R1 U; R1 stub;SU6 U;SU6 stub;R33 U;C19 U;C19 stub; C12 U;C12 stub;C30 U;R14 U;R14 stub; like R14 but no serial letter & stub;	2.00
211	NE beer B3 6-3/4ct 2-12oz,U,VF,perfin "11-24-36", staple hole	2.00	258	OH sales tax (18) all 3ct;C8 U;C8 stub;C13 U; C13 stub;SU2 stub;SU7 U;SU7 stub;R7(2) U;R7 stub; C20 U;C20 stub;C13 U;C13 stub;R16 U;R16 stub; C31 U;R34 U;	2.00
212	NE beer B59 printers waste?, three lines across it	1.50	259	OH sales tax (2) C18, C26 no serial numbers w/tabs,MNH,VF	4.00
213	NH tobacco T2 1-1/2ct,U,VF	1.00	260	OH sales tax (2) C29c 1ct w/tab; C30 no serial w/tab; both,MNH,VF	2.50
214	NH tobacco T29 9ct,U,VF	1.50	261	OH sales tax (27) all 1ct all U;C6;C6 stub;C1;C1 stub; SU5;SU5 stub;R5;R5 stub;SU1(2);SU1 stub(2); C11;C11 stub;C18;C18 stub;C26;C26 stub;R20; R20 stub;R20g;C29(2);C29b; C29c;A1;R32;R32e	2.50
215	NJ non-res trout #56 1980 \$8,MNH,VF	8.00	262	OH sales tax (3) all \$1.50;C4 U;C4 stub U; R29 stub U	2.00
216	NJ res trout #55 1980 \$4,MNH,XF	8.00	263	OH sales tax (3) C34 6ct, C36 12ct, C37 15ct, all w/tabs no serial,MNH,VF	10.00
217	NJ res trout #7 1956 \$1 sig.,U,VF	3.00	264	OH sales tax (7) all 60ct; C3 U;C3 stub;C17 U; C17 stub;SU4 U;R28 U;R28 stub;	3.50
218	NJ woodcock #8 1974 \$3,MNH,VF	18.00	265	OH sales tax (8) R32e(4) MNH w/stubs;C5 U; C10 U \$15;R30 U \$3;R30a U \$3;R30 \$3 stub U;	7.50
219	NV beer B2 6ct,U,F,staple holes, handstamped cxi from Reno, NV	1.00	266	OH sales tax (9) all 6ct;no imprint U;ditto stub(2);C21 U;C21 stub;C34 U;R22 U;R22 stub; R35 U;R35 stub	2.00
220	NV beer B2 6ct,U,F,two sets of staple holes	1.00	267	OH sales tax (9) all 9 ct;R8 U;R8 stub;C22 stub;R16 U; R16 stub;R36 U (2) shades;R36 stub (2) shades	2.00
221	NV beer B2 6ct,U,VF, small faults	1.00		OH sales tax (9) all 30ct;C2 (2) U; C2 stub; C35 U;C35 stub;SU3 U;R27 U;R27 stub U;R39 U;R39 stub U;	4.50
222	NV documentary D14 \$10,MNH,VF,P	25.00			
223	NY cigarette (8) C2,C13,C20,5 unlisted water decals, 1 heat fusion, see article,P	4.00			
224	NY cigarette New York City Relief (7), 6 diff, 2 MNH, rest U	2.50			
225	NY city court Buffalo 25ct blue on light blue,MH,VF,P	7.50			
226	NY mortgage endorsement D34, U,VF,embossed cancel, stamp whole which is rare,P	25.00			
227	NY motor vehicle inspection windshield sticker 1977,U,F,dirty	2.00			
228	NY motor vehicle tax windshield stamp \$10 1953-54,MNH,VF w/separate stub,litte dirty	10.00			
229	NY World's Fair ticket \$1 to Belgian Village showing 5ct New York City amusement tax, punch in center,P	5.00			
230	NY World's Fair ticket \$1 to Belgian Village showing 5ct New York City amusement tax paid, different from other one	5.00			
231	OH beer B16 1/2ct specimen perfin,MNH,VF	10.00			
232	OH beer B17 1ct specimen 1ct,MNH,VF,gum disb, perfin	5.00			
233	OH beer B20 2-1/2ct specimen perfin,MNH,XF	10.00			
234	OH beer B27 3ct overprinted in red SPECIMEN, MNH,VF,P	10.00			
235	OH beer B30 scissor cut specimen,MNH,XF	20.00			
236	OH beer B39a 3ct orange pair imperf between, MNH, scissorred apart, crease	50.00			
237	OH beer B42 specimen 18-3/4ct MNH,XF, "COLUMBIAN BANK NOTE CO" perfin,P	12.00			





225



222



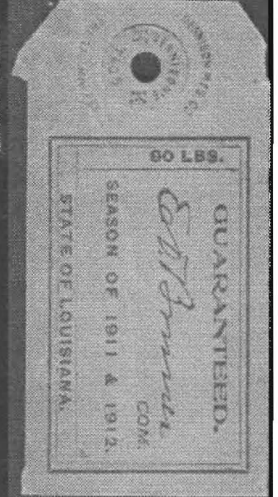
193



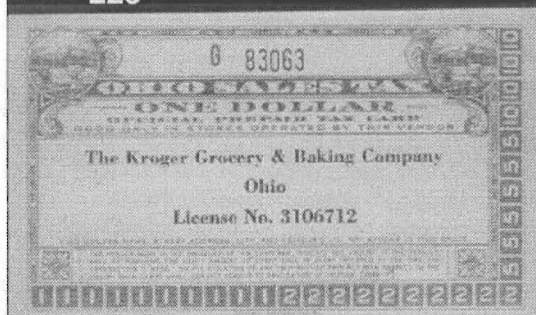
247



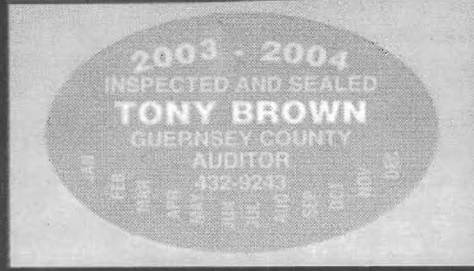
286



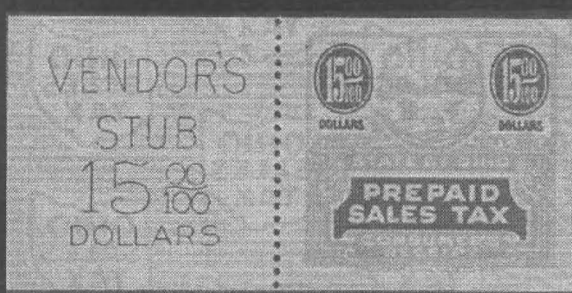
122



249



275



273



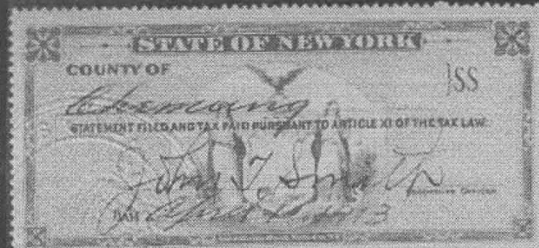
271



330



234



266



283



246



237



229



191

## Auction 32

268	OH sales tax C38a 60ct w/tab,MNH,VF	4.00		punch cxl, perfin "2311"	15.00
269	OH sales tax C39a 60ct red serial w/tab,MNH,VF	10.00	316	PA vinous liquor W1 1 bottle,MNH,F	5.00
270	OH sales tax C40 \$1.50 w/tab,MNH,VF	10.00	317	RI tobacco T11 20ct,U,VF	4.00
271	OH sales tax C41 \$3 w/tab,no serial,MNH,VF,P	10.00	318	RI tobacco T12 25ct,MNH,VF,P	8.50
272	OH sales tax C42a \$15 w/stubs strip/5 uncut no serial numbers, MNH,VF	50.00	319	SC oil OI20 1918 5/8ct,MNH,VF,creases,P	5.00
273	OH sales tax C42a \$15 w/tab, no serial,MNH,VF,P	10.00	320	SC scale seal 1996? round Tindal signature,MNH,VF,P	7.50
274	OH sales tax R31 \$15 w/stub,MNH,VF,perf seperation repaired with hinges	15.00	321	SC scale seal 2004 map design,MNH,VF	7.50
275	OH scale seal Guernsey County 2003-2004,MNH,VF,P	7.50	322	SC scale seal 2005 ,MNH,VF	6.00
276	OH scale seal Guernsey County 2004-2005,MNH,VF	7.50	323	SC scale seals (10) 1996?-2005 all MNH,VF	71.00
277	OH wine W5 imperf pair specimens?,MNH,VF	10.00		Min bid \$35	
278	OH wine W23 36ct,MNH,VF-XF	5.00	324	SC scale seals (7) 1997-2003 full set,MNH,VF,	50.00
279	OH wine W26c per 12-1/2x12 90ct,MNH,XF	5.00		Min bid \$25,P	
280	OH wine W27a \$1.20 U,VF,one pulled perf, magenta handstamp "A. PALAZZOLO & CO"	5.00	325	SC soft drink SD43 1 gal.,MNH,F-VF,P	6.00
281	OH wine W33 90ct,U,VF	2.00	326	SC terrapin TE1 5ct,U,VF,P	25.00
282	OK cigarette C37 20 cig pane/10 w/sheet #, MNH,VF,diagonal crease affecting 2 stamps	15.00	327	SD beer BW72c no serial number (proof),MNG,XF	20.00
283	OK documentary D11 (SRS) \$1.10 pale blue,U,VF,P	7.50	328	SD hunting license (4) stamps;West River Praire deer #21 overprinted "ANTERLESS DEER/UNIT 15"; small game res. G33 \$3 creased;SD duck Scott #3a large serial numbers creased;US RW43all sig.,P	25.00
284	OK liquor L14 1 liter, blk/10,MNH,VF	30.00	329	SD non-res small game SG4 \$25 sig. on license,VF	15.00
285	OK sparkling wine W30 2.4 gal.,MNH,VF	10.00	330	TN cereal seed CE2 2ct,U,VF,clear,P	4.00
286	OK tobacco T53 50ct,MNH,VF,P	1.50	331	TN cigar (3) CR13 (dark and light olive green), CR16 all U,VF	4.00
287	OK vending VE83 (SRS) \$50 2002,U,VF	10.00	332	TN feed F105 1ct black,U,VF,clear	1.00
288	OK wine W24 2.4 gal.,MNH,VF	6.00	333	TN seed S25 1959? 2ct U,VF on seed tag	5.00
289	OK wine W25 3 gal.,MNH,VF	6.00	334	TX beer B65 .0907 ct 6-12oz not over 4%,U,VF,clear	10.00
290	OK wine W26 4 gal.,MH,VF	10.00	335	TX citrus fruit (4) F36 2ct, F18 1935 2-1/2ct, F8 2-1/2ct 1930, F40A 1946 2ct brown, all U,VF,faults	5.00
291	OK wine W27 2.4 gal., MNH,VF	5.00	336	TX citrus fruit F20 1936 2-1/2ct green,U,VF	3.50
292	OK wine W29 4 gal.,MNH,VF, "No.",P	25.00	337	TX citrus fruit F22 1937 2ct orange,U,AVG,crease	2.50
293	OK wine W29a 4 gal.,MNH,VF,"E"	10.00	338	TX citrus fruit F24 1938 2ct purple,U,VF,P	2.50
294	OK wine W30A 2.4 gal,MNH,VF	5.00	339	TX citrus fruit F34 1943 2ct black,U,XF	2.00
295	OK wine W31 2.4 gal,U,VF	10.00	340	TX citrus fruit F39 1945 2ct vermillion,U,VF	2.00
296	OR insurance D1 10ct,U,VF, red manuscript cxl dated 21/9/1875,P	25.00	341	TX citrus fruit F42 1947 2ct blue,U,VF	2.00
297	OR insurance D15 1877 pair,MNH,AVG	30.00	342	TX liquor L1 5ct,U,VF	1.50
298	OR melon & tomato MT7 \$1 MNH,VF	2.50	343	TX liquor L2 10ct U,VF,printed cxl of "Southwestern Drug Corporation"	1.50
299	PA beer B1 blk/14 upper left corner,MNH,F	7.00	344	TX liquor L3 16ct MH,VF,P	8.50
300	PA beer B10 1/4bbl on US RE154 1/4bbl,US stamp perfin "DLB/10-12-34" and big staple hole, PA U,VF	7.50	345	TX liquor L4 20ct,U,VF,magenta handstamp "INDEPENDENT WHOLESALE DRUG CO. INC."	6.50
301	PA beer B11a 1/4 bll,U,F-VF,red overprint	10.00	346	TX wine W9 1ct,U,F,printed cxl of "Southwestern Drug Corporation"	2.50
302	PA beer B12 1/2 bbl,U,F-VF	3.50	347	UT beer BBL3 (Matesen) Blatz 32 oz,M?,VF,P	2.00
303	PA beer B12a 1/2 bll,MNH,F-VF red overprint	50.00	348	UT beer BBM2 (Matesen) Beckers 22 oz,U,VF	1.50
304	PA beer B22a blue 1/4 bbl.,U,F,perfin "WOERNER/4-2-37/BRY"	2.50	349	UT beer BC1 (Matesen) Coors 12oz,U,VF, small tear on left side,P	5.00
305	PA beer B30 1/4 bbl,U,VF,small faults, perfin "SCHMIDT/3-16/59/& SONS INC."	5.00	350	UT beer BF4 (Matesen) Fisher 12oz,U,VF,P	3.50
306	PA documentary Quakertown \$1 Serial #864, MNH,VF-XF	10.00	351	UT oleomargarine (2) O20 5ct, O21 (Matesen) 10ct, MNH,VF	1.00
307	PA Philadelphia documentary (2) PD14 \$1,U,F, 1946 cxl, PD14a \$1 U,VF 1953 cxl	13.50	352	UT oleomargarine Matesen OL4 (Litchfield 814) yellow gum, MNH,VF	1.50
308	PA real estate RE11 \$100,U,VF	20.00	353	UT oleomargarine OL1 (Matesen) 5ct,U,VF,P	1.00
309	PA retail license Berks Co 1902, Reading, Pa. \$3.55,U,couple light creases	2.50	354	VA bear-deer damage Wythe Co res. #13 1958-59 sig. \$1 U,VF, on piece of lic. creased Serial #313,P	5.00
310	PA scale seals (2) Bucks County 2002 blue on white, 2003 maroon and white,MNH,XF	5.00	355	VA wine label with "Withdrawn From Tax Paid Containers" on front cover, used, rough,P	5.00
311	PA spirituous liquor L1,U,F	1.50	356	WA apple A21A 1ct black, gray paper,MNH,VF,P	1.50
312	PA trailer inspection sticker 1947-48,U, punch cxl, perfin "7493" different from 1947	15.00	357	WA apple A51 \$5 and fruit FR27 \$10 both U,F-VF	5.00
313	PA trailer inspection sticker 1947,U,punch cxl, perfin "7493"	15.00	358	WA apples A14 10ct MH,VF-XF,crease in gum	1.00
314	PA trailer inspection sticker 1948-49,U, punch cxl, perfin "7493"	15.00	359	WA beer B11 50ct,U,VF,perfin "N.W.B Co/3-19-34"	20.00
315	PA trailer inspection sticker 1949-50,U	15.00	360	WA cigarette (6) C3,C6,C9,C14,C16,C22 all U,VF	3.00
			361	WA conveyance (4) 50ct, \$1 creased,	

Continued Page 30







# Philadelphia Documentaries: More Info

by Scott Troutman and Jack Stewart

*A long letter written by Herbert C. Gross Jr. to the late Elbert Hubbard in June 1955 has been found.. The letter is three pages long and some is repetitive of what was given in the recent articles by Jack Stewart et. al in the 3rd quarter 2004 SRN<sup>1</sup>. Herb Gross appears to have been a collector with some inside contacts. Information that has not been reported has been extracted. In addition, letters from Maurice Fox were found later after the first article was published. Thanks to Romie Coltrin and Mack Matesen for providing the original copies to the SRS library.*

## HERB GROSS LETTER

"From 1937 to 1952 inclusive, these stamps were used for general documentary tax purposes on deeds, judgement notes, property transfers of all kinds, wills, trust accounts, sheriff sales, etc.

This ordinance was repealed December 9, 1952, just a few months after the Democratic administration took office and established a more efficient administrative system. I find that records are available from January 1, 1953 to date, but prior to this, everything is shrouded in mystery and indifference. Starting January 1, 1953, the stamps were used only for the real estate transfer tax and affixed to deeds. All of the stamps in the hands of title companies, banks, loan agencies, recorder of deeds, prothonotaries's office, and numerous other retail outlets turned in their remainders to the city for credit and henceforth stamps were issued only to the following banks as collection agents for the Commissioner of Revenue:

Philadelphia Title Insurance Company  
Commonwealth Title Company  
Land Title Bank and Trust Company  
Frankford Trust Company  
Broad Street Trust Company  
Tax Collection Office (City Hall).

The Broad Street Trust Company merged with Commonwealth Title Company about June of 1953, hence there have been only five agents since that time. The \$500 and \$1,000 denominations were first issued some time in January or February 1953, and records show that 2/3rds of the high value stamps were sold

by the Commonwealth Title Company.

The following numbers of each denomination were sold in 1953. [note the author did not think the 1 cent and 50 cent existed-Hubbard knew otherwise]

5ct	10,200
10ct	36,000
25ct	18,400
\$1	45,500
\$5	36,000
\$10	3,600
\$50	20,000
\$100	5,000
\$500	113
\$1,000	245

These totals are not exact for the 5ct to \$100 denominations, since there was not sufficient time to check the addition of long rows and columns of figures beyond the first two significant figures (the other digits were estimated). However, I am certain the errors cannot exceed plus or minus 5%. The total sales of the \$500 and \$1000 stamps are exact.

....The sales figures for 1954 were not detailed since the distribution of the denominations appeared to be very close to the 1953 data except that the totals were about 20% higher (which is in accordance with the increase in revenue reported for 1954).

These real estate transfer tax stamps are identical with the old documentary tax stamps and the remainders credited in 1953 were about 25% of the above totals. Since all of these remainders were re-issued as real estate transfer tax stamps, all mint stamps prior to current supplies must be practically nonexistent.

The demand for the 10 cent denomination has always, for some reason, been very low; hence, all 10ct stamps have been printed by the Elliot Company. This explains the odd perforation of 14x14 1/2 found on this stamps, which is virtually the same as the 1938 issue. I have seen several color and perforation varieties but I cannot tell yet what is normal and what is not. The Wright Company refuses to give any information about any of their printing work since too many collectors have been bothering them for details....

The description of the higher values is as follows:

\$10 Official Color Purple, Quantity printed

50,000 on 11/6/53, 9/15/54 and 3/3/55.

\$50 Official Color Orange, Quantity printed 30,000 on 11/6/53 and 3/17/55

\$100 Official Color Magenta, Quantity printed 20,000 on 11/6/53.

\$500 Official Color Terra Cotta, Made up in 20 sheets of 5 stamps per book with red stub no. in book starting at 01001 on 11/6/ [53]. This indicates 2000 copies exist.

\$1000 Official Color Brown. 10 sheets of 5 stamps per book - red stub no. starting at 00501. This indicates 1,500 copies exist. 1,000 were printed on 11/6/53.

The \$10-\$100 had 20 stamps on a sheet. All these were on a 1st quality tropical gummed paper. All sheets are completely perforated; hence there are no straight edges. The centering on the stamps being sold today is generally poor..."

## COMMENTS BY JACK STEWART.

The Herbert C. Gross letter of June 1955 is most interesting. In reading it, I find the statement that the stamps were used on "...wills, trust accounts..." to be incorrect. My practice as an attorney was limited to that area of the law covering those two fields and definitely the stamps were not required there. I mention this only to avoid someone, in seeking the stamps, might search for old wills or trust accounts in endeavoring to acquire stamps for collecting purposes.

The problem he mentions "that everything is shrouded in mystery and indifference" in referring to the period prior to 1952 is consistent with what I was told by the Commissioner of Revenue in that records are only kept for six years unless there appears to be some historic or legal reason to retain them longer, as was mentioned in the 3rd quarter 2004 article.

Gross's statement that the stamps were only issued to certain "banks" which he names is also slightly incorrect. The institutions were actually all Title Insurance Companies or had Title work as a major part of their business. Philly, Commonwealth, and Land were exclusively Title Companies. Both Frankford and Broad Street had large Title Departments that they reinsured eventually through Commonwealth, and Land

eventually merged with Commonwealth, reducing the number even more. The Tax Collection Office (City Hall) was actually the primary source for stamps for these agents and for individuals as well.

In another matter the Cabot<sup>2</sup> catalog indicates that the 1938 issue was of a perforation 14, and that reorders in 1939 (which Cabot lists as a separate issue) were perforated 12.

#### MAURICE FOX LETTERS

Two additional letters surfaced more recently from among the Hubbard correspondence. The first is an undated letter from R. Maurice Fox to Herb Gross and George Cabot. Much of this letter concerned information on quantities printed.

A copy of a second letter between Maurice Fox and Frank Applegate from 1959 also was found in the Hubbard correspondence. In it Fox had had correspondence with the Director of Supplies at the Procurement Commission which brought "better results than expected" on orders for E.A. Wright stamps placed between 1958 and 1959. The catalog numbers in both letters have been altered to conform with those in the SRN 2004 3rd quarter article. The information from the two letters is summarized below.

1937-38. Girard Bank Note Co Printing. Perf 12 grayish paper. 1st printing all values Oct. 1937. Second printing 5ct and \$1 Dec. 1937. Third printing 5ct and \$5, May 1938.

	Qty issued
PD1 5ct Carmine	618,460
PD2 10ct Green	198,400
PD3 25ct Light blue	120,000
PD4 \$1 Orange	95,125
PD5 \$5 Blue	7,000

Unused stamps with thin line across center are remainders sold by printer after the loss of the contract to Charles Elliott Company.

1938-41. Charles Elliott Company. White paper. Perf 12 or 14.

PD6 5ct Light carmine	perf 14
271,400	Sept 1938
PD6a 5ct Light carmine	perf 12
339,900	Jan. 1939
PD7 10ct Green	perf 12

150,000	Jan. 1939
PD7a 10ct Dark green	perf 14
250,000	Feb. 1941
PD8 25ct Blue	perf 14
150,000	Jan. 1939
PD9 \$1 Yellow orange	perf 14
35,000	Jan. 1939
PD10 \$5 Blue	perf 14
16,225	
11,225	Sept. 1938
5,000	Jan. 1939
PD11 \$50 Orange	perf 14
1,000	Oct. 1939

From this we can see why the PD11 is quite rare.

1940-52 E.A. Wright Bank Note Co. printing.

PD12 5ct Carmine	600,000
Mar. 1941 -	300,000
May 1941 -	300,000
PD12a 5ct red	June 1959
2,000 (25 to a sheet)	
PD12b 5ct brownish red	Qty unknown
PD12p 5ct claret with imprint. Fox notes this as carmine which is incorrect. Qty printed 978,000 in four printings.	
May 1, 1940	50,000 Fox notes this may have been the only printing with the imprint (no records) as he was finding them to be quite "scarce".
May 15, 1940	316,000
Sept 5, 1940	300,000
Dec 6, 1940	312,600

Maurice had speculated that the 25ct and \$1 may have existed with imprint. He retracts that in this letter.

PD13 25ct blue	June 1959
2,500 (25 to a sheet)	
PD13a 25ct milky blue	1947 unknown quantity
PD13b 25ct dark blue	301,800
May 1940	151,800
May 1941	150,000
PD13c 25ct gray-green	1951 unknown quantity
PD? 50ct salmon	June 1959
10,000	
PD14 \$1 orange	140,475
July 1940	36,725
Mar. 1941	73,750
Oct. 1958	50,000 (25 to a sheet) called gold-orange
PD14a \$1 Orange yellow	1947 Unknown
PD15a \$5 Blue	1947 Unknown
Oct. 1958	20,000 (25 to a sheet)

1953-59 Series. Perf 12-1/2

PD16 \$10 Violet	1952 20,000
PD16a \$10 Purple	Nov. 1953-55
50,000 (20 stamps per sheet)	
PD16d? \$10 Gray	Oct 1958 50,000
PD17 \$50 Orange	Nov. 1953-55
30,000 (20 stamps per sheet)	
PD18 \$100 Magenta	Nov 1953
20,000 (20 stamps per sheet)	
PD19 \$500 Terra Cotta	Nov 6, 1953
1,000 (20 sheets of 5 in book)	
PD20 \$1000 Chocolate Brown	Nov. 6, 1953
1,000 (10 sheets of 5 in a book)	

Wright had planned a \$20 stamp but it was never printed according to Fox.

PD21 1ct Green	1954
2,500 (50 to a sheet)	
PD21 1ct Dark green	June 1959
2,500 (25 to a sheet)	
PD23 10ct Light green	June 1959
2,500 (25 to a sheet)	
PD24 50ct Orange	1954
10,000	

#### JACK STEWART'S FIND

Lastly Jack Stewart found a deed dated October 25, 1978 with the high value \$50, \$100 and \$500 stamps. These stamps were only used for two months after that date as the change of to meter type stamps was inaugurated in 1979. It would appear that, if the starting numbers were 1001 as Gross indicated for the 1953 stamps, a 1960 issue of the smaller in size higher denominations may also have started at 1001.

PD37 \$50	serial number 270,164, indicating about 270,000 stamps.
PD38 \$100	serial number 380,749 and 380,750 for about 380,000 stamps.
\$500	serial number 10,367 for about 10,000 stamps.

The \$500 PD39 is perf 12-1/2. The first small \$50 and \$100 stamps (PD27 and PD28) were perf 12, and PD37 \$50 and PD38 \$100 stamps are perf 12-1/2. I think it is very possible and reasonable to assume there are two perforations for the \$500 and the \$1,000. As the 1953 issue (the large stamps) had a \$500 and \$1,000 stamp, and with the City of Philadelphia, for file space conservation purposes having gone to the

*Continued page 30*

# 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 (17)

**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 (10)

**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 (1)

**WANTED:SOUTH DAKOTA REVENUES:** Will buy or trade other states, US revenues, US or worldwide stamps. CHARLES PIRRO, 3 Baker Lane, Norwalk, CT 06851-2309 capirro@aol.com (3)



## McKellips Printing & Design

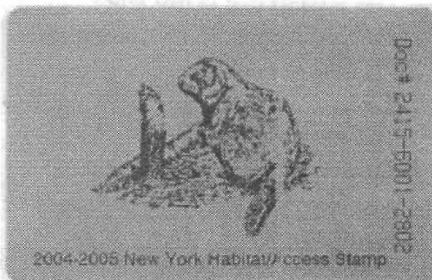
160 Scotts Farm Road  
Lynchburg VA 24504-4040  
(434) 993-0500  
printer@hillcity-mall.com  
www.hillcity-mall.com  
**Small Commercial Printer**

## Coming Next Issue Oklahoma Documentaries Part 2 Auction 33 Much more

## 2005 New York Habitat Stamp

by Terence Hines

Attached is an image of this stamp. Although it bears no denomination, it sells for \$5.00. As usual, I'll be happy to send one to any member sending me \$5.37 or \$5 plus an SASE. Terence Hines, Box 629, Chappaqua, NY 10579-0629.



## 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 in	Goes to Printer	Have stuff
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 \$50.

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

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

## The American Revenue Association

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

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

## MAIL AUCTION'S

### STATE REVENUES OF ALL KINDS'S

Also Featuring a Large Selection of...

Freaks, Errors & Oddities, Better U.S. Stamps.  
British Commonwealth, General Foreign with a nice group of Better Germany & Worldwide,  
Postal History, Cinderellas, etc. Accumulations and Balance Lots.

Catalog is FREE! NO 10% Ever!!

EFO-LIFE

Beck Stamp Auctions

AAMS-LIFE

APS

P.O. Box 2506 MESA, AZ 85214-2506

ASDA

480-969-5835 FAX 480-813-3960

SRS

1972 The Oldest Philatelic Auction House in Arizona 2004

(3)



## SRS SALES SERVICE

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



<b>Alabama</b>		<b>Rhode Island</b>	
Tobacco		Cigarette--20 cig	.37
Double Springs 4 ct.	.25ea	-50 cig	.925
<b>Arizona</b>		<b>South Carolina</b>	
1935 12c malt liquor, used cat B2		Cigarette	.07
Red on pink, Moore sig.	.50ea	Documentary	.10
<b>Colorado</b>			.50
Town of Walsenberg cigarette			\$1
5ct pane/10	.25	<b>Tennessee</b>	
sheet/100	2.50	Ammunition (new) .10 ea pane/10	\$1
<b>Florida</b>		<b>Virginia</b>	
Documentary		Wine W20 used	.25
D65A 2ct used	.25	<b>Wisconsin</b>	
D65 5ct used	.25	Liquor stamps	
D67 30ct used	.25	200 ml	\$2
		1 liter	\$2
		1.75 liter	\$2
<b>Georgia</b>		<b>SRS Sales Philosophy</b>	
City of Griffin .05 Excise Tax	Free	Why does the SRS purchase these stamps? The following rules of thumb apply:	
<b>Indiana</b>		--There is a discount for a large order which can be passed on to the SRS members.	
Cigarette meter 20 cig. (2 diff meters)		--The sale of the stamps will expire before SRS members can be notified in the newsletter.	
1 - 25ct 2-45ct		--The stamps are non-fish and game.	
<b>Iowa</b>		--The stamps are fish and game stamps that are not readily available.	
Cigarette C1 or C7 1ct	.25	--There is a minimum purchase requirement.	
<b>New Jersey</b>		<b>Note:</b> Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.	
Trout 1991	\$2.30	Thanks to Brady Hunt for helping us get the latest Oklahoma vending stamps.	
Non-Res Trout 91	\$2.30		
Woodcock-91	\$2.30		
<b>Ohio</b>			
Sales tax 15ct (M25 or M37 w/stub)	.35		
<b>Oklahoma</b>			
1964 1 pint liquor (Cat. L4)			
Single	\$1		
Block of 4 unused	\$5		
Vending \$10 2002	\$5.50		
Vending \$15 2002	\$8.25		
Vending \$2 2004	\$1.10		
Vending \$5 2004	\$2.75		
Vending \$10 2004	\$5.50		
Vending \$15 2004	\$8.25		
Vending \$2 2005	\$1.10		
Vending \$5 2005	\$2.75		
Vending \$10 2005	\$5.50		
Vending \$15 2005	\$8.25		

*Secretary's Report Cont. from page 12.*  
*Address changes Cont.*

1206 James Gerson  
19 Timber Point Road  
Rock Hill, NY 12775

Our thanks to member Stan Prior who sent a donation with his renewal.

### 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

### More Cudos and Comments from Dues Renewals

A superb magazine full of outstanding articles...written in basic language! I cannot put it down until I am finished with every message and notice. It is easily the most readable philatelic newsletter. Congrats to Mr. Troutman. Do not let Scott get away.

*Jerry Lurie*  
California

Enjoy every issue.

*Gerald Derksen*  
Colorado

It is time to give Scott Troutman a raise. He's doing a great job.

*Tony Crumbley*  
North Carolina

"Hollidays" [in the 4th quarter issue] has too many L's, otherwise, SRN is a great publication (but you could use a copy editor).

*Donald A. Thomas*  
California

*No I just need to remember to spell check. And my mother lives in Hollidaysburg.*

Thank you very much for the good job!

*Don Reuter*  
Michigan

SRN continues to get better and better. Please pass along my thanks to all of you who do a great job managing the SRS. I recognize and appreciate all the hard work you all put into the organization.

*Louis Marchand*  
Minnesota

It's a great newsletter! My contratulations to all involved!

*David Doernberg*  
Maryland

Newsletter is great. Keep up the good work!

*Pete DeSantis Jr.*  
Pennsylvania

I enjoy the "Free for All items.

*Thomas A Tonozzi*

### 4th Quarter Auctions

Someone had asked why we don't do auctions in the 4th quarter. There are several reasons:

1. Mail service becomes erratic around Christmas and we are using bulk mail. Last

time we tried it some people didn't get their issues for almost a month.

2. Your auction manager is usually off visiting relatives and doing other Christmas stuff.

3. The bidders are out buying Christmas presents and are short on funds and forget to bid.

4. We periodically publish indexes and other SRS business and need the space.

### Alabama Little Mysteries

I agree that the municipal catalog for AL is in error about the City of Georgiana brown on gold stamps. They are both cigarette stamps. No cigar stamps are known to me.

My postal address was listed incorrectly in the SRS 1st quarter 2005 on page 30. My current address is 232 Leaf Lane, Alabaster, AL 35007.

*John Bowman*

A comment on John Bowman's Alabama beer mystery on page 30 in the last newsletter, as I think I know what this is. I believe it is a photo cut for use from a publication and not a proof or essay. In past years, federal law prohibited the reproduction of government stamps (federal, state, postage, revenue, etc.) without the image being defaced. This was usually done by a straight line, frequently in red ink across the face of the stamp. I have several others of these from other states. This particular Alabama stamp was not figured in either the Cabot or Hubbard catalogs so I suspect it was either prepared and not used or was perhaps used in a magazine article.

*Ed Kettenbrink Jr.*  
Texas

### Department of Corrections

In the last issue your editor some how missed clearing out the Free-for-All from the 4th quarter issue and ran it again by mistake. My screw up.

Harold notes that Ken Pruess did find some more of these after he ran out, so you if you missed out the first two times, you can try again.

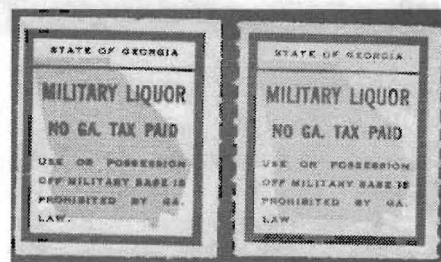
*The Editor.*

### Georgia Military Beers

I have a little more information on the Georgia military liquor stamps. I can report another (actually two) Georgia "MILI-

### State Revenue News

TARY LIQUOR / NO GA. TAX PAID" issue. Shown are two copies of the same design stamp that is printed in black on smooth bright white paper. One stamp has the design in a heavy print while the print on the other one is significantly lighter, which I assumed were just production varieties of the same printing. Upon measuring the gauge I noted differences. The dark print is roulette 6-1/4 and the light print is roulette 7, so the two stamps are probably from different printings. Design on both is 28x32mm.



A friend of mine in the Air Force obtained both stamps for me in the mid 1980's while he was assigned to TDY in Georgia (bless him for staying sober long enough to make an addition to my collection). I also have an example of the Georgia Military Liquor stamp that you illustrated in the 1<sup>st</sup> Quarter, 2005 Newsletter and believe that it is an earlier issue, perhaps from the 1960s or even older.

*E.C. Kettenbrink Jr.*  
Texas

### Life Memberships

I am renewing for another 2 years. I enjoy beign a member and hope you would consider a lifetime membership.

*Robert G. Wilson*  
Colorado

*Peter Martin tells me they have considered it several times and could never figure out what to charge given that our expenses are significantly determined by postage rates. We do let you pay for up to five or ten years, where you are betting the society will stay around (as this is our 50th year, it is not a bad bet).*

# State Revenue Society Publications

## 1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

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

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

Carter Lichfield, 1988, 128 pp. hardbound

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

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

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

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

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

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

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

## 5. Second Federal Issue: 1801-1802

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

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

## 6. Third Federal Issue 1814-1817

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

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

## 7. 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

## 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 ~~\$34~~ Out of Stock

Black &amp; White \$16

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



## Auction 32 continued

	\$5 creased, \$10 all U,VF, roul 7-1/2	5.00
362	WA conveyance D3 \$2 brown,U,VF	5.00
363	WA export beer EB3b,MNH,VF	1.50
364	WA export beer EB3b,MNH,XF	1.50
365	WA honey HO7 2ct roul. 9-1/2,MH,VF	5.60
366	WA tax token scrip 1/5ct 1935 Series B,MNH,VF	5.60
367	WI 19?? wines (4) W55,W62,W63,W69,allU,VF,clear	8.60
368	WI beer B35 \$.07258,U,VF,perfin,P	10.60
369	WI beer B53 \$.03629 U,VF perfin "GETLMN/ 3/30/48"	25.00
370	WI beer B64 \$.03629 U,VF perfin "WH JUNG/ 8/16/49"	10.60
371	WI beer B7 \$.06452 U,VF,pefin "STEVENS PT./ 4-19-35/BEV. Co."	10.00
372	WI beer B92a \$.07258 U,VF,creased,perfin "PETER FOX/6-12-57",P	7.50
373	WI special liquor SL10 pair with "defective pink print freak",MNH,VF	10.00
374	WI wine W104 4 gals,U,VF,clear	6.00
375	WV bear damage #7 \$4,MNH,VF	5.00
376	WV cigarette C1-3 set,MNH,VF,P	1.50
377	WV documentary D6 \$62.70 MNH,VF,not punched (rare without punch),P	45.00
378	WV feed F1 25 lbs 1919,MH,VF	5.00
379	WV National Forest hunting & trapping #15 1965 \$1,MNH,XF	8.00
380	WV National Forest hunting & trapping #17 1967 \$1,MNH,XF	8.00

**Collections, US and Miscellaneous**

381	Cheapo pile (100's) stock transfers NY, MA,PA;Ohio sales tax, beer, cosmetics; IL cig. heat fusions (10); Indiana intagibles, Mexico liquor strip, British thing - sorters delight	5.00
382	Hodgepodge (16) Florida citrus CF5,CF16, orange OR1; CA 1944 paper license plate U small scuffs; CA feed F17 MH;WA apples (2); CO fertilizer; AZ feed (3), Fertilizer FT9 MH; MI feed (3 diff); NM fertilizer FE1 MNH; most U all sound	6.00
383	USDA inspection label (very large-204x102mm) used on Idaho potatoes. Black on florescent green for inspection of fruit, vegetables and nuts. U,VF on piece of box	10.00
384	USDA inspection label 152x102mm used in Wisconsin. Black on florescent green. These are used on inspection of Fruit, vegetables and nuts. U	5.00

**Foreign**

385	France tax de vente (sales tax) (3) 1s one on Kresge Co, (2) Woolworths, made like tickets,U,Avg-VF,P	3.00
386	Guam hunting license stamp \$5 1987,U,VF,P	5.00

**End of Auction 32**

Birmingham, Alabama bondsman and beer stamps.

Continued from page 25

letter size 8-1/2x11 inch deeds in 1960, Jack believes there is a series of perf 12 stamps of these two denominations in that year as well as the perf 12-1/2 issue. The easy way to catalog number at this point is to make:

PD39	\$500	perf 12
PD39a	\$500	dull orange, perf 12-1/2
PD40	\$1000	perf 12
PD40a	\$1000	perf 12-1/2

This is only a suggestion and Jack leaves it to others to formalize the catalog numbers.

**Bibliography**

1. Philadelphia Documentary Stamp Revisited, Jack Stewart, Scott Troutman and Jerry Lurie, *State Revenue News*, 3rd Quarter 2004, pps. 3-7.
2. Catalog of the State and City Revenue and Tax Stamps of the United States, George D. Cabot, 1940.

## District of Columbia Cigarette Meter

by Scott Troutman

Cigarette meters were used in the District of Columbia just as they were in many states and local tax situations. However, I don't know that one has ever been illustrated before. The existence of these were noted by Harold Effner in a series of articles on cigarette meters in 1979 and 1980 and in earlier lists by the late Charles Hermann. This one is magenta or purple in color.

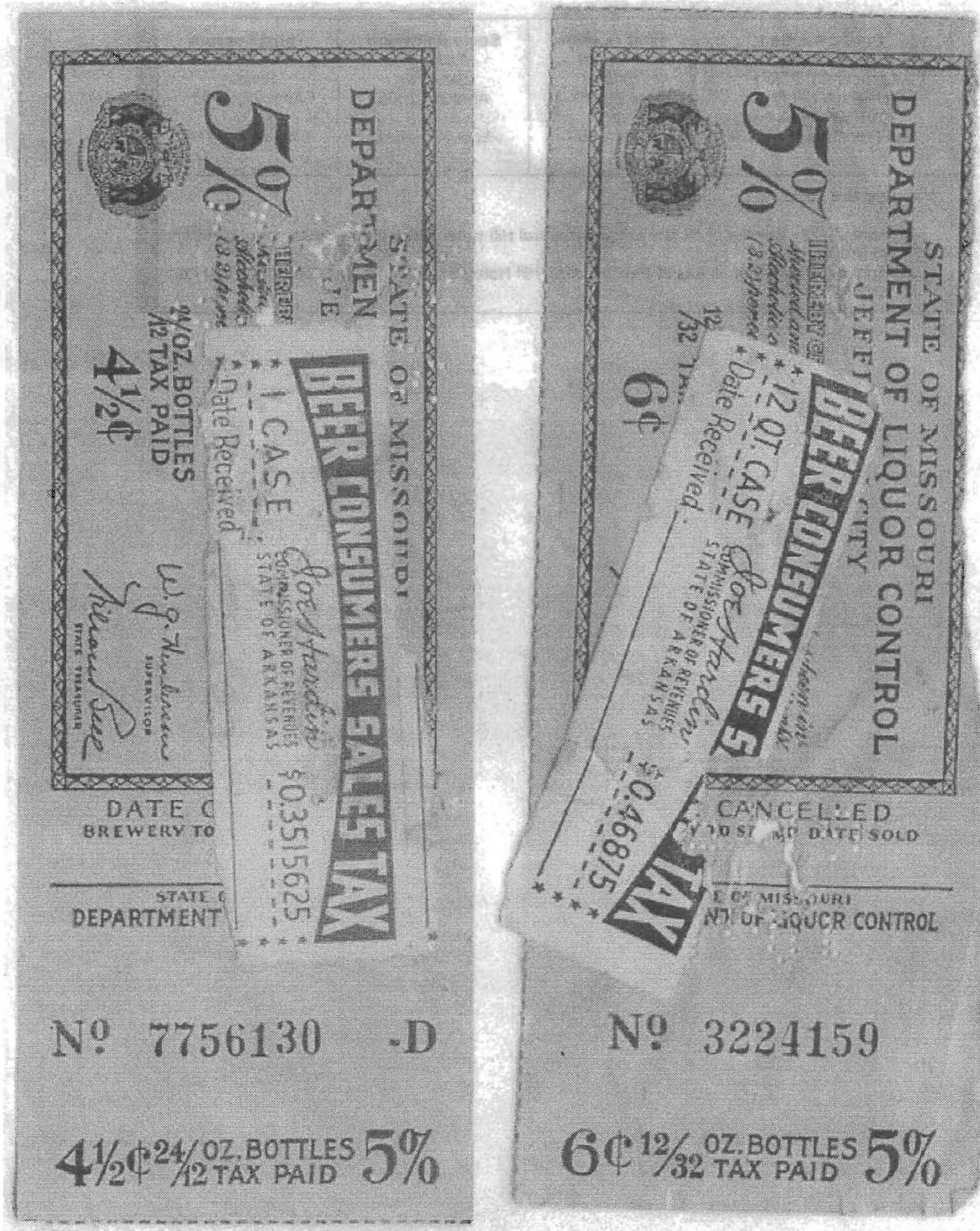


## City County Corner

by Kent Gray

Featured this time are some newly reported issues from Birmingham, Alabama. The first is a dark blue on white "Bondsman License Tax" stamp for \$1.00. This is a category of stamp that has not been seen before. The stamp is perforated.

The second stamp is a 1ct black and yellow beer tax decal. The one shown is on a cream or yellowish safety paper with a steel mill similar to the stamp reversed reading "CITY OF BIRMINGHAM" in the outer circle. This beer stamp has also been seen on a green safety paper with the same reversed design. The cream card has black roulettes vertically on the card, the green card appears to be hyphen-hole rouletted.



## Arkansas Piggybacks

by Joe Jeter and Scott Troutman

*This article has been in the pile since the Arkansas issue.*

Joe Jeter sent in these two examples of first an Arkansas B31 beer piggybacked

on a Missouri B79HB beer and second an Arkansas B32 on a Missouri B81. At the time we did not have a good feel for what caused this.

We now believe this is an example where a beer distributor changed his mind on where a shipment of beer was going. He had originally planned to ship it to Missouri and had already put the tax

stamps on it, but something happened where the beer was needed in Arkansas.

He restamped the beer with Arkansas stamp, in this case piggybacking the stamps on top of the Missouri stamps. There were forms he could fill out to get his money back from Missouri, or he could write it off as the cost of making the shipping change.

## Free For All

This free for all is a Texas BE1 bedding stamp donated by Jerry Lurie. Somewhere he managed to find a bunch.

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 (like dues) 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.

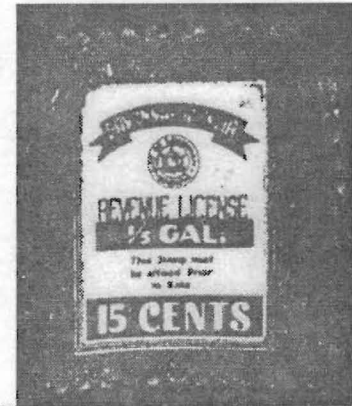
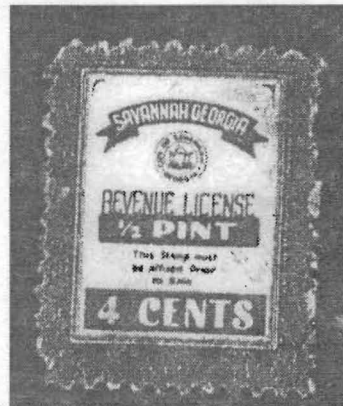
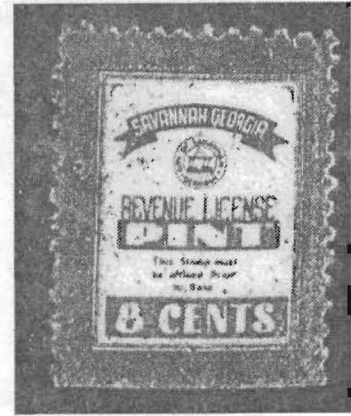


## Savannah Liquor Stamps

by Scott Troutman

*This article has been laying in the pile since Auction10.*

Shown twice actual size are the only three known values of Savannah, Georgia liquor stamps. The colors are 4 cent green (1/2 pint), 8 cent red (pint) and 15 cent black (fifth). These are perforated 12. My guess is they were used in the 1940's time period.



State Revenue Society  
Scott Troutman, Secretary  
P.O. Box 421  
Duncansville, Pa 16635-0421

Address Service Requested

Presorted Standard  
U.S. Postage  
PAID  
LYNCHBURG  
VIRGINIA, 24506  
PERMIT NO. 494