



STATE REVENUE NEWS

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4th Quarter 2005 **Our 50th year.**

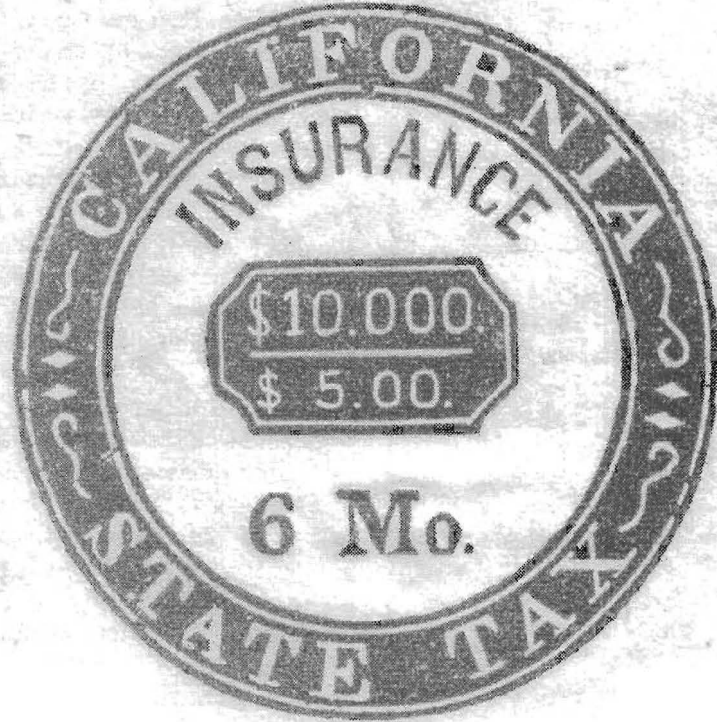
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California



California D160a - a classic early insurance stamp from the 1857 series.

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President's Notebook by Peter Martin

Election Time

It's time for SRS elections again and for the first time in recent memory we have a contested race for the Board of Governors. Please show your support and interest in the society by submitting your ballot, which is included with this issue, by the December 30 deadline. Ed Kettenbrink, Houston, Texas, is a talented newcomer running for a spot on the Board of Governors. He has a vast knowledge of state revenues formed during decades of research and has been a great asset in the SRS cataloguing project. Also running for a board spot for the first time is State Revenue News editor Scott Troutman, Duncansville, Pa. Peter Pierce, Oxford, Mass., who prepared the SRS 50th anniversary logo and cachet, and Dr. Edward Miles, New York, are incumbent governors running for reelection.

All the officers are also incumbents and the return to the United States by Kent Gray will return stability to that office. Kent, a member of our armed forces, has been stationed overseas and is looking forward to getting back to his City, County and Municipal project. Welcome home Kent! Long-time SRS governor and former president Mack Matesen has decided not to run for reelection and will spend more time enjoying his retirement. He promises to continue his research and catalog projects and you should see the results of his efforts in upcoming articles and publications. Thanks for your many years of service Mack!

While the current slate of SRS officers provides stability for the many projects currently under way, I want to start now to bring in more newcomers to work on committees and projects so that they can be among the future leaders of the society. The vitality of an organization is evidenced by the commitment of its members to contribute their talents. We have a lot of work to do and we're looking for members who want to get involved. E-mail me at pmartin2020@aol.com and join the action.

SRS Sales Manager Wanted

One of the positions that is opening is SRS Sales Manager. Treasurer Harold Effner Jr., has served in that role for many

decades and he has asked to be relieved of that duty. The principal duties are state revenue stamp and book purchases and sales. Contact Harold or me for further details.

Next Hubbard Auction Catalog

Nutmeg Stamps Sales, Danbury, Conn., is nearing completion of the third sale from the vast E.S.A. Hubbard collection. The State Documentary Stamp catalog will be available in January. It is expected that SRS members will again receive a free copy of the catalog.

North Carolina Catalog

As this issue was going to press, I received a copy of the North Carolina State Revenue Catalog by Scott Troutman. If you have any interest at all in North Carolina revenues, you'll want this 36-page catalog on your shelf. It covers a broad area from Airport Use taxes and licenses to the many varied taxes unique to North Carolina. The mostly color images on coated stock add greatly to the usefulness of the catalog. Only 100 copies were produced so get your catalog before they're all gone. Self-published by the author, the catalog is available through SRS Sales for \$20.

New Streamside Catalog

Also, news just reached me that Jan Wooton has completed a large revision of his Streamside catalog. Scott Troutman's book review appears in this issue on page 21. The catalog may be purchased through SRS Sales and the old catalog is available at a reduced price.

The holidays are fast approaching so let me wish all of you a joyous holiday season and a bright, happy New Year. May all your stockings be filled with state revenues.

State Revenue News Fifty Years and the SRN is Still Going

by Scott Troutman

In 1993 Elbert Hubbard was asked, in an interview by Peter Martin, what caused the formation of the State Revenue Society in 1955? According to Elbert it came from a problem getting articles published in the *The American Revenuer*. "They [American Revenue Association] were adverse to printing data on state revenues and I finally decided that the only alternative was to form another group that would print data on state revenue stamps. That meant a State Revenue Society". Hubbard communicated with people he thought would join the society. The first reaction was that people didn't think there should be a splinter group from the ARA.

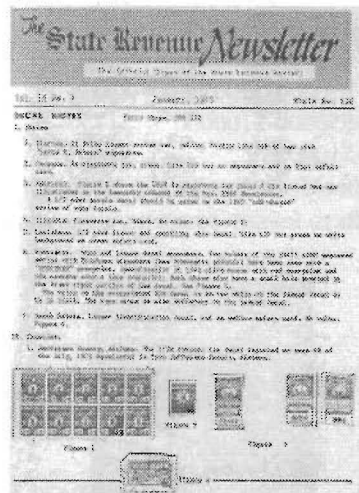
Those first few years he had 25 members and put out a publication called *The Hollow Tree*. In 1959, he changed the name to *The State Revenue Newsletter*. These early issues were one page flyers made on a mimeograph. They were aimed at his primary goal of creating a catalog, and the 1960 Hubbard Volume 1 is to this day the primary catalog.

Elbert was the primary dealer in state revenues until his death. He originally pulled together the stock of three other dealers and set off on his odysseys to all the state capitals, buying whatever stamps they would sell him. Most of his selling was done on approval, and the pricing from the results of his sales ended up in the catalogs. He would purchase stamps, put a high price on them, and send them out in envelopes where everything had the same price, say a \$5 envelope. What sold was noted and what didn't sell went out next time in the next lower value envelope. In this way the "market" values were established. This process continued until they got down to near what he paid for them.

Elbert edited the *SRN* until 1960 when he turned the editorship over to Don Strock. Strock's first edition at seven pages was the first multiple page edition. Stock published the next 63 issues. Nelson Caldwell was the next editor taking over in July 1964. Illness forced a fairly quick retirement after only 5 issues.

Dr. Kenneth Pruess took over after a years search and served as editor for seven years until the July 1973 issue. Ron Leshar was next, putting out 12 issues from

September 1973 until July 1975. In these early years issues came out 8 times a year following a tradition started by *The American Revenuer*.



Drury's first issue

David Drury from Fort Wayne, Indiana took over with the January 1976 issue #120. This was also the first issue printed by Dick Bilek of Illinois. Drury would put out 50 issues. Drury and Bilek also experimented with printing in different color inks including blue, green, peach, pink and the unfortunate orange-yellow. These inks make some of these issues difficult if not impossible to copy. I believe the sales service came into being under Drury.

Terence Hines took over the editorship next, putting out the issues from May 1986 until December 1990, a total of 28 issues. He was the first to produce the *SRN* with a word processor instead of a typewriter. He turned the reigns over to Peter Martin.

Peter's first issue featured a cover in two colors and many other innovations would come during his tenure at the helm. The publications section began in 1991 and the SRS logo was created with a contest. The auctions began in the fall of 1992 with the first auction having 80 lots. Consignors realized \$405.50. Peter used Pagemaker software to do a professional style layout with scanned images. 1995 brought the biggest change of all with the move to quarterly publication and the name shorting to *State Revenue News*. This was combined with the first theme issue on feed stamps.

The "Feed" issue featured a formal front cover. The Free-For-All, which had been done time to time for years, was formalized into a regular offering. Peter would continue to be the editor through the 1996 editions, cranking out 40 issues over 5 years.

Scott Troutman took over from Peter with the bedding issue in 1997 and 37 issues and eight years later is still at it. The extra issue was the Alabama locals catalog. With the first issue of next year I will enter my 9th year. Issues now run 32-34 pages, auctions can do over \$4,000 in business with over 420 lots.

Dick Bilek retired in the summer of 1997 as our printer after 21 years and Jim McKellips down in Lynchburg took over. Each issue adds unwanted excitement to McKellips life as over the years he has had several hard drives go out on him, had the press hit by lightning, was trapped in a blizzard and the paper couldn't get to him, suffered a stroke, had the road flooded by hurricane Ivan, had the press die on him in mid run and most recently his car died taking the finished product to the post office on the last issue. And we had one CD zapped by infrared radiation by the post office trying to eliminate anthrax. Luckily that happened when it was being returned.

Elbert could never have foreseen all this but his great hope was that we would carry on. And so we have.



The first theme issue

California Documentary Laws: 1861-1866.

by Scott Troutman

California was the first state to use revenue stamps beginning in 1857. These early laws produced five sets of stamps, the early bill-of-lading, insurance, attorney, passenger, and exchange stamps. In this article I am looking at the changes to the early laws that occurred in the period 1861 through 1866 which brought about the second set of documentary stamps.

The first major change was a restatement of the law made by the twelfth legislative session. The new or restated law was adopted May 9, 1861 with the unusual provision that it went into effect May 1, 1861⁵. This was because the United State Supreme Court has struck down the taxation of bills-of-lading (*Almy vs The People of the State of California*) effective May 1, 1861. This law change incorporated that into the California code. The 1861 law described the other four categories of stamps and taxation.



Hubbard D43 20c exchange second 20ct
cancelled Sept. 1865
(Courtesy M.E. Matesen)

EXCHANGE

"On any bill of exchange, draft, or order, certificate or other written evidence of deposit, whether negotiable, or otherwise, or letter of credit, to any person, or persons and payable out of this State" the following taxes were imposed based on the dollar value of the exchange. Only amounts over \$20 were taxed.

Amount	Tax
>\$20-\$50	8ct
>\$50-\$100	20ct
>\$100-\$150	30ct
>\$150-\$200	40ct
>\$200-\$300	60ct
>\$300-\$400	80ct
>\$400-\$500	\$1
>\$500-\$750	\$1.40
>\$750-\$1000	\$2
>\$1000-\$2000	\$4

>\$2000-\$3000	\$6
>\$3000-\$4000	\$8
>\$4000-\$5000	\$10
>\$5000-\$7000	\$14
>\$7000-\$10,000	\$20
>\$10000-\$15000	\$30
>\$15000-\$20000	\$38
>\$30000-\$50000	\$90
>\$50000-\$100000	\$175
>\$10000	\$200

I should note that the law did not specify if drafts to foreign countries were taxed.



Hubbard D68 \$14 Exchange Third
from Schulyer-Rumsey Hubbard sale



Hubbard \$90 D73 Exchange Third
from Schulyer-Rumsey Hubbard sale

Exchanges had two to three copies, each of which needed to be stamped. As such the early stamps in this category came in sets of three - first, second and third. First and second stamps saw a lot of usage, third copies often landed in the trash can, hence they are rare.

ATTORNEY

"Any license to practice or certificate of admission, of any Attorney at Law granted by any court in this State" was taxed at \$10.

This curious tax on lawyers seems quite peculiar and quite high. It would be interesting to know the reasoning behind it. Did the early California citizens view lawyers as something undesirable but necessary or did they view them as destined

for wealth? These stamps are extremely rare with obvious low usage and because they are among the first state revenues should be considered one of the rarest and most desirable of all state revenue items.

INSURANCE

"Any policy of insurance, contract, or instrument, in the nature thereof, upon any house, factory, machinery, ship, steamer or vessel of any description, any goods, wares, or merchandise or furniture, or any life insurance" was taxed at "one half the duty of the bills of exchange" listed above.

What is interesting here is that Elbert Hubbard listed the 1857 stamps as Marine Insurance only, but the 1861 laws went to great trouble to cover all insurance. Insurance was clearly big business in a state where all goods arriving from or delivered outside the state went either by wagon or by ship with a high chance of loss or damage. Not surprising then, that Oregon, a state in the same situation, also taxed insurance in this early time period.

PASSAGE

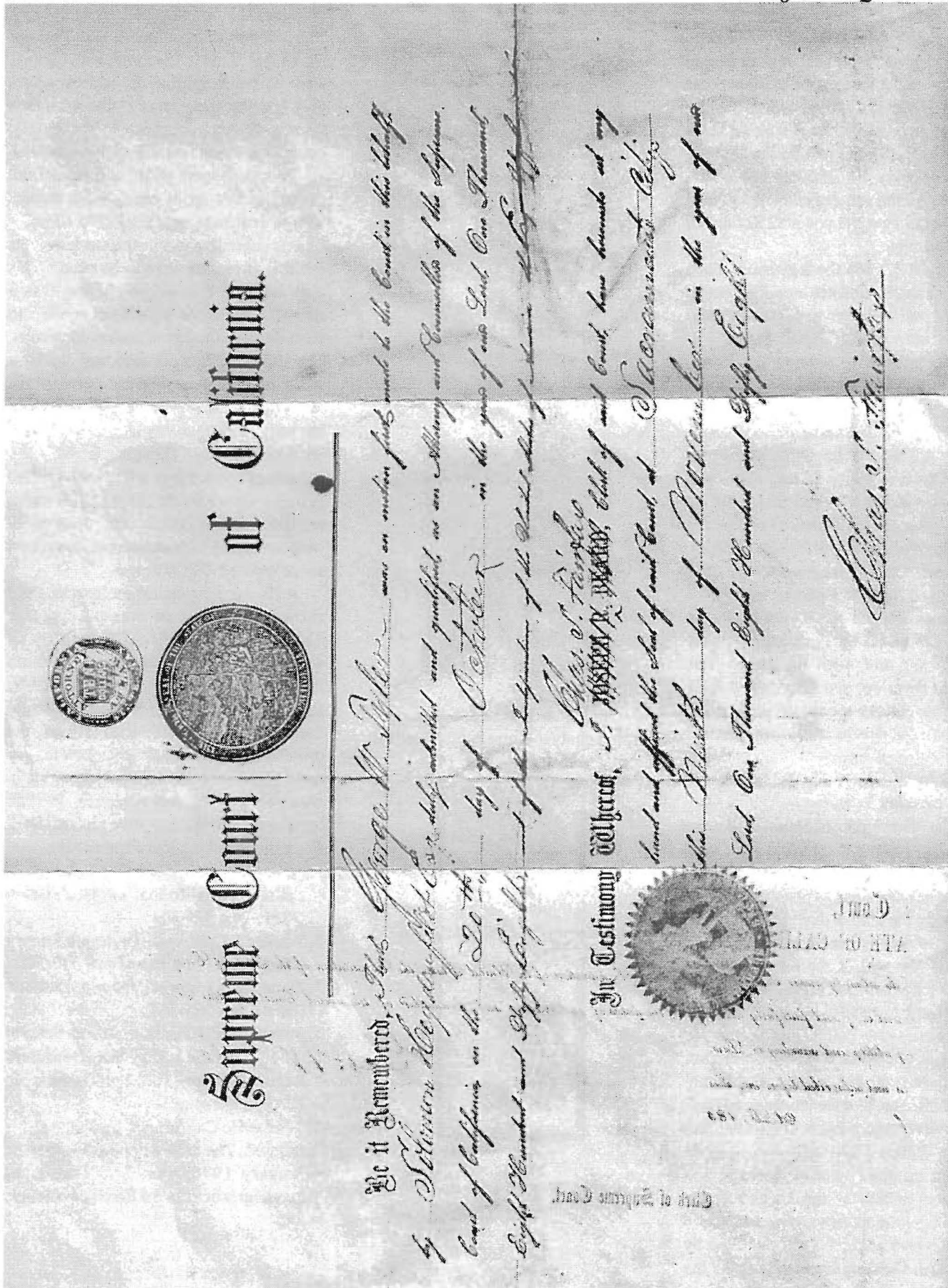
"Any contract, certificate, or memorandum, relative to, the purchase of passage from this State to any place out of the limits thereof, upon any vessel or steamship..." was taxed at the following rates:

First class	\$6
Second class	\$4
Steerage	\$2

These stamps saw comparatively little usage compared to the insurance or exchange stamps. Hence they are very rare, with the first class stamps being exceedingly rare. Ship passage was considered a luxury mode of travel.

The 1861 law made the Governor, Treasurer, and Attorney General constitute the Stamp Duties Commission. The Secretary of State was responsible for preparing stamps. The State Controller was charged with distribution, anti-counterfeiting and anti-theft measures and with distributing stamps to the County treasurers who sold them.

Someone purchasing \$100 or more in stamps at one time received a 5% discount on the price as this saved a lot of



Nov. 9, 1858 admittance to the bar with Attorney at Law stamp properly attached.

Only two or three of these on document usages are known.

(Courtesy M. E. Matesen)

paperwork.

The 1861 law has large sections devoted to penalties and jail time for people counterfeiting or reusing the stamps. It did have a loophole in that there was no penalty for taking passengers out of state on ships with untaxed tickets, and an amendment was made May 14, 1862 to solve that problem. Taking passengers with untaxed tickets could now get you a \$250 fine for each passenger.

On April 4, 1864 the legislature made another change. All taxes including stamp taxes and poll taxes had to be paid in "gold or silver coin of the United States". It would be interesting to know the reason behind this. Were people trying to pay in Mexican pesos or Confederate currency?

Throughout this early period (1857-1866), there were different tax stamps for each of the categories of tax. This was similar to what the United States did on the first issue revenue taxes to pay for the Civil War, and with similar consequences. A clerk with eight cent insurance stamps couldn't sell them to a person to use on a draft which needed an 8 cent exchange stamp. These early stamps came imperforate and with no gum. You scissored them out and then pasted them on. The whole process was more cumbersome and more costly than it needed to be.

On March 31, 1866, the legislature revised the laws.

"...the Commissioners of Stamp Duties are hereby empowered and required, so soon as new seals or dies can be devised and made, to have the stamps prepared without designating the kind or description thereof; and to have the same made adhesive....that is to say, one seal or die for each of the following duties: four, eight, ten, fifteen, twenty thirty, forty, fifty, sixty, seventy, and eighty cents; one dollar, one dollar and eighty cents, one dollar and fifty cents; two, three, four five, six, seven, eight, ten, fourteen, fifteen, nineteen, twenty, twenty-eight, thirty, thirty-eight, forty-five and fifty-six dollars. The said dies shall be executed on steel, similar in shape and execution to that of the United States internal revenue stamps now in use".

These new stamps were engraved by William M. Goldsmith and printed by the San Francisco firm of Britton and Rey.

On bills of exchange, on which two copies were made, the law was changed so



Hubbard D217 blue \$7
from Schulyer-Rumsey Hubbard sale



Hubbard D230 \$56 lilac
from Schulyer-Rumsey Hubbard sale



Hubbard D214a \$5 rouletted pair from
Schulyer-Rumsey Hubbard sale

State Revenue News

only half the tax was paid on each copy. Third copies required more tax. This got rid of the "First", "Second" and "Third" stamps, and simplified the rates to where they had the same rates as the insurance stamps. By not having stamps for specific categories, fewer new stamps were needed.

Telegrams were added as a taxed item under the first set of rates. Also foreign bills of exchange were explicitly added.

It is interesting to note that the law spells out that steel dies were to be used. This may indicate that counterfeiting was a rising problem the legislature wished to stem through the use of engraved stamps. The 1866 stamps were used until the laws were repealed in 1869. Most were imperforate, so the scissoring continued, but some with roulettes are known which are much scarcer. These are found in the more heavily used low dollar values. Also people were not above perforating them with a sewing machine themselves. And many were scissored or punched out in a round shape (see the D217) at left.

A Treasurer's report from June 30, 1865 shows that sales of stamps came to \$133,405.37 that fiscal year plus an additional \$1,782 turned in by Stamp Inspectors, presumably from fines levied for untaxed items. All this money went into the General funds of the state. Clearly the inspectors weren't churning much money and the stamp funds were only bringing in about 4.6% of the state revenues. In 1868 these early stamp taxes were phased out in favor of something less expensive.

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2. Statutes of California, Thirteenth Session (1862), pps 172-174 and pps 539-540.
3. Statutes of California, Fifteenth Session (1864), pps 364-365.
4. Statutes of California, Sixteenth Session (1866), pps 533-535. See Treasurers Report, Receipts, July 1, 1864-June 30, 1865 inclusive, p. 9.
5. "Philatelic California", by Kenneth M. Johnson, *The State Revenue Newsletter*, January 1976, pps. 3-7. This is an excellent article on the first issue stamps.

California to Introduce a New Cigarette Tax Stamp by January 1, 2005

by Kenneth Pruess

It is currently estimated that up to \$292 million in cigarette tax is lost annually in California, with a significant portion of the loss due to the use of counterfeit cigarette tax stamps. In order to combat the increasing use of counterfeit cigarette tax stamps, the State of California enacted (Senate Bill 1701 [Chapter 881, Statutes 2002]) on September 26, 2002.

By January 1, 2005, the State Board of Equalization (BOE) is required to replace the heat-applied decal tax stamps currently being affixed to the bottom of every package of cigarettes, with a technology based counterfeit resistant stamp that is capable of being read by a scanning or similar device, and encrypted with specific information. The encrypted data on the new stamp will include, at a minimum, the following information: 1) name and address of the licensed cigarette distributor (LCD) affixing the stamp; 2) the date the stamp was affixed; and 3) the denominated value of the stamp.

The new stamps will look very different from the stamps used in the past. To enhance the security of the stamps, they will be produced on tamper-evident label stock and will contain new secure features that can only be authenticated by authorized scanning devices.

Once fully implemented, tax evasion related to counterfeit stamps should decrease, and state excise tax revenues should increase. The new technology will also afford retailers, wholesalers, distributors, manufacturers and BOE Investigators with the tools necessary to determine the validity of a cigarette tax stamp immediately at the inspection site.

Who will be responsible for providing the new stamps and application machinery to apply the new stamps? The contract to provide the new stamp and application machinery and scanning devices has been awarded to a consortium of two companies - SICPA, a specialist in secure documents and inks, and Meyercord, the current manufacturer of cigarette stamps and application machinery.



Interesting California Liquors

by Mack Matesen

California liquor stamps are some of the most common state revenues available. The law went into effect July 1, 1935 and these stamps were used from then and for several years on every liquor bottle sold in California. These two stamps, a 20 cent L5a with tan serial letter, and a ten cent L3 both were used on the first day. The L3 with the serial number 41703 has a surprisingly high serial number, but then there were a lot of bottles in stock that had to be stamped. Can anyone find more "First Days"?

New California Cigarette Stamp

by Kenneth Pruess

Joe Ross has sent a scan of a new California cigarette stamp. Whether this is the replacement for the fusions is as yet unclear.

This stamp has red text, a black left side and the lower left corner in gray. There are two unusual figure 8 shaped cuts in the stamp, apparently a security measure. There are other security features not visible in the scan. A "C" and "A" are hidden in the black panel, and the bottom has three lines of microprinting "CALIFORNIATHEGOLDENSTATE".

It resembles a self adhesive label but is something that can be affixed with a special machine. It is 22x12-1/2mm.



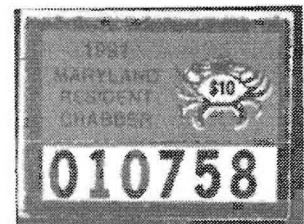
2005 California cigarette stamp.
Red, black, gray and white.

Maryland Sport Crabbing Stamp

by Jan R. Wooton

Discovered in a large lot of fish and game stamps is a very scarce Maryland crabber stamp for the year 1991. These stamps are known to have been in use for the years 1988 through 1993. For 1988 and 1989, a resident and non-resident stamp were issued. Beginning in 1990 an additional junior/senior resident stamp was issued at no charge to qualified applicants. Resident stamps cost \$10.00 and non-residents were charged \$20.00. These stamps were for sport crabbing, no commercial use.

The 1991 stamp is die cut and is black on red with a black border and with a black serial number in a white area at the bottom of the stamp.



1991 Maryland resident crabber

California Commercial Fishing Stamps

Ira W. Cotton

Fish & Game stamp collectors are well aware that commercial fishing license stamps have been issued by California. The Wooten catalog, for example, lists commercial salmon fishing stamps for 1979 through 1984. However, fishing "permits" from the same period (such as shown in Figure 1) are not listed and may be less well known.

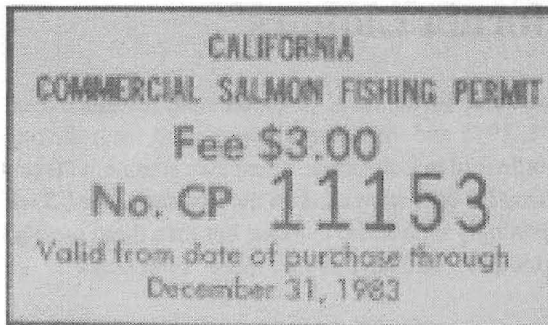


Fig. 1 - Commercial Salmon Permit for 1983

Collectors may be surprised by the variety of high-value stamps and permits for commercial fishing that are still being issued by the state.

The California Department of Fish & Game website (www.dfg.ca.gov) lists the following commercial fishing license stamps for the 2005-06 season:

§ Resident commercial fishing license	\$96.50
§ Non-resident commercial fishing license	\$289.25
§ Commercial fishing salmon stamp	\$222.50
§ "John Doe" commercial fishing salmon stamp	\$222.50
§ Commercial ocean enhancement stamp	\$35.50
§ Herring stamp	\$101.50

In addition to these, there are dozens of other "permits" ranging in price up to \$2000. An email from California Fish & Game in response to my query carried the startling information that there are stamps for all of these too.

I recently acquired a 2001-2002 Commercial Fishing License Application with stamps affixed for Resident Commercial Fishing License Operator (\$90, light blue) and Commercial Fishing Salmon Stamp (\$247.50, teal green).

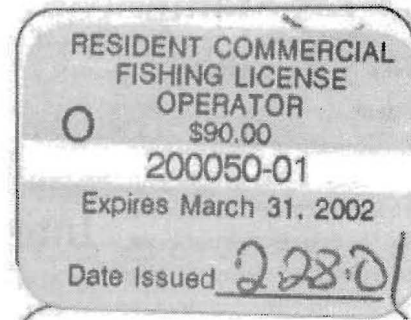


Figure 2. Resident Commercial Fishing License Operator.

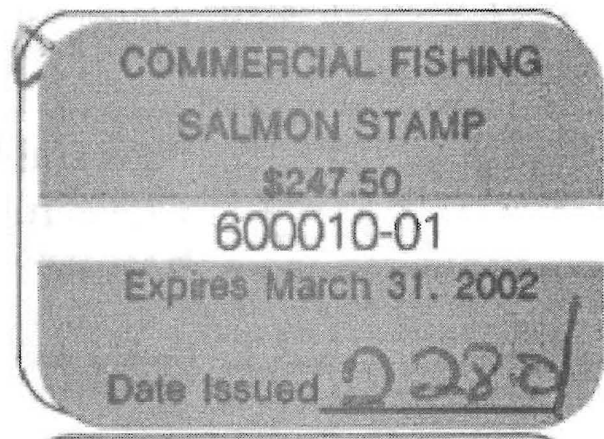


Figure 3 - Commercial Fishing Salmon Stamp

The stamps measure 22 x 31 mm, the same size as other fishing license stamps issued that year for sport fishing by the general public (ocean enhancement, 2nd rod, striped bass, and sport fishing upgrade).

There are 19 spaces on the license for additional stamps, including:

- § Jr. Commercial Fishing License
- § Free Swordfish Permit to Drift Gill
- § Nearshore Fishery
- § Drift Gill New (Shark/Swordfish)
- § Resident Commercial Fishing License Crewmember
- § Jr. Commercial Fishing Salmon Stamp
- § Cucumber Diving
- § Permit Late Fee (3 spaces)
- § Upgrade Stamp
- § Ocean Enhancement Stamp
- § Lobster Operator
- § Nonresident Commercial Fishing
- § Urchin Diving
- § Sea Cucumber Trawl
- § General Gill/Trammel Net
- § Finfish Trap
- § Duplicate

I also acquired a Commercial Boat Registration Application originating from the same applicant as the Fishing License Application. This document had two different stamps affixed: Resident Commercial Boat Registration (\$200, red) and Commercial Salmon Vessel Permit (\$30, orange).

These stamps did not scan as well due to the background colors involved.

There are also spaces on this vessel license for the following additional stamps:

- § Commercial Salmon Stamp (2 spaces)
- § Nonresident Dungeness Crab Vessel
- § Nonresident Commercial Boat Registration
- § Permit Late Fee
- § Commercial Passenger Fishing Vessel License
- § Duplicate
- § Commercial Salmon Vessel Permit Late Fee
- § Ocean Enhancement Stamp
- § Comm Pass Vessel License-Salmon Vessel
- § Dungeness Crab Vessel



Figure 5 - Resident Commercial Boat Registration



Figure 6 - Commercial Salmon Vessel Permit

I am not aware of any listings or discussion of California's commercial stamps/permits, so this seems like a fertile area for research. I would welcome any information, including scans/ photocopies of stamps and licenses (Cotton@Novia.net).

Figure 4 - Area for stamps on 2001-2002 Commercial Fishing License Application

South Dakota Finds

by Charles Pirro

Custom Combining Permits

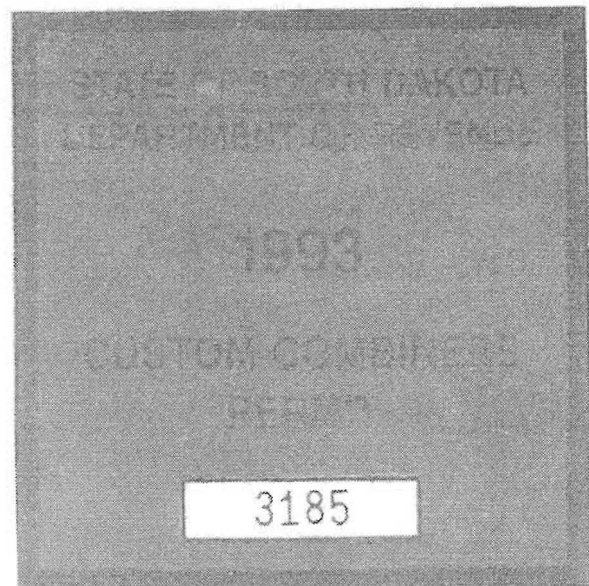
Custom combining is a practice fairly unique to America and Canada. To harvest the wheat, sunflowers, and other grain crops in the wheat belt of North America, huge combines are employed. Many farmers choose not tie up their money in the expensive machinery and instead use a custom combiner to perform the harvest. These teams of specialists come in with the combines, trucks and other paraphernalia needed to harvest grain on a huge scale. Beginning in Texas in about May, they work their way north as the grain matures often going clear to North Dakota or on to Canada. South Dakota it appears had decided to get a piece of this action.

Shown at right are South Dakota Custom Combiners Permit Stickers. A custom combiner is someone who operates a combine and travels from farm to farm during the harvest, usually from out of state. If he operates in South Dakota, he must purchase a permit for each vehicle, for a fee of \$75.00, including the combine itself and for any trailers or hauling vehicles, and must display the sticker on the front windshield of each vehicle.

The stickers are gummed on the front and are affixed to an opaque paper, so the copies are not very clear. They are 76x76mm square with the writing and outer frame in black. There are different colors for each year. The ones I found include:

- 1992 Blue
- 1993 Raspberry
- 1995 Barn Red
- 1996 Yellow
- 1998 Blue

The highest serial number I have seen is 3185, indicating, as one would expect, that the number of these used each year is quite low.



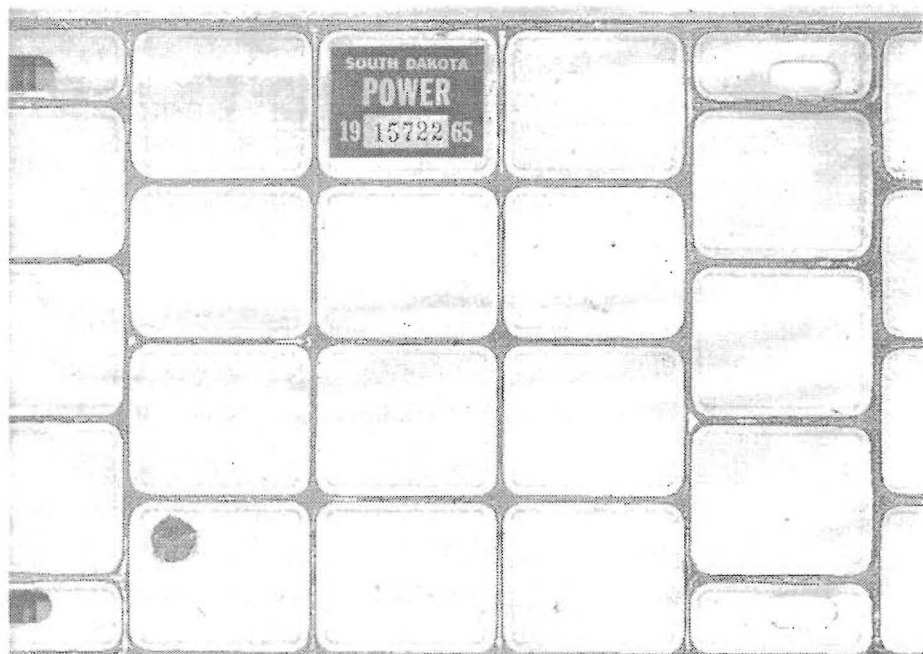
Little Mystery

The sticker at right appears to be a 1965 South Dakota Trucker for Hire, or Bingo Card stamp. It is affixed to a metal license plate which has spaces for 26 stamps or stickers. This one is shiny black with silver letters and date and a black serial number. Bill Smiley's article in the *SRN* (1988 No. 3 May) about Bingo stamps or Cab Cards lists the earliest South Dakota as being issued in 1973.

Scott Troutman thinks this is a license plate sticker, but does not know why you would have a metal plate for 25 other license plate stamps.

Neither of us knows what the word POWER is about.

If you know what this is, tell the editor and we will all know.



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 respon, send all photocopies/scans to SRS Catalog Project, POB 4503, Danbury, CT 06813 or pmartin@aol.com. We will forward your information to the appropriate cataloger/researcher. Hubbard catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need				
AK	PB1	\$2 punchboard	illustration, info	OK	D14	\$100 light geen 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	fertilizer		illustration
DC	C1-3	cigarette	illustrations	WY	C2	3ct cigarette	illustration
DC		cigarette any after C3	illustrations, info	WY	C4	8ct red cig.	illustration
DC	AL11	additional tax stamp	illustrations, info				
DC	L13	additional tax stamp	illustration				
DC	W11	1/5 gal wine, black value	illustration				
DC	W12	1/8 gal. wine, black value	illustration				
MD	B3	beer	illustration, info				
MD	B5	beer	illustration, info				
MT		cigarette- any after C2	illustration, info				
MT	LS12	liquor seal, cream safety	illustration				
MT	PB6	\$2.25 orange punchboard	illustration,info				
MT	PB7	\$3 purple punchboard	illustration,info				
NJ	C3	7 1/2c lilac cigarette	illustration				

Send photocopies/scans to:

SRS Catalog Project

POB 4503, Danbury, CT 06813

E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	johndbowman@charter.netAL	
Florer, Mike	mflorer@adelphia.net	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenue@dmv.com	PA
Litchfield, Carter	emb906@att.net	Oleo
Malmgren, Richard	rcnstanos@Hawaii.rr.com	HI
Martin, Peter	pmartin202@aol.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato
Matesen, Mack	mnret@sprynet.com	AZ,ID,NM,UT,WA
Mongen, Art	cind_revs@comcast.net	MD
Pirro, Charles	CAPIRRO@aol.com	IA,SD
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	WI
Troutman, Scott	smtroutman@atlanticbb.net	NC,OK,SC,ND
Wooton, Jan	tigre100@alltel.net	Fish & game

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

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

Secretary's Report

Previous Total	252
New Members	5
Reinstatements	1
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	258

New Members

- 1325** David Semsrott
2615 Briar Valley Court
St. Louis, MO 63122
Dealer in State Revenues
- 1326** Steve Sefcik
8921 Inverness Drive NE
Seattle, WA 98115
- 1327** Marc Silberman
PO Box 19453
Denver, CO 80219-0543
Interests-Indiana intagibles, bedding stamps, CO & PA liquor.
- 1328** Raymond W. Peterman
907 W. South Street
Salina, KS 67401
Interests: Federal and State hunting & fishing stamps
- 1329** D. Ray Kerchal
9 Pocono Road
Newtown, CT 06470-1225
Interests-US, State & worldwide revenues.

Reinstatements

- 1296** Monte C. Dean
#3 - 11th Ave. S.W.
Rochester, MN 55902
Interests: Sales tax, War tax

Resignations

Deaths

Dropped Not Paid Address Changes

- 1013** Erik Fritzell
1073 Oxbow Court
Grand Forks, ND 58203
- 1206** James Gerson
7114 Francisco Bend Drive
Delray Beach, FL 33446
- 1303** James Koutsoures
798 W. Depot Street
Antioch, IL 60002-1205

Interesting Auction Results

by Ken Pruess

A very attractive used copy of the \$10 Michigan malt tax (eBay item 5611628114) sold for \$54.89.

A New York liquor stamp L7 (eBay 5608877000) brought 50.99. Certainly a fair price if genuine. Excellent photocopies exist but fortunately most are overprinted "Specimen". True specimens are unknown.

Mack Matesen reports on some North Carolina items. The 1909 Kerosene K2 (eBay 5611567076) brought \$31.50. A little lot of four feed stamps (eBay 5611569397) sold for \$24.18. Scott Troutman has a new North Carolina catalog nearing completion and it will be interesting to see how this affects future prices. My feeling is that catalog values, no matter how old or how recent, will not have much bearing on actual sales prices. I certainly found this the case when I sold a lot of Utah private die beer labels. A few did not sell for less than 1/2 Matesen's values, but many brought 5 to 10 times catalog. Of course the high prices were from beer label collectors who probably didn't even know such a catalog existed until I gave catalog number listings.

A good example of the greatly different prices almost identical items sell for on eBay is a surprising realization of \$162.50 for the green New York mortgage endorsement with letter explaining how it was to be used (eBay 5610635330). Described as "unique", another similar copy, also with documentation, sold earlier for a much lower price (eBay 56-5570900) of \$33.65. I know of several persons who have these.

A \$20 New York investment tax stamp D29 on a \$10,000 gold bond of Western Maryland Railroad issued to John D. Rockefeller sold for \$84.10 (eBay 5614830098) to an SRS member. In addition to the stamp illustrated at upper left of the document, these bonds should have a second \$20 stamp which is normally affixed to the lower right corner. I wonder if the second stamp was there and just overlooked?

Revenue Show in New York City

The 2006 Mega-Event, March 16-19th at Madison Square Garden is where this year's Revenue show will be held. The Revenue show is where the annual meeting of the American Revenue Association is held and the SRS generally joins them.

Exhibiting prospectus and entry forms are available from Scott Troutman. Frame fees are \$20 for single frame exhibits or \$8.50 for multi-frame or \$5 for non-competitive. We encourage everyone to exhibit and come out and have some fun. Who knows, we may even be able to pry our treasurer Harold Effner away from his work down the street.

I am sure one of our host ARA members will set up a "Revenuers" dinner (usually more fun than the awards banquet and with better food) and these are most enjoyable. In addition there will be talks on revenue topics, more revenue dealers and material than at almost any other show, and the ARA table to come rest at when the pocketbook gets thin or the feet get tired. If you can, come out and play.

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 collector. 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 are in stock only from 1995 on (issue 230). 1995 thru 1998 are only sold as year sets (see below).

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

Issue Date**\$5.00 each**

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
265	5/02 Addendum
266	5/03 Florida

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2004 year sets

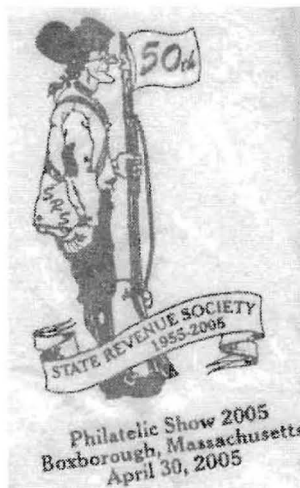
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Duck Tracks

The National Duck Stamp Collectors Society is pleased to announce the publication of the latest issue of Duck Tracks--the Societies award winning newsletter.

Duck stamp collectors will find information on the upcoming Federal Duck Stamp Contest, the results of a poll on the best duck stamp of 2004, a report on duck stamp dollars adjusted for inflation, news on state duck programs and much more!

A free copy with member application can be requested from the NDSCS Secretary at P.O. Box 43, Harleysville, PA 19438 or e-mail your request to ndscs@hwcen.org.

Rev-Perfins News

by Art Mongan

The final title on the catalog is not firm. I've wavered between "U.S. Rev-Perfs Catalogue" and "U.S. Rev-Perfins Catalog". The term "Rev-Perfs" bring to mind to many people a study of the perforations used on revenue stamps. "But the term "Rev-Perfins" brings to mind to many people only perforated initials and leaves out most of what will be in the catalog.

The interim catalog (Section A) letters "A" to "S" are ready with printable pages. Drafting of the introduction to Section A has also started. It is expected that interim catalog Section A undated, circular hole perforated initials, signs and numbers will be in print by the end of the year. There will also be a list of the patterns in section A where proof is needed that they occur on revenue stamps or fiscal paper. Currently there are 156 entries on this list. A second list of known patterns but the types(s) of revenue stamp need to be verified may be added later. Estimated size of Section A is 90 to 100 pages.

A comment has been made that the interim catalog is actually a second set of work sheets. That is what they actually are. I didn't want the term "works sheets" to avoid confusions with Chuck Spaulding's work sheets.

Work will be under way on Section B, dated cancellations perforated initials on transaction type revenues, by the end of the year.

In the near future, collectors will be needed to review the first versions of the interim catalog. Anyone interested please let me know and be sure I have your current snail mail address. Art Mongan, 12432 Pretoria Dr., Silver Spring, MD 20904-1845 cind_revs@comcast.net.

There is a web site with a comprehensive list of the "U" permit numbers issued in 1933-34 for breweries. It is <http://www.mi-brew.com/permits>. These were mentioned in Ron Leshner's article in the 4th quarter 2004 SRN. This may be of interest to beer and especially beer label collectors.

The Revenue-Perfins exhibit has been shown widely this past year. The schedule for next year is undecided but possible shows include York, Pa. in January, Sarasota, Florida or St. Louis, Mo. in February and Cleveland, Ohio in March.

"Anyone who tells you money can't buy happiness never had any."

Samuel L. Jackson
Essence magazine

KDWP LICENSE**05**

Transaction #: 000160443 Vendor #: 0096
 Purchase Date: 09/21/2005 09:42:19 Terminal #: 4504940

KDWP #: 372925867

CHARLES R GLENN

DOB: [REDACTED]
 D/L #: [REDACTED]

HUNTER CERTIFICATION #
 BOWHUNTER CERTIFICATION #
 FUR HARVESTER CERTIFICATION #

HEIGHT: 5'09"
 WEIGHT: 160 lbs.
 GENDER: Male
 EYES: Blue

LICENSE EXPIRES: 12/31/2005 (UNLESS NOTED ELSEWHERE)

115 State Waterfowl Stamp
 Expires: 09/30/2006
 114 Trout Permit
 116 Harvest Info Program HIP Permit
 Expires: 09/30/2006

AGENT FEE: \$ 2.50
 PROCESSING FEE: \$ 3.45
 TOTAL: \$ 20.95

SIGNATURE: _____

(LICENSE NOT VALID UNTIL SIGNED)

I certify under penalty of perjury under the laws of the State of Kansas that the foregoing is true and correct.

New license front

Update on Kansas Wildlife Stamps and Licenses

by Charles Glenn

Waterfowling stamps, as such, are no longer issued in Kansas. When I sought to purchase the new state waterfowl stamp, I was informed "Everything is now online".

Instead of stamps, the county clerk places a form into a computer printer and records what you are purchasing. The 2005 form is green showing in white the state seal and the Kansas Department of Wildlife and Parks logo. Information on the form is in black print. It is a combined license that includes the hunting license, the waterfowl "stamp", trout permit and the pole permit.

Earlier this year I purchased the trout stamp and the three pole permit as self adhesive stamps. Now they are issued "online". The combined license lists the waterfowl permit as "state waterfowl stamp".

The system is called Kansas Outdoor Automated License System (KOALS). Issuance fees running from \$1.15 to 80 cents pay for the system. The license requires your state drivers license number. It does not require your social security number unless it is also your drivers license number, which is optional in Kansas. Federal law, however, requires they record your social security number as part of the transaction. A notice is posted in the county clerks office informing hunters and fisherman of this regulation.

The state touts several advantages including real time monitoring of license sales (which can effect where fish are stocked) and reduced paperwork and inventory stocking by the license vendors. There is a reduced chance of vendors running out of license or stamps on high volume holidays and weekends and the vendor does not have to maintain a stock of stamps or license books - both subject to theft.

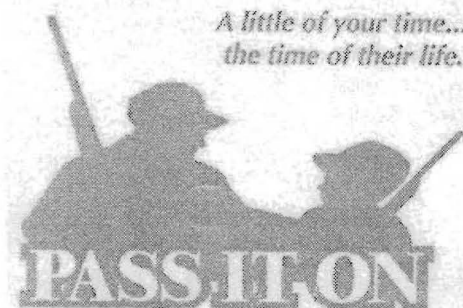
It would appear that the combined license system means the 2004 \$5 waterfowl stamp (expired 6-30-2005) and the 2005 \$10 trout stamp (expires 12-31-2005) will be the last issued as separate individual stamps. The 2005 \$4.00 three-pole permit stamp (expires 12-31-2005) will be the only one issued as such.

Many SRS readers will have read the Linn's Stamp News articles on the possibility of Federal Duck stamps being sold online. Kansas, with its tradition of cutting costs, may simply be leading the charge.



Contact KDWP
 Pratt Operations Office
 512 SE 25th Avenue
 Pratt, KS 67124
 620-672-5911
www.kdwp.state.ks.us

Office of the Secretary 785-296-2281
 Hays Region 1 Office 785-628-8614
 Topeka Region 2 Office 785-273-6740
 Dodge City Region 3 Office 620-227-8609
 Wichita Region 4 Office 316-683-8069
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 Emporia Research & Survey 620-342-0656
 Kansas City District Office 913-894-9113



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 Wichita Region 4 Office 316-683-8069
 Chanute Region 5 Office 620-431-0380
 Emporia Research & Survey 620-342-0658
 Kansas City District Office 913-894-9113

New license back

Library Notes

Utah Cigarettes

by Scott Troutman

The following stories are from two newspaper articles, undated but from the 1922-23 time frame. They give some of the early history of these stamps.

Stamp Design to Be Chosen

State Officials Will Order Printing of Seven Million Smoke Stickers

"Although several sketches for the design of the new cigaret [sic] tax stamp have been submitted to state officials, the one which has received preference and will probably be adopted is one presented by Lester K. Gottschall of the Jennings-Gottschall Engraving company. The central figure on the sketch for the new stamp is an Indian head, thought to be more appropriate for a tobacco stamp than the state seal. At the top appear the words--Cigaret [Sic] Tax--and in the two lower corners the amount of the tax paid will be shown.

The two-cent stamp will be used on the ordinary package of twenty cigarettes [sic] or any other commodity taxable under the new law to the amount of two cents. The stamp will be pasted on the package in the same manner as the revenue stamp required by the federal government.

Bids for making the stamps will be opened Monday by J.H. Glenn, director finance, when a decision will probably be made on where the work is to be done. Some question has been raised as to whether the stamps will be engraved, as the government postage stamps, or lithographed, which is cheaper. The exponents of engraving point out the fact that it will be almost impossible to counterfeit the engraved stamps, while those on the opposite side of the argument state that the cost of lithographed stamps is about one-half the cost of engraved ones.

The Department of Finance and Purchase and Mark Tuttle, state auditor, will decide this question. It has been estimated that the state will require about 7,100,000 stamps a year, 5,000,000 two-cent stamps, 2,000,000 one-cent stamps and 100,000 two and two-fifth cent stamps."

Tobacco Stamp Bids Received

Figures Show Lithographing Will Cost Only Half as Much as Engraving

"By adopting a policy of lithographing the cigaret [sic] stamps to be used in administering the state cigaret law passed by the last legislature, instead of having them made from a steel engraving, it is estimated that the cost of printing the stamps will be cut in two. Bids were opened yesterday by John H. Glenn, state director of Finance and Purchase in the presence of Mark Tuttle, state auditor, and W.D. Sutton, state treasurer, who will have the administration of the law, for 7,100,000 stamps, which it is estimated will last about one year.

The Rocky Mountain Bank Note company, a subsidiary of the Utah Engraving Company, asked \$1065 for the work. The Ogden Lithographing company asked \$1170. For steel engraving, the



Original essay for the cigarette stamps that appeared in the newspaper articles.

Jennings Goetschall company asked \$2262 and the Brewster Specialty Advertising company of Chicago asked \$2272.

Bids were for 5,000,000 stamps of the 2-cent variety, 2,000,000 of the 1-cent variety, and 100,000 which will sell for 2.4 cents each. This will make a total of \$122,400 worth of state property to be manufactured for the figure bid.

Other problems in connection with the administration of the new law are creeping up. For example, the stamps may be sold only to licensed dealers--that is, dealers who have obtained their licenses to sell such from counties, cities or towns. The law is effective May 5, and presumably licenses may not be issued before that date. Inasmuch as tobacconists and other dealers will be anxious to be allowed to sell cigarettes [sic] as soon after the law becomes effective as possible, it is thought probable that city commissioners and councils and town boards of trustees will have some busy hours along about May 8, and also that there will be some rush orders on the state treasurer for purchase of stamps about the same time."

The design for the stamp shown with the first article was similar only in that it featured an Indian. The actual lithographed stamps show the Indian facing the other direction. These articles would indicate that the 2-2/5 cent stamps should be much more difficult to find, especially in used condition. 1/2 cent and 1-1/2 cent values in this series were also produced, apparently on a later contract.

Pennsylvania Liquor Seals LS4 and LS5.

by Scott Troutman

The following, from an old album of Pennsylvania revenue stamps from 1937, appears to describe the liquor seals in Hubbard's catalog that are LS4 and LS5. There is no indication as to who created the album.

"Act No. 4 (page 15) of Special Session of 1933-34 created the Pennsylvania Liquor Control Board and vested this Board with authority to make regulations within certain limitations concerning "The Sealing and Labeling of Liquor."

In 1934, various kinds of printed or lithographed seals were tried out. Safety paper and other novel methods were also tried in an attempt to perfect a seal which would be difficult to counterfeit and would also adhere readily to glass.

Late in 1934 or early in 1935 the Decalcomania Seal was adopted. This Seal (from not more than about six different plates--all of which are closely alike in design) had a solid green background (sometimes with clear or "cut out" portions) overprinted in black.

It is almost impossible to remove a Decalcomania Seal intact from a bottle.



Pennsylvania liquor seal Hubbard LS5a at upper left on sample card
(Courtesy Ron Leshner)

This self-cancelling feature--highly desirable from the Board's standpoint--will not find favor with the stamp collector.

However, the Pennsylvania liquor seal is not a direct source of Revenue--nor is it considered a revenue stamp. It is primarily an identification seal--and give assurance to the purchaser that the State Liquor Stores have sold this liquor only after testing it and verifying the Distiller's claims to its alcoholic content, proof, ect.

About April-May of 1937, the Pennsylvania Liquor Control Board adopted a different design and color for their liquor seal.[LS6]"



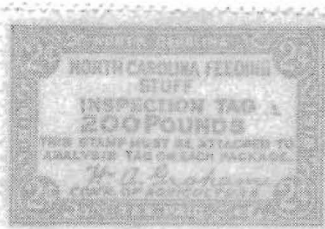
LS4a specimen on salmon safety card
(Courtesy Ron Leshner)

North Carolina Feed Varieties

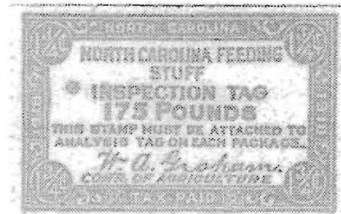
by Tony Crumbley

Shown are four North Carolina feed stamps that appear to be constant plate varieties. The first is a 1919 2 cent orange that has two small dashes to the left of the word TAG.

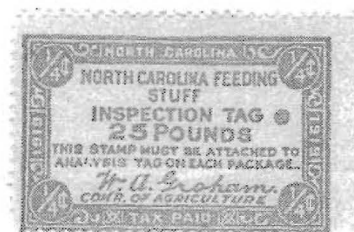
In the other three a dot of color, that on close inspection may have been a copyright symbol is on the stamps. On the 1-3/4 cent 1918 blue it is to the left of the word INSPECTION. On the 1919 1/4 cent dark blue it is to the right of the word TAG, and on the 1-3/4 cent 1920 it is to the right of the word POUNDS with an addition mark of color to the right of the word TAG. This second mark almost looks like a copyright dot that was partially removed.



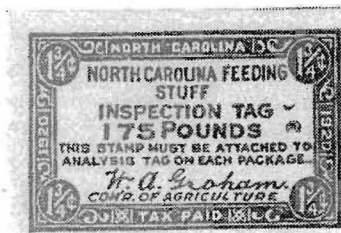
1919 2ct dashes to right of TAG



1918 1-3/4ct dot to left of INSPECTION



1919 1/4ct dot to right of TAG



1920 1-3/4ct dot to right of POUNDS
and check to right of TAG

Auction 33 Results

I cannot tell if the hurricanes disrupted the mail service, but there were several folks who called in and didn't get the issue, and several more who forgot to bid. Most sought after lot was 74 an Idaho beer (\$3 est/\$11 realization). Lot 99 had a lot of folks take a shot (\$1.50/\$2.00). Other hotly contested lots were 47 Florida liquor (3.50/4.25), 301 Vermont home week (4.50/10.25), 328 a cheapo lot (\$6.00/\$7.50), 331

the local post pile (\$7.50/\$11.00) and 372 a PRR baggage stamp (\$3/\$6).

Other lots with good realizations were 75 Idaho beer (\$25/\$39), 107 an LA law (\$7.50/\$8.25), 142 Missorui Kerosene (\$7.50/\$8.25) and 165 a NV documentary (\$10/\$13).

In general bedding, cheapo lots and hodepodges, citrus, Mississippi and Kansas seemed to do well. The Ohio specimens went pretty much untouched and there were bargains picked up in fishing and hunting.

Beyond that, I couldn't see the pattern.

Consignments for the 1st quarter auction need to be in by January 1. As always consignment sheets are available for free and can be pulled down at the web site.

Note, * indicates high bidder was willing to go higher. t indicates tie bids. Bold indicates it sold for over estimate.

1	1.50	51	2.50*	102	-	153	-	204	-	256	6.00*	307	1.50t
2	2.50	52	4.00	103	4.00*	154	13.00	205	-	257	2.25*	308	1.75
3	3.00	53	4.00*	104	3.25*	155	3.25*	206	-	258	5.25*	309	7.50*
4	7.50*	54	3.25*	105	1.50*	156	2.75*	207	-	259	2.00	310	-
5	5.00*	55	5.25*	106	1.75*	157	-	208	-	260	-	311	-
6	-	56	11.00*	107	8.25*	158	2.00*	209	-	261	-	312	3.00*
7	-	57	-	108	6.00t	159	-	210	8.00	262	2.25*	313	-
8	-	58	-	109	4.25*	160	-	211	-	263	1.75*	314	-
9	4.00	59	-	110	-	161	-	212	-	264	3.25*	315	-
10	2.00	60	2.00	111	21.00*	162	3.75	213	7.50*	265	1.50*	316	2.25*
11	2.00*	61	2.00	112	1.00*	163	6.00	214	5.00*	266	2.00t	317	6.00*
12	1.50*	62	2.00	113	-	164	-	215	1.75	267	2.50*	318	2.25*
12A	1.50*	63	-	114	-	165	13.00*	216	-	268	1.50	319	5.00
13	-	64	1.00	115	6.00*	166	-	217	1.75	269	3.00	320	-
14	-	65	5.75*	116	2.00	167	10.00*	218	3.00*	270	4.50	321	-
15	-	66	8.25	117	2.50	168	-	219	4.25*	271	6.00	322	3.00*
16	-	67	-	118	9.00*	169	-	220	6.50	272	-	323	1.00*
17	2.75	68	1.00	119	3.25*	170	2.00	221	10.00*	273	8.00t	324	2.00
18	-	69	1.00	120	15.00*	171	6.25	222	6.00	274	8.00	325	4.25*
19	6.00*	70	-	121	10.00	172	6.25*	223	-	275	20.00*	326	29.00*
20	-	71	4.00	122	5.00	173	32.00	224	1.00	276	-	327	3.75*
21	3.00	72	-	123	6.00*	174	-	225	-	277	1.75*	328	7.50
22	-	73	3.50	124	6.00*	175	-	226	2.00*	278	3.25	329	1.00*
23	2.25*	74	11.00*	125	1.75*	176	1.75*	227	3.50	279	-	330	13.00*
24	7.50*	75	39.00*	126	-	177	-	228	-	280	2.00*	331	11.00*
25	5.25*	76	-	127	3.25	178	-	229	-	281	22.00	332	6.00t
26	6.00t	77	-	128	-	179	-	230	12.50*	282	1.00*	333	-
27	1.00*	78	5.25*	129	9.25*	180	-	231	8.00t	283	1.00*	334	12.00t
28	1.75*	79	1.50*	130	12.00	181	-	232	5.25*	284	-	335	15.00*
29	2.00*	80	6.75*	131	21.00	182	10.00*	233	-	285	22.00*	336	1.50*
30	6.25*	81	16.00*	132	-	183	10.00*	234	16.00*	286	6.00*	337	1.75*
31	5.00*	82	-	133	18.00	184	-	235	16.00*	287	3.00	338	3.25*
32	8.00	83	-	134	18.00	185	-	236	1.00*	288	-	339	-
33	-	84	17.00*	135	-	186	-	238	10.00*	289	19.00*	340	-
34	-	85	-	136	-	187	1.50*	239	4.00*	290	12.75	341	-
35	3.25*	86	-	137	-	188	-	240	-	291	6.00		
36	3.25*	87	1.50	138	5.25*	189	-	241	-	292	5.00*		
37	2.00t	88	-	139	3.00*	190	-	242	1.00	293	6.75*		
38	4.25*	89	1.25*	140	-	191	-	243	13.00*	294	10.00*		
39	11.00*	90	4.25*	141	-	192	-	244	1.75*	295	-		
40	21.00*	91	2.00	142	8.25*	193	-	245	3.00	296	-		
41	6.50*	92	2.75*	143	-	194	-	246	3.00	297	17.00*		
42	5.00*	93	1.25*	144	8.00	195	-	247	5.00	298	5.25*		
43	2.75*	94	1.25*	145	6.75*	196	-	248	5.00	299	1.50		
44	3.25*	95	1.25*	146	13.00*	197	-	249	2.50	300	1.50*		
45	3.75t	96	1.75*	147	5.75*	198	1.25*	250	-	301	10.25		
46	2.50*	97	-	148	1.25*	199	6.00*	251	-	302	-		
47	4.25*	98	2.50*	149	2.25*	200	-	252	-	303	-		
48	2.75*	99	2.00	150	20.00	201	-	253	-	304	17.50*		
49	1.00	100	1.25*	151	10.00	202	-	254	2.25	305	20.00*		
50	5.00	101	-	152	-	203	-	255	5.00*	306	5.00*		

Nevada Drug Tax Specimen Stamps Uncovered

by Robert Henak

I recently uncovered a previously-unknown variety of one of the more elusive modern state revenue stamps.

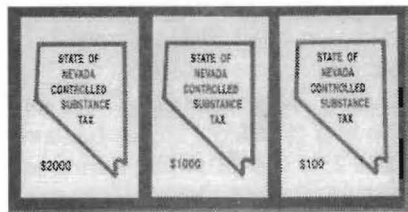
In 1987, Nevada joined a number of other states by enacting a tax on illegal drugs. Nev. Rev. Stat. 372A.010 *et seq.* Like most states enacting drug tax laws, Nevada required that the dealer purchase tax stamps and attach them to his or her "stash." See, e.g., State Revenue News, 1995 Vol. 33, No. 3.

As is understandable given the secretive and illegal nature of the activity subject to the tax, no drug dealers actually purchased and used the stamps as required by Nevada law. Indeed, only one marijuana stamp is known to have been sold to a collector and the last time I checked with the Nevada Department of Revenue, the employee I spoke with claimed they had never sold any stamps and had no idea if they had even printed any.

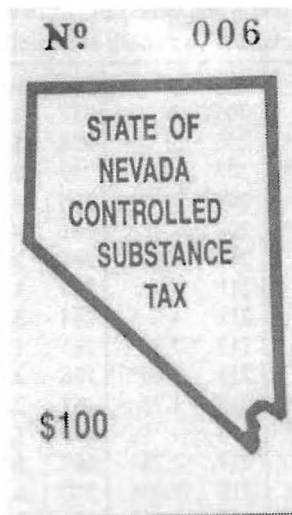
The lack of sales is understandable. Most states merely required payment of a tax roughly equivalent to the street value of the drugs. Nevada, however, required the drug dealer to register annually with the state (at a cost of \$250 per year) and imposed a tax rate far higher than the drug's street value. Thus, while most states taxed marijuana at the rate of either \$3.50 or \$5 per gram (the equivalent of \$100 to \$150 per ounce), Nevada's rate was \$100 *per gram*. Even collectors (who have purchased the vast majority of drug tax stamps from other states) could not justify spending \$250 to register with the state and an additional \$100 for a rather bland looking stamp.

The rates and stamps for other controlled substances were even higher. Those substances sold by weight, such as cocaine or heroin, were taxed at \$1,000 per gram, while those sold by dosage unit, such as pills or LSD tabs, were taxed at \$2,000 per 50 units.

I had pretty much resigned myself to never having a copy of the Nevada stamp for my state marijuana tax stamp exhibit. Recently, however, I learned of a specimen set of all three values of the Nevada stamps.



\$2000 red, \$1000 blue and \$100 brown. Value and map in color, the rest is black.



Close up of the marijuana \$100 for one ounce.

These specimen stamps had been provided to a now-retired Nevada narcotics officer so he would know what to look for while investigating whether a particular drug dealer had complied with the tax law.

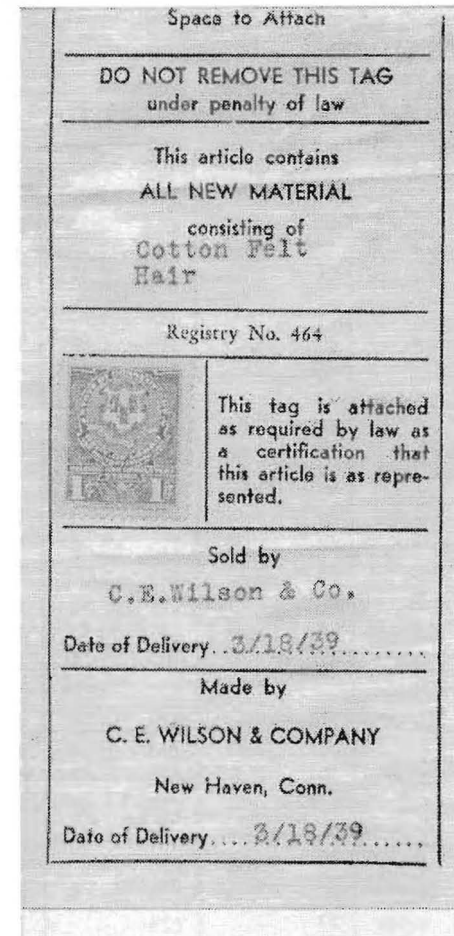
The stamps each show the words "State of Nevada/Controlled/Substance/Tax" inside an outline of the state. The denomination is in the lower left corner. Although the wording on all three is black, the map and denomination differs. On the \$100 marijuana stamp, they are brown; on the \$1,000 stamp, blue; and on the \$2,000 stamp, red.

The only difference between these specimen stamps and the one issued marijuana stamp I have seen is that the issued stamp has a control or identification number at the top (No. 006). The specimen stamps do not. The specimens, like the issued stamp, are self-adhesive.

The Nevada Supreme Court held in 2000 that the state drug tax was intended to punish drug dealers and that imposing both the tax and criminal punishment violates the constitutional right against double jeopardy.

Interesting Connecticut Bedding Tag

by M.E. Matesen



This tag caught my eye because of the inscription "All New Material", yet one of the listed materials was "hair". So who, how and where is it determined what constitutes new? Before, after or during the cut?

E-bay Users Know This All Too Well

It used to be only death and taxes were inevitable - now there is shipping and handling too.

Don't Take My Beer!

John D. Bowman

After Prohibition, sentiment against alcoholic beverages was still high, and state and federal authorities had learned to contend with illegal stills, underground bars, and other ways of circumventing the prohibition against alcohol. The experiment of Prohibition failed because instead of decreasing crime related to alcohol, criminal activity increased tremendously, fostering legends and movies about people like Elliott Ness.

After Prohibition, individual states determined what they would do, and in Alabama it was determined that each county would vote to decide whether it would be "wet" and allow sales of alcoholic beverages, or "dry." Those citizens in dry counties who wanted beer or whiskies had to travel to wet counties to buy them. On their return, some of them apparently were stopped by their local police or sheriff's deputy and their purchases were confiscated. It was not clear to law enforcement whether the law meant that businesses could not sell alcohol in a dry county, or whether in addition residents could be arrested and their alcohol seized if they brought it in from a wet county. The interpretation was settled by Alabama courts.

Hubbard illustrated a group of labels intended to be applied to cases of beer by Dixie Inn, a seller of beer in the city of Eutaw in Greene County, Alabama. Greene County borders Tuscaloosa County to the southwest, and is part of the so-called "black belt" of Alabama (Figure 1).¹ The second label confirms that city and county law enforcement officers in Tuscaloosa County were seizing beer imported from other counties.

The fallout from Prohibition was wide-ranging, and I wanted to convey this bit of history illustrated by Hubbard a number of years ago.

Alabama was dry during Prohibition until March 22, 1937.² The Legislative Acts of 1936-37, No. 66, p. 40, approved Feb. 2, 1937 over the governor's veto, established the Alabama Alcoholic Beverage Control Board, ending 22 years of statewide prohibition. Under this Act, malt beverages were taxed at the rate of ½ c per 12 fluid ounces or fraction thereof, and required the use of stamps, lids or closures indicating the tax had been paid. This Act also established license fees for beers and other alcoholic beverages sold through hotels, clubs, restaurants, etc. On February 11, 1937 the governor appointed William O. Baldwin of Montgomery as Chairman of the Alabama Alcoholic Beverage Control Board.³ On March 10, 1937, simultaneous county elections were held for voters to determine which counties would legalize the sale of alcoholic beverages, and 24 counties voted to go wet. In later years, six other counties held special elections and also became wet.

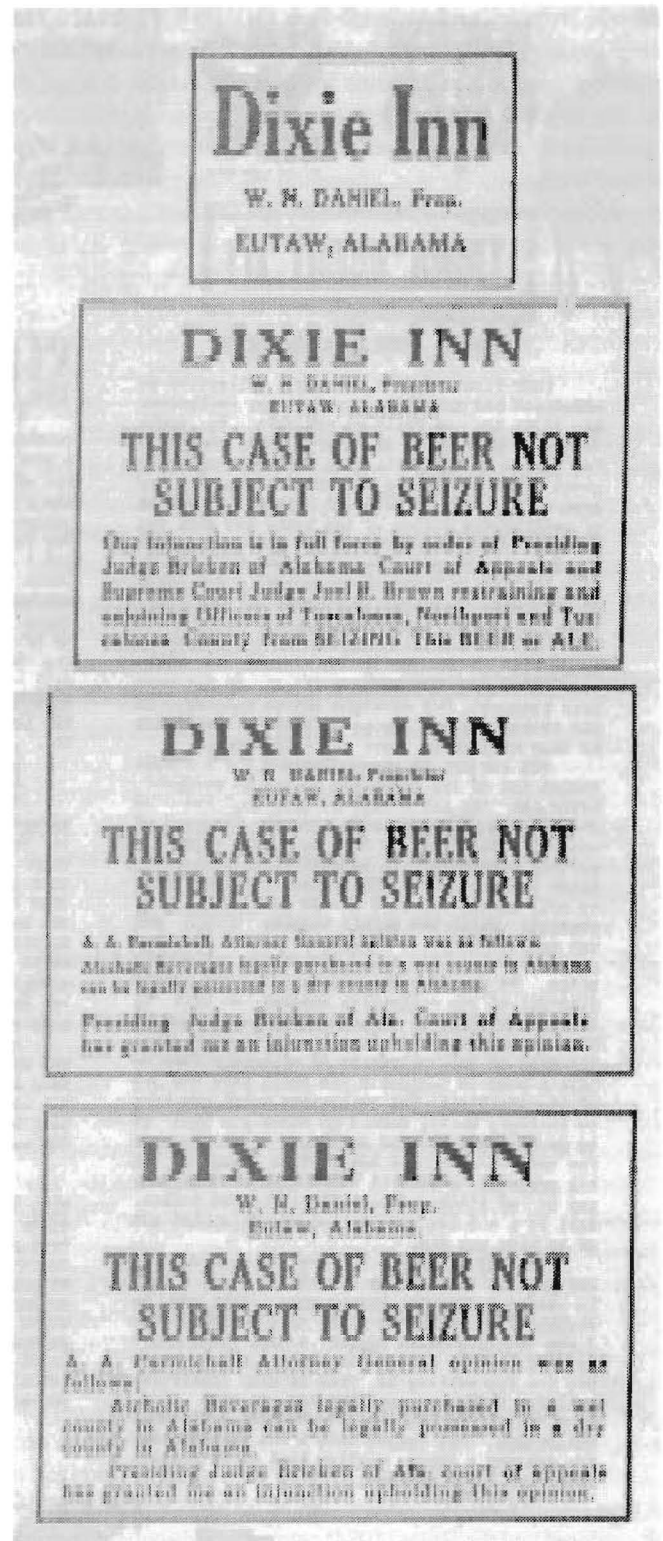
The current Code of Alabama Section 28-1 contains the law relating to alcoholic beverages. As of 2005, there are 41 wet counties and 26 dry counties in Alabama, and 14 dry counties include 16 wet cities.⁴

Bibliography

1. Hubbard EA. Alabama Beer. *ICAR Newsletter*, B57.
2. Hubbard EA. Beer State Excise Tax Rates (July 1, 1961). *ICAR Newsletter*, D33-36.

3. Hubbard EA. Alabama – Brief History. *ICAR Newsletter*, C62-63.

4. <http://www.abcboard.state.al.us/Documents/WetDryCountyMap.pdf> (August 23, 2005).



Reflections on Mounting and Exhibiting: Implications and Cautions for the State Revenue Cataloging Effort

by Ron Leshner

We have all read with great anticipation about the need for a replacement of the Hubbard State Revenue Catalog (published in 1960, but in many states written as early as 1950). It is clear that some favor a general catalog, while others have written for getting specialized catalogs for each state. The past 40 years have seen a number of specialized catalogs and many addenda. Hubbard's addenda are a combination of corrections with additions, but certainly not whole revisions. I know of no one who would say that these notes are easy to use. The problem of a beginning collector is first to locate the various addenda and then to try to make sense of them.

The reasons for the difficulty of use of the Hubbard catalog and the subsequent addenda or notes is exposed when one sits down to mount a collection and even further exposed if one wishes to exhibit one's collection of a single state or a single object of taxation. One needs to seek articles in the philatelic literature authored by collectors who have sought the story behind the stamps. Only where such articles exist can one feel comfortable in mounting a collection with a modicum of write-up that is accurate and informative to satisfy both the judges and general public at a stamp show and oneself in the comfort of one's home.

Five state catalogs have been published to date that are whole revisions of Hubbard: the New England States, Kansas, Nebraska, Utah, and Washington. All are high quality efforts by specialists in these areas. As I have mounted my alcohol tax related holdings for Maine, Kansas, Nebraska, Utah, and Washington, I have relied heavily on these catalogs. Three of the state catalogs have been comprehensive enough to satisfactorily answer my questions as I mounted my collection with modest write-ups. Two of these presented problems which I have not yet been able to solve satisfactorily. Each has offered a different problem that have a lesson for the current cataloging efforts.

Let's begin with the Maine beer stamps. The first issue of the Maine beer stamps is well explored and the Hines (1984) catalog guides the reader to several 1974 articles

that describe the usage of the stamps and the plate varieties of the one pint denomination. The catalog and articles together inform us sufficiently to mount the stamps to understand why there are pint and 32 ounce stamps and monetarily denominated stamps (32¢, 64¢, and \$1.28). One can imagine the scenario which produced two different colors of the 64¢ stamp and why one of these is elusive or scarce. Having two different denominations printed in the same color certainly could have led to confusion; changing the color made them much more distinctive.

Following the first set, Maine went completely to monetarily denominated stamps and none were used on containers. Cabot (1940) listed 1935 as the date for the subsequent set, Hubbard (1960) repeated this date, but the State Revenue Society addenda and Hines (1984) list 1934 for the date of these stamps. So to begin, there is some uncertainty as to the issue of this subsequent set of stamps.

But the real difficulty is to make sense of the varieties of this second set of stamps. Granted that since they were used over an extended period of time, we would expect some variation from reprintings (namely, separation varieties and perhaps variations in design if new offset plates were created). The addendum published by the State Revenue Society in 1967 and authored by Hubbard separates the subsequent stamps into three groups, two with wide paper margins and one with narrow paper margins. Among the wide paper margin stamps, there is a set with narrow denominations and a set with wider denominations. Hines (1984) consolidated these into two sets. My personal efforts in attempting to mount these in a meaningful way have been very frustrating. Beyond the decision of which listing to use is the problem of reliably identifying the stamps in one's collection. I can assure you that this is not a simple task. One could reasonably ask if the narrow and wide denominations occurred within the same sheet of four (and thus deserve mention as mere plate varieties) or are they from a subsequent reprinting (from new plates). If the answer to this query is known, it has

not been published. That the wide and narrow margins come from separate printings is a reasonable assumption. But if this is so, do they deserve separate listings or should these be subvarieties in the catalog?

Lesson one and an implication for the cataloging effort is that the identification of major and minor varieties should be rooted in the history of the printing of the stamps and from the examination of full sheets of the stamps. And we would be advised to add, "whenever possible." Simplifying or expanding the listings just because one can do so can be damaging to our later understanding.

When I recently attempted to mount my collection of Kansas beer stamps I was confronted with a different problem. The literature on Kansas beer stamps is scant. But as I began to remount my collection I saw in the catalog the tax rate change in 1947 as evidenced by the case stamps that were issued to cover the additional tax (Bellinghausen's B17 and B18). I became curious about the change from orange to green of the keg size stamps with denominations of 77 1/2¢ and \$1.55 (B13-16). Could the change in color reflect the 1947 rate change? Or was this change occasioned by some other event in Kansas?

As I continued to remount my collection I reread the note in the catalog that full strength alcoholic beverages date to 1949 (the beginning of the wine and liquor stamps). From some additional sources I discovered that this change came about through a statewide referendum and that in those counties that had not voted to overturn prohibition, it remained possible only to purchase 3.2% beverages. So it is clear that the 3.2% clauses found on some of the beer stamps were intended for the sale of this product in a small number of counties within the state. Further, these stamps reasonably date from this period and not before 1949. The catalog does not reflect this historically well documented introduction of full strength cereal malt beverages. And to return to the green stamps B14 and B16, one has to ponder if these might have been intended to differentiate 3.2 and full strength beer before the addition of the 3.2

State Revenue News
clauses (B26).

Lesson two for the cataloging effort is that the listings must be created with knowledge of the relevant tax laws. To create the listings without this knowledge is foolhardy and will lead us to confusing listings. At worst, to approach the cataloging task without an understanding of the laws will lead to serious errors.

SRS Research Material Available

by Mack Matesen

The massive research files of the late Bert Hubbard were donated to the SRS library on behalf of the heir to his estate. These have been broken out by our librarian into state files. Just a quick sampling of what is now available to the members are numerous binders of correspondence between Hubbard and state officials, some which dates back to WWII. At that time Bert was a musician with the Marine Corp, stationed in San Francisco and he kept up a steady stream of correspondence for information on state revenues, much of which has never been published before! In addition there is a copious number of state manuals and pamphlets outlining how select state revenues were to be employed. Many of these date back to as far as 1906! Without question members, and especially those working on state catalogs, should access this treasure trove of material. And if you find something interesting, work up an article for the *State Revenue News*.

Contact our Librarian, Peter Martin either by mail (PO Box 4503 Danbury, Ct. 06813) or e-mail (pmartin2020@aol.com) to discuss what is available, and shipping or copying charges.

Peter Martin notes that in the future the SRS may bind and publish some of the more obscure and useful material. The Library Notes column in the SRN is being used to publish some of it. But for now, contact him and see what you can find.

The New Streamside Catalog is Out!

by Scott Troutman

The Streamside Catalog of Fish and Game Stamps 2006 edition, by Jan Wooton, \$34 postpaid for SRS members, \$41.50 otherwise, Available through SRS Publications.

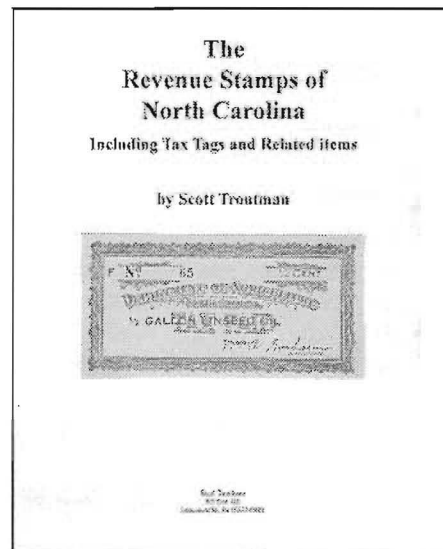
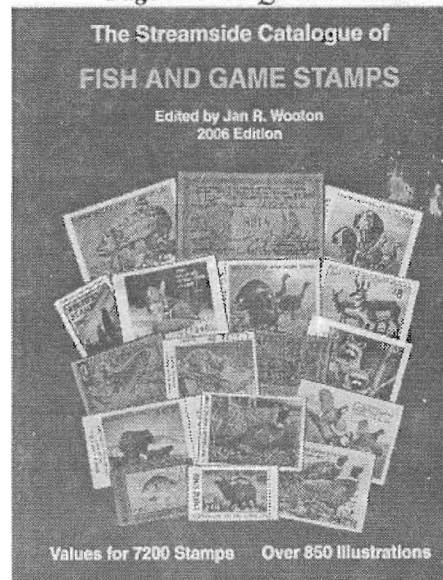
Until Jan Wooton came out with the first Streamside catalog in 2001 there was no catalog for fish and game. Now he has given the original a massive revision, and this is a catalog every fish and game stamp collector should own. According to Jan, about 90% of the illustrations have changed (still in black and white) and there are about 3,000 price revisions.

For openers he has updated the catalogue with all the stamps issued through 2005. I should note, that as before the catalog does not cover duck stamps. However there are many new stamps covered including the small Michigan stickers, Washington hound dog stamps, and Arkansas archery to name a couple.

One of the nicest additions is the state appendices. This include prices for the early California hunting and fishing licenses, which are quite beautiful and very pricey in nice condition. The appendices also include some newly discovered issues such as the Florida and Louisiana fishing stamps, showing what is known, errors and interesting items like proper use of the Maryland duck blind stamps. Much of this material is too new to the market to have prices established.

In general the prices have risen. I have only looked at a few states I am familiar with. North Carolina had very minimal price adjustments in line with what we have seen in the SRS auctions. North Dakota, by contrast has seen substantial price increases in fishing stamps. In the Virginia bear-deer stamps there have been price drops of 10-20% on many of the tougher issues. This again reflects what we have seen in auctions and these prices may still be on the high side. South Dakota seems to have smaller adjustments, some up and some down. California seems to have held pretty steady.

This is the catalog I'll be using in the SRS auctions. Put one on your Christmas list.



North Carolina Revenues Catalog

Scott Troutman's new catalog of North Carolina Revenue Stamps and Related Items is also available from SRS Publications for \$20 postpaid. This catalog is 40 pages, full color illustrations on glossy stock, and uses the new SRS numbering system. In addition to the stamps it also includes airport usage, gasoline and scale seals, tags (cotton seed, feed, fertilizer, land plaster), trucker for hire (bingo) stamps, and the most complete listing of the sales tax coupons ever put together. Known specimens and proofs are given at the back. Major restructurings have occurred in the bedding and beer stamps, and the entire catalog has been renumbered.

Editor's Notes

The last time I wrote this column Hurricane Katrina was bearing down on New Orleans, and my prediction that Louisiana stamps were about to get rarer became all too true. It is doubtful we will see any more spectacular early law stamps coming out of the woodwork. They and the woodwork are all heading for a FEMA dumpsite. Little did I foresee that the same may be true for Alabama, Mississippi, Texas and Florida. To all those recovering from the onslaught of the hurricanes, our best wishes and prayers.

This issue is a little short as I originally planned to use a large piece of Kent Gray's on the California County documentaries, but Kent got the word to pack up from Turkey and head for Albuquerque. So he never got some additions and corrections finished before they unplugged and crated his computer. He should be completing the move as I write this and enjoy Christmas back in the states. It will be good to get him back.

On the new Hubbard catalog front, I have completed what was planned as the first years work: to combine the two old Hubbard's, the Kansas, Nebraska, Washington state, and New England information and all the information in the SRN's since 1968 and the information from the first Nutmeg sale and from the American Bank Note Specimens. That is pretty much done.

Year two involves adjusting prices with the SRS and other auction results and prices dealers are carrying. My mother has been helping to work up the first 21 SRS auction results with 5 more left to be done. So that is off to a flying start. Year two also means I have to start organizing and scanning images. Luckily NC, SC and Oklahoma are done, but I have not started on the others.

Year three is final formatting all this and printing it.

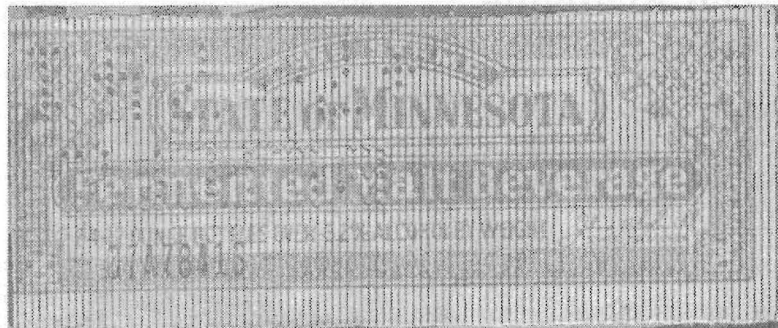
Auction material continues to flow in and we should have a good 1st quarter auction. In fact I have a lot worked up for the second quarter auction already.

2006 features an International show in Washington, D.C. and a Revenue show in New York. Hopefully I will get to see some of you.

Until then, stay dry, stay warm, and have a Happy Holiday season.



Perfin 7-29 darker print



Perfin 7-7 lighter print

Minnesota Beer Variety

by Joe Jeter

Shown are two stamps, both at first glance Minnesota B45's. The catalog lists these as being red on red lined paper with a B45a variety being listed as having the lines 1mm apart. I have two copies. Both were used by the Blatz beer company, are still on a piece of the box and have perfin dates of 7-7-41 and 7-29-41. The 7-29 copy is distinctly magenta in color and when I measured the lines on it with my trusty Linn's multi-gauge I found to my surprise that they were precisely 1 mm apart, making the stamp a B45a.

The 7-7 stamp is lighter in color, almost a pink. The lines are 1mm apart beginning at the left, and then the gauge changes. About 2/3 of the way across it becomes 1 mm again and then changes again toward the end. What is one to make of that? On the back it is labeled B45a in Hubbard's handwriting. Hubbard does not mention spacing on B45. So what is the 7-29 stamp?

The editor takes a guess. I think these are both B45a stamps. I think the color in the catalog is wrong and should be magenta with red lines. My guess is that they are from two different printings. The pinkish one is either a light strike when they printed it or more likely from a different printing where the ink color was slightly different. On the line variation, you are better with a Linn's gauge than me, but I think the paper may have shrunk a little in the printing process on the lighter stamp. Either that, or whatever or whoever made the lines had small deviations and the two are from different places on the paper or printing plate. I think the B45 stamp has wider spaced lines. Can anyone who has one confirm that?

West Virginia Beer Specimens

Mack Matesen has sent me copies of these stamps some time back which are blue printing on yellow, so they may not show well. All three have VOID's on them in a magenta pen. They are like beers shown in Hubbard Volume II catalog unnumbered, but these have signatures not listed. Mack did not think the stamps were ever issued.

The left most stamp has the signature of Freda M. Bailey and is in a light tan or bistre color with the design and serial numbers in a dark blue.

The middle stamps has the signature of Jack A. Baldwin and is blue on a very bright yellow. It's serial numbers are of a different design.

The right stamp has the signature of Lionel A. Harrold on it and is also blue on bright yellow. It has serial numbers of the same type as the first stamp.



Three West Virginia beer specimens

Unlisted Utah Beer

Ron Leshner sent in this most exciting item, an unknown Coor's Beer label with the Utah indicia on it. This label is similar to Matesen's BC2, but this one is for 11 ounces instead of 32 ounces. This will be Utah beer BC1A. This is not exactly the same format as the Utah tax paid indicia is in a different place on the label.

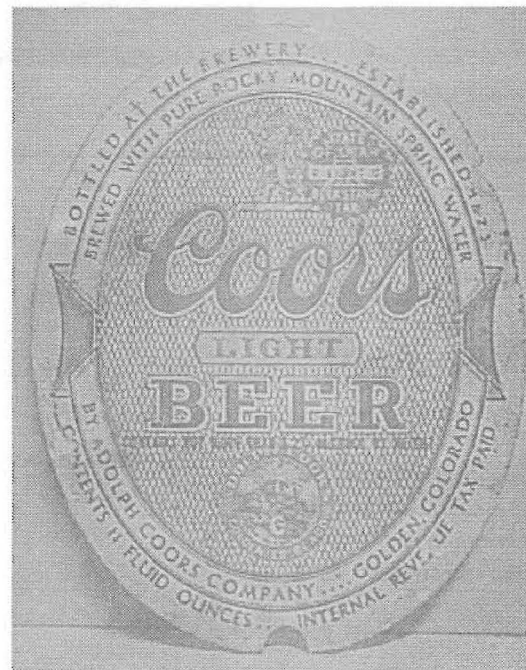
This label is smaller than the 32 ounce label at 66x83mm.

These labels were used in 1943 so it exciting for a new one to surface.



Michigan Fusion

Terence Hines sent in this scan of the Michigan cigarette fusion he found in use in September of this year. It is about 11x11mm. It has an ink jet black control number in the white panel in the center, pink panels at top and bottom and the lettering and frame in black.



11 ounces Coors label

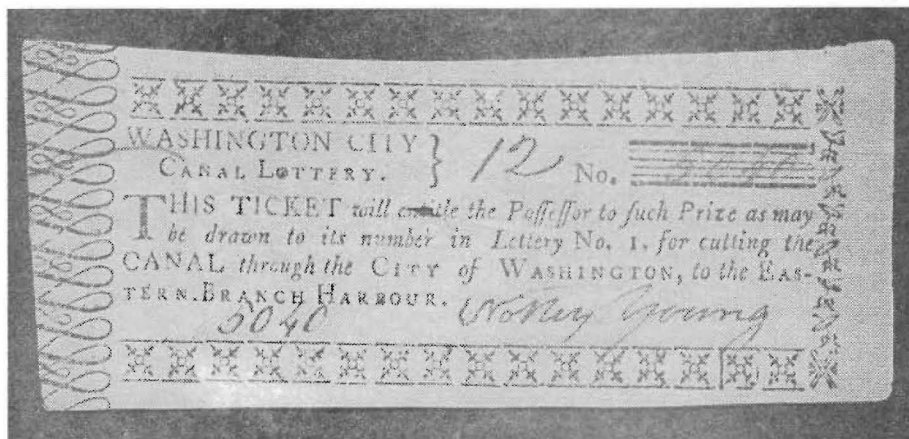
Washington, D.C. Canal Lottery Follow Up

by John D. Bowman

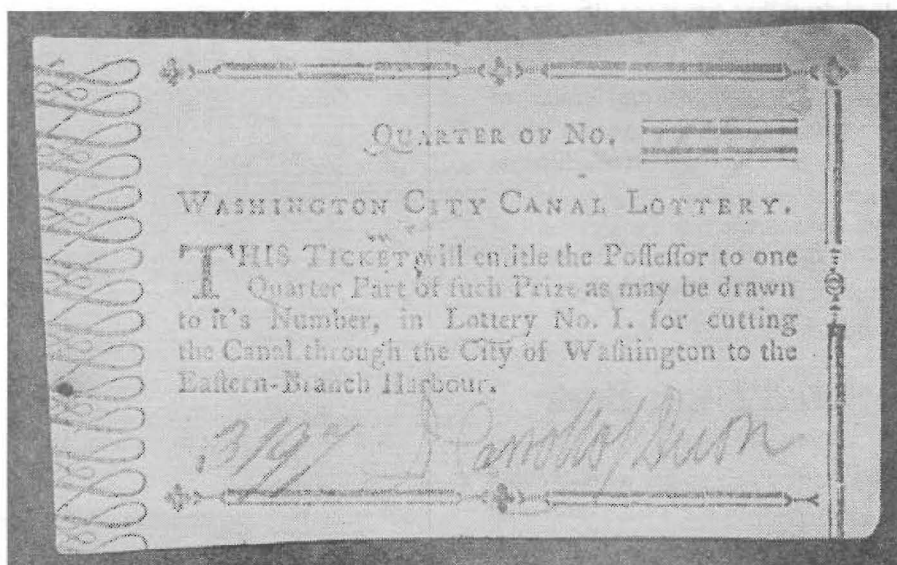
In the 1st quarter 2004 SRN, Scott Troutman had a large article on the canal lottery and the history of the Eastern Branch Canal. I recently acquired two different lottery tickets from lottery 1, the 1795 lottery.

The upper ticket is from the same 12th month lottery as the ticket shown in the original article, though this one has a much higher number (5040).

The lower ticket is also from the 1st lottery but I cannot make out which of the 12 monthly drawings and has part of the design changed. It is unclear if this was an anti-counterfeiting security device, or if the design is different because it only offers the holder 1/4 part of the prize money.



Full share lottery ticket



Quarter share 1795 lottery ticket

Unlisted Idaho Egg?

by M.E. Matesen

Shown is an Idaho "State Inspection" label that has a striking resemblance to the egg stamps. This is orange red on white. It is the same size as the egg stamps. What and how these were used is mere speculation. A seal or a true tax issue? I've no idea.



An unlisted egg stamp?

We Can Document Our Findings!



The state documentary stamps formerly owned by **E.A. "Bert" Hubbard** are featured in a special **Nutmeg Stamp Sales** auction. The sale is slated for late December 2005 or early January 2006.

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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 (15)

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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 (1)

WANTED:U.S. Customs Baggage Inspection Stamps, specific Scoville types, cancellations, dates, use on paper items, etc. Send information to: DAVID SEMSROTT, PO BOX 240286, BALLWIN, MISSOURI 63024 fixodine@sbcglobal.net (2)



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Coming Next Issue Louisiana and Lots More

Pennsylvania Beer Tax Rates

by Scott Troutman

The Pennsylvania beer stamps do not show the amount of tax paid on the stamps, only the gallonage. Act 184 of the Laws of Pennsylvania 1941 pages 477-480 gives the tax rates.

1 bbl	\$1.24	31 gallons
1/2 bbl	.62	15-1/2 gallons
1/3 bbl	.42	10-1/3 gallons
1/4 bbl	.31	7-3/4 gallons
1/6 bbl	.21	5-1/6 gallons
1/8 bbl	.16	3-7/8 gallons
1 gal	.04	
1/2 gal	.02	
1 qt	.01	
1 pt	.005	
1/2 pt	.0033	

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1972 The Oldest Philatelic Auction House in Arizona 2004

SRN Publishing Schedule

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

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

* this is because the editor tends to vacation in August. In all cases, the earlier you send 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

SRS SALES SERVICE

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

**Alabama**

Playing card 10ct	.10ea
pane10/	\$1

Tobacco

Double Springs 4 ct.	.25ea
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Arizona

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

Colorado

2005 Waterfowl \$5	\$5.25
2005 Waterfowl plate single	\$7.50

Town of Walsenberg cigarette

5ct pane/10	.25
sheet/100	2.50

Florida

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

Georgia

City of Griffin .05 Excise Tax	Free
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Indiana

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

Iowa

Cigarette C1 or C7 1ct	.25
------------------------	-----

New Jersey

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

Ohio

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

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

Rhode Island

Cigarette---50 cig	.925
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South Carolina

Cigarette	.07
Documentary	.10
	.50
	\$1

Tennessee

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

Wine W20 used	.25
---------------	-----

Wisconsin

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

SRS Sales Philosophy

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

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

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

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

--There is a minimum purchase requirement.

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

Dealers

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LETTERS TO THE EDITOR

Florida Eggs

I have compared the Florida egg stamps in the article in the last issue "Florida Eggs - New Finds" to what I have in my collection and have the following comments.

E5B should be an E17 variety since it is rouletted.

E8b and E8c should be E23 varieties because the serial numbers are different colors than the stamp itself.

E11b should be an E23 variety because it is rouletted.

E45e should be an E48 variety because it has a single line border.

E50B - mine looks green to me.

E50C - mine looks purple to me.

Michael Florer

Pennsylvania

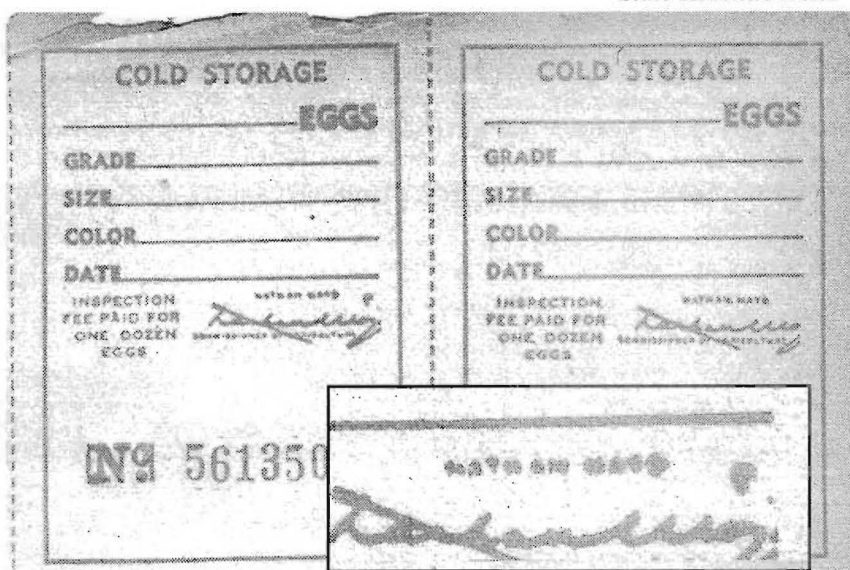
Upon review I concur with Michael.

Paul Bento was kind enough to send his Florida egg collection in for the editor to inspect. In addition to cleaning up info for the Hubbard catalog redo we discovered some new varieties.

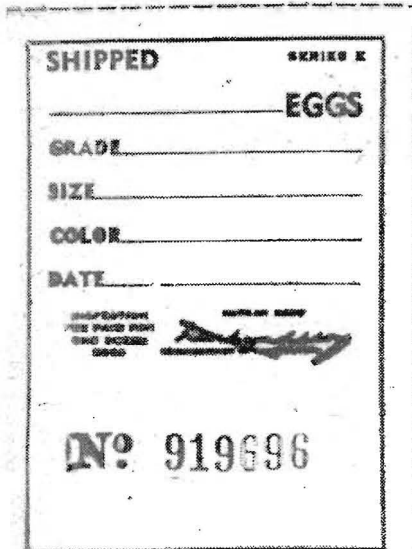
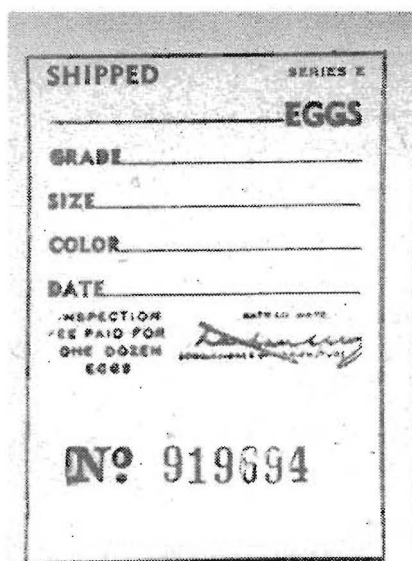
First, all of the single frame line one dozen stamps, both normal and Shell Protected are on a white coarse acidic paper which is quickly turning brown. The sole exception is a Series J Shipped egg which is on a much whiter paper. This finding will reduce the number of known varieties.

On the single frame line one dozen Cold Storage and Shell Protected Cold Storage a variety was found. A dot of green color appears over the end of the Nathan Mayo signature on some of the stamps. This does not appear to be a constant plate flaw as it moves about on several panes Paul had in his possession. It may be some kind of a security device.

A second variety was found on the single frame line stamps for Shipped, Shell Protected Shipped, Florida and Unclassified stamps. On each of these the wording "INSPECTION/FEE PAID FOR/ ONE DOZEN/EGGS" is much smaller on some of the stamps. On the small wording the word INSPECTION is 10 to 11mm wide. The normal size is about 14mm wide. Apparently there was a clique that was added as these were made in two different sizes. These do seem constant



Dot of color over end of signature is on the stamp at left.



Two stamps show the difference in size of the "INSPECTION/FEE PAID FOR/ ONE DOZEN EGGS". The small one is at bottom.

within a pane. The position within the panes of six is as follows:

Shipped	3,4
Shipped, Shell Prot	3
Florida	4
Unclassified	1

There may be more of these varieties out there to be found on other stamps in this series. Check what you have.

Paul Bento

Massachusetts

Unreported Florida Citrus

The article in the last SRN on the unreported Florida citrus stamps brought forth several people who noted three values actually are in the Hubbard Volume 1 catalog under Citrus Control but without a picture.

The Editor

Virginia Cigarette Fusion

The cigarette fusion shown was found in the summer of 2005. The fusion has a red frame and wording with a light blue center panel. The wording is "VIRGINIA/ TAX PAID/20 CIGARETTES". Size is about 12x12mm. A control number is ink jet printed in black dots in the center.

Scott Troutman

Pennsylvania



State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp. \$5 (Non-member \$7)

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

Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)

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

Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)

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

Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member price \$37.50)

5. Second Federal Issue: 1801-1802

W.V. Combs 1988, 142 pp, illustrated, hardbound
\$18 (Non-member price \$21)

6. Third Federal Issue 1814-1817

W.V. Combs, 1994, 224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)

7. Field Guide to Revenue Stamped Paper, Part I-Western States

Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)

8. State Turkey Stamps

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

9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members

11. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

12. The Streamside Catalog of Fish & Game Stamps

(Wooton Catalog)

Jan Wooton, 2006 239pps (6700+ stamps)
\$34.00 Members (Normally \$41.00)
2001 Edition 209pps \$15

NEW

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 55pps
Black & 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

18. American Bank Note Company State Revenue Index

Proofs. Peter Martin, 2004 Plastic cover, spiral
bound. \$35 Members, \$40 non-members

19. 50th Anniversary Tee-shirt. (XL,L) \$18.50

20. The Revenue Stamps of North Carolina

Scott Troutman 2005 40pps. Color \$20.00

NEW

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

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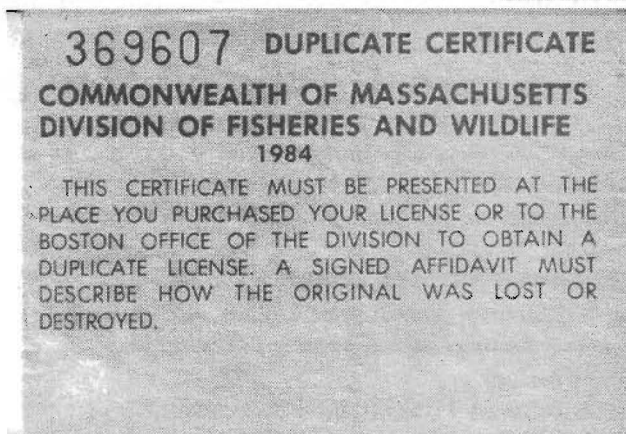
Address _____

Free For All

This free for all is a West Virginia soft drink 80 cent turquoise stamp. Hubbard lists the 1974 SD61 80ct stamp as orange but it isn't. Don't know if the catalog is wrong or if this is something new. Kent Gray is offering these up to those who would like one.

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 if you like (I don't think it needs one) and any other business going to Harold (like your dues).

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.



1984 Massachusetts duplicate hunting-fishing license certificate

Massachusetts Duplicate Certificates

by Scott Troutman

Two duplicate certificates for hunting-fishing licenses recently were in Sam Beck's auction. These are printed in black on thin paper (which looks like a carbon copy) and have serial numbers which may correspond to the serial numbers on the license. The 1984 certificate is on a blue paper, the 1986 is on a salmon colored paper. Both indicate that to get a replacement license these must be brought in to either where you purchased the license or to the Boston office. Also a "signed affidavit must describe how the original was lost or destroyed".

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