



STATE REVENUE NEWS

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1st Quarter 2006

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Louisiana



City of New Orleans liquor decals.

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President's Notebook by Peter Martin

Election Results

As the first quarter issue was being finalized, I received the election results for the 2006-2009 term. The Fourth Quarter State Revenue News should have been in your hands in early December, but some problems at the printer caused a delay in mailing and forced us to change the closing date from December 30 to the end of January.

In my Fourth Quarter column I asked you to show your support and interest in the society by submitting your ballot. The response was phenomenal. An even 100 ballots were cast, making the 40 per cent turnout a record participation in an SRS election and one of the largest by any philatelic organization (where 10-20 per cent is considered a good response). It may have been that for the first time in recent memory (or perhaps for the first time ever) we had a contested race for the Board of Governors. The officers were running unopposed and all were reelected but the race for the three governor positions was a close one with only two votes separating the final selection. Winning seats were: Scott Troutman, Ed Kettenbrink and incumbent Peter Pierce. Narrowly missing out was Dr. Edward Miles who has been a governor for many years. My thanks to Ed for his long-term contributions to the society. Terry Hines continues to serve the society as the past president. See page 17 for full results.

In the coming weeks and months your officers and governors will be taking on responsibilities for each of the major SRS operational areas. There's a lot of work to be done and if you want to be involved in the growth of state revenue collecting now is the time to step forward and make yourself known. E-mail me at pmartin2020@aol.com and join the action. I'll announce the appointments in the next issue.

New SRS Sales Manager

SRS Sales Manager Harold Effner Jr., who has served in that role for many decades, had asked to be relieved of that duty and Past President Terry Hines has stepped forward and been appointed to fill that position. The transfer will take during

February. Harold reports that there have been brisk sales of the North Carolina Catalog by Scott Troutman and the new Streamside Fish and Game catalog by Jan Wooton. He also notes that there are only a few SRS T-shirts left.

Hubbard Documentary Stamp Auction Catalog

Nutmeg Stamps Sales, Danbury, Conn., has completed Sale 114, The State Documentary Stamp catalog with a closing date of February 27. This is the third sale from the vast E.S.A. Hubbard collection and features many of the rarest Documentary stamps, including proofs, essays and specimens. All SRS members will receive a free copy. Others can obtain a copy by contacting the firm at (203) 792-3682.

Real Estate State Revenue Stamp Catalog

Another new catalog that is going to press is the Real Estate State Revenue Stamp Catalog that I have been working on. It includes stamps that have "Real Estate" or "Property Transfer" listed on the stamp and features totally new listings for Illinois, Nevada and West Virginia. Many of the real estate stamps were used for short periods of time and are extremely rare. Information about the stamps has been elusive and this catalog should be a handy reference.

Best wishes for a happy and successful new year!

"You can lose your money and get it back:
You can lose your health and get it back:
But wasted time is gone forever."

Charles E. Wolf

Louisiana

by Scott Troutman

It was the strangest thing to sit and watch a pair of hurricanes destroy a state. But it was watching New Orleans go under that was incomprehensible. I cannot grasp the magnitude of it. And I live but an hours drive from Johnstown, another legendary U.S. city destroyed by flood waters. And my brother lives in Galveston, where 8,000+ died in the 1899 hurricane. More people died in Johnstown's flood of 1898, but the size of what went under in New Orleans boggles my mind. Newscasters locally figure it would have been the equivalent of our entire country going under water.

And the totality of the lost was just as complete as Johnstown or Galveston. There is little to rescue from under a watery soup that contained every pollutant both biological and chemical that can be imagined. It is just gone. So I knew when I watched it, this issue of the *State Revenue News* would be on Louisiana.

In state revenues, Louisiana is one of the classic states. Long before Johnstown was swept away, Louisiana was issuing revenue stamps. It started in 1866 with the lottery stamps, forever associated with one of the most corrupt lotteries ever run. No surprise that those famously corrupt Louisiana politicians had their hand in the till. Then came the law stamps for use on documents. The name is almost in ironic contrast.

The state would go on to produce beautiful stamps for tobacco, cigars, malt, liquor, and wine. All those vices that the French Quarter represents as one of the epicenters for adult vices. Louisiana had still wine stamps. I am never sure if the still referred to the distilled products added to fortify it or if it left you laying still after it was drunk. There is something smooth about it. Still wine - only in Louisiana.

There were fungicide/insecticide stamps and the earlier Paris green stamps to use on products to deal with the ever attacking termites and other insectivorous creatures. These are plain Jane - utilitarian. So are most of the feed stamps. Needed but not worth celebrating in engraved splendor.

It is a hot state so they never taxed beer. But soft drinks taxes filled the state coffers. Let the teetotalers pay. Not something that

would ever happen in Utah. Other states have sin taxes. Louisiana had the no sin tax.

New Orleans once prepared elaborate and beautiful liquor decals, but thought better of it. Liquor was to be enjoyed, not taxed. That seems to this outsider the mode of thinking in their legislature. Anathema in almost any other state.

They didn't have levee tags like Mississippi. But would it have mattered when the taxes for the levee's were spent on entrance ramps for casinos? I don't think so.

For most folks, the idea of living eight feet below a river flowing only a few feet away seems worrisome folly. But somehow in New Orleans they just lived with it. And live they did! With their jazz and Mardi Gras, muffaletta sandwiches and gumbos, and even their funeral processions they showed us how it was done.

But now time and tide has caught up with them - like taxes they always do. I don't think the city will come fully back in my lifetime. But I won't feel bad if I am wrong about that. If Johnstown is to be used as an example remember that they rebuilt and the town was flooded again in 1936 and 1978. Galveston raised the whole city by 16 feet, but had Rita not turned they would have been devastated again. For now Galveston and Johnstown are still going strong. I don't know if all of New Orleans will come back, but don't be surprised if it does.

A recent article in Smithsonian magazine pointed that an acre a day of Louisiana is disappearing under the Gulf of Mexico. This is the result of the diversion of the muddy Mississippi out of the delta flood plain. The loss of the mud source is causing the land to slowly subside. Much of the state is slipping under the waves.

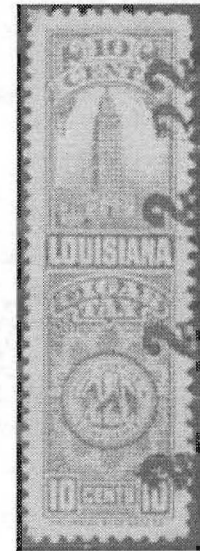
For us stamp collectors, a lot of the stamps were outside the devastation zone - saved in our collections. With Keith Hill's help we'll show a smorgasbord of the Louisiana stamps. Seems fitting to remember what was lost with what was saved.

Louisiana Stamp Gallery

By Keith Hill



Hubbard tobacco T48



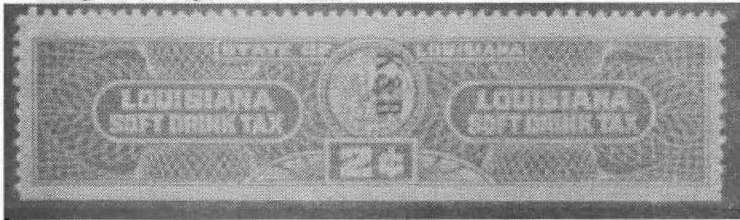
Hubbard cigar CR13



Unlisted liquor and wine



Hubbard still wines from top
W23, W24, W12, W52



Hubbard Soft Drink SD2



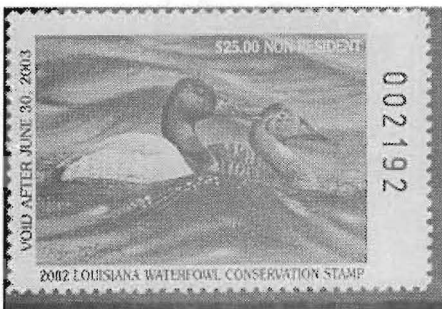
Hubbard tobacco T70



Scott waterfowl #26



Hubbard feeds F92-97



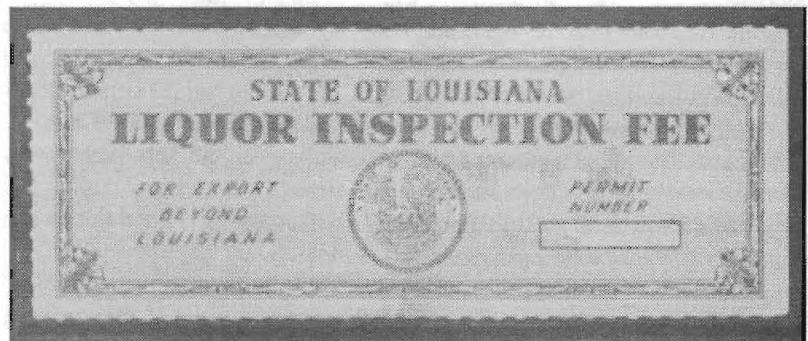
Scott waterfowl #28



Hubbard export liquor EL1



Scott waterfowl #2



Hubbard export liquor EL2



American Bank Note New Orleans liquor Specimen



Hubbard law D5, red SPECIMEN overprint



Hubbard malt M2



Hubbard lottery LY1, LY2, LY3a,
LY7, LY8, LY5



New Orleans Wines



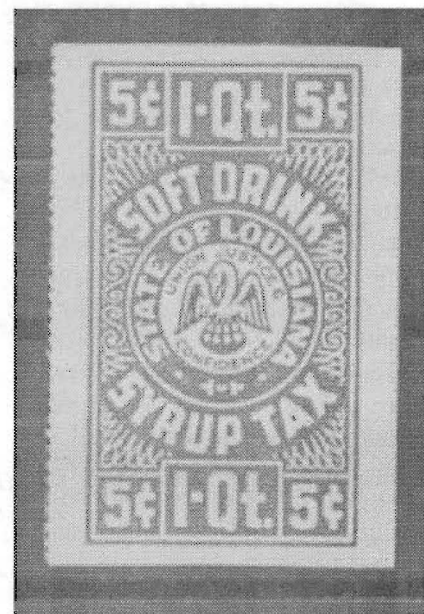
Hubbard soft drinks SD24, SD25



Hubbard tobacco T54 pane



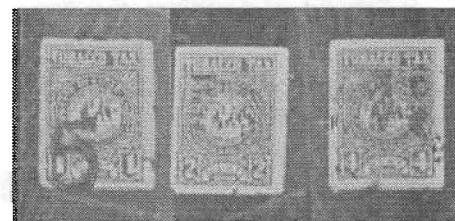
Hubbard soft drink SD39



Hubbard soft drink SD18



Hubbard soft drink SD44



Hubbard tobaccos T29a, T28H, T35A

Louisiana Seed and Tree Certification Tags and Stamps

by Keith Hill and Scott Troutman

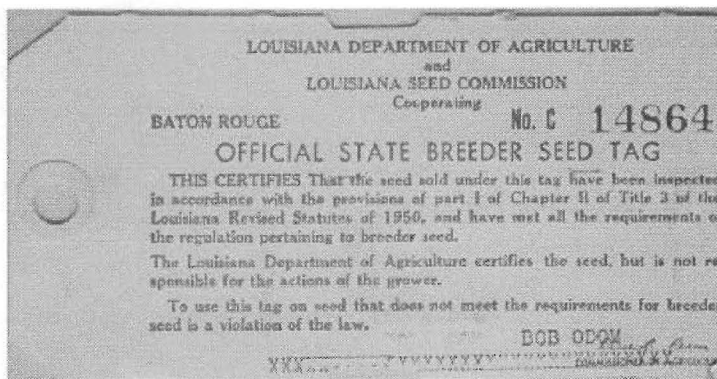
In the past year a large number of Louisiana tags and stamps came to auction on eBay. Most of these have the signature of Bob Odom who is known to have been Agriculture Commissioner in 1992-1993. Luckily Keith Hill was able to provide scans of them. Seed certification is different from seed inspection. In seed inspection, samples of seed are inspected to insure germination rate and purity of seed (actual seed vs weed seed and impurities) in what is purchased.

In seed certification, the aim is to insure the genetic purity of the seed or trees purchased. In corn for example, if you buy a specific variety, you are looking for assurance that the corn you bought is indeed this variety with its properties of sweetness, ear size, and drought and pest resistance, and not something that has been genetically weakened or altered or something altogether different. Weakness can come from poor breeding practices (a loss of pollination control) or poor handling practices in which corn seed gets accidentally mixed.

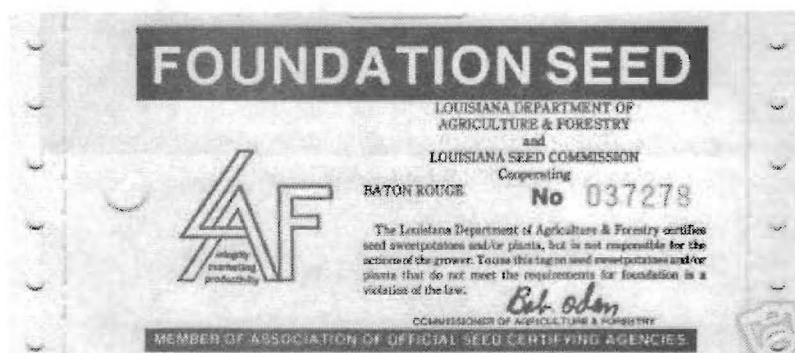
In seed certification the state of Louisiana recognizes four levels of seed quality and provides tags for them accordingly.

Breeder Seed - "Seed directly controlled by the originating or sponsoring plant breeding institution, firm or individual which is the source for the production of seed of the certified classes." This the highest level of certification generally going only to the breeders actually creating the new varieties. This is the seed actually created by the cross-pollination of specific varieties or through genetic manipulation techniques. The tag shown indicates these laws extend back to 1950.

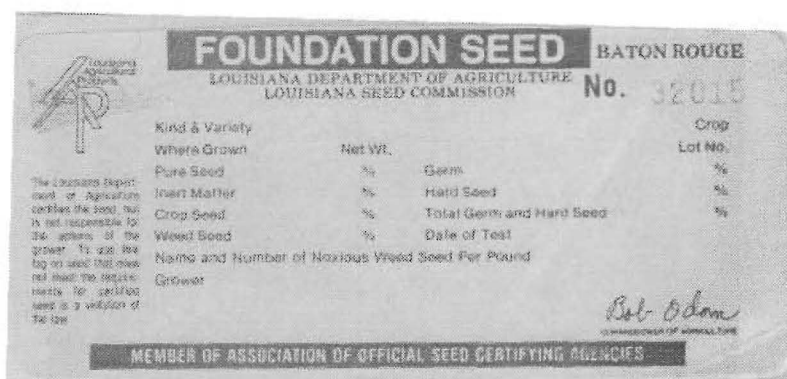
Foundation Seed - "Progeny of breeder or foundation seed, handled so as to maintain specific genetic purity and identity, production of which must be acceptable to the Department of Agriculture and Forest." One or two generations away from Breeder Seed this seed must be controlled to a very high



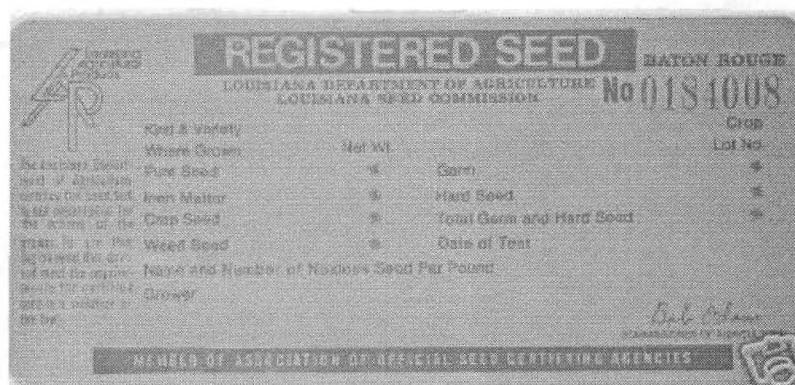
Breeder seed tag - Black on white, black serial number.
Bob Odom typed over signature of Dave Pierce.



Foundation Seed - Tractor feed tag, black on white, red serial number, Bob Odom signature.



Foundation Seed - Die cut self adhesive, dark purple on white, magenta serial number, Bob Odom signature.



Registered Seed - Die cut self adhesive, dark fushia on light fushia, red serial number, Bob Odom signature.

standard. If for example a major seed company like Burpee's wished to begin production of a new variety for eventual sale, they would be seeking foundation seed.

Registered Seed - "Progeny of breeder or foundation seed, handled under procedures acceptable to the Department of Agriculture and Forestry to maintain satisfactory genetic purity and identity." This seed would typically still be in the hands of seed producers and not a seed available to the public. This would be the level a seed producer like Burpee's would seek to maintain for reproducing new seed each year.

Certified Seed - "Progeny of breeder, foundation or registered seed, handled under procedures acceptable to the Department of Agriculture and Forestry to maintain satisfactory genetic purity and identity." This is the seed you would find advertised in a seed catalog.

On tree stock, a similar system exists in Louisiana, but only three levels are certified. A major difference is that in seed, open pollination, especially at the Breeder and Foundation levels may be prevented through techniques such as hand pollination. On trees and especially non-fruit trees that is seldom done.

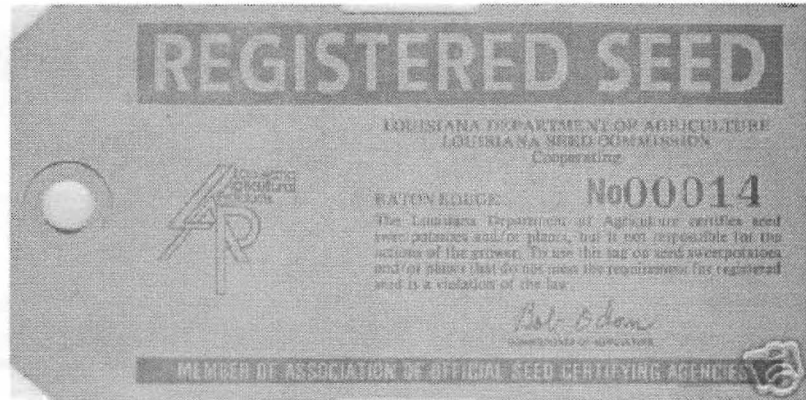
Certified Tree Seed - "Seed from trees of proven genetic superiority, produced so as to assure genetic identity. Seeds from interspecific hybrids of forest trees may be included." In this case, seeds are taken from trees that have a history of producing good trees of a similar genetic make up. Often these trees have been used for generations.

Selected Tree Seed - "Progeny of rigidly selected trees or stands of untested parentage that have promise but not proof of genetic superiority and for which geographic source and elevation is stated on the label." In this case seeds have been taken from healthy specimens, but there is not a history on the seedlings.

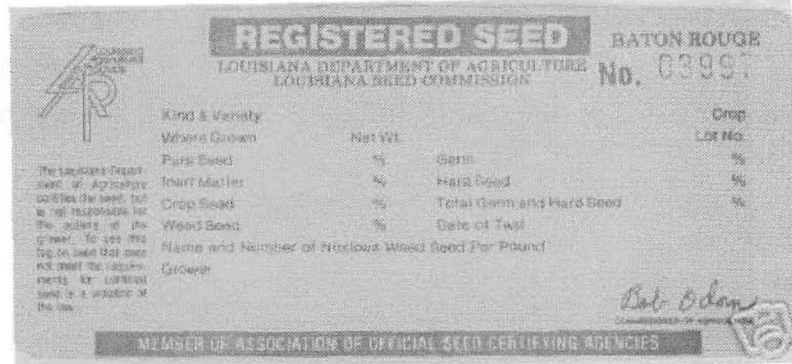
Source-Identified Tree Seed - "Seed from:

a. natural stands with known geographic source and elevation, or

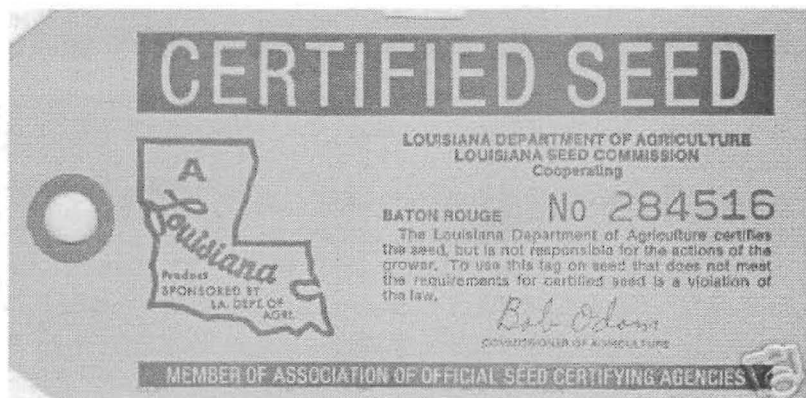
b. plantations of known geographic origin and which is acceptable to the Department of Agriculture and Forestry." In this case the seeds are not from specific trees but from specific forests known to have good properties and which are



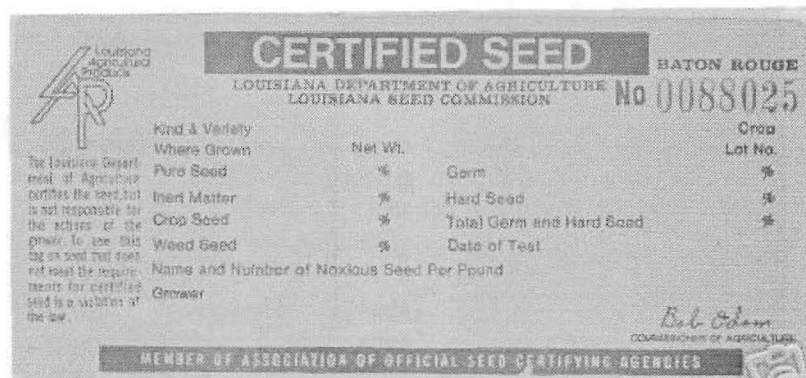
Registered Seed - Tag, magenta on purple, red serial number, Bob Odom signature.



Registered Seed - Die cut self adhesive, purple on light blue, red serial number, Bob Odom signature.



Certified seed - Tag, dark blue on light blue, red serial number, red grommet, Bob Odom signature.



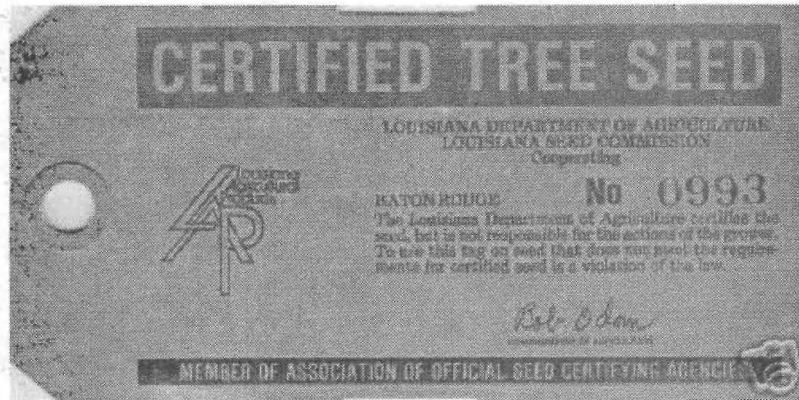
Certified seed - Die cut self adhesive, dark blue on light blue, red serial number, Bob Odom signature.

disease free.

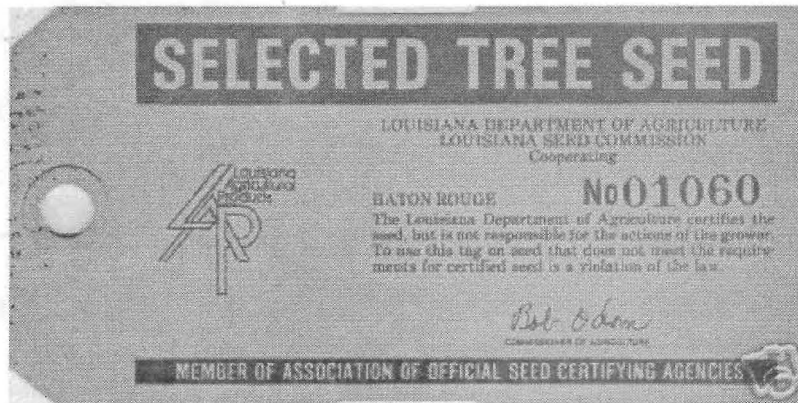
These seed certification levels seem to have been established in November 1982 and were later repealed and readopted in December 1986. So there may be tags in existence as far back as these dates.

The actual cost of these tags is fairly minimal, a penny or two to cover the cost of their production. The cost to the breeders however can be quite high to maintain the quality control and production techniques necessary to receive these certifications. However, these costs are recovered by being able to sell superior varieties and seedlings at higher prices to an appreciative public.

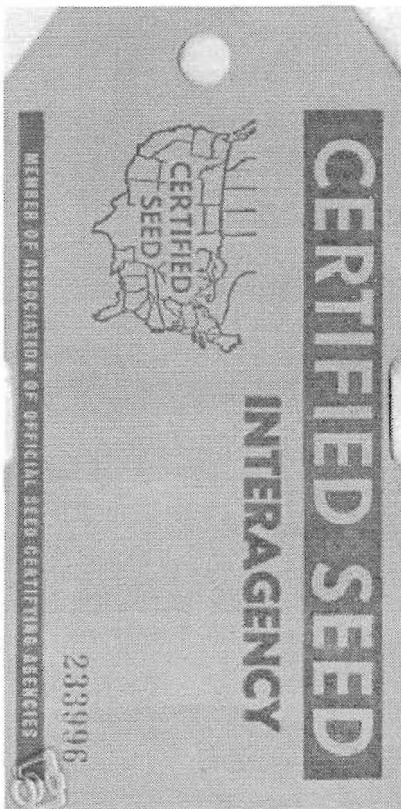
In addition, a seed analysis die cut self adhesive has surfaced. These, like other seed stamps, are used to show the results of a seed analysis for percentage of seed in sample, percentage of weed seed, percentage of inert matter, germination rates, where grown, and the name of the shipper.



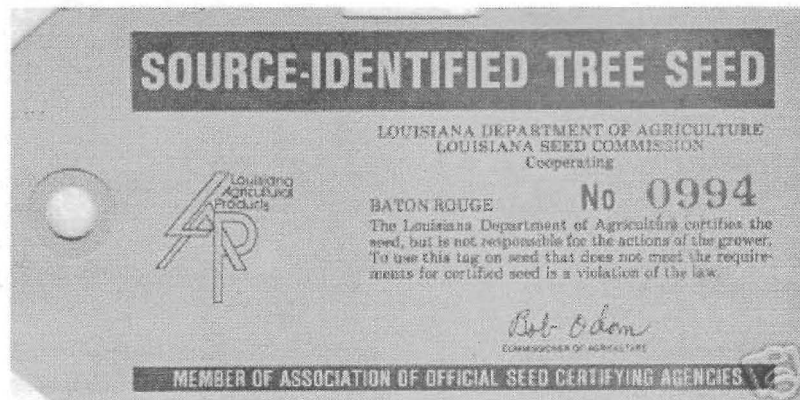
Certified tree - Tag, dark blue on light blue, red serial number, light blue grommet, Bob Odom signature.



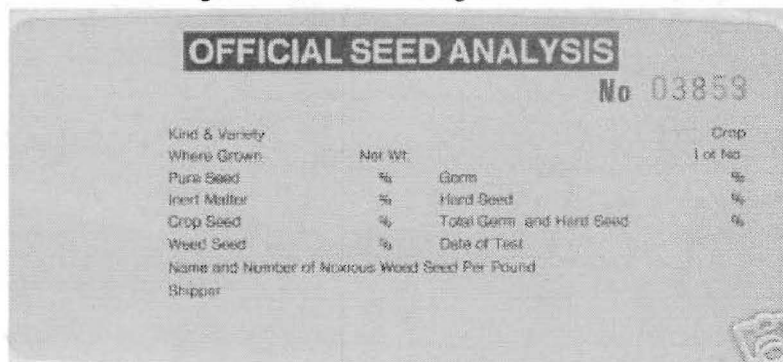
Selected tree - Tag, black on green, black serial number, green grommet, Bob Odom signature.



Certified seed - Tag for use where inspection was done by another states agency with a reciprocal agreement. Dark blue on blue, red serial number.



Source identified tree - Tag, black on light yellow, red serial number, light yellow grommet, Bob Odom signature.

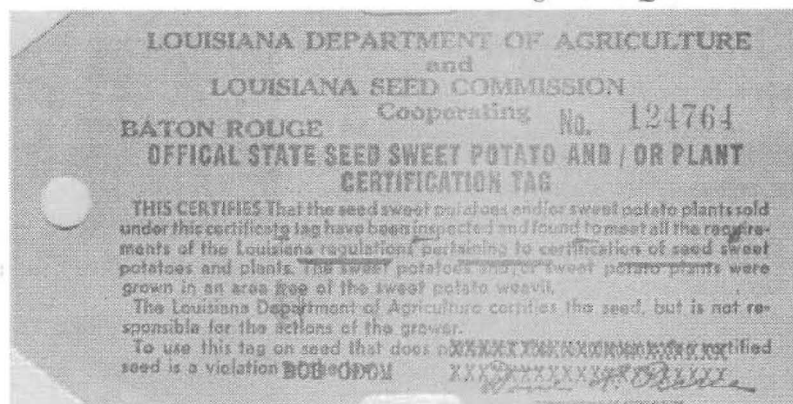


Seed analysis - Die cut self adhesive, dark purple on cream, red serial number.

Louisiana Sweet Potato Certification Tag

by Keith Hill

In addition to the seed and tree certification, the state is also providing certification tags for sweet potatoes. This tag was used when Bob Odom took office (early 1990's). An earlier commissioner's name has been X'd out and Odom's inserted with a typewriter. In the case of sweet potatoes, the certification also insures that the potatoes are weevil free.

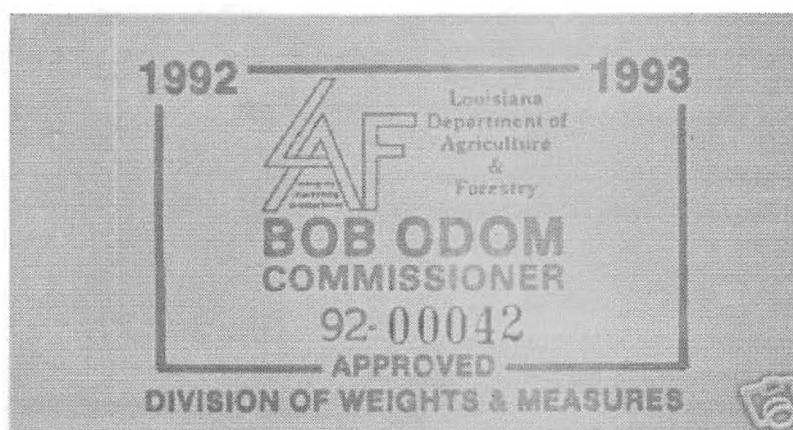


Certified sweet potato seeds or plants - Tag, dark blue on light blue, red serial number, light blue grommet, Bob Odom signature over Dave P Pierce signature.

Louisiana Scale Seal

by Keith Hill

One last item that has appeared is the scale seal show at right. This die cut self adhesive is brown on a brownish yellow. These apparently come in pads as there is a staple hole in the selvage to the left. The serial number is in black and the 92 is not part of the serial number.



Is This The Missing 7 Cent Vermont Cigarette Decal?

by Terence Hines

On July 1, 1959 the Vermont cigarette tax rate was increased to 3 ½ mills per cigarette or 7 cents per standard pack of 20. The previous rate had been 5 cents per pack. Two different five cent cigarette decals were issued, Hines #s C17 (orange) and C18 (green). Why two different colors were issued has never been discovered. What has also never been discovered are any copies of a 7 cent decal. The next known Vermont cigarette tax decal is Hines # C20, a non-denominated decal that paid the 8 cent per pack rate that went into effect July 3, 1963.

Shown here is a recently acquired pane of 10 of the 5 cent orange decal but with purple lines printed over the 5 cent denomination. At first glance, this might appear to be some sort of sample or specimen. However, when the cigarette tax rate was increased from 10 cents to 12 cents

per pack in 1969, the red non-denominated stamp that paid the previous 10 cent rate (C21) was overprinted with black wavy lines to indicate that the overprinted stamp (C23) paid the new 12 cent rate when affixed to cigarette packs without any meter imprint.

So, it is possible that overprinting purple lines on the 5 cent orange decal was the method the state chose to produce 7 cent stamps. It is true that C23, the 20 cigarette stamp with the wavy line overprint, was a provisional issue in use for only about four months. It is also true that the 7 cent rate was in effect for four years. But to this day, no stamp specifically issued for the 7 cent rate has emerged. It seems likely to me that the state had a large stock on hand of the 5 cent orange stamps when the rate was increased in 1959. This stock was large enough to last several years and so the state frugally decided to obliterate the 5 cent value to indicate the

Continued page 29



1991 Bingo Stamps

by Scott Troutman

In Auction 34 you will find a lot of "bingo" stamps sent in for auction, all from 1991. I think this is a complete run of those stamps. Bill Smiley, in his article "Bingo Stamp Checklist", noted the following: "'Bingo card' stamps, also known as cab card stamps, are one of the most ignored areas of state revenue stamp collecting. These stamps are issued by state regulatory agencies to truck drivers who carry goods for hire." These stamps went on Interstate Commerce Commission forms which looked much like a bingo card, with a space for each state's stamp. The stamps showed proper registration and license in the state.

Not all states issued bingo stamps. Some states merely applied handstamps. For those states that did create them, most are very plain Jane, and command very low prices. They can be terribly difficult to obtain, especially if you just need a specific year and a specific state.

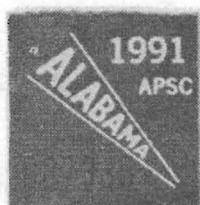
In his original checklist article and a subsequent update article in 1990², Smiley provided listings of most of the known stamps through the year 1988. The forms continued in use through at least 1991 and in some areas through 1993³ as they phased in a new system which replaced the bingo cards. As such only a handful of the stamps from 1989 and on have ever been described.

The stamps were issued by Public Utilities Commissions, Departments of Transportation or Public Service Commissions.

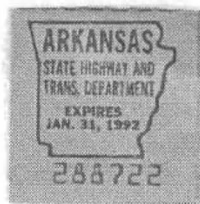
Here then is a chance to show and describe the full set known from 1991. If you have any of the 1988-1989 or stamps from after 1993 the editor would like a copy and/or description.

Bibliography

1. "Bingo Stamp Checklist, William A. Smiley, State Revenue Newsletter May-June 1988, pps. 25-43 ills.
2. "Bingo Stamp Checklist Update, William A. Smiley, State Revenue Newsletter, 1990, No. 1, pps. 4-6 ills.
3. "Public Utility Stamps Replace Trucking Bingo Card Stamps", Pfalser, Ivan, State Revenue Newsletter No. 1 1994.



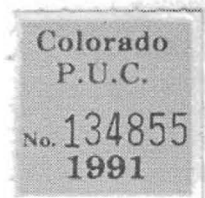
Alabama - White on red, black serial, roulette



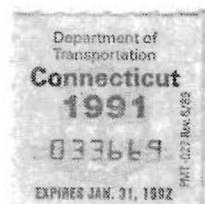
Arkansas - Black on pink, black serial, roulette



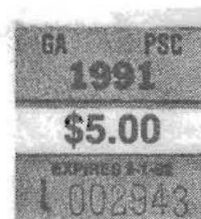
California - black on orange, state in white, black serial, roulette



Colorado - Black on dark green, black serial, glossy paper, roulette



Connecticut - Black on white, black serial, roulette 6



Georgia - Black on salmon and white, black serial number, roulette 9-1/4.



Iowa - Purple border, black on white with black serial numbers, roul. 6-1/2.



Illinois - Black on gray blue, roulette 9-1/2



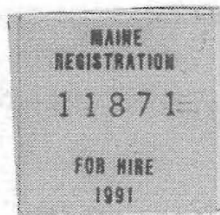
Kansas - Dark blue on pale blue, roulette 9-3/4



Louisiana - Black on lilac, die cut, black serial number.



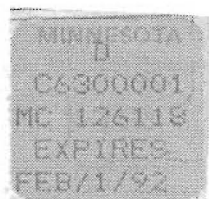
Massachusetts - red on white, black serial, roulette



Maine - Black on gray, glossy paper



Michigan - brown on white, black serial, die cut self adhesive.



Minnesota- Black print on blue, orange and gray (D) die cut self adhesive.



Mississippi - Black on bright yellow, die cut self adhesive, glossy paper



Montana - Green on white, black serial, roulette



North Carolina - White on carmine, roulette 9.



North Dakota - Black on gray grey, state in white, black serial, roulette 7.



Nebraska - Black and gold on white, die cut self adhesive.



New Hampshire - blue on white, dot matrix serial in blue, die cut self adhesive.



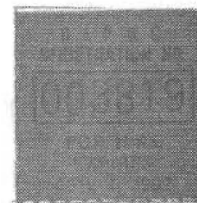
New Mexico - Brown orange on white, black serial, roulette 9.



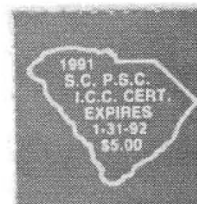
New York - Black on blue green and white, black serial, roulette 6-1/4.



Ohio - Red orange on white, black serial, roulette



Rhode Island - Black on orange, black serial, roulette



South Carolina - white on red, roulette



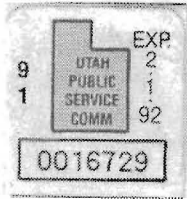
South Dakota - Black on dark blue, roulette



Tennessee - Black on red, roulette



Texas - Navy blue on white, value and numbers in black



Utah - Black and yellow on white, black serial, die cut self adhesive.



Virginia - Blue green on pale blue green, black serial, roulette 10.



Washington - Red on white, black serial number, die cut self adhesive.



Wisconsin - Navy blue on white, die cut self adhesive?



West Virginia - Navy blue on pale yellow, hyphen hole roulette 9-1/2

Tennessee Enacts Tax On Drugs And Illicit Alcoholic Beverages

by Rob Henak

Undeterred by the high cost of enforcing such laws and the significant constitutional problems, Tennessee recently became the first state since 1994 to enact a drug tax law. Tenn. Code Ann. §67-4-2801 et seq. Like the North Carolina law it is modeled after, Tennessee's new law, which took effect January 1, 2005, taxes everything from marijuana stems and seeds to moonshine.

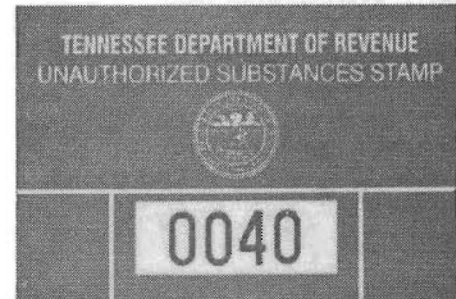
Like most such laws, Tennessee's requires the drug dealer or moonshiner to pay the tax by purchasing and displaying tax stamps. Its stamps are quite colorful, but the design consists of little more than the Tennessee State Seal under the wording: Tennessee Department of Revenue / Unauthorized Substances Stamp. At the bottom is the sequential number of the particular stamp in black. The stamps are three inches by two inches high.

Other than by color (for instance, bright red for marijuana and purple for marijuana stems and seeds), the stamps do not indicate the particular tax rate paid.

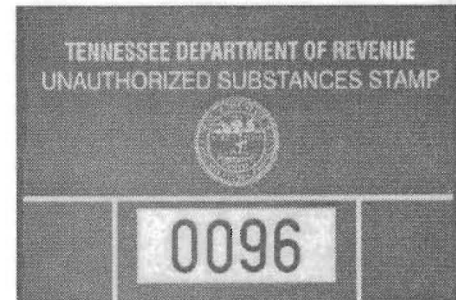
As is common these days, the stamps are self-adhesive. Less common, however, is the decision to place the adhesive on the face of the stamp. The face of the mint stamp accordingly is covered by a wax-paper-like film which must be removed to stick it to the drug container. The collector also should know that the stamp itself is quite fragile and subject to flaking.

The tax rates set forth in the statute, and the payment of which presumably is reflected by different colored stamps, are as follows:

- (1) Forty cents (40¢) for each gram, or fraction thereof, of harvested marijuana stems and stalks that have been separated from and are not mixed with any other parts of the marijuana plant;
- (2) Three dollars and fifty cents (\$3.50) for each gram, or fraction thereof, of marijuana, other than separated stems and stalks taxed under subdivision (a)(1);



White on red stamp for marijuana.



White on purple stamp for marijuana stems and seeds.

(3) Fifty dollars (\$50.00) for each gram, or fraction thereof, of cocaine;

(4) Two hundred dollars (\$200.00) for each gram, or fraction thereof, of any other controlled substance or low-street-value drug that is sold by weight;

(5) Fifty dollars (\$50.00) for each ten (10) dosage units, or fraction thereof, of any low-street-value drug that is not sold by weight; or

(6) Two hundred dollars (\$200.00) for each ten (10) dosage units, or fraction thereof, of any other controlled substance that is not sold by weight.

(7) Thirty-one dollars and seventy cents (\$31.70) for each gallon, or fraction thereof, of illicit alcoholic beverages sold by the drink; or

(8) Twelve dollars and eighty cents (\$12.80) for each gallon, or fraction thereof, of illicit alcoholic beverages not sold by the drink.

Tenn. Code Ann. §67-4-2803.

State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and or identifying information for the following list of state revenue stamps. If you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for member to respond, send all photocopies/scans to SRS Catalog Project, POB 4503, Danbury, CT 06813 or pmartin@aol.com. 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	Bingo (trucker for hire) 1978	color
AK	PB2	\$4 punchboard	illustration, info	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			
OK	D14	\$100 light green doc.	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 or if you have questions..

Coordinator	Contact	Catalog(s)
Bowman, John	johndbowman@charter.net	AL
Florer, Mike	mflorer@adelphia.net	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	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	smt troutman@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 states, contact Peter Martin at pmartin2020@aol.com for details.

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

Secretary's Report

Previous Total	258
New Members	3
Reinstatements	0
Resignations	2
Deaths	1
Dropped Not Paid	0
Current Total	257

New Members

- 1330 Bert Bonem
3800 San Miguel Drive
Fullerton, CA 92835-1233
- 1331 Michael S. Jones
P.O. Box 380129
Murdock, FL 33938-0129
Interests-Florida
- 1332 Kevin Sherwood
770 Post Road
Darien, CT 06820

Reinstatements

Resignations

- 1158 James F. Jones Jr., PA
1268 Tad Mackie, VA

Deaths

- 004 James Seville, NC

Dropped Not Paid

Address Changes

- 611 Richard Hansen
1608 Plowman Drive
Monument, CO 80132-8388
- 962 Jerrie Lurie
141 Algiers Way
Pacheco, CA 94553
- 1088 Alexander B. Smith
PO Box 615
Avon, CT 06001-0615
- 1040 Kent Gray
Box 66743
Albuquerque, NM 87193
- 1299 Franics Daigle
8145 E. Cambelback Rd.
Apt 135
Scottsdale, AZ 85251

If you haven't paid your dues for 2006, they are due. This will be your last issue.

Interesting Auction Results

by Kenneth Pruess

Mack Matesen reports an S.S. Kresge Ohio sales tax card (eBay 5639474487) which sold for \$62.00 although completely punched and a corner missing. This was probably a very rare card as it is unlisted by Malehorn and Davenport.

Mack also reports some high prices for North Carolina illuminating oil (kerosene). Unfortunately I could not be sure from the scans which variety some represented. A 46 gallon stamp (item 5644941111) sold for \$126.45, a copy of the revalued K28 for 50 gallons listed as RR by Hubbard (56449412065) sold for \$100.00 and a 500 gallon stamp (item 56449412065) realized \$86.00. Competition seemed to be between a dealer and a collector. It only takes two persons competing for the same item to reach such prices.

A fine copy of Delaware beer B1 (eBay 5631286787) priced in Hubbard only as RRR brought \$161.37.

Scott Troutman reports a paper 1944 Oregon Vehicle License (eBay 5641643406) which sold for \$81. These wartime paper licenses are quite popular and are collected by many revenueurs even though not technically stamps.

Scott also noted a lot of four Pennsylvania bedding stamps which went for \$26.01. Aside from a BE1, the others all seemed to have different watermarking on green stamps.

Exhibiting Results

by Kenneth Pruess

The Apple Harvest show in Washington state had been approved for SRS medals. Ron Leshner took a gold for a one frame exhibit of Washington Apples, and Art Mongan got a silver for his Revenue Perfins.

James Seville

by Scott Troutman

We heard in January that the last of the original twenty five founders of the SRS, James Seville, has died. James owned a cotton gin and feed mill in Statesville, North Carolina. Over the years he provided a lot of information on the cotton taxation that was written up by myself and others in *The American Revenuer*. He also enjoyed North Carolina feed and cotton seed stamps and tags and much of what exists today was saved by himself or procured with his assistance by Elbert Hubbard.

I have had quite a few dealings with him over the years, and he was always quick to share what he knew (which was considerable). He was a quiet Southern gentleman and I shall miss him.

Henak's Marijuana Exhibit Online

Rob Henak has posted his state marijuana tax exhibit on his website at www.henak.net. It is pretty definitive on marijuana stamps. We plan to add a link to it on the SRS website.

State Revenue Research Files

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

SRS Library
POB 4503
Danbury, CT 06813

SRN Back Issues

Back issues 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
267	5/04 California

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2004 year sets

\$14.50 per year postpaid

**For bound copies see
Publications Page.**

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

"The hardest thing in the world to understand is income tax."

Albert Einstein

quoted in the *Readers Digest*

SRS

**50th Anniversary
Commemorative
Tee Shirts
From the Boxborough
Show**



Available in L and XL

\$18.50

**Order Using the Publications Form
From Harold Effner**

SRS Financial Status

Harold Effner reports that he has spread sheets (Excel) prepared showing the 2005 accounting. The good news is we are in good shape financially and the dues will remain the same. If you would like to see the whole breakdown write or e-mail Harold and he will be happy to send you a copy.

Harold A. Effner Jr.

27 Pine St., Lincroft, N.J. 07738

haroldeffn@aol.com

Duck Tracks

The latest issue of Duck Tracks includes article on the winner of the 2005 Federal Duck Stamp Contest, the opportunity to vote in the 2005 state duck stamp poll, news on state duck programs and much more!

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

Revenuers Dinner

For those going to the Revenue Show, this time held at the ASDA Mega Stamp Event in New York City on March 16-19 at Madison Square Garden, the Revenuers Dinner will be held March 17, 2006 at Marchi's Restaurant, 251 East 31st St. (at Second Avenue). Time is 7 P.M... There is a cash bar. Marchi's is a family restaurant founded over 75 years ago. There is no menu and they do not have a sign on the door. The dinner will be as follows:

First course consists of platters of antipasto...celery, melon, radishes, finocchio (a delicious Italian winter celery), Genoa salami and a Lorenzo salad created by Signor Lorenzo Marchi, consisting of tuna fish, olives, capers, chopped celery, parsley and red cabbage.

The second course is a steaming portion of lasagna, unlike any you have ever tasted. The pasta, of course is homemade, and the sauce, is a Marchi family secret, perfected only after many years of patient improvements.

Next you will be served delectably crisp, deep fried fish, which virtually melts in your mouth. Savory cold beets and string beans are prepared with a simple oil and vinegar dressing to accompany it.

The fourth course consists of roast chicken and moist, tender slices of roast veal accompanied by a heaping platter of superbly cooked fresh mushrooms and a bowl of tossed salad.

For dessert, you will find your table laden with a bowl of fruit, consisting of peaches, bananas, oranges, pears and apples so perfect you'll think they came straight out of a still life. A delicious cheese will also be served to complement the fruit. For the sweet tooth, there is the Crema Fritta (a lemon fritter) and a spectacular mound of Crostoli, which is crisp, fragile, deep fried dough twists sprinkled with powdered sugar and piled high on a platter in an arrangement that looks like a fairytale castle.

Your dinner is completed with a serving of demitasse. American coffee or tea is also available. A fine dining experience you will not soon forget.

Price is \$55 per person, tax and tip included. Spouse's and guests are welcome. Advance reservations are required. Please send your check to Eric Jackson, PO Box 728, Leesport, PA 19533.

Interesting Auction Lots Auction 34

by Scott Troutman

One of the most interesting items in a long time is an unreported Alaska punchboard or pull-tab stamp (PB3). These die cut self adhesives come in two parts on a white backer. The top part is 63x19mm with rounded corners. The state seal is at left. At right is a bar code of the serial number and the wording "STATE OF ALASKA/PULL-TAB STAMP". Both parts are black on florescent yellow.



The lower half is 63x40 overall, but has three bar coded tabs which apparently go on the punchboard or flare card, and the others go on paperwork. Each of the smaller tabs is 55x17mm.



The second item is another new Wisconsin heat fusion for Indian stamps which has appeared. The fusions are 11x11mm red on white with a black printed (not ink jet) control number. All stamps on the sheet have the same control number. The wording is "WISCONSIN/TAX PAID/ INDIAN/20 CIGARETTES". These stamps come on a brown paper with tractor feeds. A similar regular cigarette fusion has been seen in blue on white with the word INDIAN dropped. Other values for packages of 10 or 25 could exist.



Another new find is a parking stamp for the City of Greensboro, NC. The design, which is white on a red orange surface colored paper, is the seal of the city. The stamp is 23x27mm with clear roulette 9. The denomination is 25, which I assume to be 25 cents, but could be twenty five minutes.

Library Notes

Ohio Sales Tax Stamps - Quantities Issued

The following is from a letter from Stanley L. Shriver, Tax Analysis for the Department of Taxation, State of Ohio to Merlin Malehorn in 1986.

"The Ohio Treasurer of State reported in 1962 the following amounts of tax stamps issued from January 1, 1935 through December 31, 1961 when they were discontinued:

Stamp Denomination	Quantity
1ct	20,264,417,507
2ct	9,557,071,549
3ct	9,713,776,845
6ct	3,358,748,046
12ct	1,719,387,932
15ct	1,142,670,885
30ct	931,490,975
60ct	481,997,053
\$1.50	199,166,865
\$3.00	138,838,584
\$15.00	40,627,806

This represents over \$3 billion dollars in sales tax for the twenty seven year period--at a 3% tax rate--about what we collect now in one year at a 5% rate.



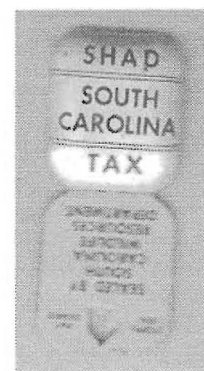
Nebraska Issues Waterfowl Stamp for Hunting

by Kenneth Pruess

Previous Nebraska waterfowl stamps, listed in Scott's U.S. Specialized catalog, were never required for hunting. But beginning January 1, 2006, Nebraska has a \$5 stamp depicting a wood duck which is required. So we now have a true "First of State" for you collectors.

South Carolina Shad Pin

Mack Matesen has uncovered yet another unlikely way to show tax payment for shad caught in South Carolina. Already the short lived law around 1929 is known to have had shad tags. Now he has found a patented "Stoffel Seal" metal pin with the wording "SEALED BY/SOUTH/CAROLINA WILDLIFE/RESOURCES/DEPARTMENT" and on the other side "SHAD/SOUTH CAROLINA/TAX". Once closed this little pin looks next to impossible to open. The pin if closed would be about 12x20mm. The pin is of the pinback type appears to be made of a brassy metal.



South Carolina shad pin - red on white

SRS Election Results

by Harold Effner Jr.

There were 100 ballots cast in the 2006-2009 SRS Election. The following are the results:

President

92 Peter Martin - winner

3 ballots were submitted without selecting a President

- 1 write in vote for Michael Florer
- 1 write in vote for Ed Lovegren
- 1 write in vote for Mack Matesen
- 1 write in vote for Tim McRee
- 1 write in vote for Scott Troutman

Vice-President

96 Hermann Ivester - winner

2 ballots were submitted without selecting a Vice-President

- 1 write in vote for Harold Effner
- 1 write in vote for Michael Florer

Treasurer

99 Harold Effner - winner

1 ballot was submitted without selecting a Treasurer

Secretary

96 Kent Gray - winner

4 ballots were submitted without selecting a Secretary

Governors

92 Scott Troutman - winner

63 Ed Kettenbrink - winner

59 Peter Pierce - winner

57 Dr. Edward Miles

- 2 write in votes for John Bowman
- 2 write in votes for Ron Leshner
- 1 write in vote for Dick Keiser
- 1 write in vote for Ed Lovegren
- 1 write in vote for Mack Matesen
- 1 write in vote for Joe Ross

Note: not all ballots selected 3 Governors

Results have been tabulated, double-checked, triple-checked and I reviewed them once more to make sure everything added up correctly.

The Big Catalog - Two Troublemakers

by Scott Troutman

As I write this all the existing catalogs have been combined and by the time you get this I will have applied all the SRS auction results. I should have starting gathering the pictures, but am putting that off until I get my income taxes finished. In trying to solve the problems of the existing catalogs, I thought I would discuss two of the problem areas I am trying to address and the problems I am getting myself into.

Guiding Philosophy

One of the key things I was hoping to achieve was that whatever the stamps have for a commodity on them, is what you would look them up under in the catalog. Thus an intangibles stamp would be under intangibles and a real estate stamp would be under real estate. Currently both are under Documentary. This sounded like a good plan, but there are troublemakers.

One of the reasons to go to this way is the much discussed problem in what Hubbard did on documentaries. Stamps for very different taxes got lumped together under the D prefixes. California is a prime example. The exchange, bill-of-lading, insurance, and attorney stamps each were used differently, used for different time periods and on different types of documents. My plan is to have a different prefix for each of these. Likewise an Indiana intangible stamp covers different taxes from a Maryland recordation. Is recordation the same as real estate? I say yes - same RE prefix. While this approach addresses a lot of problems, it creates others. Pennsylvania documentary and real estate stamps both were used for recordation purposes. One prefix or two - I plan on going with two.

Beer then becomes a problem. Is it beer, malt beverage, or fermented malt beverage? In some states they have used all three designations on their stamps. The later two imply they cover things like ales and lagers and all the various types of beer. In other states, beer of any kind is just beer. On beer, my current plan is just to call it beer, no matter which of the other is on the stamp. I think folks can figure this out. Import and export beer will be separate categories.

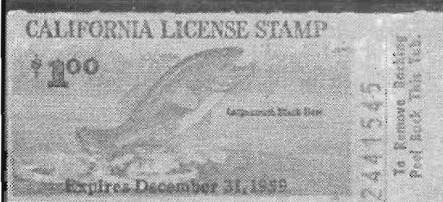
Some of the New England states created a problem by having a series of stamps that covers both cigarettes and tobacco. Current catalogs tend to have them all under one prefix (say T) even though some stamps say cigarette - others tobacco. I am planning on separating these out into two prefixes, C and T. I am not sure the catalogs are definitive enough to tell me all I need to know here, so I could get into trouble. I don't know what to do with the lone Arkansas beer stamp that is labeled "Malt". I think it is going under "Malt". Yes, I know, it taxed beer, but try to find it in the existing catalogs.

Meters

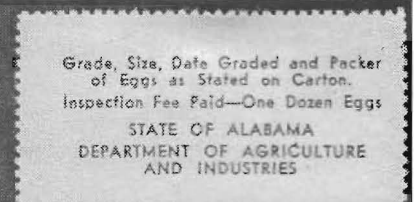
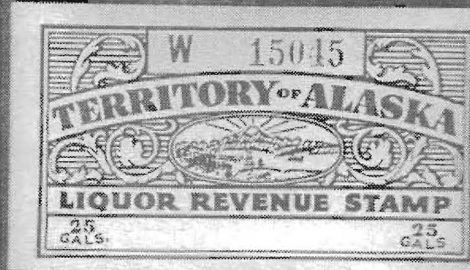
Hubbard was terribly inconsistent with meter stamps, and I fear I am doing no better. My initial thought was to just consider the meters a type of stamp and to designate them as such just as you would a decal, fusion or scotch-cal. I took this approach on the North Carolina catalog, using what Hubbard had done on the wines. On wines and liquor stamps this seems to work well.

On documentaries and cigarettes it seems to make more sense to split them out into a separate catalog. It seems to make them easier to find when trying to catalog something. I was giving them a CM prefix on cigarettes, but have hit problems in Ohio as the standard cosmetic prefix is CM. If you have opinions on how meters should be handled let me know.

On documentaries, the state often supplied meters which have a clique for including the county on the meter. On these I am going to give one price, regardless of county. Let the specialists figure out the rare counties and tell us in a state catalog. Hopefully Peter Martin's new real estate catalog will offer some solutions.



36



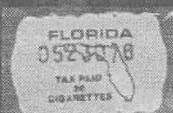
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46



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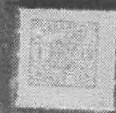


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2



92



15



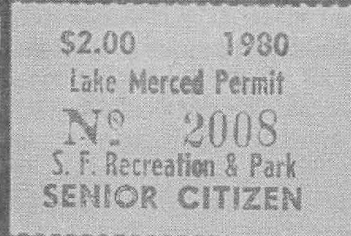
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63



48



34



92



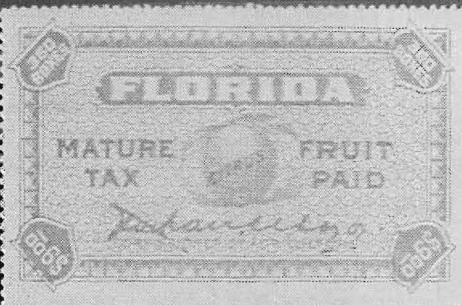
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59



118



61



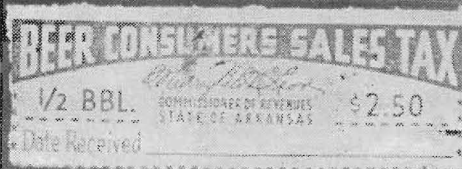
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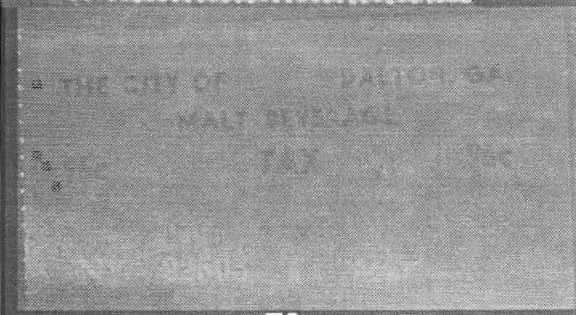
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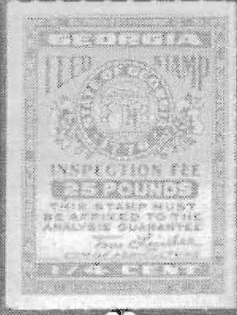
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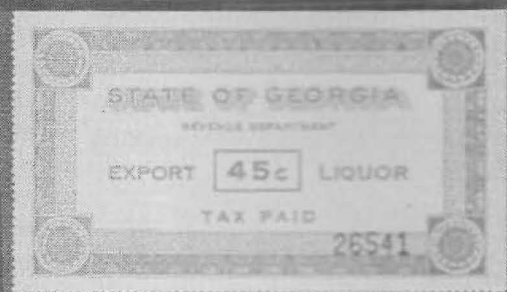
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76



82



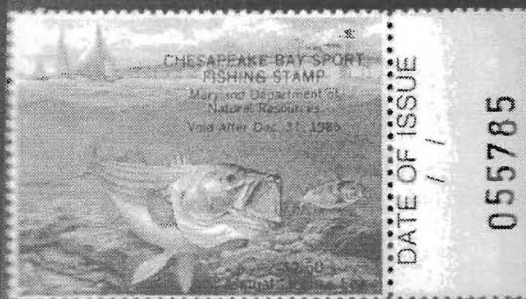
80

Auction 34

State Revenues			W69 22-1/2ct pulled perfs affecting design;all MNH		3.00
Hubbard Catalog used on Non-fish and game			50	CT cigarette meter Pitney Bowes 200000 meter, state seal at center, values on both sides of seal 2ct,U,VF unreported	2.00
Wooton (Streamside) use on fish and game			51	DC liquor (3) L3a 1/16gal; L5 1/8 gal; L18 1/5 gal,U,AVG-VG	5.00
Other catalogs as noted.			52	DC liquor (2) 1/5 gal L6,L6a,U,F-VF	4.00
1	AK pull tab PB3 (punchboard) stamp,not listed in Hubbard,MNH,VF,P	50.00	53	DC liquor (2) 1/4 gal L7,L7a,U,VF-XF	4.00
2	AK wine W5a 25 gal,MNH,VF,P	75.00	54	DC liquor (2) L3a 1/16 gal. perfin "1653", L5a 1/8 gal. perfin "2271" both VF	2.50
3	AL beer B25 1/2 keg,MNH,VF-XF	15.00	55	DC liquor L5 1/5 gal,U,VF,perfin "6040"	2.00
4	AL cigarette (3) Red Bay 2ct blue; Uniontown 1ct blue; Thomasville 1ct red tobacco,all MNH,P	2.25	56	DC liquor L6 1/5 gal,U,VF,perfin "2271"	1.50
5	AL egg 1959 Bowen E8 1 doz paper stamp perf 12-1/2,yellowish paper,MH,VF	5.00	57	DC liquor L19 1/4 gal,U,VF-XF,crease	15.00
6	AL egg 1959 Bowen E8 1 doz paper stamp perf 12-1/2,white paper,MH,VF,P	5.00	58	DC liquor L19 1/4 gal.,U,VF,P	15.00
7	AL feed F2 1ct 1911,U,VF,little dirty	1.50	59	DE cigar CR4 50ct,U,VF,P	10.00
8	AL feed F49 1ct,MH,VF	3.00	60	FL cigarette 20 cig. unlisted , map outline on yellow,U,VF,P	1.50
9	AL feed F63 1/12ct,MH,VF	1.50	61	FL citrus CF15 \$9 MNH,VF-XF,rare,P	35.00
10	AR beer B32 .46875ct,U,VF	2.50	62	FL documentary D22 30ct,U,VF	1.50
11	AR beer B36 .3515625ct,U,AVG	2.50	63	FL documentary D38 \$1.50,U,VF,P	10.00
12	AR beer B39 \$2.50 U,F,small faults,P	20.00	64	FL documentary D41 \$3,U,VF-XF	10.00
13	AR beer B85 .50 with Otho Boone sig. (possibly a mistake in catlog) U,VF,little dirty	2.50	65	FL egg SRS E57 Unclassified Series A,MNH,VF,P	10.00
14	AR cigarette C32 2 1/2ct,U,AVG	2.50	66	FL feed and fertilizer hodgepodge (7) used, (2) MNH: (7) feed, (2) fertilizer	5.00
15	AR honey HO9 1 lb,MNH,VF,tiny and rare,P	15.00	67	FL feed F16 5 lbs block/8 U,VF	2.50
16	AR liquor L115 1/4 gal.,MH,VF	4.00	68	FL feed F17 8-1/3 lbs,MNH,VF,P	1.50
17	AR wine W12 15/32 ct,U,VF	2.50	69	FL feed F25 5 lbs block/4,MNH,VF	4.00
18	AR wine W15 (2) U normal one and MNH with row of perfs through it (specimen)	7.50	70	FL orange OR7 1ct,U,F	1.00
19	AZ beer B5a orange-brown,U,VF	4.00	71	FL peat & humus PH3 5 tons,U,VF	10.00
20	AZ controlled substance 1 gram,MNH,VF,P	10.00	72	FL peat & humus PH3 5 tons,U,VF	10.00
21	AZ egg E1b 1 mill blue,MNH,VF	5.00	73	GA apple, black border, one and one half apples at top left, bushel red,U,VF	5.00
22	AZ egg E2 2 mill,U,F	4.00	74	GA apple AP2 bushel one red apple,MNH,VF	10.00
23	AZ luxury LX7 25ct,U,VF	7.50	75	GA apple A2 bushel,MNH,VF	10.00
24	AZ luxury LX8 10ct,U,VF;"BDCO" blue handstamp	20.00	76	GA beer City of Dalton 96ct black on bright red, MNH,VF,P	5.00
25	AZ marijuana 1 gram,MNH,VF	7.50	77	GA beer B16 2ct,MNH,VF	2.00
26	AZ tobacco (2) T7 MNH VF; T8 MH AVG, and T1 Used and damaged thrown in	3.00	78	GA beer B27 \$4.50,U,VF,perfin "CBC/2 6-63", crease and tear and perfs missing at bottom but a rare stamp	10.00
27	AZ wine W13 3ct,MNH,VF,P	3.50	79	GA cigar and cigarette (5) C1 1/2ct U bad scuff; C2 1ct MH,VF; C3 1-1/2ct MH,VF;C8 1ct U,F; C9 1-1/2ct U,short corner, dirty	3.00
28	CA feed F8 on tag for Buffalo Corn Gluten feed,U,F	5.00	80	GA export liquor EL2,MNH,VF,beatiful,P	10.00
29	CA fishing (3) 1964-66 \$1,#7 U;#8 unused but off backer; #9 U? all VF	7.50	81	GA feed F90 1ct on piece of tag,small fault on stamp	5.00
30	CA fishing (3) 1967-69 \$1, #10,#11,#12,U sig., clean	7.50	82	GA feed FE91a 1/4ct perf 6-1/2x9-1/2,MNH,VF,P	1.50
31	CA fishing Lake Merced #7 1978 \$2,MH,XF	40.00	83	IA cigarette C5 5ct,U,F, rare	5.00
32	CA fishing Lake Merced #8 1979 \$2,MH,XF	40.00	84	IA cigarette C6 1/2ct U,F	10.00
33	CA fishing Lake Merced #9 1980 \$4,MH,XF	40.00	85	IA cigarette C10 1/2ct U,VF	10.00
34	CA fishing Lake Merced #10 1980 sen. \$2.00,MH,XF,P	40.00	86	IA trout #16 1976 \$5,MNH,XF	20.00
35	CA fishing 1958 \$1, #1,MNH,VF	12.00	87	IA trout #17 1977 \$5,MNH,VF-XF	20.00
36	CA fishing 1959 \$1, #2,MNH,VF,toning,P	6.00	88	IA trout #18 1978 \$5,MNH,VF-XF	45.00
37	CA fishing 1960 \$1, #3,MNH,VF	6.00	89	IA trout #19 1979 \$5,MNH,XF	45.00
38	CA fishing 1961 (2) \$1 #4, #4A,MNH,VF	12.00	90	IA trout #20 1980 \$5,MNH,VF	45.00
39	CA fishing 1962 \$1 #5,MNH,VF	6.00	91	IA trout #21 1981 \$5,MNH,VF	45.00
40	CA fishing 1963 \$1 #6,MNH,VF,toning	5.00	92	IA trout #22 1982 \$5,MNH,VF,P	45.00
41	CA liquor L16c 5ct strip/3,MH,VF	10.00	93	IA trout #23 1983 \$5,MNH,VF	35.00
42	CA waterfowl Scott #1 \$1 unsig.,U,VF,no toning,P	65.00	94	IA trout #24 1984 \$5,MNH,AVG	35.00
43	CA waterfowl Scott #2 \$1 sig.,U,VF, light sig. no toning	150.00	95	IA trout #26 1986 \$5,MNH,VF	30.00
44	CO beer B19,U,VF	40.00	96	IL beer B37 1/2 case,MNH,VF-XF	15.00
45	CO conservation 1977 \$5 unlisted ,MNH,VF	10.00	97	IL beer B64 12-24oz,U,VF,on piece of box, perfin "BLATZ/1-15-42"	5.00
46	CO conservation 1979 \$1 unlisted ,MNH,VF,P	2.00	98	IL furbearer 1990 \$5 #1,MNH,VF,w/tab	12.00
47	CO DMV search request MVS4 \$2.20,MNH,VF,P	10.00	99	IL furbearer 1992 \$5 #3,MNH,VF,w/tab	12.00
48	CO trout 1985 \$11 #2,MNH,VF,date marked in tab as required,P	25.00	100	IL habitat 1994 \$5 #2,MNH,VF	12.00
49	CO wine & liquor (3) W64 5ct, W67 7-1/2ct,				



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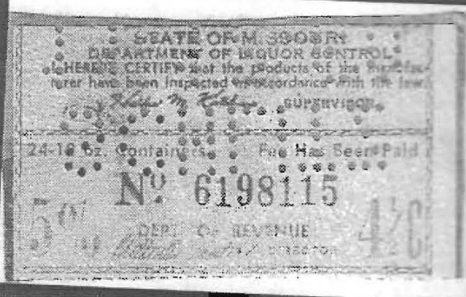
138



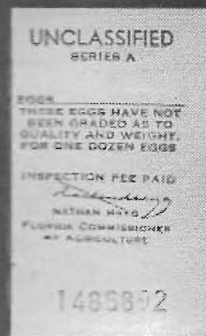
188



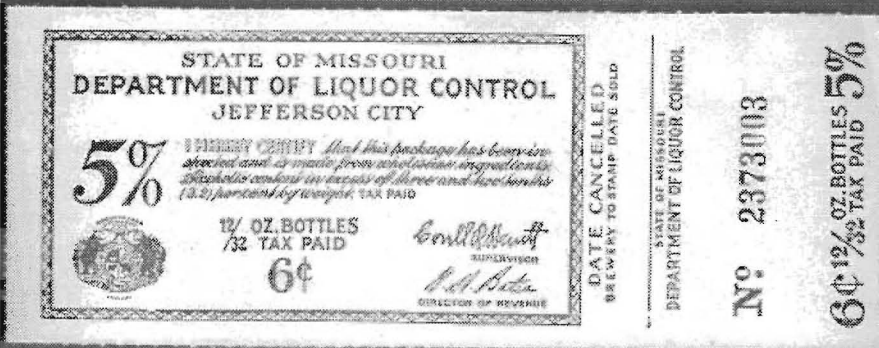
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101	IL inland trout 1995 \$6 #2,MNH,VF-XF	12.00	140	LA waterfowl 2004 #31 \$5.50,MNH,VF	8.00
102	IL pheasant 1990 \$5 #1,MNH,VF w/tab	12.00	141	MD bedding BE5b,U,VF,staple holes	1.50
103	IL pheasant 1992 \$5 #3,MNH,VF,w/tab	12.00	142	MD bedding BE7, U,VF,P	10.00
104	IL salmon 1989 \$2 #14,MNH,VF,P	15.00	143	MD Chesapeake Bay sport fishing 1985 \$2.50 #2 MNH,VF-XF w/tab,P	65.00
105	IL salmon 1990 \$2 #15,MNH,VF	15.00	144	MD Cheapeake Bay sport fishing 1991 \$2.50 #20 MNH,XF,w/tab	16.00
106	IL salmon 1991 \$2 #16,MNH,VF	15.00	145	MD recordation D15 \$1.10,U,VF	5.00
107	IL salmon 1992 \$2 #17,MNH,VF	15.00	146	MD trout senior 1990 \$1 #46,MNH,VF,w/tab	10.00
108	IL salmon 1993 \$2 #18,MNH,VF	15.00	147	MD trout senior 1991 \$1 #48,MNH,VF,w/tab	10.00
109	IL salmon 1995 \$6 #20,MNH,VF	12.00	148	MD trout 1995 #54 \$5 MNH,VF,w/tab	10.00
110	IN beer B10c 9ct,U,VF,perfin "MILLER/11-2/44"	15.00	149	MI apple AP10 2ct violet,MNH,VF	2.00
111	IN egg E9 blue, blue roulette,U,VF,upper right corner snagged	10.00	150	MI fishing 1968 \$3 #1,MNH,VF	15.00
112	IN intangibles (15): D88 \$1 (3), D95 25ct, D96 50ct, D97 \$1 (6), D104 25ct, D106 \$1(2) on front of old promissory note used as scrap paper. Two other stamps damaged as corner is torn, show payment for RR stock	4.00	151	MI malt M31 15ct orange,MH,F	10.00
113	IN intangibles (8) \$1 stamps;D38,D70,D115, D133,D160 MH,D178,D187,D205 MNH, rest U,F-VF	3.00	152	MI salmon & trout 1972 \$3.25 #5,MNH,VF	12.00
114	IN intangibles (8). D104 25ct; D106 \$1 one damaged; D137 5ct;D138 10ct; D140 25ct;D141 50ct; D142 \$1 used on back of an old promissory note used as scrap paper.	4.00	153	MI salmon & trout 1973 \$3.25 #6,MNH,VF	12.00
115	IN intangibles (3) D104 25ct and (2) D106 \$1 used on back of an old promissory note used as scrap paper	3.00	154	MI salmon & trout 1977 \$5.25 #10,MNH,VF	8.00
116	KS cigarette Bellinghausen C86 3ct pane/10,MNH,VF	5.00	155	MI trout 1968 \$2 #21,MNH,F	15.00
117	KS cigarette vending CMV35 1972,MNH,VF	5.00	156	MI trout 1969 \$2.10 #23,MNH,VF	30.00
118	KS cigarette vending CVM36 1973,MNH,VF,P	7.50	157	MN deed D62 \$100, U,VF	7.50
119	KS egg (2) E45 Peewee and E46 Small Grade B,MNH, VF	3.00	158	MN motor vehicle transfer filing MV1a \$1 silver serial number,U,VF, unlisted in Hubbard but known,P	20.00
120	KS egg unlisted blue Grade A Extra Large, smaller seal 15mm diameter, roul 9-1/2 vertically	5.00	159	MN wine & liquor WL90 50ct,MNH,VF,	15.00
121	KS egg unlisted blue Grade A Small,smaller 15mm diameter seal, roul 9-1/2 vertically, word "Size" incl.,P	5.00	160	MN wine & liquor specimen WL90S 50ct, SPECIMEN overprint in blue, value in carmine, punch hole	12.00
122	KS egg unlisted blue Grade A Large, die cut on white backer,MNH,VF	5.00	161	MO beer B53 25ct,U,VF,tiny nick at right edge, a litte dirty	20.00
123	KS egg E34 Jumbo Grade A,MNH,VF-XF	1.50	162	MO beer B54 50ct on pink paper instead of orange listed in Hubbard,U,F,crease,stains and holes	20.00
124	KS fertilizer Bellingausen FE4 5ct MNH,AVG	20.00	163	MO beer B61A 4 1/2ct,U,VF,perfin "TERRE HAUTE/4-14-37",small scuff	15.00
125	KS res. hunting-fishing license (2) 1958, 1959 U,creased as you would expect, no stamps	2.00	164	MO beer B96 4-1/2ct Burke-Morris sig.,MNH,VF	5.00
126	KY beer B12 \$.0121,MNH,VF,P	7.50	165	MO beer B102HB 6ct,MNH,VF,P	5.00
127	KY fertilizer (2) 1912 F10 125 lbs NG, F12 200lbs MNH, both VF	5.00	166	MO beer B102HB 6ct,MNH,VF	5.00
128	KY fertilizer FE13 1913 100lbs,MNH,VF	2.00	167	MO beer B129 4 1/2ct,U,AVG,on piece of box, perfin "SCHLITZ/---",carmine is very light,P	5.00
129	LA feed (2) F42 8-1/3lbs 1936; F70 8-1/3lbs 1941; both MNH,VF	3.00	168	MO beer B129 U,VF perfin "MILLER/10-2-58"	10.00
130	LA feed 1941-42 (4) F78, F78, F79, F80 all MNH,VF	4.00	169	MO beer B130a 6ct heavy paper,U,VF perfin "GBC B /9-7-58"	10.00
131	LA feed 1942-43 (6) F82, F83, F84a, F85, F85a, F87 all MNH,VF	6.00	170	MO beer B132 31ct,U,VF,perfin "A.B. Inc./11-24-58"	15.00
132	LA feed 1943-44 (4) F83, F94, F96,F97,all MNH,VF	4.00	171	MO export beer EB7,U,VF,small faults	4.00
133	LA feed 1944-45 (3) F98, F101a, F102b,all MNH,VF	3.00	172	MO gasoline G56 100 bbl,U,VF,perfin, staple holes	2.50
134	LA feed 1946-47 (4) F103a, F104, F105, F106a all MNH,VF	4.00	173	MO kerosene K32 1 bbl pair, U,VF	8.00
135	LA feed 1947-48 (5) F108, F109a, F110,F111, F112 all MNH,VF	2.00	174	MO scale seal 1996 white on green, white backer, MNH,XF,P	7.50
136	LA law D5 \$1 blk/12, punched with quarter circle punch and oval cancels from Oct 31, 1888 from the "CIVIL DISTRICT COURT", showpiece!!!, Stamps U,F, Min bid \$50	100.00	175	MO soft drink DS21,MNH,VF	5.00
138	LA paris green PG9 100 lbs,MNH,VF	1.50	176	MO trout #6 1974 \$4.30 MNH,VF	125.00
137	LA paris green PG11 1/4 lb,MNH,XF	1.50	177	MO trout 1976 \$4.40 #8,MNH,VF, large margin copy,P	70.00
138	LA soft drink SD1 1ct MNH,F,P	2.00	178	MO trout 1979 \$4.40 #11,MNH,VF	60.00
139	LA tobacco T1 1ct,U,VF	2.00	179	MO trout 1980 \$4.40 #12,MNH,VF	60.00
			180	MO trout #13 1981 \$4.50 MNH,VF,w/ tag,P	65.00
			181	MO trout #21 1989 \$5.00 MNH,VF-XF,w/tag	15.00
			182	MO waterfowl 1985 Scott #7 w/tab,MNH,VF	25.00
			183	MO waterfowl 1986 Scott #8 w/tab,MNH,VF	15.00
			184	MS beer & wine BW24 11 1/4ct,U,VF,stains	3.00
			185	MS beer & wine BW46 48ct,U,VF,dirt	3.50
			186	MS beer & wine BW66 48ct,U,VF,SON cxi	4.00
			187	MS beer & wine BW67 48ct,U,VF,P	4.00
			188	MS cigar CR1 1ct,U,VF,crease,P	1.50
			189	MS cotton seed meal CS11 1944-46 100lb,U,F	1.50
			190	MS tobacco set 172 12ct purple roul. 6-3/4, U,VF,handstamped cancel	1.50
			191	MS tobacco set 172 26ct green roul. 5-3/4,U,F,clean	1.50



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192	MS tobacco set 172 90ct rose carmine,roul 6-3/4,U,VF	1.50		sticker \$5 MNH,VF with tab	5.00
193	MT egg E3 AA Large,MNH,VF-XF,P	6.00	245	NY motor vehicle 1955-56 windshield	
194	MT egg E26 B Standard,MNH,VF-XF	7.50		sticker \$10 MNH,VF with tab	5.00
195	MT egg E27 C Trades,MH,VF-XF	6.00	246	NY stock transfer (16), 12 different ST8,ST56 (2 punched)	
196	MT egg E33 A Medium Extra,MNH,XF	6.00		,ST63, some perfed you figure out the rest, all U	1.50
197	NC beer B14 24ct,U,VF	4.00	247	NY stock transfer (4), ST158(3) one heavily punched,	
198	NC cleaning CP4 1ct,U,VF	1.50		others okay, ST167 on 100 shares of New York Central	
199	NC dog food DF1, G letter and red serial #,MH,VF,P	7.50		Railroad stock	5.00
200	NC feed F111 1/8ct, MH,AVG	1.50	248	NY stock transfer (46): \$3(3), \$2(8), 80ct (1),	
201	NC feed FE126a gray variety,U,VF	2.50		\$4(17), \$10(2), 50ct(4), 40ct(2), 20ct(3), 5ct(3),	
202	NC fortified wine W22a 1-3/4ct green & orange,U,F	1.50		4ct(3), all U,F-VF, many clean perfins	4.50
203	NC fortified wine W24 3-3/4ct, MH,AVG,P	4.00	249	NY stock transfer ST165 \$1 on 50 shares of New	
204	NC gas pump seal 1994,MNH,VF	7.50		York Central Railroad stock w/US RD347 50ct,	
205	NC gas pump seal 1995 horizontal format,MNH, VF	7.50		(2) RD323 \$1, all with punch holes and staples	1.00
206	NC gas pump seal 1999 horizontal format,MNH,VF	7.50	250	NY stock transfer ST21a imperf pair,MH,VF,P	50.00
207	NC gas pump seal 2000 horizontal format, MNH,VF	7.50	251	NY stock transfer ST3a imperf pair,MH,XF	80.00
208	NC gas pump seal 2001,MNH,VF,P	7.50	252	OH bedding BE4 1ct on tag	5.00
209	NC gas pump seal 2002,MNH,VF	7.50	253	OH cheapo pile (7) beer B8 F; cigarettes C2 (2) F; C3	
210	NC gas pump seal 2004,U,VF	5.00		AVG; LS8 VF; sales tax R33, R2 stub, all U	2.00
211	NC gas pump seal 2005,MNH,VF	7.50	254	OH cosmetic CO2 1ct 1933 used on a pink hobnail	
212	NC gasoline G10 \$15,U,VF, not punched	5.00		glass face powder jar, no makers marks. Stamp faulty	
213	NC hunt-fish Wooton #34 \$11.50,U,VF	3.00		but a rare on piece usage. Figure \$3.50 postage.	10.00
214	NC insecticide-fungicide IF7 50lbs,MNH,F	3.50	255	OH liquor seal LS7 U,VF,P	4.00
215	NC insecticide-fungicide IF8 100lbs,MNH,VF	4.00	256	OH malt M6a U,F	2.00
216	NC parking City of Greensboro 25ct white on		257	OH receipt for cigarette dealers license,	
	red orange,MNH,VF,P	10.00		heart shaped punch hole, 1956,U,light creases	1.50
217	NC scale seal 1980,MNH,VF	7.50	258	OH wine (2) W1 5ct, W6 50ct, both U,F-VF	1.00
218	NC scale seal 1991,MNH,VF	5.00	259	OH wine W14 \$6.25,U,VF,perfin	
219	NC sportsman \$30 Wooton #5,U,VF, little wallet			"T.A.V. & S.B. Co/5-18-35/OHIO U 604", little dirty	7.50
	scuffing	10.00	260	OH wine W25 72ct,U,VF-XF	4.00
220	NC wine W20a 10ct carmine & black,MH,VF	3.50	261	OH wine W27 \$1.20,U,VF,SON cxi	4.00
221	ND beer B50 24ct,U,VF,scuff on left seal	20.00	262	OK cigarette C14 3ct, U on piece of box	2.00
222	NE export beer Pruess EB1 Gass signature,		263	OK cigarette C40 cigarette 20 cig brown,MNH,VF,P	1.00
	U,VF, perfin "12-30-36", repaired tears, very rare,P	100.00	264	OK documentary 1978 Hunt D15 5ct blue,MNH,XF,P	25.00
223	NE fortified wine W102 11ct,U,VF	1.50	265	OK documentary 1978 Hunt D15 5ct blue,MNH,VF	25.00
224	NE wine blue frame from 1948 series		266	OK documentary 1978 Hunt D16 10ct blue-green,MNH,	
	printed on back of waste? paper,MNH,VF,P	2.00		XF	10.00
225	NE wine W30 10ct,MNH,VF,diamond		267	OK egg SRS E3 Grade B variable doz,MNH,VF	4.00
	punches, specimen	1.50	268	OK egg SRS E3 Grade B var. doz,MNH,VF	4.00
226	NH Atlantic salmon 1995 #1 #10 overprinted		269	OK egg SRS E5 15 doz Grade A yellow shiney	
	"SAMPLE" in black,MNH,VF,imperforate	15.00		gum,MNH,VF	25.00
227	NH tobacco T20 1/2ct,U,VF	5.00	270	OK sparkling wine W30 2.4 gal,MNH,VF	5.00
228	NH tobacco T20 1/2ct,MH,VF-XF,P	7.50	271	OK tobacco T77 15ct,MNH,VF	5.00
229	NJ trout (2) 1963 #21 \$2 res., #22 \$5 non-res, both		272	OK vending VE52 1997 \$15,MNH,VF	8.00
	MNH,VF,P	16.00	273	OK wine W27 2.4 gal,MNH,VF	5.00
230	NJ trout (2) 1964 #23 \$2 res., #24 \$5		274	OK wine W29 4 gal,MNH,VF	5.00
	non-res disb gum, both MNH,VF	16.00	275	OR insurance D22 1880 \$1 perf 11, has the	
231	NJ trout (2) 1966 #27 \$2 res., #28 \$5			constant plate variety noted in Hubbard	
	non-res, both MNH,VF-XF	16.00		where the "D" in DOLLAR touches and there	
232	NJ trout 1968 res \$2 #31,MNH,VF	8.00		is a tiny tip at the bottom left corner,MNG?,VF,P	20.00
233	NJ trout 1970 res. \$2 #35,MNH,VF	8.00	276	OR insurance D28 10ct w/selvadge inditia	
234	NJ trout 1972 res. \$2 #39,MNH,VF	8.00		"A. ANDERSON",MNH,VF	4.00
235	NJ trout 1973 res. \$2 #41,MNH,VF	8.00	277	OR insurance D28 10ct,MNH,VF	10.00
236	NJ trout 1977 res. \$4 #49,MNH,VF	8.00	278	OR melon & tomato MT1 blk/4 slightly	
237	NJ woodcock #16 no value,MNH,VF	6.00		misperfed vertically,MNH,selvadge at top creased	5.00
238	NM liquor L33 15ct,U,VF on piece of carton,P	3.50	279	OR melon & tomato MT1 large blk/10 that	
239	NM trout #2 \$3 1974-75,U,VF-XF	16.00		twisted in perforator, stamps diagonal	
240	NV documentary D5 2ct orange,U,VF,corner			to perforations, an interesting freak	20.00
	cut at angle but not into design	5.00	280	PA 1934 beer PA B9 1/6 bbl. F (rare) on	
241	NV trout 1991-92 #6,MNH,VF-XF	10.00		US REA172 1/6 bbl (Cat \$325), both perfin	
242	NY investment D22 \$2,U,VF,SON cxi,P	10.00		"LNS/7-25-34,F-VF, Min bid \$100,P	350.00
243	NY motor vehicle 1952-53 windshield		281	PA deed Ridley Township \$10 dark blue,U,VF	5.00
	sticker \$10,MH,F one tiny thin	5.00	282	PA deed Ridley Township 25ct pale blue,U,VF	4.00
244	NY motor vehicle 1955-56 windshield		283	PA deed Ridley Township \$1 lake,U,VF	4.00



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284	PA deed Ridley Township \$50 brown,U,VF,P	10.00	320	TN feed (11) F22a,F71,F72,F82,F90,F103,F118, F122,F123,F125,F126,some U, most M,VF	10.00
285	PA liquor seal LS13 1943 used on a Chivas Regal liquor bottle. Stamp is faulty but a rare on piece usage. Figure \$4.00 in postage	5.00	321	TN feed F90 1/12ct,MNH,VF	1.50
286	PA Philadelphia documentary PD12b brown on piece of deed agreement	7.50	322	TN seed (2) S12 1ct;S19 2ct, both MNH,VF,P	4.00
287	PA piece of deed with incredible array of stamps: PA real estate - RE6 \$1 pair, RE7 \$5, RE8 \$10, RE9 \$20, RE10 \$50, RE11 \$100; Bethel Park deed stamps-50ct brown, \$1 purple (3),\$20 black (2), \$50 blue; Bethel Park School District deed - 50ct blue, \$1 orange (3), \$20 maroon (2), \$50 yellow; US - R658,R662, R663, R676 (4),R733, Min bid \$45	100.00	323	TX cigarette C12a unwatermarked 7-1/2ct,MNH,VF	6.00
288	PA real estate RE10 \$50,U,VF	15.00	324	TX citrus fruit CF76 1970 1-1/2ct,MNH,F	2.50
289	PA soft drink SD9 1 gal, MNH,VF	15.00	325	UT beer (2) Matesen BBM10 Becker Uinta Club 12 oz neck label,U,VF,dirty, and BBM11 22 oz,U,VF	3.25
290	PA soft drink SD10 1 gal "American Decal..." safety paper,MNH,VF,P	15.00	326	UT beer (2) Matesen BB1, BB2 Beckers neck label 12 and 22 oz,U,VF	3.00
291	PA tax receipt 1906 Northampton Co.,U	1.50	327	UT beer Matesen B8 1/4 bbl, MNH,VF	1.50
292	RI bedding BE1 light blue,U,VF	2.50	328	UT beer Matesen BA5a Acme neck label w/uncut margins,MNH,VF	2.50
293	RI liquor seal LS2 blk/4,MNH,VF	40.00	329	UT beer Fisher beer Matesen BF10, U,VF,small nip off one corner	9.00
294	SC beer BW24 48ct U,XF,cxl "Barton Grocery" full fugitive ink,square corners	8.00	330	UT beer Matesen BF10 Fischer label,U,VF	10.00
295	SC business license (13) BL20,BL32, BL35 (2),BL36,BL39,BL47,BL54,BL67, BL68(2 shades),BL89,BL105,all U,F-VF	4.00	331	UT beer Matesen BF4 Fischer neck label,U,VF	3.50
296	SC business license (2) BL47 VF,BL48, AVG,U	5.00	332	UT beer Matesen BF5 Fischer neck label,U,VF	3.50
297	SC business license (6) BL78 3ct used on pieces of cigarette packs (4 Camels),VF, one with paper adhesion	5.00	333	UT beer Matesen BM1 Maier's Standard of Perfection,MNH,VF	3.00
298	SC documentary (5) ABNC imprint pale blue D47 1ct, D48 4ct, D49 8ct, D50 20ct, D51 50ct, all MNH,F-VF	5.00	334	UT beer Matesen BML1 Miller neck label,MNH,VF,P	2.00
299	SC documentary (5) on 1929 bond:D25 50ct, D26 \$1 (3), D28 \$5 (rough corner)	6.00	335	UT beer Matesen BSB1 Century Beer,MNH,VF	10.00
300	SC documentary (5) on 1948 bond:D25 50ct, D26 \$1 (4) (2 pairs)	5.00	336	UT beer Matesen BSB1 Sweetwater neck label,MH,VF	2.00
301	SC documentary (3) D41 (2) 1ct MNH and U, D44 20ct U Bynum imprints	3.00	337	UT beer Matesen BUT10 7 Crown Pilsner,U,VF	5.00
302	SC documentary (3) Weldon, Williams & Lick imprint D59 8ct, D60 10ct, D61 20ct,MNH,VF-XF	3.00	338	UT beer Matesen BW12 Walters Gold 12 oz label,U,VF	10.00
303	SC documentary D44 Bryan imprint 20ct strip/3 used 1977,U,VF,P	2.00	339	UT beer Matesen BW5 Walters Triple Brew 3.2%, U,VF,small notch out at bottom,P	5.00
304	SC export liquor LE1 25ct,U,VF-XF,small tear at top,P	10.00	340	UT beers (2) Matesen B7 and B15,MNH,VF,P	5.25
305	SC feed (5) F40,F41 MNH,F41a,F42,F43 rest MH,AVG-VF	6.00	341	UT cigarettes Matesen C30 200 cig,U,VF	1.00
306	SC feed (2) 1919 F7 5/8 mill MH,VF F8 1 1/4 mills MNH,VF,light creases in gum	3.00	342	UT game bird Matesen GB3 \$3, MNH,VF	40.00
307	SC feed F16 9-3/8 mills,MNH,VF	6.00	343	UT oleomargarine Matesen O19 \$3.60,MNH,VF 1.00	
308	SC feed F37 6 1/4 mills,MH,VF	3.50	344	VA bear-deer Washington Co no date \$1 black & red on blue-green 1956-57? #8,MNH,VF,P	13.00
309	SC oil O15 3 1/8ct,U,VF,P	50.00	345	VA bear-deer Wythe Co 1964-65 non-res. \$5 #26,MNH, VF-XF	24.00
310	SD 5 ton truck? license plate sticker, 1993 MNH,VF,P	2.00	346	VA bear-deer Washington Co no date \$1 black & red on pink, 1953-54? #4? MNH,XF, serial #745	13.00
311	SD beer & wine BW67 \$.0725,MNH,VF-XF,P	10.00	347	VA bear-deer Wythe Co 1963-64 non-res. \$5 #23,MNH, VF	24.00
312	SD beer & wine BW67 \$.0725 pair imperf between horiz,MNH,VF	20.00	348	VA bear-deer Wythe Co 1964-65 res. \$1 #25,MNH,VF	10.00
313	SD free senior fishing 1988 pane/5 Wooton #18,MNH, VF stain on top stamp	20.00	349	VA bear-deer Wythe Co 1958-59 \$1 #11,MNH,VF	13.00
314	SD motorized boat decals (2) 1990, 1991, "Dept. of Game, Fish and Parks",MNH,VF,P	10.00	350	VA feed F29 3/4ct U on tag for the Farmers Store, Strasburg, VA	5.00
315	SD non-res hunting 1959 #1 \$20,MNH,VF	25.00	351	VA feed FE32 3/4ct Parke C. Brinkley sig.,MNH,VF	2.00
316	SD res small game 1967 \$2 Wooton G15,MNH,VF	20.00	352	VA imported beer IB1,U,VF-XF,clear,P	2.50
317	SD res. fishing 1988 pane/5 Wooton #19 \$9,MNH,VF	35.00	353	VA liquor coupon 1 unit (two 1/2 units), brown on orange, unlisted but known,MNG,VF	5.00
318	TN ammunition AM53 1ct purple,MNH,VF,P	2.00	354	WA apples A3 50ct ,U,VF,P	25.00
319	TN ammunition AM54 3ct black,MNH,VF	2.00	355	WA beer B14a 2 doz-11oz black serial #,MNH,VF	1.00
			356	WA beer B16A 2 doz-12 oz,U,perfin "PETER FOX/9-16-42", faults on front	3.00
			357	WA beer B25 50ct 1/2 bbl gray,MNH,XF	40.00
			358	WA beer B26 \$1 1 bbl chocolate unlisted in Hubbard ,MNH,XF	40.00
			359	WA collection (10): beer B25; export beer EB2; liquor seal LS2 U rough, LS4c U pin hole; wine W7,W8, W11, W13(2), W14, all but LS MH,VF,P	35.00
			360	WA liquor seal LS2 blue with orange serial,MNH,VF	10.00
			361	WA liquor seal LS3 MNH,VF	15.00
			362	WA rhubarb RH1 1ct,U,VF, Min bid \$20,P	50.00
			363	WA soft fruit FR8 1ct,U,VF-XF,clear	1.50
			364	WA wine W12 1/4 bbl,MH,VF	1.50

365	WI beer B8 \$.07258,U,VF perfin "FLR Co/4-9-35"	3.00	397	Hodgepodge of better used stamps (15) AR C8;AZ LX26(2);FL feed, citrus CF10, CF12 corner nipped, doc D15; ID oleo; IA cig C1,C7; SC doc D26, bus. lic BL35; WA apple A13, A39, soft fruit FR13,FR28; all U	15.00
366	WI beer B11 \$.125,U,VF, perfin "BERLIN BRG Co/12-27-35",stain	6.50	398	Hodgepodge of better MNH stamps (14)CO feed F2,F3, fertilizer FE3; KS egg E34, E63;IA C1; MO ST8, D4 proof;NM F8, FE3;NC F119;UT C28; WA FR9;WV F9	17.50
367	WI cigarette unlisted heat fusion partial sheet of 24 on brown "tractor" paper, blue on white "WISCONSIN/TAX PAID/20 CIGARETTES" w/black ink jet control number,MNH,XF	10.00	399	Hodgepodge. (3) WWII rationing stamps, RF20 U AVG; 1878 seal of Mutal Benefit Life Insurance; 1876 Vermillion Co Indiana Court seal; 1907 gold foil Great Seal of Oklahoma; (2) Canadian excise stamps; 25th Anniversary 1990 cinderella of the Juan de Fuca Despatch (Port Angeles to Victoria) U, 3/4's of an 1860 State of Georgia Manufacturers bank check, loom scene,U; R168 & R171 on piece of land deed	3.50
368	WI cigarette unlisted heat fusion partial sheet of 24 on brown "tractor" paper, red on white "WISCONSIN/INDIAN/TAX PAID/20 CIGARETTES" w/black in jet control number, MNH,XF,P	15.00	400	Hunting fishing licenses (4), NM 1958 been wet; OK 1958 (2) pretty clean; KY 1950 \$2 fishing ratty	4.00
369	WI olemargarine O2,MNH,VF	5.00	401	Ticket Public Service Railway Co of New Jersey 8ct, clean,P	2.50
370	WI pharaceutical liquor PL12 2ct,MNH,VF	20.00	402	US 1948 Superintendent of Documents coupon 5ct,MNH,VF,P	6.00
371	WI wine W46,U,VF	20.00	403	US 1960 Superintendent of Documents coupon 5ct, MNH,VF;light crease	5.00
372	WI wine W71 hypen-hole 6-3/4,U,VF,little dirty	2.50	404	US red liquor strip Less than 1/2 pint Walla CS15,U, VF, clean,P	3.00
373	WI wine W73 \$1.20,U,XF, clean	3.00	405	US motor vehicle RV6,U,F	1.00
374	WV bear #6 1979 \$4, MNH,VF	5.00	406	US Federal hodgepodge (10) RU5 (5) playing cards (Cat \$1.50 ea), F; RD9 perfin; RD162;R164;R166 (2), all U	8.00
375	WV liquor permit 1 unit, black on gray blue, red serial numbers, MNH,VF,P	5.00	407	US WWII gasoline ration book, one C stamp still in it, book is pretty beat up, stamp okay	1.50
376	WV National Forest License #1 1972 \$1,MNH,VF	6.00			
377	WV National Forest License #4 1974 \$1,MNH,VF	6.00			
378	WV National Forest License #5 1976 \$1,MNH,XF,P	6.00			
379	WV trout #5 \$5 1972,MNH,VF	5.00			
380	WV trout #6 \$5 1973,MNH,XF	5.00			
381	WV res. trout #7 \$3.25 1974,MNH,XF	5.00			
382	WV trout #8 \$5.00 1974,MNH,VF	5.00			
383	WV res. trout #9 \$3.25 1975,MNH,XF	5.00			
384	WV trout #10 \$5.00 1975,MNH,VF	5.00			
385	WV res. trout #11 \$3.25 1976,MNH,VF-XF	5.00			
386	WV trout #12 \$5.25 1976,MNH,VF	5.00			
387	WY liquor L2 6-3/4ct,MNH,VF	4.00			
388	WY liquor L14 10ct,U,VF,P	3.00			

Collections, accumulations and other taxpaid

389	Coupons (abt 100) 2-1/2ct for Southern Oil Stores Profit Sharing coupons, guessing 1930's based on car pictured. For Dixie Vim gas. Two kinds. M	5.00
390	1890 Merchants Parcel Delivery, Boston 5ct red, not in Springer catalogs, U,VF,heavy black crayon cancel,P	5.00
391	Booklet "California Orange Primer", strange little booklet put out about 1907 by the Southern Pacific Railroad as an inducement to move to California, gives history of the orange	2.50
392	Cheapo pile (14): DC liquor; Iowa cig (2), IN intangibles(3); KY cigarette decal; MD wine; NY bedding;SC buisness lic (2 one faulty), NC cleaning & pressing (thin), VA wine (faulty), OR Multinomah doc., all U	1.50
393	Cheapo pile (31) NY stock transfer all diff (9) U, ND cigarette U, IN intangibles all diff (22) to \$2.50 value M & U	3.50
394	Collection of (33) 1991 "bingo" stamps from ICC trucker for hire cab cards: AL,AR,CA,CO,CT,GA,IA,IL,KS,LA,MA,ME,MI,MN, MS,MT,NC,ND,NE,NH,NM,NY,OH,RI,SC,SD,TN, TX,UT,VA,WA,WI,WV,all U,VF,P	35.00
395	Forgery or reproduction of Hussey's local stamp Scott 87L56,black on thin paper	1.00
396	Hodgepodge of better items (35), beers (KS,KY,WA,MO,AZ,PA,OH,NV,UT)(17); beer & wine (SD) (3);liquor (CA,AR,WY)(5); feed (CA) (1);wine & liquor (CO) (3); motor vehicle (TX) (2);wine(OK,OH,MN)(3); M & used, all clean	45.00

Foreign

408	1924 check on NY bank apparently cashed in Austria with 400k Austrian Stempelmarke stamp (maroon & green) on back, VF	2.50
409	Canada (7) customs duty (2), excise 2ct and 4ct, postage due 2ct (2), 10ct, all U,P	2.00
410	Canada customs duty (3) Van Dam FCD1 1ct, FCD2 2ct, FCD4 10ct, all used F-VF and a stamped wrapper I have no catalog for	1.50
411	Canada Quebec unemployment relief (2) Van Dam QU2 10ct, QU3 15ct both U,VF,P	1.50

End of Auction 34

Consignments for Auction 35 need to be in by April 1, 2006.

Massachusetts Deed Excise Stamp On Document

by Terence Hines

What's wrong with the document shown here? The document is dated August 30, 1954 and bears a single \$1 Massachusetts deed excise stamp (Hines # D4) and a Series 1953 55 cent federal documentary (Scott # R631). If you read the description of the Massachusetts deed excise tax rates in my 1984 "Revenue Stamps of the New England States" the \$1 Massachusetts deed excise stamp overpays the rate by 45 cents. This is because, in the book, I wrote that when the deed excise tax was imposed on Jan. 1, 1952, the rate was 55 cents per \$500 of valuation of the transferred property. I further wrote that the rate increased to \$1 per \$500 on Jan. 1, 1968. But I was wrong, having mis-read the original statute. The actual deed excise tax rates are shown in the following table

DATE	1 st \$500	Each additional \$500
1/1/52	\$1.00	.55
1/1/68	\$1.00	\$1.00
8/1/69	\$1.14	1.14
7/1/89	\$2.28*	\$2.28*
7/1/92	\$1.14	\$1.14
1/5/93	\$2.28*	\$2.28*

*For reasons best known to the Massachusetts legislature, when the rate was \$2.28 for the rest of the state, the rate for Barnstable County was only \$1.71 per \$500.

Given the accurate rates, the \$1 Massachusetts stamp on the deed makes perfect sense.



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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 (14)

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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 (0)

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

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

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

** No SRS auctions in 4th quarter.

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SRS SALES SERVICE

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



Alabama		Vending \$10 2005	\$5.50
Playing card 10ct	.10ea	Vending \$15 2005	\$8.25
pane10/	\$1		
Tobacco		Rhode Island	
Double Springs 4 ct.	.25ea	Cigarette---50 cig	.925
Arizona		South Carolina	
1935 12c malt liquor,used cat B2		Cigarette	.07
Red on pink, Moore sig.	.50ea	Documentary	.10
Colorado			.50
2005 Waterfowl \$5	\$5.25		\$1
Town of Walsenberg cigarette		Tennessee	
5ct pane/10	.25	Ammunition (new) .10 ea pane/10	\$1
sheet/100	2.50	Virginia	
Florida		Wine W20 used	.25
Documentary		Wisconsin	
D65A 2ct used	.25	Liquor stamps	
D65 5ct used	.25	200 ml	\$2
D67 30ct used	.25	1 liter	\$2
		1.75 liter	\$2
Georgia			
City of Griffin .05 Excise Tax	Free		
Indiana			
Cigarette meter 20 cig. (2 diff meters)			
1 - 25ct 2-45ct			
Iowa			
Cigarette C1 or C7 1ct	.25		
New Jersey			
Trout 1991	\$2.30		
Non-Res Trout 91	\$2.30		
Ohio			
Sales tax 15ct (M25 or M37 w/stub)	.35		
Oklahoma			
1964 1 pint liquor (Cat. L4)			
Single	\$1		
Block of 4 unused	\$5		
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		

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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.

Vermont Cigarettes (cont. fom page 9)

new 7 cent value. It would use the same approach in 1969 to use up stock of the (10 cent) red decal.

Interestingly, I also have a copy of the 4 cent green #C16 with a vertical black line obliterating the 4 cent denomination and a 20 cigarette green #C20 (paying the 8 cent rate) with a yellow horizontal line. Were these also provisional overprints used to pay the new rates? Perhaps research in the state archives will answer these questions.

LETTERS TO THE EDITOR

Nevada Drug Stamps

Since writing the article on the Nevada specimen stamps in the 4th quarter 2006 SRN, I have learned of a second regular Nevada marijuana stamp in the hands of a collector. It is number 007.

Also, if anyone is interested, I have posted scans of my state marijuana tax exhibit on my website: www.henak.net

Rob Henak

Pennsylvania Liquor Seals

I read with interest the presumably contemporary album notes on Hubbard's LS4 and LS5 in the Fourth Quarter SRN. The illustration of the 6 specimen decals presumably on clear acetate that accompanied the article did not originate with me.

Hubbard's descriptions of LS4 and LS5 are most perplexing. Frankly, I remain unsure as to what Hubbard saw that is not obvious to me today. I own two essays on plastic that clearly have an "o" in the top ornament in which the stems clearly extend below the ribbon. I also own what must be peresumed to be a proof on wavy line safety card also with an "o" in the top ornament and in which the stamps clearly end above the ribbon. However, enough variation occurred during production that under magnification this distinction is blurred at best on what are the issued seals.

It would be much easier to say that LS4 has an "o" (the letter) in the top ornament. All the mint copies I have recorded are on a salmon safety card with a copyright date of 1935. The variety with a "c" in the top ornament should porbably be called LS5. All the mint copies I have recorded are on a tan safety card with a copyright date of 1935. This suggest that there were at least two different production runs, differentiated by the different letters and color of the safety cards. With the 1935 copyright date on both of these nearly identical seals, it seriously casts doubt on the album note's assertion that LS4 might have appeared as early as late 1934. The first decal liquor seals were most certainly introduced in early 1935.

Rob Leshner

Maryland

Note - the editor believes the illustration came from Mack Matesen. My goof.

South Dakota Power

In response to South Dakota Little Mystery in the 4th quarter 2005 SRN. "POWER" stands for the power unit, or tractor, that pulls the truck trailer. Other stickers will say "TRAILER". The other states are part of a compact, as I understand it. I am not sure if I have a license plate in the garage that lists all the states. I will have to look for one. As I recall, at one time there was one less state. These are collected by myself and other members of the American License Plate Collectors Association.

John Boal
California

Maryland Duck Blind Stamps

My brother recently tried to aquire a duck blind stamp in St. Mary's County and was told that county is simply stamping the license with a handstamp indicating it was paid for. Whether the stamps have been eliminated or the stamping practices differ from county to county is unknown.

Scott Troutman
Pennsylvania

Nebraska Aquatic Habitat Stamp Discontinued

I recently got the following response when trying to purchase an aquatic habitat stamp from the Nebraska Game and Parks Commission. "The Aquatic Habitat stamp was discontinued in 2005. We no longer offer a physical stamp."

Dick Bilek
Illinois

California Cigarettes and Liquor stamps



Regarding the new California cigarette stamp, there appears to be at least two varieties: one with a "control number" and one without. I don't know what the number stands for, but my guess is that it is a manufacture identification number. The lower left corner in many copies is not gray, but light blue, and the red comes in different shades.

I also dug up some more California liquor stamps with a July 1, 1935 date. On two of them the date is hand written. Also

State Revenue News

note that the serial number on one of the L3 issue is 88327, quite a bit higher than the one shown in the SRN. I also had an L2, another L3 and an L4 with the July 1, 1935 date cancel.



L1 manuscript and low serial 1234



L3 with 18358 serial

Pieter P. Bonsen
California

California Cigarettes

I would like to point out that the first copies of the California cigarette stamp described by Kenneth Pruess (4th Qtr. 2005 SRN) that I saw have what appears to be a serial number on the right side of the stamp. That number P4684, printed in black and reading down, is on some of the the stamps I have. Stamps from a subsequent carton had P9145. Since those earliest issues, the stamps no longer have such a number and look like Ken's illustration.

Don Thomas
California

West Virginia and Minnesota Beers

With reference to the article on WV beers in the 4th quarter issue, I have a 1/4 bbl specimen with Harrold signature but it is blue on bistre, not bright yellow. I also have a 1/2 bbl Baldwin signature as was shown in the article, but it is also on bistre. If people have others, please report them.

Re Minnesota B45, I have one B45A magenta with lines 1mm apart exactly (all the way).

Dick Hemsted
Kansas

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, ill., three hole punched
\$22.50 (Non-member price \$27.50)

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

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

5. Second Federal Issue: 1801-1802

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

6. Third Federal Issue 1814-1817

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

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

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

8. State Turkey Stamps

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

9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps

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

11. 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

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

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Two Unreported Eggs

by Scott Troutman

Two heretofore unreported egg or egg related stamps appeared recently on eBay. The first was a Texas "Stop Sale" tag or booklet. The red on white item is used to stop the sale of eggs or put on eggs which have been deemed unsafe for sale. This item sold for \$40.

The second item was a New Jersey case egg stamp. This bright yellow and orange item was for 30 dozen Grade A large eggs. A similar stamp is known for Grade A medium eggs. This item brought \$21.50 on eBay, a terrific buy.



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