



STATE REVENUE NEWS

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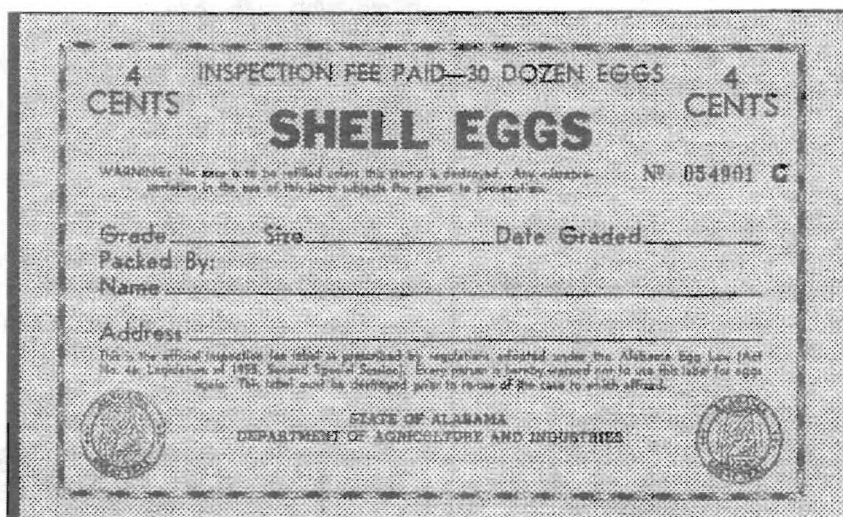
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Eggs



Alabama E4



Kansas E69 double ring seal

Auction 35

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Editor's Notes by Scott Troutman

Printing Problems

As I write this, I am not sure how we are going to produce this issue. Jim McKellips called the other week and said the effects of his stroke has debilitated him to where he can no longer run his presses. We are sad to hear that and wish Jim well. He is going to continue on as our webmaster for now. Jim's health problems have left him with some financial shortfalls and he is going to sell some of his state revenue material on E-bay. Watch for offerings from "w4nft".

Even now I have bids out from printers from Moosehead, Maine to Florida and some in between. If the quality is poor on this issue it may be because I have to run it at Staples to get it out.

Web page

While Jim McKellips is staying as webmaster the home page will be moved by the time this issue goes to press. The new address is on the front cover. Change your bookmarks.

Catalogs

Two new catalogs are up for sale in this issue, John Bowman's Alabama catalog and Joe Ross's California Feed Tags catalog. Reviews/announcement are found in this issue.

Auction

Another good auction in this issue. Long runs of Georgia and Florida and a peppering of good material from all over.

Second Hubbard Sale

I heard Nutmeg's sale of the documentaries went well, or as Peter would say it was a rousing success. Some of the North Carolina documentaries were the stars of the show coming in at \$330.

Revenue Show at New York

I did not make it to the Revenue Show in New York. Between my neighbor backing out on the trip, my sister who I planned to meet getting sent to Scotland, and three days for me in the hospital with a salivary stone, I never made it.

"New Hubbard" Catalog

I continue to plug along on the new catalog. All the SRS auctions results have been used to adjust prices and I have begun the endless task of scanning new images of the stamps. I thought I would use this opportunity to discuss more plans as it evolves.

Specimens and Proofs. My plan at this point is to include all the specimens I can identify and use an S suffix. Most of the specimens are either Columbian Bank Note overprints or perfins, American Bank Note specimens, with a few others scattered about.

Proofs will probably be dropped. Many of these are progressive, or large and small format. A more detailed state catalog is needed to cover these properly.

Airport Stamps. These are a peculiarity. They were authorized by the federal government, but issued by specific airports or airport authorities. They probably should be in a municipal catalog. My plan is to include them as there is no other real source for pricing information.

Scale and Gas Pump Seals. I do not plan to include these in the big catalog. Much as I personally enjoy them, they have just not been studied enough to number.

"Bingo" stamps. These are another peculiarity. These were used on Interstate Commerce Commission forms (ICC) but were issued by the states. Issuing agencies vary from state to state: Departments of Transportation, Public Utilities Commissions, etc. I plan to include them, but have changed the prefix to ICC. They will be under the heading of the issuing agency (example Public Utilities Commission stamps) but will have a unified prefix. In the North Carolina catalog I didn't number these - in the big catalog I plan to number them.

Eggs. These are in the new catalog and should have been in the old catalogs.

Motor Vehicle. Here is a real gray area. New York has some windshield stickers that were apparently remaindered and are seen with some frequency on the market. These I plan to include. A few states had paper or windshield license plates during WWII. These I plan to list where known. Some like California's 1944's are common, other like Oregon and Oklahoma are very rare.

Can lids and crowns. Beer and soft drink taxes were sometimes put directly on the lids, bottoms or crowns (inside of bottle caps). I plan to note where this was done, but not detail them out. This is better done in a state catalog.

Alabama Egg Inspection

by John D. Bowman

There seem to be many types of egg inspection stamps used in Alabama, and this is the first comprehensive attempt to describe them, incorporating articles by Hubbard, Hines, Hermann and Smiley.^{1,2,3,4} It is likely that there are additional items not reported here, but the author wishes to offer particular thanks to Bill Smiley for his assistance in preparing this.

Used examples may show rubber stamped date of inspection, date or control numbers.

Using the large (8-1/2 x 5 -1/2 inches) label as a starting point, the author has made some inference about the order of usage which may not be correct. This label is known with and without the last line reading "A.W. Todd, Commissioner." Todd was commissioner from 1955-59 and again from 1963-67. A used copy of this label with the Todd line is dated October 30, 1957. This label is listed first, which the same label without the Todd line is ascribed to the next commissioner, "Red" Bamberg, Jr., who held the office in 1959-63, between Todd's two terms.

It is more difficult to ascertain the dates of use of the remaining labels. Hubbard's 1963 article helps to date some (Hubbard noted four types), while Hines' 1969 article adds others (Hines noted six items in current use). Hermann offered his listing of six types in 1970. Finally, Smiley illustrated eleven types in 1996.

Hubbard noted in his 1963 article that the inspection fee on eggs sold in Alabama was based on the rate of four cents per thirty dozen as of May, 1952.

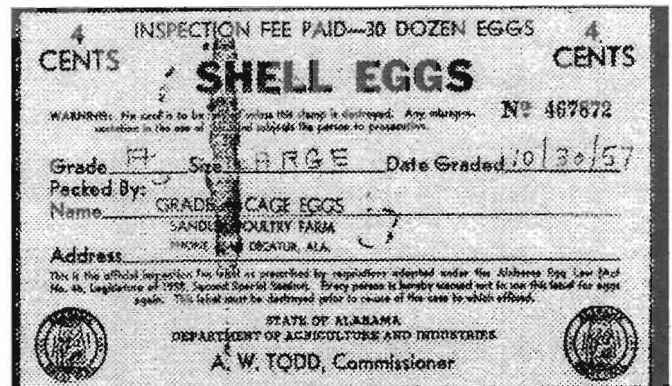
The large format labels have an inscription referring to the Alabama Egg Law, Act No. 46, Legislature of 1955, Second Special Session. Hines noted the same rate was still in effect as of 1969.

Most labels were prepared for use in egg carton handling machines and were sold in rolls. There were three types of machines in use, each requiring a different size label. The largest label, 2-7/16 inches in width was required for Diamond National equipment. The label used for Continental Can Company was 1-1/2 inches wide. The smallest label was 1-1/4 inches wide for use with Page Automatic Heat Sealing equipment. Perforated stamps were prepared for use on single cartons of eggs.²

Hines stated that all six types in current use in 1969 were available in quantity from the Poultry Division, State Department of Agriculture and Industries.

Bibliography.

1. "Alabama Egg Inspection Seals", Elbert S.A. Hubbard, *State Revenue Newsletter*, Vol. 4, No. 8 March 1963 p. 55.
2. "Current Alabama Agricultural Inspection Stamps", Terence Hines, *State Revenue Newsletter*, Vol. 9, No. 2, March 1969, p. 26.
3. "Alabama Eggs", Charles Hermann, *State Revenue Newsletter*, Vol 10, No. 6 Nov. 1970 p. 116
4. "Alabama used Many Egg Inspection Stamp Formats", William Smiley, *State Revenue Newsletter*, Vol. 34, No. 1, 1st Quarter 1996 p. 7.

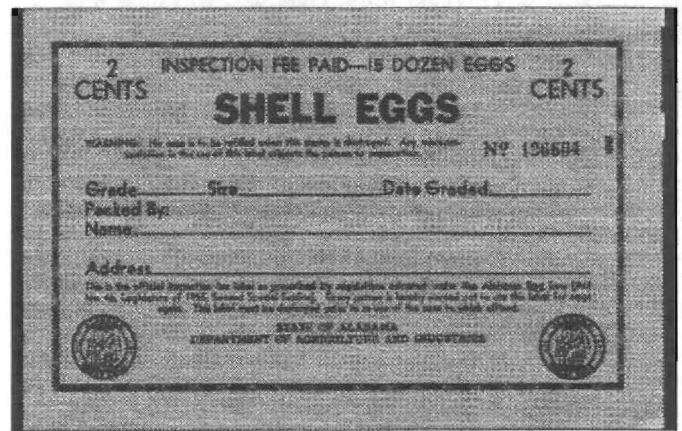


1955-59. A.W. Todd's first term. Large format 8-1/2 x 5-1/2 inches. Last line reads "A.W. Todd, Commissioner". Control letter C (narrow) has been noted after the serial number.

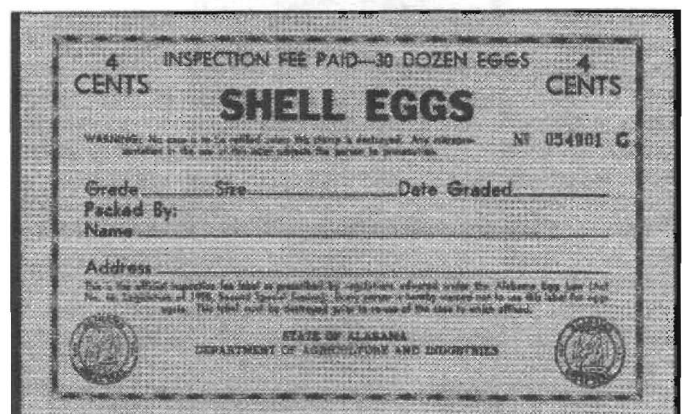
E1 2ct black on blue(?)

E2 4ct black on yellow

R R



E3

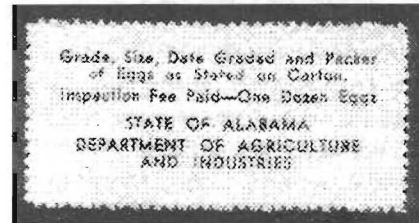
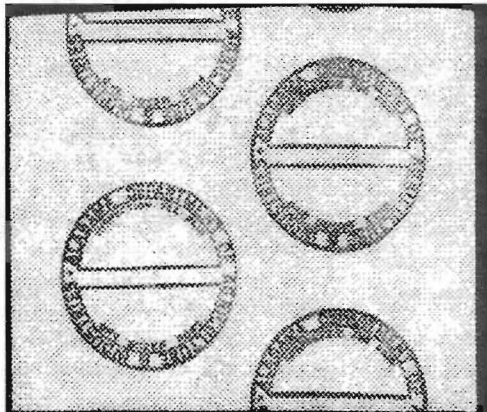


E4

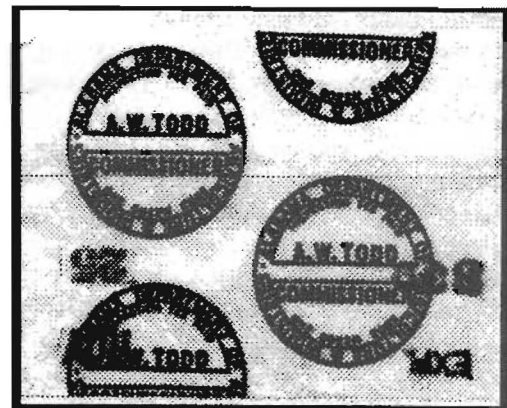
1959-63?. No commissioner noted. Large format 8-1/2 x 5-1/2 inches. Two types of outer frames styles (note differences able in the corners). Control letters B (narrow) and G are seen after the serial number on the 2ct, while letters B (narrow), C and G (wide) have been noted for the 4ct. The 2ct stamps were solid at

\$2.00 per package of 100, and the 4c stamps at \$4.00 per 100.² E7 black on white

E3	2ct	15 dozen	black on blue	75.00
E4	4ct	30 dozen	black on yellow	75.00

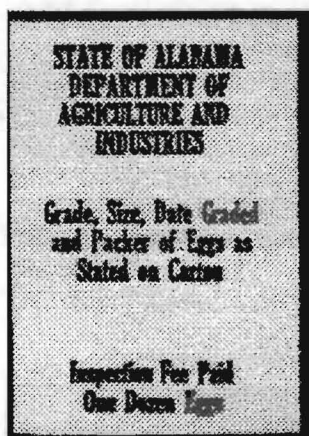


E8 black on white perforated 5.00 15.00



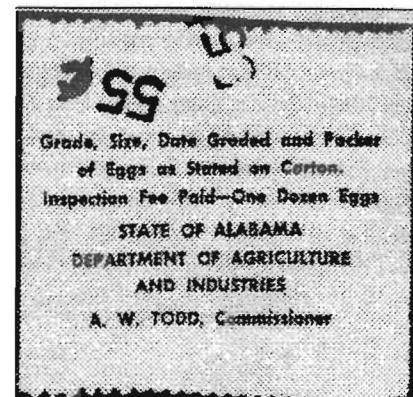
1959-63, between Todd's two terms(?). Made in rolls 437-1/2 feet long sold at \$5.00 per roll¹. Oval design, 23mm wide and 25mm tall. Width 2-7/16 inches.

E5 gray and black on white gummed tape 20.00



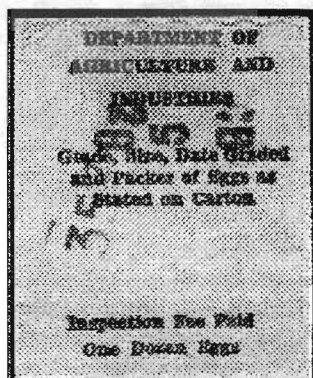
1963-67, during Todd's second term (?). Circular design 24mm in diameter similar to E3 but with A.W. Todd/Commissioner added.

E9 black on white 20.00

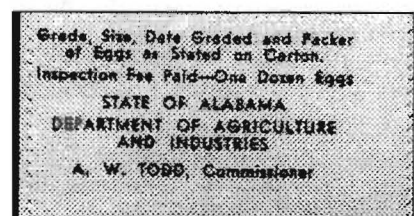


1959-63, between Todd's two terms(?). Made in rolls 500 feet long sold at \$5.00 per roll¹. Width 1-1/2 inches.

E6 black on white gummed tape R

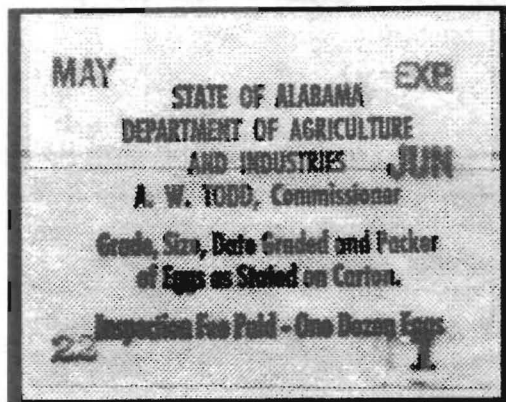


E10 black on white, 2 inches wide R



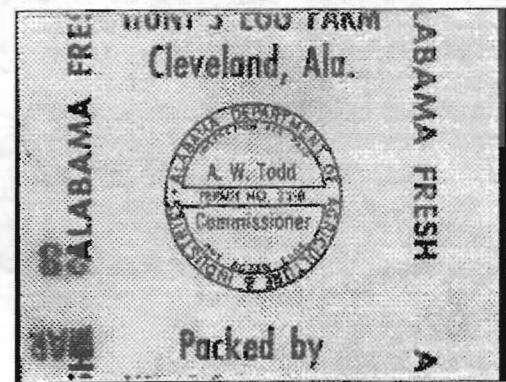
Perf 12-1/2. A.W. Todd Commissioner. Abt 26x50mm.

E11 black on white 10.00 20.00



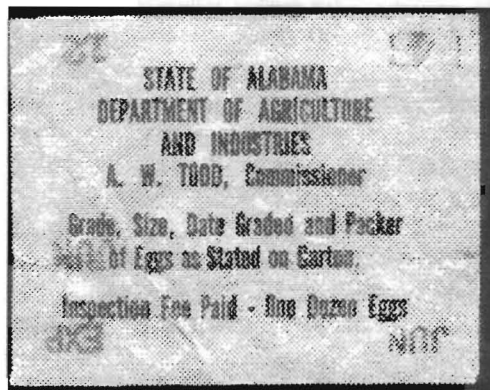
E12 black on white 2-7/16 inches wide

10.00



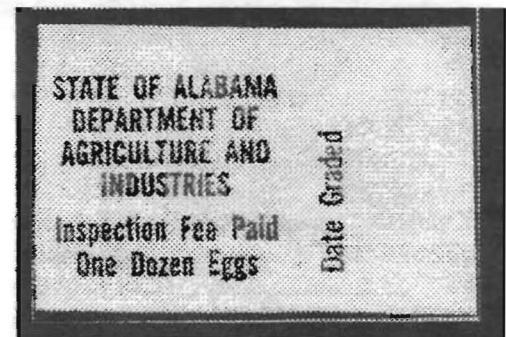
E15 black on white, Hunt's Egg Farm

R



E13 black on white, slightly smaller typeface

10.00



Issued after 1967 (?) No commissioner name.

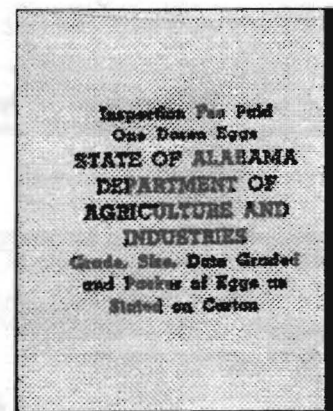
E16 1 doz. green on white, 2-7/16 inches wide R



Permit number added.

E14 black and green on white

20.00



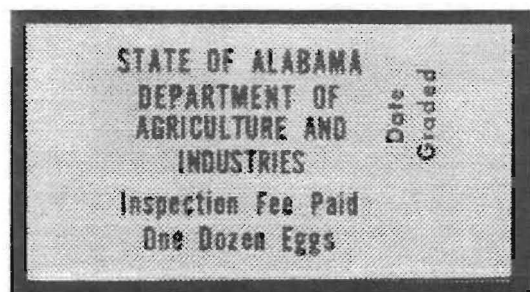
E17 1 doz. black on white, 1-1/2 inches wide R

North Carolina Gas Pump Seals

by Tony Crumbley

In an earlier article on the short lived term of Britt Cobb as North Carolina Department of Agriculture Commissioner (SRN 2nd Qtr. 2005), I had thought there was only one gas seal issued with his name on it. I was wrong. I have now found a second one in a horizontal format. It is also black on orange. We have never ascertained whether these are scale seals or just another format for different kinds of gasoline pumps. Many of the recent gasoline pump seals have both formats, as can be seen in Scott Troutman's new North Carolina Revenue Stamp catalog.

In 2005, the state redesigned the vertical format gas pump seal and I have now seen two different versions of the new design - one with the commissioner's name on it and one without it. What the reason was for the one without the name, I do not know. The new designs for 2005 are black and white on green.



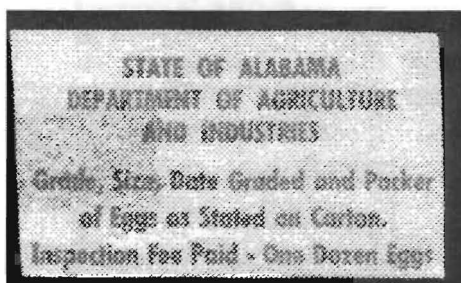
E18 1 doz. black on white

R



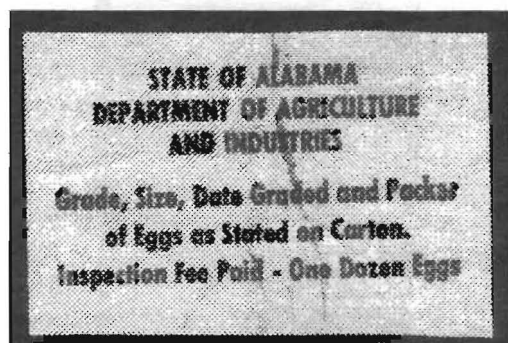
E19 black on white, red Pitts Egg Farm

R



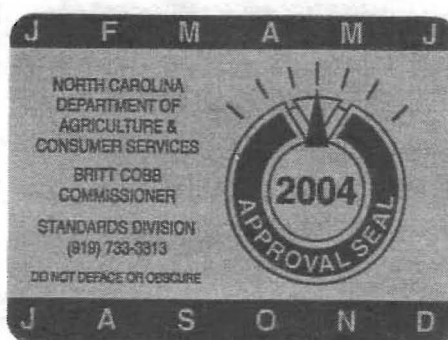
E20 1 doz. green on white, 2-1/4 inches wide

R

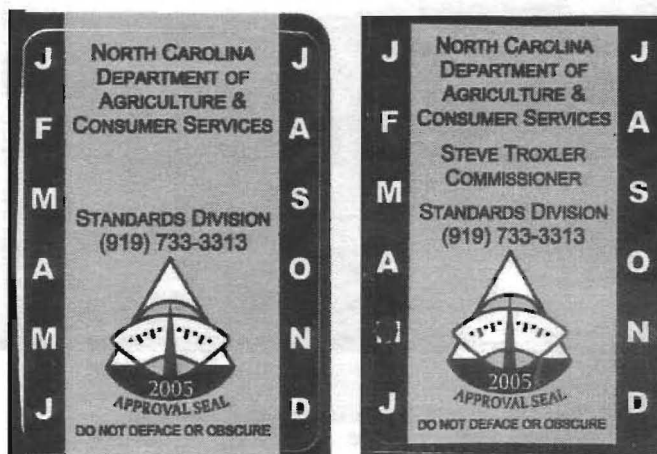


E21 1 doz. black on white, 2-7/16 inches wide

R



Horizontal format Britt Cobb seal
black on orange



2005 Seals without and with Commissioner
Black and white on dark green die cut self adhesives.

A Pennsylvania Egg Stamp?

by Scott Troutman

One day I happened to notice that the eggs I bought at the store had a keystone on the box with the indicia

"PA-149

PENNSYLVANIA CERTIFIED
GRADED UNDER
STATE SUPERVISION"

and the logo for the Pennsylvania Preferred program. Pennsylvania Preferred is a program run by the State Department of Agriculture to encourage buying Pennsylvania products within the state. Was this indicia just the Pennsylvania Preferred advertising or is it some kind of an egg revenue stamp?

As time passed I noticed that eggs I purchased in other stores may or may not have this marking on them. So I became more suspicious that it might indeed be an egg stamp.

The Pennsylvania Egg Certification is administered by the Department of Agriculture, Division of Plant and Animal Safety. It is described in detail by the state laws, Chapter 85, Subsection 85.1-85.6. This program was begun effective July 1, 1965. Egg inspection has been standardized in Pennsylvania since 1929.

The state does not inspect most eggs. Rather grading and candling is normally done by the producers, especially in smaller operations. Size grading is done in line with U.S Department of Agriculture standards, and quality grading using an AA, A and B grade system. State inspectors can pop in on you at any time (as can USDA inspectors) to make sure you are not cheating the public or selling bad eggs.

But the Certified Egg program gives producers the opportunity to mark their product as being given a higher level of inspection. It can be entered into by either a large scale producer or a distributor.

In this program, the Department of Agriculture trains and licenses inspectors and gives each organization a code (in the case of my egg box it is PA-149) which designates the organization doing the inspecting. With the trained personnel, the state then permits "the organization to use such insignia, stamps, labels or seals as may be adopted by the Department

as official in the certification of eggs. The cost of such insignia, stamps, labels or seals shall be borne by the organization." That would be true if they were just adding advertising, so this does not make it a revenue stamp.

The trained inspectors then take over the job of inspecting the eggs. For efficiencies sake, the inspectors "may not be restricted to the performance of certification work only, but may discharge other duties which do not interfere with the certification work." So they can spend the rest of the day feeding chickens, or cleaning out the hen house, so long as they do the certification. An organization has to have at least two trained inspectors, in case one gets sick or goes on vacation.

The inspectors take required samples, and issue official certificates for the eggs, and file monthly reports to the state. When starting out, an organization is on a six month probationary period. The state does their own inspections and watches the reports to make sure everything is working as it should. When everything is working smooth, then you enter into the Certification agreement.

What the agreement states is that the "organization agrees to pay the Commonwealth of Pennsylvania for supervisory services in this certification program, the following fees:

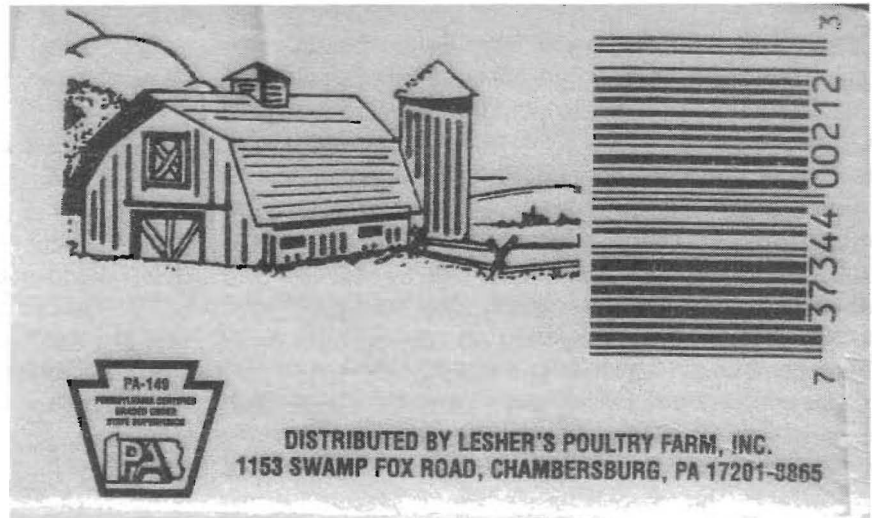
Wholesale Lots (Monthly Volume)	
0-2000 cases	\$3 per month
2001-7,000 cases	\$7 per month
7,001-10,000 cases	\$10 per month
10,001-20,000 cases	\$12 per month
20,001-40,000 cases	\$14 per month
40,001-and over	\$15 per month

Consumer Lots (Monthly Volume)	
0-250 cases	\$15 per month
251-500 cases	\$20 per month
501-1,000 cases	\$25 per month
1,001-2,000 cases	\$30 per month
2,001-4,000 cases	\$35 per month
4,001-8,000 cases	\$40 per month
8,001-16,000 cases	\$45 per month
16,001-or more case	\$50 per month

So there are fees which support and pay for the program. At the low volume end on consumer eggs, the fees are running between 1 and 2 mills per dozen. The rates get much cheaper at higher production rates.

This fee schedule is not dissimilar to the fees paid for eggs stamps in other states. The price of stamps in Oklahoma, for example was 2 mills per stamp per dozen, or 2 mills per case stamp. The Florida case stamps (30 dozen eggs) were 4 cents, about the same as the rate for 500 cases a month (\$20.00).

My conclusion is that the keystone marking is indeed an egg stamp. You may draw your own conclusion.



Indicia on the top of the egg carton.

Kansas Eggs 1955 and Onward

by Scott Troutman

This is part of the recataloging effort for the Hubbard redo. In going over some old notes from Michael Florer, he noted that he had Kansas egg stamps issued after the 1955 issue. In refelecting on it, others probably do as well. The Kansas eggs through the 1955 series are covered in the Bellinghausen catalog of Kansas Revnue Stamps. I have included the 1955 and 1962 sets as I have added some additional information on the larger stamps. Pictures have not yet been gathered but I hope you can distinguish them from the descriptions. Many of the new ones are on a backer paper.

The point of this article is to discover if more sizes and varieties are out there. I would guess there are. Please check you collections for additional stamps you possess. Prices are tentative, as is numbering.

1955. Change in format. Added sizes and rates. 1 doz coil roulette 6, design 72x33mm, seal 18mm diameter. 1/2 case diecut design 127x74mm. 1 case diecut design 202x127mm. Serial No. added to 15 and 30 dozen stamps.

Grade AA Lavender

E29	1 doz	Peewee	2.00	.35
E30	1 doz	Small	2.00	.35
E31	1 doz	Medium	2.00	.35
E32	1 doz	Large	2.00	.35
E33	1 doz	Extra Large	2.00	.35
E34	1 doz	Jumbo	2.00	.35
E35	15 doz	"5-55-500" imprint	5.00	-
E35a	15 doz	"6-72-500" imprint	5.00	-
E36	30 doz	"5-55-500" imprint	7.50	-
E36a	15 doz	"6-72-500" imprint	5.00	-

Grade A Blue.

E37	1 doz	Peewee	2.00	.35
E38	1 doz	Small, roul 9 vert.	2.00	.35
E39	1 doz	Medium, roul 8 vert.	2.00	.35
E40	1 doz	Large, die cut	2.00	.35
E41	1 doz	Extra Large, roul 10 vert.	2.00	.35
E42	1 doz	Jumbo	2.00	.35
E43	15 doz	"5-55-10M" imprint	5.00	-
E43a	15 doz	"25-4511-2-W 15-60" imprint	6.00	-
E43b	15 doz	"1-63-10M" imprint	6.00	-
E44	15 doz	"5-55-10M" imprint	5.00	-
E44a	15 doz	"7-55-10M" imprint	5.00	-
E44b	30 doz	"34-4456-S2-59" imprint	20.00	-

Grade B Red.

E45	1 doz	Peewee	2.00	.35
E46	1 doz	Small	2.00	.35
E47	1 doz	Medium	2.00	.35
E48	1 doz	Large	2.00	.35
E49	1 doz	Extra Large	2.00	.35
E49a	1 doz	Extra Large, thinner paper, yellow gum	3.00	2.00
E50	1 doz	Jumbo	2.00	.35
E51	15 doz	"5-55-10M" imprint	5.00	-

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E51a	15 doz	"7-55-10M" imprint	5.00	-
E51b	15 doz	"25-4511-2-W 15-60" imprint	5.00	-
E51c	15 doz	"10-63-10M" imprint	5.00	-
E52	30 doz	"5-55-10M" imprint	10.00	-
E52a	30 doz	"7-55-10M" imprint	10.00	-
E52b	30 doz	"24-4456-S2-59" imprint	10.00	-

Ungraded - Black.

E53	1 doz	Peewee	3.50	.35
E54	1 doz	Small	3.50	.35
E55	1 doz	Medium	3.50	.35
E56	1 doz	Large	3.50	.35
E57	1 doz	Extra Large	3.50	.35
E58	1 doz	Jumbo	3.50	.35
E59	15 doz	"5-55-10M" imprint	2.50	-
E60	30 doz	"5-55-10M"? imprint	2.00	-



1962. Same. Word "SIZE" added, design 72x33mm. Seal 18mm diameter.

Grade A. Blue.

E61	1 doz	Small	3.00	.25
E62	1 doz	Medium	5.00	.25
E63	1 doz	Large	3.00	.25
E64	1 doz	Extra Large	3.00	.25

Grade B. Red.

E65	1 doz	Medium	3.00	.25
E66	1 doz	Large	5.00	.25

Ungraded. Black. "UNGRADED" 9mm tall.

E67	1 doz	Medium	4.00	.25
E68	1 doz	Large	3.00	.25
E68a	1 doz	Large, "UNGRADED" 3-1/2mm tall	5.00	1.00



1974? Double ring on seal. Yellowish paper. Design 68x30mm. Word Size added.

Grade A. Blue

E69 1 doz Medium 5.00

Grade B. Red.

E70 1 doz Large 5.00

19???. Smaller. Seal 15mm diameter. Roulette 9-1/2 vertically, very white paper. Design 65x32mm.

Grade A. Blue.

E71 1 doz Small size 5.00

E72 1 doz Extra Large 5.00

19???. Die cut, coil stamp 76x38-1/2mm on white backer. Seal 16mm diameter. With word "Size". Slit vertically.

Grade A. Blue.

E73 1 doz Large 5.00

Grade B. Red.

E74 1 doz Medium 5.00



19???. Die cut, coil stamp 71-1/2x33mm on white backer. Kansas Department of Agriculture phone number added. Slit vertically.

Grade A Blue

E75 1 doz Large 5.00

Book Review

by Scott Troutman

The Revenue Stamps of the State of Alabama, by John D. Bowman, 232 Leaf Lane, Alabaster, AL 35007, johndbowman@charter.net, Price \$25.

John Bowman has finally come out with his much anticipated work on the Alabama state revenues. However, John's work comes on a CD instead of in a book form. The book is in Adobe PDF files, one for each subject (example Beer, Feed, Fertilizer, etc.). Almost all the illustrations are in a color. Rather than hassle with trying to print it, he has left that for you to do if you wish. And if you do print it out (as I have done), be prepared to print about 100 pages.

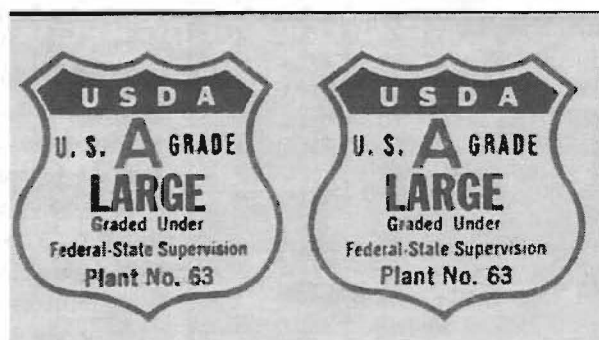
The egg article in this issue is a good example of the books' content. Each section opens with a discussion of the laws and the history of the stamps. Then the stamps are illustrated. The illustrations are often excellent blow ups, and in the sections on beer and the tough to catalog feed, he shows many variants never before cataloged with useful blowups to illustrate the varieties.

The catalog has prices for the stamps, however, on most of the scarcer material, he has simply left the R (rare) indicator.

This catalog includes tax tags, vending machine decals (surprising how many are out there), and even has some of the municipal vending licenses. Duck stamps are not included, but boating licenses are shown and there is a short section called "Miscellaneous" with some scale seals and a fire extinguisher stamp. Trucker for hire, or "bingo" stamps are included through 1988 as are drug stamps, mineral documentaries, oleomargarine, and punchboard stamps.

John is still working on the Alabama municipal, city and state tax stamps.

Overall this is a fine piece of work and a must for serious collectors of Alabama material. Whether printed copies of catalogs or CD's like Bowman's are the wave of the future only you the consumer can decide.



Indiana Eggs Finds

Don Lemon sent in scans of these two "small" Indiana eggs he aquired. The strip above is dated 1959 and apparently came in a coil slit vertically. The value is in red and the rest of the stamps are dark blue.

The stamps at right have the outline of the shield and value in red, and the remainder of the stamp in dark blue. This also appears to be from a continous strip slit vertically. Don suspects there are more values out there waiting to be found.

State Tax Meters with County Names: State or County Issues???

by Kent Gray

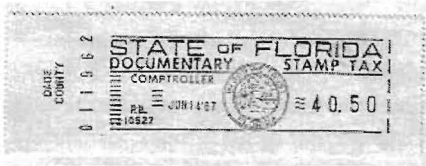


Fig 1, Dade County, FL Real Estate Tax Meter

Not too long ago, I lucked out and outbid more than a few of you on several eBay lots featuring Florida county deed meters. Previously, I had put together the Florida locals catalog (SRN, 3rd Qtr 2005, page 14 – 15), and decided to update the catalog to add the new counties and types (“SUR” and “STAMP” tax). Harold Effner had also sent me some additional info, adding a few counties to the list.



Fig 2, Durham County, NC Real Estate Tax Meter Specimen

As I started to organize the new finds, I began to doubt they were actually county issues, but merely state tax meters with the county names on them; perhaps a security feature?



Fig 3, Cook County, IL Real Estate Tax Meter

My guess is it will take some accounting sleuth to figure this one out. Where did the money actually go? If it did go to the county, it must be a county issue. If it went to the state, then it may have just been a security feature to help ensure stamps weren't reused (county “A” stamp on county “B” deed?).



Fig 4, Clark County, NV Real Estate Tax Meter

There is one nagging thought – what if the money is split betwixt the two treasuries? 80/20 or some such split between county and state. What do we consider these to be then?

I welcome your thoughts or further info regarding these issues. The question does remain – are these tax stamps county or state issues, or a combination of the two??!

My Thinking on Kent's Question.

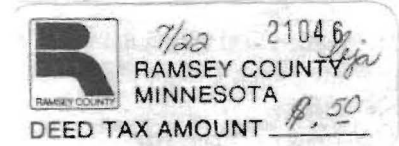
by Scott Troutman

The question posed by Kent in the above article is one I have also hit doing the North Carolina, Oklahoma and now the “big catalog”. The following is my current thinking.

In the case of North Carolina and Oklahoma we know the meters were provided by the state and the revenues went to the state. I suspect this is true in all these cases. The county clique showed which county the meter was used in. I might add, in some states there were also handstamps of a similar nature. For that reason, I am considering them state stamps. In some of the states, North Carolina being an example, it is not clear that all counties even used the meters.

In the big catalog, I will give them one listing for each design and sublistings for colors or tape differences. The county will be ignored.

I suggest in individual state catalogs all known need to be listed. Clearly a Pasquotank County, N.C. (rural county) saw less usage than Forsyth County (heavily populated). At the moment prices don't seem to reflect this except among state specialists.



Black on white Ramsey County self adhesive deed stamp.



Wilkins County deed tax stamp. This one comes on a backer with tractor feed for computer usage.

Note that in Minnesota there are county tax stamps for real estate recordation fees. I have shown two above.

City County Corner

by Kent Gray

I've been trying to work through my various boxes unearthed as part of our move. I found a good sized box with items for the city-county catalog. There were several of the Richland County, South Carolina deed stamps. After looking at them for a few minutes, I believe there are four different series: (in no specific order – none of mine have dates).

1. with imprint
2. roulette 14, shiny gum, no imprint
3. roulette 14, dull gum, no imprint
4. hyphen hole 10, gum unknown, no imprint.

<http://www.staterevs.com/sc/sc/htm>

If you have any of these, take a look at the online catalog and see if you can add any denominations or versions I don't have listed. These were sold through the sales division and the \$1 was listed until at least 3rd Qtr. 2003.

kent@staterevs.com

Auction 34 Results

This was a big auction in terms of amount of material, number of bidders (45) and number of sellers (12). There were probably more bids in this auction than any other. Unfortunately I had a couple lots with the same lot number (and they were some of the most popular lots). Luckily you guys caught it.

Some of the hot lots were 47 CO DMV search (\$10 est/\$10.50 realized), 61 FL CF16 (\$35/\$52), 134 LA feed (\$4/\$5.25), 135 LA feed (\$2/\$3.25), 137 LA paris

green (\$1.50/\$2.50), 138 LA soft drink (\$2/\$3.75), 188 MS cigar (\$1.50/\$2.25), 238 NM liquor (\$3.50/\$4.75), 352 VA import beer (\$2.50/\$4.00), 362 WA rhubarb (\$50/\$52), and 364 WA wine (\$1.50/\$3.25).

Hot areas were beer, hodgepodes, PA county deed stamps, NC, MS, DC and LA with some good returns on MI trout. Lot 158 the MN title transfer brought (\$20/\$28). A lot of good fishing material didn't even get a nibble, and some good egg stamps and Utah beers went cheap. Best

buy was the rare PA beer on a \$325 US revenue that went for \$105.

Consignments for the 3rd quarter auction need to be in by August 1. Consignment sheets are available for free and can be pulled down at the web site. As always t means tie, * means winning bidder was willing to go higher, bold indicates above estimate.

1	34.00*	51	5.50*	100	-	147	5.00	196	2.50*	245	1.00*	294	-	343	2.25	392	2.25*
2	-	52	4.25*	101	-	148	-	197	4.00t	246	1.75*	295	5.25*	344	6.00*	393	4.00t
3	-	53	4.25*	102	-	149	2.00*	198	1.50*	247	-	296	-	345	8.00	394	37.00*
4	2.25*	54	3.25*	103	-	150	5.00	199	5.75*	248	5.25*	297	2.00	346	6.00*	395	-
5	1.25*	55	2.50*	104	9.00	151	-	200	1.50	249	1.00	298	3.75*	347	8.00	396	35.00
6	3.25*	56	2.25	105	-	152	15.00	201	2.00	250	-	299	7.25*	348	5.00*	397	16.00*
7	1.50	57	6.25*	106	-	153	15.00	202	1.75	251	-	300	6.25*	349	5.00	398	8.75*
8	2.25	58	13.00*	107	-	154	-	203	4.00	252	5.50*	301	3.25*	350	3.00*	399	3.25*
9	1.50	59	6.00	108	4.00	155	-	204	6.50*	253	2.00*	302	3.25*	351	1.25*	400	-
10	2.25*	60	2.25	109	-	156	36.00*	205	6.25*	254	10.00*	303	1.75*	352	4.00t	401	2.50t
11	2.00	61	52.00*	110	15.00*	157	3.25*	206	6.00	255	4.50t	304	7.75*	353	3.75*	402	6.25*
12	14.00*	62	-	111	3.75*	158	28.00*	207	6.25*	256	2.25*	305	4.00	354	5.50*	403	6.00
13	3.75*	63	-	112	-	159	6.25*	208	6.00	257	-	306	-	355	1.00	404	2.75*
14	2.00	64	4.75*	113	-	160	5.00	209	6.00	258	-	307	4.00	356	2.00	405	1.00*
15	13.00	65	7.25*	114	4.00*	161	-	210	5.00*	259	4.75*	308	2.00	357	30.00	406	3.25*
16	4.25*	66	5.00*	115	-	162	15.00*	211	6.00*	260	3.25*	309	27.00*	358	10.00*	407	2.25*
17	3.00*	67	2.75*	116	2.50	163	-	212	6.25*	261	3.25*	310	2.00	359	14.00*	408	-
18	7.00	68	1.50*	117	2.25*	164	8.00*	213	3.00*	262	1.75	311	7.50*	360	7.25	409	4.25*
19	-	69	3.00*	118	2.00	165	5.25*	214	3.00*	263	1.00	312	10.00*	361	11.75*	410	3.25*
20	10.00*	70	-	119	3.00*	166	5.25*	215	3.25*	264	10.00	313	-	362	52.00*	411	1.50*
21	2.00	71	2.50*	120	2.75*	167	3.75*	216	11.00*	265	10.00	314	3.00	363	1.50		
22	-	72	3.50	121	7.50t	168	10.00*	217	6.00	266	6.25*	315	12.00	364	3.25*		
23	5.50*	73	4.50	122	2.75*	169	7.50*	218	4.75	267	-	316	5.00	365	4.25*		
24	20.00*	74	-	123	1.00	170	14.00*	219	-	268	-	317	-	366	6.50*		
25	8.25*	75	-	124	12.00	171	4.00*	220	3.75*	269	-	318	2.25*	367	10.00*		
26	2.00	76	7.75*	125	2.00*	172	4.25*	221	7.25*	270	-	319	1.75*	368	15.00*		
27	4.25*	77	2.00	126	-	173	-	222	47.00*	271	3.50	320	6.25*	369	4.75*		
28	5.00*	78	-	127	-	174	-	223	1.75*	272	-	321	1.00	370	18.00*		
29	-	79	2.50	128	-	175	5.00t	224	2.00*	273	-	322	3.25*	371	17.00*		
30	-	80	11.00*	129	3.25*	176	40.00	225	1.50	274	-	323	3.25*	372	2.00		
31	11.00	81	3.50	130	4.25*	177	-	226	-	275	4.25*	324	2.75*	373	3.00*		
32	10.00	82	1.00	131	7.75*	178	17.00	227	3.75*	276	2.75	325	2.00	374	4.25*		
33	10.00	83	-	132	4.50t	179	-	228	4.00	277	-	326	2.25*	375	-		
35	-	84	-	133	4.25*	180	-	229	16.00*	278	-	327	1.50*	376	3.00		
36	-	85	-	134	5.25*	181	-	230	-	279	10.00	328	3.50t	377	2.50		
37	-	86	-	135	3.25*	182	-	231	-	280	105.00*	329	-	378	2.75*		
38	-	87	-	136	63.00*	183	-	232	-	281	6.00t	330	2.25*	379	5.00		
39	-	88	-	137	3.25*	184	1.75*	233	-	282	5.00t	331	1.00	380	5.00		
40	-	89	22.00*	138	2.50*	185	3.50*	234	-	283	5.00t	332	2.25*	381	-		
41	-	90	-	137b	3.25*	186	3.75*	235	-	284	13.00*	333	5.25*	382	5.00		
42	-	91	-	138b	3.75*	187	5.25*	236	-	285	3.75	334	1.25	383	-		
43	-	92	-	139	2.25*	188	2.25*	237	-	286	3.75*	335	2.75*	384	5.00		
44	27.00	93	-	140	-	189	2.00	238	4.75*	287	80.00*	336	1.25*	385	-		
45	-	94	-	141	2.25*	190	2.25*	239	-	288	6.50*	337	1.75*	386	5.00		
46	2.75*	95	-	142	7.75*	191	2.00*	240	-	289	3.00	338	6.25*	387	1.00		
47	10.50	96	-	143	-	192	2.25*	241	10.00*	290	13.00*	339	1.75*	388	2.50		
48	-	97	5.00*	144	-	193	2.50*	242	11.00*	291	1.00	340	6.25*	389	3.75*		
49	-	98	10.00	145	-	194	2.00*	243	1.00*	292	2.00*	341	1.00t	390	5.25*		
50	2.75*	99	7.25*	146	10.00*	195	2.50*	244	1.00*	293	-	342	14.00	391	2.50*		

Book Reviews

California Feed Tags with Tax Paid Indicia "Feeding Stuffs" by Joe Ross.

by M.E. Matesen

It is my distinct pleasure to announce the long, long overdue catalog on the feed tags of the state of California is now in print! As you may well know, if there is an area in state revenues that has been overlooked and just plain neglected it's tax tags. And the California tags are more varied than any other state, with the indicia handstamped and printed on a huge variety of feeds.

The publication is spiral bound, 60 pages in length and available in either color or black and white. The author has done a magnificent job of taking the reader step by step through the evolution of changes and myriad of issues that were in use over an expanse of almost 20 years. Joe, the recognized authority on this material, has also priced the tags as well!

The Colorado Kid, by Stephen King, NY: Dorchester Publishing Co. 2005, Paperback. 184pps. \$5.99

by Terence Hines

It will no doubt seem odd for a review of a work of fiction to be reviewed here, no less a work by Stephen King. But bear with me. This book is a bit of departure for King. It is not a horror novel. Rather, it is a well formed who-done-it set in, of course, Maine. Put simply, the story takes place in a restaurant where two elderly Maine newspapermen are telling their cute young female intern of one of the unsolved mysteries that took place in the small town where they publish the paper. As one who grew up in northern New Hampshire and spent time in Maine, the dialogue strikes me as dead on. It's a tribute to King's skill as a writer that he is so perfectly able to capture in dialogue both the taciturn and friendly nature of the true New England old timer. And for this not-yet-too-elderly new Englander, it's a delight to hear that dialogue again.

The mystery concerns a man found dead in the aforesaid small town. Who was he? Where did he come from? Why was he killed? These are all natural questions for any reporter to ponder and the two elderly gentleman have pondered on them long and hard over the years. Be warned--the ending will not satisfy everyone. But for those who love a good mystery and can stand ambiguity, this is a wonderful book. And don't be put off by the cover art--it has nothing to do with the story. Oh, and why is this book reviewed here? Because a state revenue stamp provides a major clue. Almost certainly a first in crime fiction.

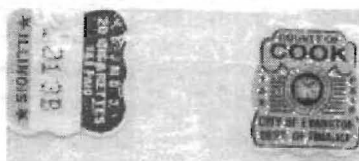
Unreported Illinois Cigarette Stamps

by Terence Hines

Attached is a scan of the current Illinois heat transfer decal, which has not been reported. But nicer is the unreported Cook County, Evanston, IL decal. Illinois is dark blue and light blue with black ink jet number.

Cook County is black on pale blue.

Both about 11x11mm.



California Feed Tags with Tax Paid Indicia "Feeding Stuffs."

by Joe Ross

Price Postpaid - \$20 Black and White, \$40 in color. Advance orders/payment are welcome and can be sent to me by email

calrevjoe@aol.com or mailed to me:

Joe Ross

8036 Rio Linda Blvd.

Elverta, CA 95626

I also accept Paypal payments to my email address.

Interesting Cigarette Cancels

by M.E. Matesen

In Ohio many cigarette stamps are to be found with distributor printed cancels. Here are three I enjoyed.



Floom-Fleck Co.,
Tiffin



TOBACK CO.



American Beauty
Cigar Co.
Toronto, Ohio



But my favorite is this magenta handstamp from Texas thanking your for your purchase.

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	OK	Veg. seed 1955-78,82-85,past '88	colors
AK	PB1	\$2 punchboard	illustration, info	SC	BL90-95	illustration
AK	PB2	\$4 punchboard	illustration, info	WY	C2	3ct cigarette illustration
AK	L4	1/2 pint carmine	illustration, info	WY	C4	8ct red cig. illustration
AK	L12	1 pint blue "L"	illustration			
AK	L16	1 pint blue, no serial #	illustration, info			
DC	C1-3	cigarette	illustrations			
DC		cigarette any after C3	illustrations, info			
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			
OK	D14	\$100 light green doc.	illustration			
OK		Bingo (trucker for hire) 1978	color			

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 state, contact Peter Martin at pmartin2020@aol.com for details.

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

Secretary's Report

Previous Total	257
New Members	6
Reinstatements	1
Resignations	2
Deaths	0
Dropped Not Paid	17
Current Total	245

New Members

- 1333** Arthur Criscione
10 South Street
Bernardsville, NJ 07924-2711
Interests-Oleomargarine
- 1334** Zbigniew S. Cypel
13723 Katherine Ave.
Baton Rouge, LA 70815
Interests-US, ducks, Louisiana
- 1335** Phillip Gordon Ryman
859 Park Circle
Harrisonburg, VA 22802
- 1336** Neil Feugill
44 Jordan Road
Windham, NH 03087
- 1337** Kurt Kohtz
PO Box 68752
Grand Rapids, MI 49516
- 1338** Carl W. Albrecht
49 East California Ave.
Columbus, OH 43202-1201
Interests:OH sales tax, Civil War
Revenues used in Ohio

Reinstatements

- 998** Al Beckman
313 Appledore Court
Winston-Salem, NC 27103

Resignations

- 632** William J. Pieterse, NH
1301 Joseph Klekotta, OH

Deaths

Dropped Not Paid

- 585** Reuter D - 1871 Shop.MI
874 Myrna Golden, NY
1025 Ron Bouse, MO
1054 Rick Loomis,AZ
1141 Roger Forsyth, VA
1184 Neil Helgeson,MN
1190 Bill Kirkpatrick,VA
1219 Conrad Pomerleau,ME
1229 Lawrence Peterson,IL
1240 Mike Tyler,WA
1244 James Warren, CO

Continued page 15.

Rev-Perfins Update

by Art Mongan

Current philosophy is "Good soon is better than Better in the far future". I want to get "good" versions of as many sections in computer printable format ready by the end of 2006 as possible. As I go along and as now information and reviews come in I am constantly updating the printable files.

The draft catalogue with changes and additions as it exists on May First will be entered in the literature section of the American Philatelic Society Summer Show in Chicago the end of August.

CATALOG STATUS

Additions, corrections and modifications are constantly being made to the printable catalogue sections.

The catalogue Section A (undated, circular hole perforated initials, designs and numbers) is in the first review cycle. The size of Section A is about 100 pages.

The catalogue Section B (dated cancellation perforated initials on transaction type revenues) is in the first review cycle. The size of Section B is about 100 pages.

The catalogue Section C (cut out letters) (18 pages) and Section F (wines)(16 pages) are ready for the review cycle. I hope to have copies of the current version of the first draft ready for inspection at Washington 2006.

TECHNICAL

The draft catalogue is being printed on two sides on 20 pound paper. I think the final catalogue should be on 24 pound paper like the US and the World catalogues.

Art Mongan, 12432 Pretoria Dr, Silver Spring, MD 20904-1845

cind_revs@comcast.net

Brady Hunt Wins Best Article of 2005

Brady Hunt's two articles on Oklahoma documentary stamps were unanimously judged the best research article of 2005. The decision was made to consider the two articles as one for the voting. The first part was the history of the stamps usage and printing history, while part two was an in depth look at the quantities printed.

Coming in second was Scott Troutman's article trying to straighten out the cataloging on Florida case egg stamps.

A very close third was Jack Stewart's and Scott Troutman's article on additional information uncovered on Philadelphia documentary stamps. Other articles also in the voting were the late Chuck Spaulding's work on Maryland perfins, Mack Matesen's short article on New York counterfeit cigarettes, and Scott Troutman's article on the 1866 California stamps.

A \$50 honorarium is awarded to the winning article to encourage people to write. Members should take note that these were Brady's first articles for us. The board congratulates and thanks Brady Hunt on his efforts.

William J. Pieterse

Some will note that one of our old members, Bill Pieterse has dropped out of the society. Bill is in frail health and has lost much of his eyesight. We have dispersed his collections of state revenues through the auctions the last several years. We thank Bill for his participation and support all these years and wish him well.

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
268	6/01 Louisiana

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Box 629, Chappaqua, NY 10514-0629.

"Whether a man ends up with a nest egg or a goose egg, depends on the kind of chick he marries."

Farmer's Almanac, 1975, Toledo, Ohio

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From the Boxborough Show



Philatelic Show 2005
Boxborough, Massachusetts
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Interesting Auction Results

by Kenneth Pruess

A 3/4ct Indiana bedding tax stamp on somewhat defective tag (eBay item 5672927305) sold for \$26.00 which seemed a high price for that stamp but competition was between knowledgeable bidders.

Three Illinois real estate transfer stamps (2 \$5 and a \$1) on document (eBay 5672179562) brought \$87.65. These stamps were in use only a short time and seem scarce.

Perhaps a real bargain was a nine volume collection of fish and game stamps plus many on license (eBay 5672510492) which went to an SRS member after spirited bidding for \$5725.09

Six North Carolina vegetable seed stamps sold for a whopping \$100 (10 times catalog) each and two of the large North Carolina kerosenes each brought \$152.

New York 2005-2006 Habitat Stamp

Terence Hines has access to where you buy the new 2005-2006 Habitat stamps. If you would like one, send him a check for \$5 made out to him, and a self addressed stamped envelope and he will get you one. Terence Hines, Box 629, Chappaqua, NY 10514-0629.



New York Fusion

by Terence Hines

Shown is the fusion that was being used in September 2005. The fusion is bright orange with a white state. An ink jet control number is in black and it has a pink safety. Wording at top is "NEW YORK/CITY & STATE" in black. Size is about 11x11mm. At the bottom is "20 CIGARETTES" in black.

Secretaries Report cont.

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The Arizona Luxury Privilege Tax on Controlled Substances

By Robert Henak

It's time for the full story of the life, death, and possible rebirth of the Arizona drug tax.

Officially designated as a "Luxury Privilege Tax," Arizona's tax on controlled substances was enacted in 1983. Although over two dozen states eventually followed with drug tax laws of their own, Arizona's was first and, at least when it came to the tax rates, the most reasonable.

Most states have imposed an obviously punitive tax equal to or exceeding the street value of the taxed substance, with rates of \$3.50 or more per gram of marijuana and \$200 or more per gram for other controlled substances. Arizona, on the other hand, taxed marijuana at the rate of \$10 per ounce (\$.35 per gram) and other controlled substances at the rate of \$250 per ounce (\$8.80 per gram). Given these rates, even the \$100 annual license fee for dealers in marijuana and controlled substances, and the requirement that dealers purchase stamps in sheets of 50, were not so outrageous when compared with the tax rates of other states.

Yet, like most states, compliance with the drug tax remained low, with most sales to collectors. In the first 12 years the tax was in effect, only 21 licenses were sold.

That all changed, beginning in November, 1995. That is when an Arizona marijuana reform activist and co-founder the state chapter of the National Organization for the Reform of Marijuana Laws ("NORML") was arrested and charged with possession of marijuana. Because he had complied with the tax law and had his license and stamps, however, the magistrate held that the drug prosecution would constitute double jeopardy and dismissed the charges. Appeals by the state were unsuccessful.

Jumping into this perceived loophole in the state drug laws, and with no little encouragement from the state NORML chapter, others of like persuasion made a run on the Arizona licenses and stamps. Over the next 18 months, the state sold approximately 183 new licenses and quickly sold out its initial, 1983 printing of 20,000 1-gram marijuana stamps. The state ordered a new printing of both the 1-gram stamps and the 1-ounce stamps, tax officials having determined remaining

stocks of the original 1-ounce stamp to be so fragile as to be almost unusable. The new stamps were delivered around mid-1996.

Fearing that the increase in "legal" drug dealing would damage the state's image, Arizona legislators moved to repeal the tax. In doing so, however, they faced an unusual foe. NORML and other pro-legalization folks initially opposed the repeal on the grounds that it was better to tax drugs than to criminalize them.

The repeal effort finally succeeded, however, when it became clear to those favoring legalization that the police and the courts were not following the first magistrate's view of the law. The bill repealing the drug tax was approved by the governor on April 28, 1997, and went into effect on July 21, 1997. On that date, the state department of revenue stopped selling the stamps and licenses.

Prior to repeal, Arizona issued a total of about 204 licenses and sold approximately 28,250 1-gram and 1,050 1-ounce Cannabis (i.e., marijuana) stamps. It sold between one and five 50-stamp sheets of 1-gram controlled substance stamps at \$440 per sheet. It did not sell any of the 1-kilogram Cannabis stamps (at \$17,637 per sheet), the 1-ounce controlled substance stamps (at \$12,500 per sheet), or the 1-pound controlled substance stamps (at \$200,000 per sheet).

The original marijuana stamps and all of the controlled substance stamps were "water activated," perforated, and issued in numbered sheets of 50 stamps, 10 across and 5 down. The 1-gram and 1-ounce marijuana stamps are perforated 11 3/4. The original design represented the logo for the Arizona Department of Revenue at that time. The original 1-gram marijuana stamp is red, the 1-ounce is light blue, and the 1-gram controlled substance stamp is purple.

The artwork for the new printing of the 1-gram and 1-ounce marijuana stamps in 1996 was changed to a simple outline of a cactus, along with the denomination. These stamps were self-adhesive at the request of the Department's customers. The new stamps likewise were issued in numbered sheets of 50 stamps, 10 by 5, and roulette 9 1/2. The new 1-gram stamp

is printed in purple, while the 1-ounce is light blue.

Last year's repeal of the drug tax law may not be the final chapter in this story, however. A few months before repealing the drug tax then in effect, the legislature had enacted a sweeping overhaul of the Arizona tax code. Under that enactment, the entire existing tax code is repealed effective January 1, 1999, and is replaced with a new code. See Arizona Laws 1997, Ch. 150. The drug tax is included in the new code which takes effect January 1. A.R.S. s.42-3001 *et seq.* (effective 1/1/99). The law which took effect on July 21, 1997, and repealed the drug tax law as it then existed, did not address the new code which takes effect on January 1, 1999. Unless the Arizona legislature acts, therefore, Arizona will be back in the business of selling licenses and tax stamps to drug dealers and collectors at the beginning of next year.



Nebraska Scale Seals

by Scott Troutman

In 2005 a set of Nebraska scale seals appeared on Ebay. These are die cut self adhesives with a most unusual shape. The hole in the state apparently goes around the scale set screws which are normally covered by the scale seal. Three years have been seen with the following colors. I do not know if these were used on scales or gasoline pumps or both.

1983-84	black
1984-85	red
1985-86	dark green

Florida Little Mystery

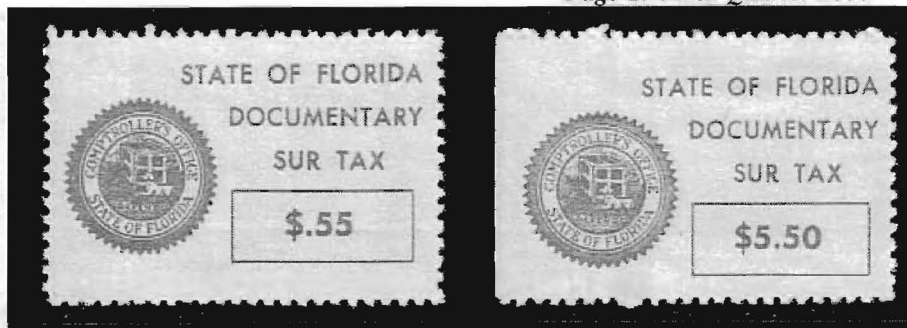
by Kent Gray

On the Florida SUR tax stamps shown I have noticed that the seals on my stamps are different. Hubbard mentions these but does not show them. The question is are their two series or one.

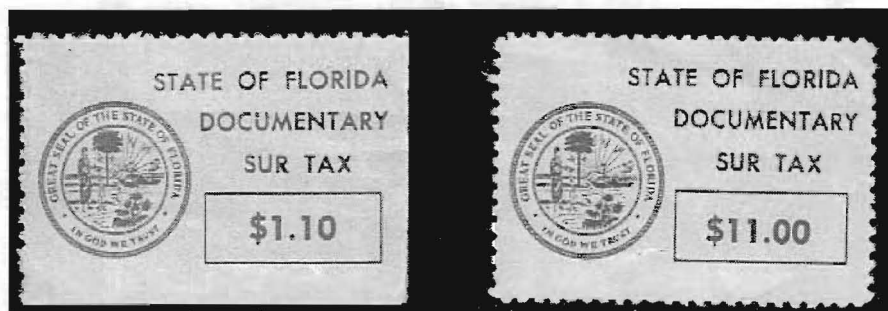
On mine the 55 cent and the \$5.50 value have the seal of the state Comptroller, while the \$1.10 and \$11.00 values have the seal of Florida. If you have other combinations, let the editor know.

Also, does anybody have a Florida feed FE18 but perf 11-1/2? I don't think the one I have is from shrinkage, but it could be.

Note, a \$1.10 Comptrollers seal version came in and is offered in Auction 34.



Comptrollers seals

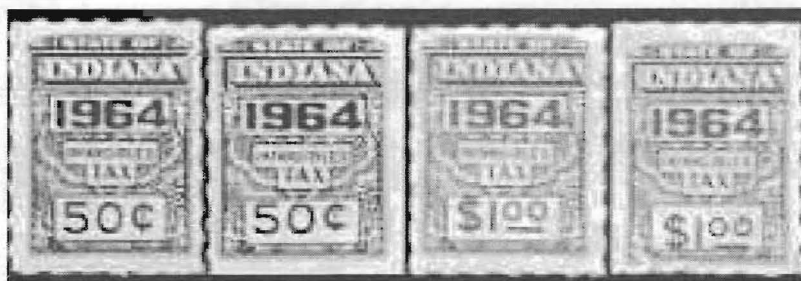


Great seal of Florida.

Interesting Indiana Intangibles

by Michael Florer

I have discovered that there are a lot of unreported varieties of the Indiana intangible tax stamps for the 1955-1965 issues. Shown are examples from 1964. The 50 cent stamp has the value centered and shifted up. The \$1.00 stamp has the value shifted up and down, touching the border of the rectangle in both cases. The \$2.50 stamp has it centered, shifted up and touching the border, and shifted to the right. I have examples from other years. The possibility exists for several varieties for each denomination for each of the 11 years! It appears there is fertile ground for original research here.



Oklahoma Egg Variety

by Michael Florer

I have an Oklahoma egg stamp that is not in the SRS listing. It is similar to E23 but "MEDIUM" is in wider letters. Its appearance is actually more like the other stamps of this series.



SRS E23



New variety

5

77

57 ex

ARIZONA WILDBIRD MIX
WITH BLACK OIL SUNFLOWER SEED

INGREDIENTS:
WHOLE WHEAT, CORN, CRACKED CORN, BLACK OIL SUNFLOWER SEED

MANUFACTURED BY:
WESTERN MILLING LLC
1120 NUTMEG ROAD
GOSHEN, CA 91327
559.362.1050
CALIFORNIA FEED TAX PAID
NET WEIGHT 30 LBS (21 6850)
Product #370105

61

26

11

6

74

73

9

15

46

82

86

3

19

13

44

92

99

87

80

54

75

Auction 35

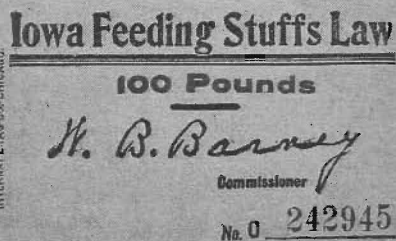
State Revenues

Hubbard Catalog used on Non-fish and game
Wooton (Streamside) use on fish and game
Other catalogs as noted.

1	AL cigarette (3) 2ct Town of Wedowee on cream, 1ct Town of West Blocton on cream, 1ct Chatchee on cream	2.00	43	DE bedding BD2 U,VF	6.00
2	AL cigarette Town of Chatchee 1ct pair on buff card, MNH,VF	1.00	44	DE bedding BD6 U,VF,P	15.00
3	AR beer B16 \$.1406-1/4 U,VF,P	7.50	45	DE beer B7a 8ct,U,VF,big thin	5.00
4	AR beer B19 \$.1056,M?,VF	4.00	46	DE beer B21 25ct,U,VF,clear,P	50.00
4A	AR feed F51 25lbs orange,MNH,F	1.50	47	DE res. hunt trap back tag, w/US RW49 and DE waterfowl #3 both sig, both,U,VF	20.00
5	AR egg one dozen, permit 2, black on piece of egg box, unlisted 34x11mm,U,XF,P	15.00	48	DE waterfowl 1988-89 \$5 Scott #9 sig.,U,VF-XF	3.00
6	AR liquor L7 2-1/2ct,U,VF,one small but noticable stain spot,P	5.00	49	FL bedding BE1 1ct blue,U,VF	2.50
7	AR liquor L13 5ct,U,VF,jumbo	2.00	50	FL bedding BE1b 1ct royal blue, U,VF	3.00
8	AR liquor L22 5ct,U,VF	1.50	51	FL bedding BE2 2ct ,U,F	2.00
9	AR liquor L85 .50 Otha Cook sig.,U,VF,P	2.50	52	FL cigarette DeFuniak Springs 1ct,MNH,VF	1.50
10	AZ feed F14a orange 100lb,MNH,VF	1.50	53	FL citrus CF12 \$1.25 pair,U,VF,blue handstamp "DR. P. PHILLIPS COMPANY/NOV 5 1934"	50.00
11	AZ fishing Colorado River Special Use #5 1958 \$2 MNH,VF,P	15.00	54	FL citrus CF9 \$9,MNH,VF-XF,rare,P	30.00
12	CA beer Los Angeles 3ct case,U,VF,clear	2.50	55	FL citrus CF31 3ct,U,VF,dirt	1.00
13	CA beer Los Angeles 4ct 1/8 bbl,U,VF,SON,P	5.00	56	FL citrus CF42 2ct,U,VF	1.50
14	CA feed tag green Kruses Perfection brand Scratch Grains, California Feed Tax Paid printed as part of the tag	5.00	57	FL documentary (2) D23 50ct, D35 50ct,both,U,VF,P	1.50
15	CA feed tag white Kruses Perfection brand Arizona Wildbird Mix, California Feed Tax Paid printed as part of the tag,P	8.00	58	FL documentary D17ad gray paper,U,F,LL corner torn off into design,P	12.50
16	CA hunting license 1950-51,U,no stamp	2.00	59	FL documentary D33 20ct,U,VF	5.00
17	CA Huntington Park license 1972 green on white, large 152x100mm. I don't know if this is a hunting back tag or for a vehicle. Made as a self adhesive. M.	5.00	60	FL documentary D72 \$10,U,VF	5.00
18	CA liquor (5) L1a, L2, L3,L4a,L5, all U,VF	2.00	61	FL documentary D76 \$1.10 "SUR TAX" with Comptrollers Seal,U,VF,P	20.00
19	CA upland game 1994-95 \$5.50 #2,U,VF,P	5.00	62	FL eggs SRS E36 1 doz 1942 double frame line SHIPPED EGGS blue, no printed name above signature, blk/4,MH, VF	20.00
20	CA upland game 1997-98 \$6.05 #5,U,VF	4.00	63	FL eggs SRS E45 1 doz 1946 double frame line FLORIDA EGGS orange red "Series H" reading up, NATHAN MAYO printed above sig/ blk/4 MH,VF,P	10.00
21	CA waterfowl 1986-87 \$7.50 Scott 16 unsig. U,VF	4.00	64	FL egg SRS E45 1 doz double frame lined red Series I reading up ,MNG,VF	2.50
22	CO beer B36 288oz, B serial letter,U,VF,creased	1.50	65	FL eggs SRS E46 1946 double frame line SHIPPED EGGS dark blue, printed NATHAN MAYO over signature, Blk/4	20.00
23	CO beer B36 L serial letter,U,VF	2.00	66	FL eggs SRS E47 1 doz 1946 double frame line PROCESSED EGGS brown "Ser. A" reading up, NATHAN MAYO printed above sig. blk/4 MH,VF	40.00
24	CO cigarette City of Glenwood Springs 2ct handstamped on white paper,MNH,VF	2.00	67	FL egg SRS E49a SHIPPED Series D single frame line 1 doz, U,VF upper left corner nipped but not into design	2.50
25	CO cigarette City of Walsenberg proof pane/10, no value	10.00	68	FL feed (2) F16 5 lbs,U,F; F18 10lbs,U,F,dirt, thin	1.50
26	CO cigarette Town of Aspen 2ct handstamped on white paper,MNH,VF,P	2.00	69	FL feed F29a 50lbs roul. 6-1/2 variety,MH,VF	3.00
27	CO cigarette Town of Rifle 2ct, handstamped on white paper,MNH,AVG	2.00	70	FL fertilizer FE30 50lbs,MH,VF	3.00
28	CO feed (2) F7 10 lbs, F9 50lbs,MNH,VF	2.00	71	FL grapefruit GR10 \$1.50,U,VF	5.00
29	CO feed F1 5 lbs,MNH,F	1.50	72	FL liquor L43 1-1/2ct,U,VF	17.50
30	CO fishing license tag for Rainbow Falls Park, a private lake, 1968,U,VF,creased corner	3.00	73	FL liquor L56a 1945 Scarborough sig. 24ct blue on cream safety card,MNH,VF,P	10.00
31	CO wine & liquor WL7 3ct,U,VF	1.50	74	FL orange OR17 \$1,U,VF, SON blue handstamp,P	10.00
32	CO wine & liquor WL9 15ct,U,VF	2.50	75	FL tobacco City of Key West 5ct, black on yellow decal on cream card,MNH,VF,P	5.00
33	CO wine & liquor WL36 3ct,U,F	4.00	76	FL tobacco City of Miami 50ct black on white on piece of tobacco box	4.00
34	CO wine & liquor WL47, 20ct,U,AVG	1.00	77	GA 1909-1910 Registered fertilizer? tag M, rare,P	25.00
35	CO wine & liquor(2) WL54,U,F; WL57a, U,VF	1.50	78	GA 1919 fertilizer tag 100 lbs, blue on manilla, black 1919 overprint,M	25.00
36	CO wine & liquor WL64 5ct,MNH,VF	1.00	79	GA apple A2 black and red 1-1/2 apples,MNH,VF	5.00
37	CO wine & liquor WL68,U,VF	5.00	80	GA apple A3 red diecut one apple,MNH,VF,P	10.00
38	DC liquor (2) L15 1/16 gal, L18 1/5 gal,both U,VF	7.50	81	GA bedding BE4a roul. 2ct,U,VF,P	6.00
39	DC liquor (3) L6,L7 both red shade,U,VF;L1 U,VF perfin "2271"	4.00	82	GA beer B28A 12ct orange,MNH,VF,P	2.50
40	DC liquor L6 1/5 gal, red shade,U,VF	1.75	83	GA beer City of Smyrna 36ct pretty beer,MNH,VF	10.00
41	DC wine W7 1/4 gal, U,VF	1.50	84	GA cigar & cig C14a, unlisted variety roul 6-1/2,MH,F	50.00
42	DE bedding BD1 U,VF	10.00	85	GA cigar & cig. 1-1/2ct C12a wide oval variety,U,VF	1.00
			86	GA cigar & cig. C14a, unlisted var. roul 6-1/2,MNH,VF,P	50.00
			87	GA cigar C106 red 15ct,U on piece of box upper right corner nipped,P	1.50
			88	GA cigarette C6 25ct,U,VF,SON cxi	2.00



97



101



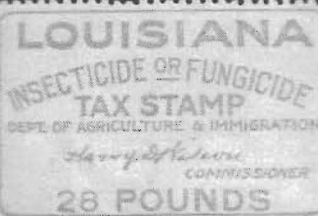
1127104

\$50 fine for using this tag second time

No. 20101.
50 Pounds.
JOHN DOE & CO.,
of LaPorte, Ind.,
Guarantees this
DOE'S MIXED FEED
to contain not less than
8.5 per cent. of crude fat,
34.0 per cent. of crude protein
and to be compounded from the
following ingredients:
Wheat Bran, Middlings, Screenings
and Corn Bran.

W. J. Jones, Jr.,
State Chemist,
Purdue University Agricultural
Experiment Station, Lafayette, Ind.
Not good for more than 30 Pounds.

121



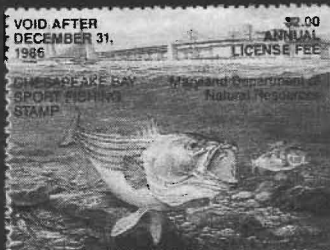
175



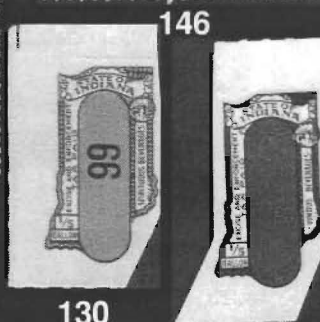
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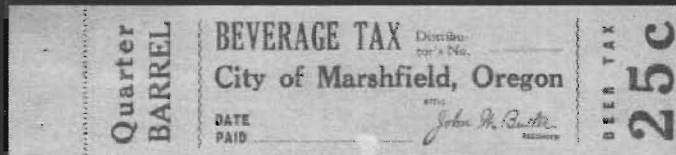
163



127



177



261



169



81



272



125 ex



135



164



148

Auction 35

89	GA cigarette C65 3ct green card	1.50	129	IN intanglibes D86 blk/4,MNH,F	15.00
90	GA cigarettes (6) C1 1/2ct Avg; C2 1ct VF,C8 1ct VF,C33 VF,C39 VF,C42 VF,all U	1.50	130	IN liquor L34 1/5 gal, #99 serial,MNH,VF,P	25.00
91	GA feed (2) 1919 F28 1/2ct,AVG,M,disb gum,F29 1ct, U, faults	6.00	131	IN malt M3 6ct,U,VF,Ms cxi	3.50
92	GA fruit (apples) FR1 1-1/2ct,MNH,VF,P	1.50	132	IN wine proof W25 1/5 gal, no serial number,MNH,VF,P	25.00
93	GA fuel tax vehicle identification sticker,MNH,VF,large,P	7.00	133	KS amusement device 1973 Wichita,MNH,VF	2.50
94	GA insecticide-fungicide (2) IF42 1/16ct, IF44 5/8ct disb gum, both MNH,VF	2.00	134	KS beer (3) B7 47/100ct, B9 1-1/4ct pair,all U,F-VF	1.50
95	GA insecticide-fungicide (3) IF31 1/16ct U,VF; IF32 5/16ct, MNH,VF; IF38 5/16ct MNH,VF,scuffed	5.00	135	KS beer B1, U,VF,P	17.50
96	GA liquor proof 12-1/2ct brown decal on cream safety card, apparently never issued	25.00	136	KS cigarette (5) C1,C2(2),C4,C6, all U,F-VF	1.50
97	GA liquor proof 6-1/4ct green decal on cream safety card, apparently never issued,P	25.00	137	KS cigarette Bellinghausen C74 2ct orange pane/10, MNH,VF	5.00
98	GA sweet potato SP3 bushel brown, 1-1/2 sweet potatoes at upped left, die cut self adhesive,MNH,VF	5.00	138	KS fertilizer FE4 5lbs, MNH,VF	2.00
99	GA wine W58A 1ct Thompson sig.,MNH,VF,P	10.00	139	LA feed (2) F103 10lb, F105 50lb,MNH,F	2.00
100	IA 1931 Muscatine tax receipt,U	1.50	140	LA feed (2) F42 8-1/3lb, F70 8-1/3 lb,both MNH,VF	2.50
101	IA feed tag 100 lbs, 1910 Barney sig,M. brown grommet, International tag, Chicago, w/red serial number variety,P	20.00	141	LA feed (4) F76 8-1/3lb, F78 25lb, F79 50lb, F80 100lb, all MNH,F-VF	4.00
102	IA feed tag 100lbs, 1933 Murray sig., no loop on top of M variety,M, w/ red serial number	10.00	142	LA feed (5) F108 10lb, F109a 25lb, F110 50lb, F111 100lb, F112, MNH,VF	5.00
103	IA feed tag 25 lbs, 1910 Barney sig.,M, red grommet, International tag, Chicago	10.00	143	LA paris green (2) PG1 1/4 lb MH,Vf,crease, PG2 1/2 lb,MNH,VF pulled perfs on lower right corner	2.00
104	IA feed tag 25 lbs, 1910 Barney sig.,M, orange grommet,International tag,Chicago	10.00	144	LA paris green PG7 28lb,U?,VF,P	1.50
105	IA feed tag 50 lbs, 1910 Barney sig.,M,orange grommet, International tag Chicago	10.00	145	LA waterfowl 1989 \$5 sig. Scott #1,U,VF	3.00
106	IA feed tag 50 lbs, 1910 Barney sig.,M, red grommet, International tag, Chicago	10.00	146	MA archery 1962 \$1.10 #3 MNH,F,P	12.00
107	IA feed tag 25 lbs, 1933 Murray sig., no loop on top of M variety,M,w/ red serial number	10.00	147	MA archery 1963 \$1.10 #4,MNH,VF	12.00
108	IA habitat 1979 \$3 #1,U,VF,light sig.	8.00	148	MA deed DE13 \$1,U,VF,P	1.50
109	IA waterfowl 1972 \$1 sig. Scott #1,U,VF	25.00	149	MA stock transfer (18) 2ct to \$2 few dups, couple perfs, all U F-VF	2.50
110	ID beer B5 \$.1125 U,VF,not perfin	4.00	150	MA waterfowl 1992 \$5 Scott #19 sig.,U,XF	2.50
111	ID upland game 1988 \$5.50 sig., U,VF	6.00	151	MD Chesapeake Bay Sports fishing 1986 \$2 #4,MNH,VF,no tab,P	40.00
112	IL beer B28d 1 case, lines cross yellow variety,U,VF, staple holes	45.00	152	MD recordation D1 10ct,U,VF	10.00
113	IL beer (2) B78a 12-12oz U,VF; B80f U,VF problems, both perfin	7.50	153	MD recordation D16 \$2.20, U,VF	7.50
114	IL salmon #9 1984 \$2,MNH,VF	75.00	154	ME 1882 Brunswick tax receipts, check size, (2), one with crease tear	2.50
115	IL salmon #10 1985 \$2,MNH,VF	75.00	155	ME beer B1 one pint,U,VF	1.00
116	IL salmon #11 1986 \$2,MNH,VF-XF	65.00	156	ME beer B2 32oz,MNH,VF	2.00
117	IL salmon #12 1987 \$2,MNH,VF	35.00	157	MI apple A2 1ct,MNH,VF	2.00
118	IL salmon #13 1988 \$2,MNH,VF,P	20.00	158	MI beer B23 24pts,U,Vf, stain	7.50
119	IL waterfowl 1982 Scott #8 sig.,U,VF	12.50	159	MI beer B32a 24pt on blue, U,VF	4.50
120	IN feed tag 1907 FET1 25 lbs,M	10.00	160	MI fishing license w/ trout & salmon stamp #15 sig. and fishing stamp non-res. husband & wife \$20.25 #8	20.00
121	IN feed tag 1907 FET2 50 lbs,M,P	10.00	161	MI liquor seal L10,U,VF	1.50
122	IN intangibles 1933 (6) D1 5ct,D2 10ct(2 shades), D3 25ct, D4 50ct, D5 \$1, all U,F-VF	4.00	162	MI malt M24 15ct,U,F	4.50
123	IN intangibles 1934 (5) D10 5ct, D11 10ct, D12 25ct, D14 \$1 (2 shades), all U,VF	2.00	163	MI waterfowl 1977 \$2.10 Scott #2 sig.,U, VF, nipped upper right corner,P	35.00
124	IN intangibles 1935 (4) D19 10ct, D20 25ct, D21 50ct, D22 \$1, all U,F-VF, clean	2.00	164	MN beer B1 12-1/2ct,U,VF,creases,perfin "COLD SPRING/6-19-41/BRG. Co.",P	60.00
125	IN intangibles 1936 (6) D26 5ct, D27 10ct (2),D28 25ct, D29 50ct, D30 \$, all U,VF,P	2.00	165	MN beer B2 25ct,U,VF,punch hole,perfin "JSB Co/3-8-34", small scuff	60.00
126	IN intangibles 1937 (5) D34 5ct, D35 10ct, D36 25ct,D37 50ct, D38 \$1 all U,VF	2.50	166	MN beer B3 50ct,U,VF,big scuff, perfin "JSB Co/4-4-34"	50.00
127	IN intangibles D154 \$10,MNH,VF,P	5.00	167	MN beer B11 .07258,U,VF,perfin "JSB Co"/4-26-34"	10.00
128	IN intanglibes (16) D18, D19, D66, D67,D68, D75, D84, D85, D87, D92,D93,D95,D96,D102, D105, D106, all U,F-VF	5.00	168	MN beer B11b .07258,U,VF,perfin "F Br Co/6-28-34"	12.50
			169	MN beer B43 25ct,U,VF,cut into right side but still a beautiful stamp,P	35.00
			170	MN bicycle stamp, 1980-82 green on white decal, blue green serial number,MNH,VF,P	5.00
			171	MN case liquor CL4,U,VF	4.50
			172	MN case liquor CL7a,U,VF	2.00
			173	MN deed (4) D3 20ct MNH; D7 55ct MNH; D4 25ct U; D14 \$4 U,all VF	8.00
			174	MN deed (5) D20 5ct; D35 10ct; D36 40ct; D37 50ct; D38 \$1, all MNH,VF	20.00
			175	MN deed D45 \$200,U,VF,with plate number,P	75.00
			176	MN deed (2) D53 20 ct MNH,VF, D57 \$2 U,VF	20.00



Auction 35

177 MN tobacco T4 4ct,U,faulty but find another one,P	1.00	221 ND turkey Standing Rock Reservation 1993 MNH,VF,P	2.00
178 MN waterfowl Scott \$3 #7 w/US RW50 on partial hunting lic.	10.00	222 NE beer B3 6-3/4ct 24-12oz,U,VF,perfin "MILLER B Co /8-20-37",P	2.50
179 MO beer B56 4-1/2ct,U,VF,perfin "MILLER B Co/3-24-37"	10.00	223 NE beer B12 7-7/8ct,U,VF,perfin "MILLER B Co/8-20-37"	2.00
180 MO beer B61 4-1/2,U,VF,perfin "MILLER B Co/4-6-37"	7.50	224 NE liquor L3 10ct,U,VF,perfin "7-6-35"	2.50
181 MO beer unlisted 24ct 1/4bbl Becker-Nacy sig.,U,VF, ratty	15.00	225 NE upland game 1963 \$1 #6 sig.,U,VF	3.50
182 MO cigarette meter Independence, MO purple,U,VF,P	1.00	226 NE wine W4 1ct,U,VF,perfin "7-15-35",P	2.50
183 MO gasoline G45 100 bbl, U,VF	7.50	227 NH "bingo" 1983-84 blue on white,MNH,VF,P	2.00
184 MO gasoline G28 100 bbls,U,VF	4.00	228 NH tobacco T48 67-1/2ct,MNH,VF,crease upper left crn,P	20.00
185 MO kerosene K33 1 bbl,U,VF	3.00	229 NH tobacco T99 18ct,MNH,VF,P	3.00
186 MO liquor proof L106 40ct, no serial number,MNH,VF,P	25.00	230 NJ trout (2) 1978 #51 \$4 res; #52 \$8 non-res, both MNH, VF-XF,P	16.00
187 MO secured debt City of Jefferson, \$2,MNH,VF, yellowish smudging on front apparently made that way	5.00	231 NJ trout #56 1980 non-res \$8,MNH,VF	8.00
188 MO secured debt County of St. Louis 75ct,MNH,VF	10.00	232 NJ trout #57 1981 res. \$4,MNH,VF	8.00
189 MO secured debt County of Randolph 15ct,U,VF, clean	10.00	233 NJ trout (2) 1982 #59 \$4; #60 \$8, both MNH,VF-XF	12.00
190 MO secured debt County of St. Louis 50 ct,MNH,VF	10.00	234 NV beer B2 6ct, ll corner nipped,U,VF	1.00
191 MO secured debt D5 25ct,U,VF,P	50.00	235 NY 1958 nursery dealer certificate,U,VF little dirty	2.50
192 MS beer & wine BW46 48ct (B),U,VF, staple hole and crease	4.00	236 NY bedding BE4 1ct on small Kresge Co tag for Kapok	2.50
193 MS cigarette (2) C1 2ct,C2 3ct,both U,VF	2.00	237 NY big game 1984 \$8.50 #5,MNH,VF	10.00
194 MS feed F52 100lbs,U,F	5.00	238 NY bowhunting 1975-76 \$3.25 #9 unsig.,U on piece of lic.	8.00
195 MS mineral documentary (4), D3(2), one with two dots after "H.B" flaw, D7 \$1 (2) one damaged, U,VF on piece of doc.	1.50	239 NY fishing #75 \$14,U,VF,two creases on piece of license	2.50
196 MS mineral documentary (5) D4 20ct, D6 50ct, one with squiggle in front of "H.B." flaw, D1 1ct, all U,VF on piece of document	1.50	240 NY secured debt D9 \$5,U,VF	5.00
197 MS mineral documentary MN1a unlisted 1ct roulette 6-3/4,U?,VF-XF,P	5.00	241 NY stock transfer ST165, ST166 on back of stock certificate for 100 shares of New York Central RR stock,U	4.00
198 MS tobacco (2) set 172 T199 30ct orange, T200 30ct orange buff, both U,VF	6.50	242 NY stock transfer ST166 scuffed on back of stock certificate for 50 shares New York Central RR 50 shares of stock, U, basically buying stock	2.00
199 MS tobacco (2) set 172 T195 27ct, two shades of orange	10.00	243 NY stock transfer ST3a imperforate pair,MH,VF-XF	60.00
200 MS tobacco (3) set 172 T173 10ct, T175 12ct,T194 26ct all U,VF	2.25	244 NY stock transfer ST4a imperforate pair,MH,XF, paper adhesion on back,P	100.00
201 MS tobacco (3) set 172 T201 31ct brown, T215 40ct blue, T221 45ct bright blue,all U,VF	3.00	245 OH 1941 Vendee's Motor Vehicle and/or Liquid Fuel Tax Refund Permit,U,small tear not into design at bottom	1.50
202 MS tobacco (3) set 172 T227 51ct drab nick, T229 54ct yellow green, T254 90ct dull blue,all U,VF	6.00	246 OH bedding BE6a 2ct on tag for foam rubber,VF	5.00
203 MS tobacco (3) set 172 T179 15ct, T182 18ct green, T185 21ct brown	2.50	247 OH bedding BE6 on tag for piece of furniture from Japan	5.00
204 MS tobacco (3) set 172 T190 24ct, T192 25ct brown, T194 26ct, all U,VF	7.50	248 OH beer (2) B10 1ct,U,VF;B12 1ct,U,VF	1.50
205 MS tobacco (4) set 172 T229 54ct yellow green, T233 60ct green, T239 65ct dull blue faults, 80ct carimine unlisted faults, all U VF	10.00	249 OH liquor seal LS10,U,VF, clean	1.50
206 MS tobacco set 172 T180 16ct,U,VF, clean,P	1.50	250 OH liquor seal LS6,U,F,P	1.50
207 MS tobacco set 172 T190 24ct dark orange,U,VF	5.00	251 OH liquor seal LS7,U,VF, clean	1.50
208 MS tobacco T187 6ct U,VF on piece of box,P	1.50	252 OH wine W3a imperforate 3ct,U,VF	1.00
209 MT punchboard PB1 3ct,MNH,VF	2.00	253 OH wine W33 90ct,U,VF, clean	3.00
210 MT punchboard PB5 \$1.50,MNH,VF with huge bottom margin,P	35.00	254 OK cigarettes (7) C34,C36,C38,C39,C40, C41, C44 all MNH,VF	9.00
211 MT waterfowl 1988 \$5 Scott #3 sig.,U,VF	3.00	255 OK documentary D27 1978 5ct,MNH,XF	25.00
212 NC cigarette meter Troutman CM1a 20 cig. blue,U,VF	1.00	256 OK egg SRS E3 orange-red grade B,MNH,VF	4.00
213 NC feed (3) FE110 MH,FE111 MNH, tiny pre printing paper fold,FE114 MNH	3.00	257 OK tobacco (20) T1,T19b,T20b,T37,T43a,T55, T56,T63,T65,T73a,T80,T82c,T83,T84b,T85b, T86,T87,T88b,T89b,T90b,T92 all MNH,VF	15.00
214 NC feed (3) FE117 1/8ct MNH, FE118 5/16ct MH, FE119 5/8ct MH	1.50	258 OK tobacco T79 15ct,MNH,VF	15.00
215 NC hunt-fish #59 \$15.50 1986-87,U,VF	3.50	259 OR beer City of Bend 60ct,MNH,VF,P	3.00
216 NC hunt-fish #89 \$20 on full license 1989-90,U,VF	3.50	260 OR beer City of Bend 12ct,MNH,VF	2.50
217 NC import beer IB5 3-1/3ct,rare,U,VF,P	100.00	261 OR beer City of Marshfield 25ct, M,VF,disb gum, small scuff on front,P	3.00
218 NC insecticide-fungicide IF3 6lbs,MH,VF,P	2.50	262 OR beer City of North Bend, 5ct, one gallon, MNH,VF,creased upper left corner	3.00
219 NC insecticide-fungicide IF5 20lbs,MH,VF	2.50	263 OR beer City of Toppenish 1/2ct pint red,MNH,VF,P	1.00
220 NC wine W12 7-1/2ct,MNH,VF,P	5.00	264 OR beer City of Toppenish 1ct quart green,MNH,VF	1.00
		265 OR beer Klamath Falls 25ct,MNH,F	1.50
		266 OR melon & tomato (4), MT1,MT5,MT6,MT7 all MNH,VF4.00	
		267 PA 1902 Ebensburg, Cambria Co, tax receipt U,creases	1.50
		268 PA beer (3) B3 U,Avg;B4 U,VF;B5 U,VF	1.50
		269 PA beer B8 1/8 bbl,U,VF,perfin	10.00
		270 PA beer B9 1/6 bbl,U,VF,perfin	25.00
		271 PA beer B10 1/4 bbl,U,VF,perfin	3.50
		272 PA beer B22 1/4 bbl,U,VF,crease up center,perfin,P	2.50



Auction 35

273 PA beer B26 1 pt,MNH,VF,P	1.00	323 UT beer Matesen B14 1 bbl,MNH,VF	3.50
274 PA deed (4) School District of the Bourough of Bethel, 1ct black; 5ct purple, 25ct green, 50ct blue all MNH,VF,P	30.00	324 UT beer Matesen B15 1/2 bbl,MNH,VF	4.50
275 PA documentary D10 \$50,U,VF,stamp holes,P	25.00	325 UT beer Matesen B6 1/8 bbl,MNH,VF	1.50
276 PA documentary Philadelphia \$5 PD10 pair,U,VF,ms cxl	20.00	326 UT beer Matesen B7 1/4 bbl, MNH,VF	1.50
277 PA real estate Jenner Twp, Somerset Co., 5ct red,MNH,VF,little dirt on face,P	7.50	327 UT beer Matesen BBM2 22 oz Beckers,MNG,VF	2.00
278 PA real estate Jenner Twp, Somerset Co.,10ct brown, MNH,VF	7.50	328 UT cigarette C8 1ct blk/4 MNH,VF	1.00
279 PA res senior hunting back tag 1981 w/US RW48 sig.,U,VF	10.00	329 UT cigarette C9 1-1/5ct blk/4,MNH,VF, lower right corner has pulled perf	1.00
280 PA res. hunting back tag 1949 w/US RW16 sig.,U,VF	15.00	330 UT cigarette C23 2ct pre-printed "726" cancellation, blk/4,MNH,VF	1.50
281 PA res. hunting back tag 1954 w/US RW21 sig.,U,Avg	12.00	331 UT cigarettes (10) Matesen C5(2)U,C8 U, C22 (2)U;C22 blk/4 MNH,AVG;C30 MNH,VF	2.50
282 PA res. migratory bird lic. 2002 \$3,unlisted black on red, U,VF,P	3.00	332 UT liquor seal Matesen LS6,MNH,VF	4.00
283 PA stock transfer ST9 \$20,U,F	25.00	334 UT military beer Matesen B11a 6ct,MNH,VF	1.50
284 PA stock transfer ST17 \$10 strip/5 U,F,cut cancel, very rare stamps,P	150.00	335 UT military beer like Matesen B16 8ct,MNH,XF	5.00
285 PA trout/salmon 1993 \$5 #3 sig. on license	5.00	336 UT oleomargarine Matesen O18,MNH,VF	1.50
286 PA trout/salmon 1994 \$5 #4 sig. on license	5.00	337 VA feed F6 1-5/16ct,MH,VF-XF	7.00
287 SC business license BL5 1-2ct,MH,VF, disb gum	4.50	338 VA liquor permit (2) half units, brown on orange, bottom half creased	4.00
288 SC business license BL56 5ct,U,VF	1.50	339 VA wine W20 32oz,MNH,VF	3.50
289 SC business license BL60 10ct,U,VF,P	2.50	340 WA apple (2) A69 \$32; A73 \$40 both U,VF	1.50
290 SC business license BL68 3ct,U,VF on piece of Camels cigarette pack	1.50	341 WA apple A2 10ct,MH,VF,P	15.00
291 SC crabmeat CM4a 1936, variety with small broken red line under C-36, MNH,VF, light crease at one corner,P	10.00	342 WA apples A58 \$12.36 U,VF	5.00
292 SC documentary D38 \$1,U,VF,P	1.50	343 WA beer (3) B3 U,tear, perfin "G.B. ASSN./ 6-15-34"; B6b U,tear, perfin "S.B. Co./ 8-1-34";B14b U, corner nipped off, perfin "9405"	4.00
293 SC export liquor LE1 25ct,U,VF,small tears on left side,P	10.00	344 WA beer B5 24-12oz,U,VF,perfin "SB&M Co/7-8-34", creases	3.00
294 SC shad pin (see 1st quarter SRN) metal, M	75.00	345 WA beer B16Aa 2 doz-12 oz. U,VF,perfin "5180", small nip in right side	3.00
295 SD beer&wine BW8 .0726,U,VF,clean,P	15.00	346 WA cigarettes C33 20 cig red,MNH,VF,P	1.50
296 SD game 1991 black on orange, not listed in Wooton, sig. U,VF	2.50	347 WA cigarettes C39 7-1/2ct,MNH,VF,P	1.50
297 TN grasses & clover GC29 1ct,MNH,VF,crease and small scuff,P	3.00	348 WA export beer EB1,perfin "B.B. Inc./6-23-34", big thin	2.00
298 TN malt M1 5ct,U,VF,clean,P	3.00	349 WA export beer EB2,perfin "12-16-44/G.A.B. Inc.", scuff	2.00
299 TN seed SEIZURE Stop sale tag,red, M	10.00	350 WA rhubarb RH1,U,F, Min bid \$20	40.00
300 TN vegetable seed VS23, MNG,VF	15.00	351 WI beer B8 \$.07258 U,VF,perfin "F B Co/9-15-33",P	3.00
301 TX 1994 big game license (no stamps) \$13,U, in K-Mart cardboard holder	1.50	352 WI beer B29 \$.07258 U,VF,perfin "BLATZ/ 6-12-39,dirty, paper adhesions	10.00
302 TX archery 1975 \$3.25 #1,MNH,VF	3.00	353 WI beer B50 \$.25,U,VF perfin "Geo Walter/ 5-26-48",small faults,P	17.50
303 TX beer B3 .375ct,U,VF in rough shape	12.50	354 WV documentary (6) D1-6 complete set blocks of 4, MNH,VF,not punched	50.00
304 TX beer B10a, slot perf 7 unlisted serial "O",U,VF	40.00	355 WV documentary D3 \$8.80,MNH,VF,P	7.50
305 TX beer B23 12ct,U,VF,perfin "MILLER B Co/ 12-6-37",U,VF,clean	5.00	356 WV feed F9a 100lbs, MH,VF	10.00
306 TX beer unlisted .03ct like B28 but pale blue,U,VF, creased, perfin "FRED B Co/9-27-45",P	50.00	357 WV handgun 1986 \$5 black on orange,MNH,VF	5.00
307 TX beer B29 .09ct,U,VF	2.00	358 WV liquor permit, 2 1/2 unit stamps, gray on gray blue, red serial numbers,MNG,VF	4.00
308 TX cigarette C17 3ct,U,VF	1.00	359 WV seed (3) S26, S27, S28 roul. pressure sensitive,MNH, VF,P	2.00
309 TX citrus fruit F20 1936 2-1/2ct,U,VF	3.00	360 WV trout #27 1986 \$5,MNH,VF	5.00
310 TX citrus fruit F22 1937 2c,U,F,creased	3.00	361 WY liquor L1 3ct,U,F	3.50
311 TX citrus fruit F30 1941 2ct,U,VF	2.00	362 WY liquor L8 3ct,MNH,F	4.00
312 TX citrus fruit F31 1942 1ct,U,VF	2.50	363 WY liquor L10 4-1/2ct,U,VF,clean	3.50
313 TX citrus fruit F32 1942 2ct,U,VF	2.50	364 WY liquor L14 10ct,U,F	3.00
314 TX citrus fruit F46 1949 2-1/2ct,U,VF,rumply	2.50	365 WY liquor L14 10ct,U,VF,dirt,pinhole	5.00
315 TX liquor (3) L1 U,VF;L2 U,VF printed cxl, L3 U,VF bad stain, printed cxl	7.50	366 WY liquor L16 10ct ultramarine,U,VF	15.00
316 TX liquor L14 3.2cts,U,VF	4.50	367 WY liquor L18 31ct,MH,VF,P	10.00
317 TX liquor L24 19.2ct,U,VF,rare,SON handstamp "Texas Liquor/Control Board"	20.00	368 WY liquor L27 4-1/2ct,U,VF,clean	3.50
318 TX liquor L83 33.6 ct,U,VF	1.50	369 WY liquor L28 6ct,U,VF,clean	4.00
319 TX natural wine W34 .0625ct,U,VF	5.00	370 WY liquor L28 6ct,U,VF,lower left corner pulled perfs	4.00
320 TX stock transfer (3) ST9b?, ST12 (2),U,VF,P	1.50	371 WY liquor L30 10ct,MNH,VF w/plate or control number 20714 in selvedge	5.00
321 TX wine W30 .0125ct,U,VF,P	2.50	372 WY liquor L31 20ct,MNH,VF w/plate or control number 57474 in selvedge	5.00
322 TX wine W42 3.75ct,U,VF,creased corner	2.50		

Treasurer's Report by Harold Effer Jr.

The Board decided we should print these totals for 2005.

Checking Account

Beginning Balance \$5,475.61

Income

Dues \$2,085.50
 Advertisements \$156.95
 Stamp Sales \$787.22
 Stamp Sales Overpayments \$15.90
 Sale of Back Issues \$15.00
 Publication Sales \$294.50
 SRS Publication Sales 0.00
 Donations \$160.00
 Interest \$3.06
 SRS T shirt sales \$17.00
 Auction income \$9,166.90

Total Income \$12,702.03

Expenses

President \$0.00
 Editor \$172.68
 Secretary \$113.38
 Treasurer \$72.91
 Newsletter printing \$2,067.15
 Newsletter distribution \$607.88
 Stamp Purchases \$524.75
 Stamp Sales Refunds \$15.90
 CIA Insurance \$29.00
 Publication Purchases \$247.50
 Awards \$60.00
 Library \$2.67
 Auction Payments \$8,114.84
 Auction Supplies and Expenses \$117.29
 Auction Postage \$92.22
 Auction Refunds \$100.00
 SRS Cachet \$143.00
 SRS T-shirts \$105.00

Total Expenses \$12,586.17

Net Difference for 2005 \$115.86

Balance Dec 31, 2005 \$5,591.47

Money Market

Beginning Balance \$5045.63
 Interest \$22.75
 Ending Balance \$5,069.38

Publication Fund \$353.50
 Research Fund \$100.00
 General Fund \$5,137.97

Inventory

Stamps for Sale \$1,125.00
 Publications/back issues \$1,250.00
Net Worth of Society \$13,034.85

373 WY oleomargarine OL2 black on orange yellow.MNH,VF,P 9.00

Collections, Tax Paid and Federal

374 "N.Y.C. System/Excess Value/10 cts./ 504692/N.Y.C.S. B 69" paper stamp. Subway?,U,VF,P 2.50
 375 A great pile (abt 500) "Go" trading stamps, MNH,VF. Whole sheets 3.00
 376 Better hodgepodge (20);UT BF10 beer; SC BL 47, BL 48, F7,F8; RI LS2 blk/4;MO B61A scuff;SC beer BW24; AZ eeg E2; GA apple; IA C5;IN intangibles (8) diff; Cat \$50+ 35.00
 377 Cheapo pile all different(30); IN intangibles (10);MA stock transfer (4),PA (5),TX (6),VA(2),MI,OH,GA, all U 3.00
 378 Cheapo pile(16): MI feed(4) MNH, AZ LX25, LA feed F110 MNH, AL tob U, OH sales tax (4), CA liquor (2), AR cig, TN tob, SD cig scuffed, most used 2.00
 379 Better Hodgepodge (30),Beers-KY(2),SD,OH,PA, TX,AZ(2),WA(2),KS,AR,UT,IN; AZ Luxury; Liquor-CO,CA(2),NV,WY,TX,AR; Cigarettes UT;Motor Vehicle-KS;Citrus TX 1946;tobacco MD(2); feed AZ; intangible IN; vegetable seed 1984 TN;most U a lot of M 30.00
 380 Hodgepodge (10+) AZ beers B2, B13, B14,B15 all U;MD liquors (2);IN L1;IL B7 faults; PA ST4;SC BW1 dirty, couple partials 10.00
 381 Cheapo pile (4), TX bedding BD4,OK bedding BD2 5ct, MA stock transfer ST25 \$2,NY stock transfer ST123?, all U,VF 3.50
 382 Hodgepodge better stamps(10); ME deed meter, AZ lux(2) & beer;IL beer(3) MI beer & liquor, ID beer 10.00
 383 Strange stuff - Whiskey label, tobacco box notice from factory in NJ, NJ lottery ticket (1983?), AR liquor scuffed, York CO,PA Court of common pleas seal, old PA prevent forest fires sticker, City of Griffin GA beer stamp, (2) Denver stamp Club stamps 1.00
 384 Trade stamps (10) different-Green Shield,Cash-of-the-line, For All, Blue Chip, D, Sand M, Philadelphia, Yellow, Top Value, S&H (pink),NY Rebate stamp, most used,P 2.50
 385 Red liquor strip 1934 Walla CS15 Less than 1/2 pint. U, VF,P 3.00
 386 US 1928 prohibition prescription on engraved US form for Port wine, U, punched, CA usage 10.00
 387 US revenue hodgepodge (14): R6c, R15c, R30c, R24c, R48c, R54c,R61c,R69c, R115, R155b, R164, R168, R734 (2), all U Avg-VF, cat \$6.00 3.00
 388 US (5) small cigars Springer TD81a,TD56a; cigarettes TA86, TA203, TA295,all U,VF 2.00

Foreign Revenues

389 Canada revenues (6); Van Dam catalog-Customs Duty FDC6 1ct, FDC7 2ct;Excise FX36 2ct, FX39 4ct,FX64 3ct; Special Delivery 10ct large green, all U,Avg-VF,P 1.50
 390 Manitoba, Canada fisheries enhancement stamp MFE1 1993,P 5.00
 391 Zaragoza (Spain?) Pro-Seminario 5pts stamp. My guess is an airport tax. U,VF,P 1.00

End of Auction 35

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2006

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WANTED: EGG Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. **WARREN KELLEY**, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (13)

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Jeanette C. Rudy Collection to Be Sold

Bob Dumaine, announced in March that the Jeanette C. Rudy collection of duck stamps will be sold through his firm, Sam Houston Duck Company. The federal portion of this collection was on exhibit at the Smithsonian for a time as "Artistic License - The Duck Stamp Story".

Aside from being the greatest federal collection ever put together, it also is replete with Indian Reservation and state duck issues including errors and rarities.

The auction dates are yet to be determined but if interested in obtaining auction catalogs e-mail shduck@aol.com or contact Bob Dumaine, Sam Houston

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1972 The Oldest Philatelic Auction House in Arizona 2004

SRN Publishing Schedule

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

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

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

** No SRS auctions in 4th quarter.

Advertising rates are available from the editor. Business card size will run you \$5 an issue (cheap). A full page is \$50.

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

Use the SRS Web Site at
<http://www.mckellips.net/SRS>

The American Revenue Association

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

For an Application write to:
The American Revenue Association
The Secretary
12803 Windbrook Dr.
Clinton, MD 20735

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 Terence Hines, Box 629, Chappaqua, NY 10514-0629..

**Alabama**

Playing card 10ct	.10ea
pane10/	\$1
Tobacco	
Double Springs 4 ct.	.25ea

Arizona

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

Colorado

2005 Waterfowl \$5	\$5.25
Town of Walsenberg cigarette	
5ct pane/10	.25
sheet/100	2.50

Florida

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

Georgia

City of Griffin .05 Excise Tax	Free
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Indiana

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

Iowa

Cigarette C1 or C7 1ct	.25
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New Jersey

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

Ohio

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

1964 1 pint liquor (Cat. L4)	
Single	\$1
Block of 4 unused	\$5
Vending \$10 2002	\$5.50
Vending \$15 2002	\$8.25
Vending \$2 2004	\$1.10
Vending \$5 2004	\$2.75
Vending \$10 2004	\$5.50
Vending \$15 2004	\$8.25
Vending \$2 2005	\$1.10
Vending \$5 2005	\$2.75
Vending \$10 2005	\$5.50
Vending \$15 2005	\$8.25

Rhode Island

Cigarette---50 cig	.925
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South Carolina

Cigarette	.07
Documentary	.10
	.50
	\$1

Tennessee

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

Wine W20 used	.25
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Wisconsin

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

Dealers

Want to reach the world's largest group
of state revenue collectors?
Display ads in the *State Revenue News*
reach that audience in the most cost
effective way.

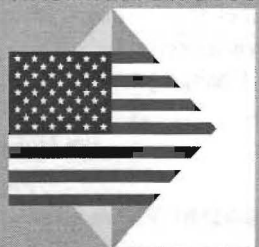
For a display ad rate card write:
State Revenue Newsletter
PO Box 421
Duncansville, PA 16635

SRS Sales Philosophy

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

- There is a discount for a large order which can be passed on to the SRS members.
 - The sale of the stamps will expire before SRS members can be notified in the newsletter.
 - The stamps are non-fish and game.
 - The stamps are fish and game stamps that are not readily available.
 - There is a minimum purchase requirement.
- Note:** Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

WASHINGTON 2006



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The next great USA international stamp show!

See you there!

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LETTERS TO THE EDITOR

Comments That Came With the Dues

Am enjoying the articles. Good Journal.

J.J. Harrison
Virginia

Don't put the addresses to mail stuff in [dues and ballots] back-to-back. Also the mailing label was partially cut off.

James Koutsoures
Illinois

Dues notice was prepared by the editor, the ballot by Peter Martin. Just a fluke the addresses lined up. The mailing label I can blame on my PC's printer, which if not watched closely will do that.

Keep up the good work. When will New Hubbard be ready?

Denny Peoples
Indiana

I still plan to try to roll it out end of 2007. Scott Troutman

It is time to revisit the constitution. Secretary and treasurer should be appointed by the board, not elected. We need an active board.

Name not given or
accidentally cut off.

More articles on fish and game.

If you know something, write it up. If you see changes or new stamps let us know. Jan Wooton tries to keep us abreast of new offerings. But we need more folks like Ira Cotton writing up things.

NH Atlantic Salmon Discontinued

According to a short note from Linda Boucher of the New Hampshire Fish and Game Department, the Atlantic salmon stamps have been discontinued.

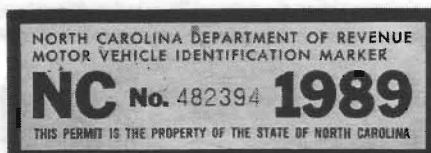
Dick Bilek
Illinois

North Carolina Catalog

A typo in the new catalog has been found on page 16. The FT6 fertilizer is 1-1/4ct, not 1-1/2ct.

Michael Florer has also found at Trucker Identification marker for 1989 as shown. It is black on white, with a black serial number.

A 1993-94 bingo stamp has been seen with the colors black on dark pink.



Scott Troutman
Pennsylvania

New Mexico Fusion



Some nice person littered right outside my house on garbage day. I took out the garbage can and picked this up without having to go out of my way.

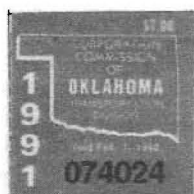
This fusion is black on white with a red roadrunner. There is a black ink jet control number over the roadrunner. 11x11mm.

I am trying to find better examples.

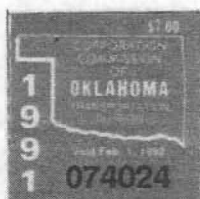
Kent Gray
New Mexico

1991 Bingo Stamps

I found two more 1991-92 bingo stamps on card in my collection.



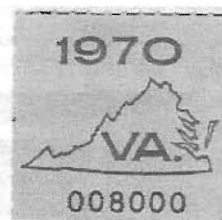
Missouri, red-brown on white, with black serial numbers, rouletted.



Oklahoma - \$7, white on red brown, black serial numbers, rouletted.

In addition I have found some early

State Revenue News bingo stamps which do not appear to have been reported.



1970 Virginia, blue on pale blue, black serial number.



1970 Iowa, black on orange, black serial number.



1970 North Carolina, black on yellow

Joe Ross
California

Note - The editor received information on the 1992-93 and 1993-94 bingos and will publish that information in a future issue.

Numbering Goof

Terence Hines has noticed that the whole number on the 3rd and 4th quarter SRN's were both 266. This is not the first time over the years that has happened.

The Editor

Web site changing

Note that about May 1st, our website will change to a new address: www.mckellip.net\SRS

Change your book marks and pointers.

Jim McKellips

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

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

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

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

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

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

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

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

5. Second Federal Issue: 1801-1802

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

6. Third Federal Issue 1814-1817

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

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

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

8. State Turkey Stamps

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

9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps

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

11. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

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

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

13. Bound State Revenue News back issues

1976-79 23 issues	\$25
1980-83 21 issues	\$25
1984-88 22 issues	\$25
1989-93 30 issues	\$30
1994-96 13 issues	\$30
All 5	\$125
1997-98 8 issues	\$22.50
1999-2000 8 issues	\$22.50
2001-03 12 issues	\$33.00
All three	\$72.50

15. Nebraska Revenue Catalog

Ken Pruess, 1972, 18 pps
\$5 Members, \$7 Non-members

16. Catalogue of the Revenue Stamps of Utah

M.E. Matesen, 2003 55pps
Black & White \$16

17. Virginia Department of Agriculture Poster

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

Shipped flat (folded)	\$5 mem	\$6.50 non-mem
Shipped in tube	\$7 mem	\$8.50 non-mem

18. American Bank Note Company State Revenue Index

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

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

20. The Revenue Stamps of North Carolina

Scott Troutman 2005 40pps. Color \$20.00

21. Real Estate State Revenue Stamps Catalog

Peter Martin 2006 32pps. Color \$19.95

NEW

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

Publications available from:

SRS Publication Sales

Terence Hines

Box 629, Chappaqua, NY 10514-0629

Name _____

Address _____

Free For All

This free for all is a pane of ten Cherokee, Alabama 1ct green cigarette stamps, which our new Free-for-All manager, Terence Hines has donated.

To get it send Terence a self addressed stamped envelope to SRS Free for All, Box 629, Chappaqua, NY 10514-0629. This can be in with other SRS Sales purchases. Put a stiffener in if you like.

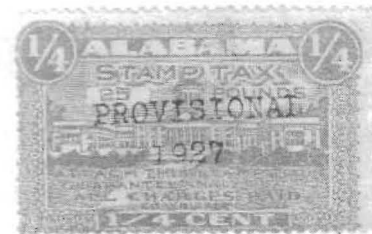
Free-for-all items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come, first served basis and any left are sold through the sales service.



Texas Billiard Stamp

by Scott Troutman

Ebay last December offered up the stamp shown (and it may not show too well), which was a bright blue die cut self adhesive stamp for a 1981 occupation tax on a billiard table. Design and serial number is in black. This apparently shows payment of a permit fee of some sort. The item brought \$23.27. We don't know if there are more out there for other years.



Bogus Alabama Feed Cancel

This item was sent in by Mack Matesen and John Bowman. It is an Alabama 1/4ct feed F24 type from 1922. It has a typed overprint "PROVISIONAL/1927" in a purple ink. Their thinking is that this overprint is completely bogus. John's thinking is "no low-paid soul typed up a bunch of provisional ones, especially so nice spaced". The stamp doesn't have a date associated it with it, so what would be the point. There is no other tax in effect in 1927 that it could have paid.

State Revenue Society
Kent Gray, Secretary
Box 66743
Albuquerque, NM 87193

Address Service Requested

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