



State Revenue News

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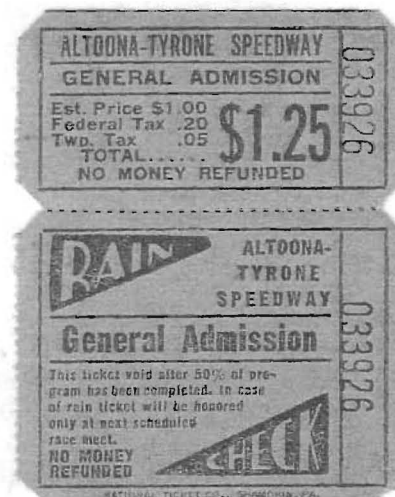
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Taxed Amusement Tickets



Aerial shot of the Tipton or Altoona Speedway. Once the fastest auto race track in the United States, the 1-1/4 mile track was constructed of wood. The main line of the Pennsylvania Railroad is at right.

Ticket and rain check to its later day successor at right showing federal and township amusement taxes. Story on page 6.



Auction 36

The State Revenue Society

*President and Librarian***Peter Martin**

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

*Vice President***Hermann Ivester**

5 Leslie Circle, Little Rock, AR 72205-2529

*Treasurer***Harold A. Effner Jr.**

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

*Secretary***Kent Gray**

Box 66743
Albuquerque, NM 87193
kent@staterevs.com

*Sales Manager/Past President***Terence Hines**

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

*Society Attorney***William Smiley**

Box 361, Portage, WI 53901

*Governors**SRN Editor, Auction Manager***Scott Troutman**

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

Peter Pierce

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

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President's Notebook by Peter Martin

The state revenue market continues to grow but prices seem to be all over the place. Rare items are bringing exceptional prices because specialists know how difficult they are to find and bid accordingly. Scarce stamps are up and down and it appears that the only deciding factor is where they are offered and who sees them. Common stamps still bring average prices, although what was a nickel and dime 10 years ago is now 50 cents to a couple of dollars. One e-Bay dealer starts all his state revenues at 99 cents and much of it goes unsold or sells for the minimum bid. Other items sell for hundreds of dollars. There does not seem to be any pattern to the sale results.

Typically, Liquor stamps, including beer, wine alcohol and all related products, continue to be the most popular collecting area followed by Documentary stamps. Oleo-margarine, eggs and bedding stamps and also have a strong following. Real Estate and Drug stamps have only a specialized following, partly because they are so difficult to find and have many high values.

The lease interest appears to remain in cigarette, tobacco and feed stamps, although feed tags have developed a niche. I have excluded the hunting and fishing stamps here because many people consider this a separate form of state revenue collecting. After many years of an expanding market, it appears that the money hungry states have killed the goose that laid the golden egg.

Many states have moved away from stamps to show payment of fees. Most have abandoned the practice of offering hunter and collector duck varieties and have eliminated the price-gouging Governor's editions.

The end result is that sales are flat for most of the state hunting and fishing stamps. It's a great time to buy because dealers have excess inventory. Some of the more recent issues may well turn out to be scarce because dealers are not buying huge quantities above customer standing orders like they used to.

What's your impression of the state revenue market? What's hot, what's not? E-mail your thoughts to me at pmartin2020@aol.com.

Happy Summer!

State Revenue News Editor's Notes by Scott Troutman

What magic! To find an old ticket at the local flea market with a story to tell. The idea for this issue started when I saw Art Mongan's collection of Pennsylvania taxed theatre tickets in his exhibit at the Balpex show some years ago. At one point I tried to hunt down the greatest collector of Pennsylvania amusement park memorabilia, but alas he had died. And then I found the Altoona Speedway ticket and took the opportunity to tell the story of the lost super speedway. I hope you enjoy this diversion onto a bit of a philatelic side road.

Printer

This issue will come from a different printer once again, this time Moosehead Communications up in Maine. While the last issue looked great, we seemed to get as many troubles as we solved from unexpected taxes to communication slipups. It didn't help that both my computer and my answering machine crashed literally the day I sent it off to press. Hopefully this will go smoother.

Web Site

Many of you know we had some real problems getting the web site switched over. A comedy of errors between myself and Jim McKellips caused in part by the computer crash, resulted in some strange stuff for a while. I think we have everything smoothed out.

New Hubbard

I had hoped by now to have bumped the adjusted prices in the new catalog with Eric Jackson's prices. His participation in in Washington 2006 tied him up all spring, and health problems and other commitments are tying me up. I am running out of time so this may not get done. Otherwise I am scanning pictures. I may send rough drafts out to several folks for comment once I get this issue done.

The big question we have not addressed is how this is going to get published. It is very desirable for every SRS member to get one. Some may have noticed a recent column in Linn's Stamp News by Michael Morrissey on how badly a new catalog is needed. If you have unlisted material and haven't sent it in, don't cry if it isn't in the new catalogs.

Continued page 28

State and Local Amusement Taxes

by Scott Troutman

A couple years ago after doing an article on an Oklahoma theater ticket, called "The Lost Theater of the Cimarron", I became interested in amusement ticket taxes. The federal taxes started in 1926 and continued until 1965. A detailed discussion of these taxes is found in an ARA article "Federal Amusement Ticket Taxes"². As is often the case where raising tax money is concerned, states and municipalities knew a good thing when they saw it, and often tacked on their own amusement taxes.

The first question people ask, is are these tax notations stamps. I believe they are based on the definitions provided in *Black's Law Dictionary*³. According to Black a stamp is "an impression made by public authority, in pursuance of law, upon paper or parchment, upon which certain legal processing, conveyance or contracts are required to be written and for which a tax or duty is extracted". While the tickets may be created by the amusements, what must be put on them was spelled out by law.

In particular the federal laws spelled out quite explicitly that the ticket was to show the admission price, the federal tax, the other taxes and then the total - all on separate lines. Thus this information was created in "pursuance of the law" and spelled out the "tax or duty". Ron Leshner goes into why he feels they are indeed tax stamps in his article "What Are Revenues"⁴ and gives parallels in other areas such as provisionals in match and medicine stamps.

Little has been written on this subject with regard to state laws, and the tax laws tend to be quite obscure and difficult to find. The only area I am aware of that has had much discussion was taxes on Pennsylvania amusement park tickets^{5,6}, some of which were written up in the State Revenue Newsletter in the 1960's.

With many exceptions, the federal amusement taxes were at the following rate:

10%	1926-March 5, 1944
20%	March 6, 1944- March 31, 1954
10%	April 1, 1954 - June 21, 1965

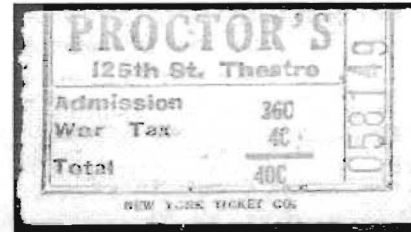
What was taxed changed constantly and so did the minimum amount that was taxable. As a sort of general rule, school related and charity events were not taxable. Nor were entrances fees to swimming pools, museums and home and garden tours.

The states and municipalities tended to tack on taxes at the same or lower rates. The surprising thing is how hard to find most are. Tickets were generally pitched after the performances unless captured in memory books or scrapbooks. And now it is 50 years after most of these taxes ended. I have found examples from Alabama, Florida, Kansas, Maryland, New York City, Pennsylvania, and Oklahoma. South Carolina had amusement taxes but may have used business license stamps on the tickets. Many more can be out there.

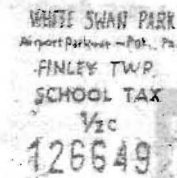
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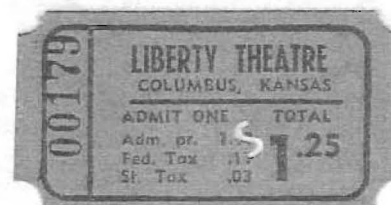
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Taxed theatre ticket showing federal 10% rate tax. Term "War Tax" was often used during WWII. Courtesy M. E. Matesen.



White Swan Park in Finley Township, Allegheny County, Pennsylvania. 1/2 cent tax ticket. Black on red. These tickets were used in conjunction with ride tickets. Depending on how many tickets the ride took, you also supplied a tax ticket.



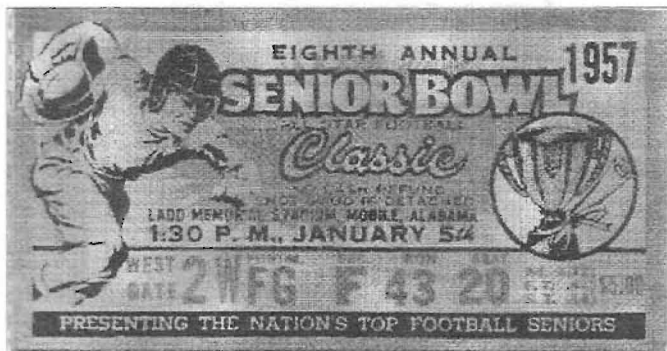
Columbus, Kansas theater ticket showing a state tax at the 3% rate and a federal 10% tax.



Ford's Grand Opera House ticket in Baltimore, Maryland showing a 1% state tax.



Ocean Downs 1956 horse race ticket from Maryland taxed at 20% rate.



January 5, 1957 Senior Bowl football ticket which includes a 3% Alabama state tax.



King Theatre in Lancaster, Pennsylvania ticket with 20% federal tax (13 cents) and 10% city tax (6 cents). This would not have been a movie ticket, but for a vaudeville show, play performance, or a cabaret.

Some 1954 South Dakota Liquor Stamps: "Off," "On," "Missing," or Just Overlooked?

by Joe Jeter

Many stamp collectors are wont to assume that the older a stamp is, the rarer it is. But this assumption is not always the case with postage stamps and frequently not the case with state revenues. Part of this is due to tax offices' growing unwillingness to work with collectors in later years, part to our primary catalogue's growing spottiness and lack of coherence in treating stamps issued after World War II, and part, of course, to supply and demand.

Whatever the reason, we often find stamps from the 1950s on to discontinuation harder to find than stamps from the 1920s. Here is a case in point. South Dakota issued three types of liquor stamps after 1950. Hubbard's catalogue groups them under the headings "OFF SALE," "WORDING 'OFF SALE' MISSING", or "ON SALE." "OFF SALE" referred to the sale of any alcoholic beverage for consumption off the premises where it was sold. "ON SALE" meant the sale of any alcoholic beverage for consumption only on the premises where it was sold. In Hubbard's 1992 supplement we find listed eleven 1954 South Dakota liquor stamps. The catalogue notes that these stamps are "like those of 1942, but dated 1954." Six are labeled "OFF SALE" and five are labeled "WORDING 'OFF SALE' MISSING." All of the stamps are valued at "r" or better.



Figure 1.



Figure 2.



Figure 3.

Pictured nearby as figure 1 is L90A, the rarest of the catalogued stamps, a 1 1/2c pink stamp with the catalogue notation "WORDING 'OFF SALE' MISSING." It is valued at "k2?" meaning only two copies of this stamp were known to Hubbard. Because of the light pink color, it may be difficult to see. Beside it for comparison is figure 2, an earlier 1942 light green 3 3/4c L57, which shows the "OFF SALE" wording that the L90A lacks. The L90A has vertical marks in the same space and "1954" below it. Next to the L57 is figure 3, an unlisted stamp, also a light green 3 3/4c, that has both insignia, "OFF SALE" and "1954." Hubbard does not list such a 3 3/4c 1954 stamp. We might call it L87A.



Figure 4.

Also pictured as figure 4 is another 1954 stamp that did not make it into the catalogue. It is also a liquor stamp, dark green with a denomination of 18 3/4c. But it is an "ON SALE" stamp and not an "OFF SALE" or a "WORDING 'OFF SALE' MISSING" stamp. Hubbard listed no 1954 "ON SALE" stamps. It is similar to L66, the light green 18 3/4 "ON SALE" stamp of 1942, except for being dark green and dated 1954. I am left to wonder if this is a one-of-a-kind error or whether the whole set of 1954 "ON SALE" stamps has been overlooked.

1992, 1993 "Bingo" Stamps

by Charles Pirro, Joe Ross, Michael Florer and Scott Troutman

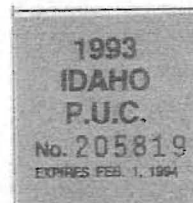
In the first quarter SRN 2006, Scott Troutman provided an updated listing for the trucker for hire or "bingo" stamps for 1991. This is a listing of the stamps used in 1992 and 1993. The designs are the same as shown in the earlier article except for four which are shown. These are states that were not in the other listing or the designs are different.

1992-93

AL	white on orange, black serial number
AR	black on white, black serial number
CA	black on orange, state in white, black serial number
	black on red, state in white, black serial number
CN	black on bright yellow, black serial number
CO	black on violet, black serial number
GA	black on gray and white, black serial number (\$5)
IA	black on white, gray-green border
ID	diecut, black on blue, black serial number
IL	black on pale yellow
IN	white on pale blue, black serial number
KS	dark blue on pale blue
LA	black on bright green, die cut, (\$10), black serial
MA	red on white, red serial number
ME	orange on gray
	red on gray
MI	lilac on white, black serial number, also
	orange on white, black serial number
MN	ink jet black on blue and orange
MS	diecut, black on bright green, black serial number
MO	purple gray, black serial number, die cut
MT	brown on gray panto, black serial number
NH	blue on white, orange serial number
NM	red on white
NY	white on brown-red, black ink jet serial number
NC	white on black
ND	black on yellow, state in white
OH	green on white, black serial number
OK	\$7 black on white, black serial number (\$7)
RI	black on yellow, black serial number
SC	white on green (\$5)
SD	black on purple, black serial number
TN	black on pale blue, black serial number
TX	yellow on white, black value and serial (.25,\$11)
UT	black on white, state in red
VA	blue on pale blue
WA	pale lilac on white, black serial, black handstamp
	"LEGAL MAX"
WI	green on white
WV	Navy blue on pale yellow

1993-94

AL	white on blue, black serial number
AR	black on blue-green, black serial number
CO	black on orange, black serial number
CN	black on pale green, black serial number
GA	black on white and red, black serial number (\$5)
ID	black on dark green, black serial number
IL	black on pale blue green, black serial number
IN	black on white
KS	blue on light blue
LA	black on pink, black serial number (\$10)
ME	black on gray
MN	ink jet black on blue and orange
MS	black on violet, black serial, die cut
MO	red, black serials, die cut
MT	lilac, black serial number
NH	blue on white, blue serial number
NM	dark blue, black serial
NY	black on blue and white, ink jet black serial number
NC	black on dark pink
ND	black on drab, state in white, black serial
OH	blue on white, black serial number
OK	white on purple, black serial number (\$7)
RI	black on pink, black serial number
SC	white on orange (\$5)
SD	black on green, black serial number
TN	black on blue green, black serial
TX	green on white, black value and serial number (\$10)
UT	black, blue map, black serial number
VA	orange yellow, black serial number
WA	blue on white, black serial and "LEGAL MAX" handstamp
WI	red on white
WV	blue on yellow



Idaho



Indiana



Missouri



Oklahoma

A Ticket From Tipton - An Adventure in Revenueing

by Scott Troutman

Mention the names Indianapolis, Daytona, Charlotte, Taladega, Darlington, Bristol, Pocono, Sebring and Martinsville and automobile racing fans, be it NASCAR, Formula 1 or Indy Car, know these are the legendary race tracks of America. But mention Tipton and you will draw a big blank on most faces. This is the story of a ticket, the federal and local taxes on it, and mostly a remembrance of what was once the fastest automobile race track in the world.

Tipton, Pennsylvania lies alongside the main line of the Pennsylvania Railroad northeast of the railroad town of Altoona. In 1854 noted engineer Herman Haupt (and later Civil War General and founder of the Army Corps of Engineers) designed a perfectly straight section of railroad track using an enormous amount of fill that came to be called the "Tipton straight". Here Pennsylvania Railroad locomotive engineers used to "see what their engines could do" and run their big locomotives at speeds up to 100 miles an hour. The people of the small village of Tipton, named for a local hero in the war of 1812, were used to seeing speed.

In the early 1920's the American Automobile Association Contest Board, the forefather of today's AAA that supplies maps and road service, but then an auto racing syndicate, wanted to grow their sport by creating ten new race tracks. Tipton was one of the places chosen, the others included Laurel, Maryland, Charlotte, N.C. and Kansas City, Missouri. Under the leadership of General W.A. Morgan a company was formed to build the Tipton Auto Race Track under the license and direction of the AAA Contest Board. Flag Day and Labor Day were set aside on the AAA calendar as annual dates for using the Tipton Track. The first race was held on Labor Day 1923, with "a corps of champion drivers" and 55,000 fans in attendance.

What made Tipton, shown on the cover, different was that the mile and a quarter oval was a wooden track made of 2x4's. The two curves, created by driving wooden pillars into the ground were banked at 32.8 degrees and 40 degrees respectively, the steepest banking of any



Constructing the track surface circa 1922 with its 40 degree banking.
(Picture courtesy Jean Neely).



A race underway. Note Union Jack flag denoting international nature of the races.
(Picture courtesy Jean Neely)

track at that time or maybe of any time. Indianapolis has only 12 degree banking. Nothing close to it would exist until Daytona with its 31 degree banking was constructed in the late 1950's.

The big races were 250 miles (200 laps) and the same cars used at Indianapolis ran at Tipton. Speeds reached 138 miles per hour and the banking allowed for much greater average speeds than could be

obtained at "The Brickyard". Tommy Milton (two time Indy winner), Wilbur Shaw (three time Indy winner), Louis Meyer (three time Indy winner) and a young Joey Chitwood (later famous as a stunt driver in his Thrill Show) were all regulars at Tipton. Crashes were common. Deaths occurred with some regularity and even being a spectator had its risks on a track where a 2x4 was the inadequate excuse for a

guardrail.

Races were held regularly from 1924 through 1927. Crowds grew to over 100,000 people. Tipton was a tiny town, and moving the crowds was a big problem. The Pennsylvania Railroad hastily constructed a large station on their main line near the track and would run special trains to the speedway. This created problems as it would tie up the main railroad line as there was no siding and no way to turn the train around. Bob Barnhart remembers going by this method the day he took the picture of Ray Craddock's crash at a Labor Day race.

A two track trolley system existed between Tyrone and Altoona, towns on either end of the Tuckahoe Valley. The trolley company quickly constructed a station at the race track and ran trolleys every five minutes on race day. This was the most successful way to move the enormous crowds. Hotels would be full for a fifty mile radius and the infield of the racetrack turned into a huge campground. Locals in every town nearby would rent out camping space or rooms in their homes. Just as today when State College becomes the fifth largest town in Pennsylvania during Penn State home football games, Tipton became one of the largest cities in the state during race days.

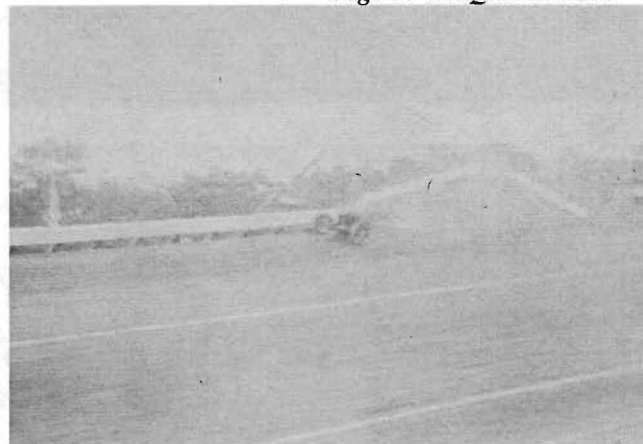
But there were problems right from the start. The G-forces involved caused rapid deterioration of the track. Race cars would break the driving surface "scattering chunks of wood in all directions". Red flags were poked through the holes as the racing progressed to warn drivers. If the damage was too severe, the race had to be stopped while new boards were put down.

After the 1927 race, the track was so bad it had to be completely rebuilt for the 1928 season with a brand new wooden surface. This completed, it operated through the 1931 season. In that year, the great depression caught up with the racetrack owners as the three banks that had extended most of the credit all failed. The owners defaulted on loans and the track fell into the hands of the sheriff. Instead of using the track for income, it sat idle. The St. Patrick's Day flood in 1936 buckled the west end and later that year it collapsed. The great racing ring just moldered down.

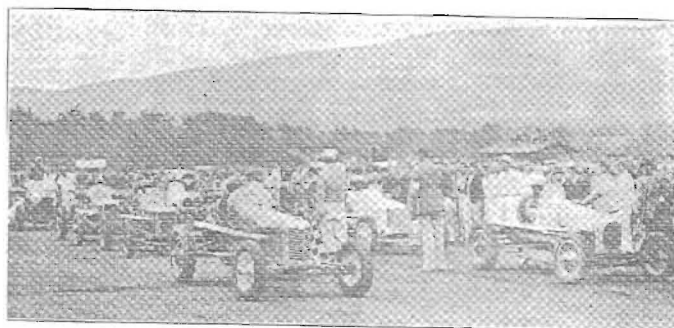
By 1937 the wooden track had been converted to a flat dirt track and renamed the Altoona Speedway. After the war, a new group took the northwest corner of the old track and shortened it to make a quarter mile dirt track for stock car, midget car, jalopey and motorcycle racing. My parents went there often when dating, and I even went once as a small boy in the late 1950's. My mother notes that the crashes continued and she remembers several races where drivers were killed or badly injured. By 1960 the track had closed.

Federal amusement ticket taxes were deeply explored in an article in *The American Revenuer* May-June 2004 issue³. While the tickets were printed by and for the Tipton race track in this case, the federal and municipal taxes had to be spelled out in a very specific way under federal law, so this indicia on the tickets are tax stamps.

The ticket shown on the cover has a federal tax of 20%. The federal tax was at this level from March 6, 1944 until March 31, 1954. As the ticket has the later name of the Altoona-Tyrone Speedway it would have been from late in this period. The ticket is also interesting because it has a 5 cent or 5% amusement "Twp. Tax", apparently from Antis Township, Blair County where the speedway was located. Antis Township had almost no other places of amusement save for a small amusement park, so this tax



Driver Ray Craddock losing his life in a spectacular crash.
(Picture courtesy Bob Barnhart)



Lineup for a 45 mile, 40 lap, feature event on the dirt track September 6, 1937. In front row are Paul Young of Lancaster, Pa. and Joey Chitwood of Topeka, Kansas. The car of Everett Saylor of Indianapolis, the winner, being the one on the outside of the second row. He captured victory by trailing the leaders, the Chitwood car being disabled with a flat tire after twenty-two laps and the Bud Walker car being disabled by a blow out just three laps from the finish. Saylor, the winner, led for only the last three laps.²

may have been created just for the speedway. Pennsylvania had amusement taxes on tickets, but this is a local one that has not been reported before.

Today the speedway is little more than a weedy field. The trolley was taken up for steel in WWII, the station is long gone. You would need a local person to even find the overgrown old entrance. A small airport is where part of the old wooden speedway once was and New Pig Industries, a manufacturer of specialty absorbant products, has a plant on the old site.

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4. The AAA Contest Board, website www.crosslink.net/~gewwhite/AAAsanct.htm

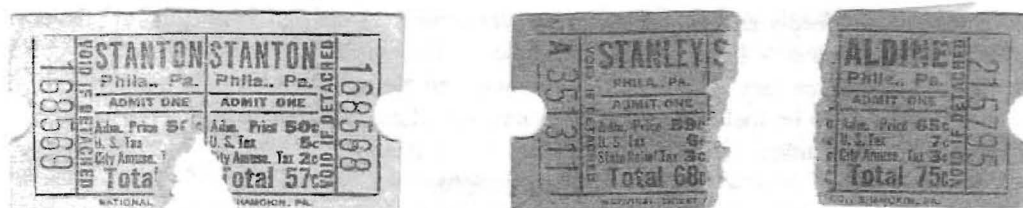
Pennsylvania Taxed Theatre Admission Tickets From Art Mongan's Exhibit



Pennsylvania Relief Tax



Philadelphia Amusement Tax



Federal Tax in addition to State or City Tax

License News

THIS PERMIT EXPIRES
JUNE 30, 1945

STATE OF SOUTH CAROLINA
SOUTH CAROLINA TAX COMMISSION
RETAIL PERMIT TO SELL WINE
(Non-Transferable)

The firm named hereon has been issued permit in accordance with provisions of
Section 2557, Code of Laws 1942 and Acts Amendatory thereto.

Date July 2, 1944 Amount Paid \$5.00

Thos. Howell *W. G. Query*
Director, License Tax Division Chairman

777 James Hamilton Newborne
405 E. Washington St
Greenville, SC

POST IN A CONSPICUOUS PLACE

THIS PERMIT EXPIRES
JUNE 30, 1944

STATE OF SOUTH CAROLINA
SOUTH CAROLINA TAX COMMISSION
RETAIL PERMIT TO SELL BEER
(Non-Transferable)

The firm named hereon has been issued permit in accordance with provisions of
Section 2557, Code of Laws 1942 and Acts Amendatory thereto.

Date June 15 Amount Paid \$2.50

Thos. Howell *W. G. Query*
Director, License Tax Division Chairman

James Hamilton Newborne
406 E. Washington St
Greenville, SC

POST IN A CONSPICUOUS PLACE

Robert Mason sent in copies of South Carolina licenses issued under the 1942 laws. All of these look pretty much alike. The licenses he had seen include the following:

Permit to Sell Wine

1943-44	\$5.00
1944-45	\$5.00
1945-46	\$15.00
Permit to Sell Beer	
1943-44	\$2.50
1944-45	\$5.00
1945-46	\$15.00
1946-47	\$15.00

Permit to Sell Beer & Wine

1947-48	no value
Permit to Operate a Retail Store	
1943-44	\$5.00
1945-46	\$5.00
1946-47	\$5.00

Old Kansas Kerosene Surfaces

by Scott Troutman

An unreported Kansas coal oil (kerosene) stamp from 1912 surfaced in a recent Sam Beck auction. The stamp is 89x69mm and has the signature of J.S. Longshore, State Oil Inspector. The example discovered is imperforate. Robert Mason has also reported a used example with serial numbers handstamped onto it.

Joseph Skelton Longshore was born in Woodbury, New Jersey, Apr. 25, 1880, the son of Quaker parents. His parents moved out to Kansas in 1885 and resided for a time on a farm in Shawnee county. They later found the frontier life not to their liking and returned to Philadelphia. Joseph grew up in Philadelphia, took some business courses there, and at twenty he became a traveling salesman in the employ of Bell Telephone Company. They appear to have sent him to Kansas. In 1905 he married in Wakarusa, Kansas to Miss Florence Brown. He became active in Republican politics, was a Scottish Rite

Mason, an active member of the Young Men's Christian Association, and also in the Improved Order of Red Men.

In 1909 he took charge of the office of state oil inspector of Kansas, appointed by Gov. Walter R. Stubbs. He was apparently in this office in 1912 when the legislation creating the oil and gasoline inspection stamps was passed. He served

a later term as oil inspector, and eventually became a director of the Home Mutual Life Insurance Company of Topeka, Kansas.

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This stamp must be destroyed before package is returned to shipper.

1949 Texas Bedding Law Changes

by Scott Troutman

Texas bedding inspection laws have been in effect since 1939 when stamps were first required on the "Do Not Remove Under Penalty of the Law" tags. However, when the laws were originally written, they did not take into account second hand bedding and what to do with it. House Bill 604 in 1949 was a change to remedy that oversight.

Bedding was more explicitly defined as "mattresses, mattress pads, mattress protectors, pillows, bolsters, feather beds, quilts, comfortables [which I take to mean comforters], sofa beds, studio couches, box springs and other filled bedding of any description." Items covered under the existing law were to be labeled "All New Material".

The problem that had popped up was people, of a very unscrupulous nature, who would sell remanufactured bedding made out of about anything. This problem continues to this day and I am aware of cases in Oklahoma in the 1990's where remanufactures were putting new

coverings on items that amounted to bags of mold. It gets even grosser if the bedding was out of hospitals or old folks homes.

Under these new Texas laws, second hand bedding had to get a tag printed in red ink labeled "Secondhand Material". I should note that I have not seen a Texas bedding tag in red, so these are apparently quite rare. If the bedding was being reworked for the owners own use it got a tag labeled "Not For Sale, Owners Own Material. Either of these tags had to have four of them sewn onto the mattress on all four sides.

If you manufactured bedding out of used material it was now required to be germicidally treated and cleaned. "No person shall use in the manufacture, repair and renovation of bedding any material which has been used by a person with an infectious or contagious disease, or which is filthy, oily or harbors loathsome insects or pathogenic bacteria, unless such material is cleaned and germicidally treated by a process or treatment approved by the

Department". In addition a tag stating that the bedding had been germicidally treated had to be attached with the bedding tag. There was an exception made on sofa beds and studio couches and the Department of Health was to make more specific rules on when these needed treated.

Failure to tag and treat second hand material properly would get you a \$200 fine for each instance.

While this law passed the Texas Senate unanimously, five members of the House voted nay. I don't know why. The law became effective June 29, 1949.



Texas bedding stamp

Auction 35 Results

Lots of bidders once again, but this was one of the rare auctions where the bids were spread over most of the material and a lot of people got stuff at bargain prices. The big lot was 217 the rare NC beer that brought \$225 on a \$100 estimate (\$100/\$225) and the winner was willing to go a lot higher. Other lots with a lot of bidders were 209 the MT punchboard (\$3/\$4), 291 the SC crabmeat (\$10/\$13), and 373 the WY oleo (\$9/\$22). Most sought after lot was the Standing Rock Reservation turkey stamp

with an attack of the bargain hunters (\$2/\$2.75)

Some other lots with good realizations included lots 14 and 15 some pretty CA feed tags (both \$5/\$11), 227 NH "Bingo" (\$2/\$.25), 236 a NY bedding tag (\$2.50/\$5.75) and 246 an OH bedding tag (\$5/9). Bedding collectors took a serious run at lot 247 an OH bedding stamp on a piece of Japanese furniture (\$5/\$16). Lot 295, a SD beer, also did well (\$15/20).

Otherwise bidding was all over the place. Mississippi tobaccos all brought good prices and I noticed that Nebraska

wine and liquor prices are moving up. Better hodgepodes which had been strong, didn't sell, and some good Florida eggs went really cheap. Bedding was still strong.

Next auction won't be until 1st quarter. Lots for that auction need to be in by New Years. As always consignment sheets are available for free and can be pulled down at the web site. By the way the new web site is finally up and going.

Note, on the winnings sheet an * indicates you got the lot for lower than your highest bid. t indicates tie bids. Bold indicates sold above estimate.

1	2.00*	44	11.00*	88	2.00*	132	-	176	-	220	5.00*	264	1.75*	308	1.00*	353	5.50*
2	2.25*	45	3.25*	89	1.75*	133	2.50*	177	1.00	221	3.75*	265	-	309	-	354	8.00
3	6.25*	46	25.00t	90	2.25*	134	-	178	10.00*	222	4.00*	266	4.00*	310	-	355	2.25*
4	3.25*	47	20.00*	91	4.25*	135	-	179	7.25*	223	2.75*	267	1.00	311	1.75*	356	7.75
4A	1.50	48	3.25*	92	2.00*	136	2.25*	180	-	224	3.75*	268	1.50*	312	2.50*	357	3.75*
5	8.25*	49	2.75*	93	7.25*	137	-	181	11.00*	225	4.75*	269	-	313	-	358	-
6	4.00	50	2.75*	94	2.00	138	1.75*	182	1.75*	226	3.25*	270	-	314	2.25*	359	1/75
7	1.75*	51	1.25*	95	-	139	2.00*	183	-	227	4.25*	271	3.00	315	-	360	5.00
8	1.50	52	1.00	96	-	140	-	184	4.00*	228	4.75*	272	8.25*	316	4.50*	361	3.50*
9	3.25*	53	18.00	97	-	141	-	185	2.25	229	2.75*	273	-	317	13.00	362	1.00*
10	1.25*	54	15.00*	98	5.75*	142	-	186	-	230	-	274	8.00	318	2.00t	363	1.25*
11	3.25	55	1.00t	99	4.25*	143	-	187	3.50*	231	-	275	8.25*	319	4.25*	364	2.50*
12	3.25*	56	1.25*	100	-	144	1.75t	188	4.00*	232	-	276	-	320	1.50	365	2.00
13	8.25*	57	1.50*	101	7.00	145	4.25*	189	3.75	233	-	277	5.25*	321	3.00*	366	12.00*
14	11.00*	58	-	102	6.00	146	5.50	190	-	234	-	278	5.25*	322	2.00*	367	16.00*
15	11.00*	59	4.00	103	6.00	147	-	191	-	235	-	279	-	323	3.50*	368	1.00*
16	-	60	4.00*	104	6.00	148	1.75*	192	-	236	5.75*	280	15.00*	324	-	369	1.00*
17	-	61	3.25*	105	6.00	149	2.50*	193	-	237	5.00*	281	-	325	1.00	370	-
18	2.25*	62	2.25*	106	6.00	150	-	194	2.50*	238	8.00*	282	-	326	-	371	5.00*
19	6.25*	63	1.25*	107	6.00	151	13.00*	195	1.75*	239	2.50*	283	-	327	-	372	7.75*
20	5.25*	64	1.75*	108	6.25*	152	-	196	1.75*	240	-	284	26.00	328	1.00	373	22.00*
21	5.25*	65	2.25*	109	25.00*	153	-	197	5.50*	241	-	285	5.00	329	-	374	2.25*
22	3.00*	66	4.00*	110	3.25*	154	-	198	6.50*	242	-	286	5.00	330	1.50*	375	3.00*
23	2.75*	67	2.25*	111	5.25*	155	-	199	10.00*	243	-	287	-	331	1.00	376	-
24	-	68	1.00	112	19.00*	156	2.00*	200	2.25*	244	-	288	1.00	332	4.00*	377	3.00*
25	5.00	69	2.00	113	-	157	-	201	3.75*	245	1.00	289	2.25*	334	1.50*	378	2.00*
26	1.00	70	2.50t	114	29.00	158	3.00	202	6.50*	246	9.00*	290	1.50	335	4.00	379	9.00*
27	1.50	71	2.00*	115	30.00*	159	2.25*	203	3.00*	247	16.00*	291	13.00*	336	1.50*	380	10.00
28	1.25*	72	2.50	116	23.00t	160	13.00*	204	7.50*	248	1.75*	292	2.00	337	4.75*	381	4.25*
29	-	73	7.75*	117	12.00	161	1.50*	205	10.00*	249	1.50	293	10.00*	338	-	382	8.00*
30	3.00*	74	1.75*	118	7.00	162	-	206	3.50*	250	2.25*	294	50.00	339	3.00*	383	1.00*
31	-	75	3.75*	119	2.50	163	20.00	207	4.75*	251	1.75	295	20.00*	340	1.25*	384	3.00t
32	2.50*	76	1.75	120	6.00	164	37.00*	208	-	252	1.00t	296	3.25*	341	16.00*	385	1.25*
33	-	77	4.75*	121	6.25*	165	20.00*	209	4.75*	253	1.75	297	-	342	2.50*	386	10.00
34	1.25t	78	7.50*	122	-	166	-	210	8.87*	254	6.00	298	3.50*	343	-	387	4.25*
35	2.25	79	5.00	123	2.00*	167	-	211	4.00t	255	12.50	299	4.00*	344	2.00	388	2.50
36	1.75*	80	9.00*	124	2.00*	168	12.50*	212	1.00*	256	2.25*	300	4.25*	345	3.00*	389	3.25*
37	-	81	2.75*	125	2.00*	169	10.00	213	2.00	257	12.50	301	-	346	1.25t	390	5.25*
38	6.25*	82	2.50*	126	2.50*	170	6.00t	214	1.50*	258	-	302	-	347	1.50*	391	-
39	3.75*	83	2.00	127	5.00*	171	4.25*	215	-	259	2.50	303	8.00	348	-		
40	1.00	84	-	128	5.75*	172	2.50*	216	-	260	-	304	with	349	-		
41	1.25*	85	1.00	129	-	173	5.25*	217	225.00*	261	2.50*	305	5.00*	350	28.00*		
42	6.75*	86	18.00	130	-	174	-	218	2.00	262	2.50*	306	-	351	2.75*		
43	6.75*	87	-	131	3.00*	175	5.50	219	2.00	263	1.75*	307	1.25*	352	1.50		

Arkansas Wall Box Decal

Mack Matesen had sent this in back in early 2005. It is difficult to illustrate because it has a glassine covering as it is made something like a windshield sticker for a car. The wording is:

STATE OF ARKANSAS

Department (state seal) 5c

of Revenue

WALL BOX

TAX PAID

\$2.50 ANNUAL FEE

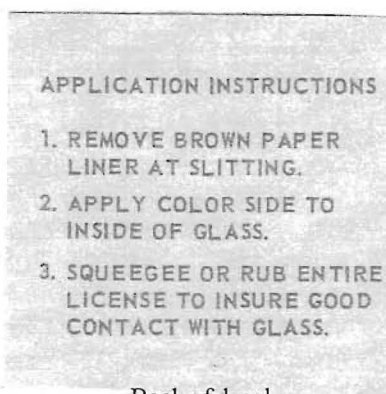
J. Orville Cheney

COM. OF REVENUE

NO. (serial no) Expires June 30, 1965

Herman Ivester thinks these were used on wall mounted jukebox type machines. He has them for years 1993, 1998 and 1999. His later ones do not have a signature.

The one Mack sent has a design 46x47mm and is black on green with a black serial number. This one may have been a form of "Nickel Vender".



Back of decal



Front through covering

Library Notes

South Carolina Admissions Tax

Found among Elbert Hubbard's papers was a South Carolina Admissions Tax Return form from Nov. 30, 1982. This form was used to send in tax money derived from a tax on movie tickets.

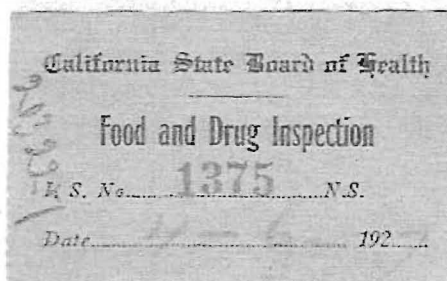
Page 2 of the four page form spells out the two law sections in force.

Section 12-21-2420 - "Provided that the tax on admissions to motion picture theatres levied in this section shall not exceed four percent at any time".

Section 12-21-2710 - "There shall be a license tax of twenty percent on admissions to view all movies rated 'X' by the Motion Picture Association of America or its successor and on all movies which are not rated by the Motion Picture Association of America or its successor".

The form indicates that 4% should have been paid on most movie tickets and 20% on "dirty" movies. I do not know if the law is still in effect or when it started or ended. I am surprised other states have not enacted such legislation on movies and movie sales and rentals

Thanks to Romie Coltrin and Mack Matesen for sending this in to the library.



FD3

Food and Drug Inspection

1914. Roulette. Dark sky on seal. 142x22mm.

FD1 black on gray blue 100.00

1927. Similar to 1914 but light sky on seal.

Perf 12 horizontally. 148x22mm.

FD2 black on blue 100.00

1927. Perf 10-1/2. Orange red serial number. 51x25mm.

FD3 black on brownish paper 75.00

California Food and Drug Inspection Stamps

by Joe Ross and Scott Troutman.

Shown are three drug stamps and some new listings for them from the work on the Hubbard replacement catalog. We know nothing else about them. Joe notes the stamps usage runs from 1914 to 1927. Are there others? What were they inspecting?



FD1



FD2

Secretary's Report

Previous Total	245
New Members	7
Reinstatements	2
Resignations	0
Deaths	0
Dropped Not Paid	1
Current Total	253

New Members

- 1339** Ron Emery
16 County Club Road
Contoocook, NH 03229
Interests: All US
- 1340** Joel M. Rind
14 W. 8th Street
Chattanooga, TN 37402
Interests: most areas and hunting stamps
- 1341** William Bishop
54 Wilshire Road
Welwyn
Herts AL6-9PX, England
Interests: Revenues
- 1342** Ken Collins
4321 Carlyle Garth
Belcamp, MD 21017-1345
Interests: General SD, GA, MD state revenues
- 1343** Steven Campbell
9536 Stonewall Ct.
Delhi, CA 95315
Interests: All US areas
- 1344** Brenda Como
5 Newbury Lane
Eastampton, NJ 08060
Interests: All US areas
- 1345** Susan Lee Tucker Castle
PO Box 1148
Fort Defiance, OH 43512
Interests: All revenues
Part time dealer: S&C Stamps

Reinstatements

- 874** Myrna Golden, NY
- 1026** Lee Katona
PO Box 91628
Lakeland, FL 33804

Resignations

Deaths

Dropped Not Paid

- 220** Ed Kettenbrink, TX

Address Changes

- 1150** Frank Binder
13851 Belle Chasse Blvd #412
Laurel, MD 20707

Book Review

New SRS Publication

by Terence Hines

Real Estate State Revenue Catalog. by Peter Martin, 32pps, card cover, full color illustrations. 8-1/2x11. Available from SRS Sales, Box 629 Chappaqua, NY 10514 \$19.95 post paid.

The newest SRS publication is a catalog of the real estate tax stamps of the nine states that have issued stamps specifically inscribed "real estate" or "property tax". These states are Illinois, Indiana, Maine, Mississippi, Nevada, North Carolina, Pennsylvania, Rhode Island and West Virginia. This is more than just a catalog listing. For each state author Martin provides considerable background on the law(s) that resulted in the stamps being issued.

One real surprise is that Martin has been able to illustrate the previously unseen Maine 1968 real estate stamps. These were used for just a few months in 1968 until Pitney-Bowes metering machines became available. None are known in collectors' hands. Martin found that the Hancock County Maine registrar of deeds has put copies of registered deeds on its web sites. It is from his site that the

illustrations come.

The catalog does not attempt to list either real estate meters or local real estate stamps, although two pages illustrate examples of an area yet open for research and documentation.

Scott Troutman notes - The catalog does give price listings on many of these rare stamps for the first time and greatly expands what has been illustrated or described on West Virginia in particular. The book also includes a cross reference between Hubbard numbering, Martin numbering, and in the case of NC, Troutman numbering.

The books only shortcoming is that the author did not cover all the deed related stamps including the Arkansas, Florida and Oklahoma documentary stamps, Maryland recordation, Minnesota deed stamps and the Washington state conveyance stamps. Even as it is, it adds much to our knowledge and is a beautiful piece of work.

Kent Headed Out Again

Word came in late July that our secretary, Kent Gray has been called to head off to Iraq once more. The date for his departure is not finalized. Kent had thought he would be ending his military career in Albuquerque, but it appears the situation in Baghdad needs his bomb disarming services once more. While he thinks this will be a short tour ending in January, he has been surprised before. We wish him and all the military in Iraq a safe and speedy return.

Secretary's Report Cont.

- 1206** James Gerson
19 Timber Point Road
Rock Hill, NY 12775
- 1329** D. Ray Kerchal
100 Lady Helen Court
Fayetteville, GA 30214-3657

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

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 of 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	smttroutman@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

Piggyback Revenue Stamps

by Joe Jeter

Scott Troutman wrote a piece in the *State Revenue News* 3rd quarter 1998¹ about "Stamps on Stamps", in which he described how state cigarette tax stamps were often placed on top of the blue federal ones, ostensibly because the "state water-sensitive decals...did not stick well to the cellophane cigarette wrappers." Then, in the 4th Quarter 2003 *SRN*, he showed my Arkansas B32 beer piggybacked on a Texas B23 or B31². Since that time, I have come into possession of two additional piggybacks, again with Arkansas stamps on top. Both of these originated in Missouri.



Figure 1.

Figure 1 shows again the B32 pasted on top of the Texas stamp. On can tell, with backlighting, that the Texas stamp was cancelled by the Gulf Brewing Company of Houston, Texas, on November 26, 1941, eleven days before Pearl Harbor. The Arkansas beer bears the signature of Joe Hardin, who served as Arkansas' Commissioner of Revenues from at least 1941 to 1944. So the time frame works. I mentioned in 4th quarter 2002 *SRN* that Arkansas stamps are very difficult to analyze, partly because the Arkansas legislature came up with some ridiculous tax rates³, and partly because their stamps did not clearly delineate the amount of product being taxed. For example, we don't know when we see a "1 case" stamps if it is one case of twenty four 7 ounce bottles or 12 ounce bottles. These piggybacks, however, can help us with that.

Both stamps, Arkansas B32 and Texas B23 or B31 tax the same amount of beer. A little simple math tells us that Texas' tax rate was \$1.24 per barrel, meaning that the amount of beer taxed was 384 ounces, the same as the Arkansas stamp (12-32 ounce bottles). But Texas taxed the 384 oz. a modest 12 cents while Arkansas collect \$.46875, almost four times the Texas amount. This was doubly strange, because when I applied the same formula to the Arkansas stamp that I had to the one from Texas, I came up with a tax rate of \$4.84375 per barrel!⁴. How could Arkansans arrive at such a number was beyond me. Having no access to Arkansas' 1941 tax code, I did see in their current code that they taxed alcoholic beverages on the basis of a 32 gallon barrel instead of 31 like the others I have seen. Would it have made a difference if they had used the gallonage in 1941? You bet!

That gives us 4096 ounces in a barrel. Multiply that by the \$.46875 on the stamp and divide by the 384 ounces taxed and we have a sane rate per barrel of \$5! One has to wonder about the grief caused to interstate commerce with barrels of different size.

Figure 2 shows the same Arkansas B32 on top of what I believe to be a Missouri B81HB. That item in Hubbard's catalogue is a yellow-orange Henderson-Bell 6ct stamp taxing twelve 32 ounce bottles. It is the only stamp that fits. Backlighting confirms the Henderson-Bell signatures. I had hoped the perfin would give us

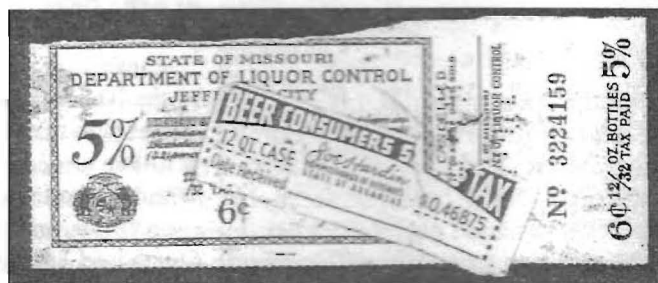


Figure 2.

a date. But it is too corrupt. I can make out the year date beginning with a "4", indicating a 1940's stamp. Hubbard limits the Henderson-Bell configuration to 1941. Even if that bit of information is faulty, the time is still right. The early 1940s fits both stamps. My only concern about the Missouri stamp is the color of B81HB -- looks plain orange to me. But it will have to do. Is the cataloguing of these Missouri beers a mess, or what?

The Missouri B81HB and the Arkansas B32 tax the same 384 ounces. The Missouri stamp is denominated six cents or half of Texas' twelve cents. This means the Missouri tax rate was 62 cents per barrel.



Figure 3.

Figure 3 shows another Missouri-Arkansas combination. The pink Missouri stamp is, I believe B79HB. It taxes twenty four 12 oz. bottles at 4-1/2 cents, with the same signatories - Henderson and Bell. We have 288 ounces at \$.045. The tax rate is thus the same 62 cents per barrel. Look now at the Arkansas stamp on top of the Missouri B79HB. It says "1 case", which we must assume is some combination of number and size of bottles in the case that add up to the same 288 ounces. Taxing 288 ounces at \$.3515625 tells us we are looking once again at a tax rate of \$5 per barrel.

We have now reviewed the three piggybacks, noting that the amount of beer taxed coincides on the three paired piggybacks and that Arkansas taxed beer at a rate some 4 to 8 times that of Texas and Missouri. But the question remains: why was Texas and Missouri beer being taxed by Arkansas?

I have no better answer than Scott Troutman's: "beer originally taxed in Texas [and Missouri] was diverted by a distributor into Arkansas and re-taxed. Texas [and Missouri] may have refunded their taxes or the distributor may have preferred the double taxation to running out of beer."²

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Box 629, Chappaqua, NY 10514-0629.

"Money is like muck,
not good except it be spread."
Francis Bacon
"Of Seditions and Troubles"

**Auction Realizations
on eBay**

by Ken Pruess

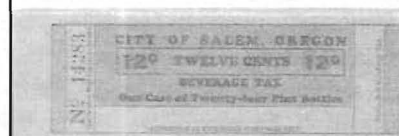
Cigarette meters seem popular. A seller by the ID deadgnat frequently lists these. Some realizations on eBay include District of Columbia 1¢ (item 9527194883 \$5.50), Wisconsin 2¢ (item 9530943723 \$7.04), 20 cigarette Montana (item 9530944796 \$5.75), Steamboat Springs Colorado 2¢ (item 9527195373 \$10.50), Aurora, Colorado 1¢ (item 9530937206 \$12.75), and a Replacement 20 cigarette meter no. 25055 (item 9530940599 \$5.75). This replacement meter was likely a Colorado item. These items went to mostly different bidders, suggesting that they are collected by specialists.

Scott Troutman reports a colorful Michigan 1¢ sales tax receipt specimen (eBay 9528585882), which sold to a serious collector of this material for \$124.06. This item is unlisted by Malehorn and Davenport. (Scan attached)

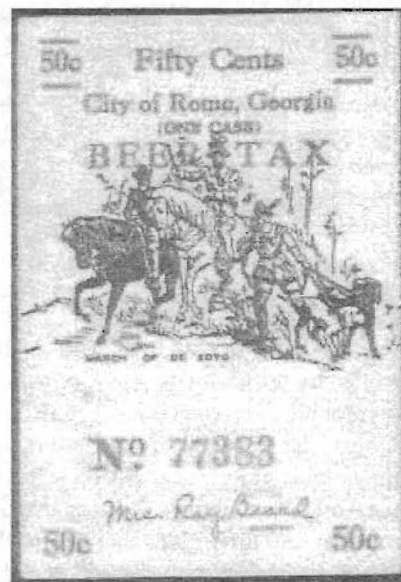
**Jeanette C. Rudy Auction
Catalogs**

Sam Houston Philatelics will conduct a public auction on Saturday, Sept. 16, 2006 at 1 pm CDT. The sales is being held in conjunction with the Greater Houston Stamp Show which runs Sept. 15-17.

Catalogs will be mailed in late August, you may call the firm at 1-800-231-5926 to request one or by e-mail at catalog@shpauctions.com. Bidders may place their bids via internet, phone, fax or

**Wanted to Buy/Trade
(Many Copies Needed!)**

Salem, OR 12, 30 and 55 cent beers



Rome 50 cent Beer

WANTED: I need many copies of the Salem Oregon 12, 30 and 55cent beers and the paper Georgia beers (**City of Rome, Cobb and Floyd Counties**). I will buy outright or will trade for ??? Please contact Kent Gray for further details at kent@staterevs.com or Box 66743, Albuquerque, NM 87193.

mail.

The Rudy collection, the largest duck stamp collection in the world, was on display at the Smithsonian in recent year. In addition to errors and varieties of federal and state duck stamps, Mrs. Rudy's collection also contained Vandenburg Air Force Base hunting permit stamps, Illinois daily usage, Kansas Marion County, South Dakota material and rare Indian Reservation issues, plus other seldom seen material.

Lot descriptions, color photos and opening bids may be viewed on line at shpauctions.com.

A Rhode Island Tobacco Meter Proof?

by Terence Hines



Black on yellow-orange paper perforated 10 vertically



Pink on pink "metered mail" safety paper

One of the most elusive Rhode Island revenues is the 1939 meter tape, listed in Hubbard's 1960 catalog as a "provisional" issue. Hubbard states that the imprint is on "yellow orange paper perforated 10 vertically". In my 1984 New England state revenue catalog, I followed Hubbard's listing but incorrectly stated that the imprint was on safety paper, which it is not. Neither Hubbard nor I indicated the color of the imprint. The example below is imprinted in black. It is from meter number 637, the only meter that was apparently used to produce these, and is dated Aug. 1, 1939.

I recently acquired another example of the Rhode Island tobacco tax meter – an example that has some most puzzling features. It is shown nearby. For one thing, this meter imprint is on pink safety paper with the safety design reading "METERED MAIL". The imprint is in pink, not black. Most curious of all, the imprint, with a face value of 7 ¢ cents, (from meter # 637 as usual) is dated Jan. 28, 1937. This is odd because the Rhode Island tax on tobacco products did not go into effect until June 1, 1939!

So, what do we have here? The most likely explanation is that this is some sort of proof imprint prepared by Pitney-Bowes when Rhode Island first considered imposing a tobacco tax. The one fly in this particular ointment is the serial number on the presumed proof. It is 222461 while the number on the "issued" meter shown is 248321. I would sort of expect that a true proof would have a serial number of "000000" or some such. This mystery can be resolved if other collectors have examples of this presumed proof and can report the serial number and date.

I have three additional but unlikely possibilities: (1) Arkansas was slapping a reciprocal tax on Texas and Missouri beer, because those two state had begun taxing Arkansas beer coming into their states; (2) competition with home brew had caused Arkansas breweries to fail and legal beer had to come from other states; (3) marginal breweries were closed and dismantled for war materiel. Does anyone have some better ideas? And does anyone have other piggyback state revenues to show us?

Bibliography

1. "Stamps on Stamps", Scott Troutman, *State Revenue News* 3rd Qtr 1998 p. 4.
2. "Interesting Usage", Scott Troutman and Joe Jeter, *State Revenue News* 4th Quarter 2003, p. 25. Not mention in the piece is that the Texas under stamp is either B23 or B31. They are both 12ct orange. B31 was re-engraved with the only visible difference being a shift in the right wreath, which we cannot see because it is covered. Texas B23 was used from 1937-1941 and B31 from 1939-1942. Either would fit the time frame.
3. "When Legislators Run Amuck - The 1939 Arkansas Liquor Tax", Scott Troutman, *State Revenue News* 4th Qtr 2005, p. 5.
4. Multiply the tax on the stamp of \$.46875 by the number of ounces is a barrel (3968), then divide by the number of ounces taxed (384), which gives us a tax rate of \$.84375 per barrel.

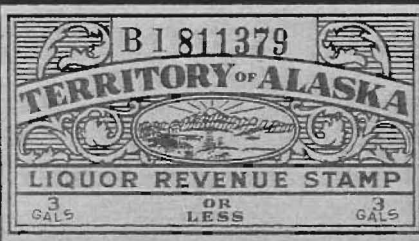
David R. Lucas 1949-2006

by Neal Danielson

This is to let you know a mutal friend in the philatelic world has passed away. David R. Lucas, born April 14, 1949 in Kingman, Kansas passed away June 20, 2006 in Wellington, Kansas. He was 57 years old. Survivors include his daughter Kerri Griffin of Augusta, Kansas; son Ryan Lucas of Wichita, Kansas, grandson Jared Griffin of Augusta, Kansas; sister Nancy Bye of Derby, Kansas and numerous nieces and nephew.

David was an expert in the area of printing and plating the Kansas quail stamps and collected a huge number of these stamps and also collected licenses with the quail and Federal Duck stamps. He sold his collection a few years back and was involved with collecting art deco items and medicinal revenue stamps and labels. David was a member of the Wichita Stamp Club for many years and served as Secretary years ago.

In 1999 the SRS published Dave's "*The Kansas Quail Stamps 1937-1961 - Their History, Printing and Plating*". It is the Bible on the subject. He also exhibited the quail stamps as well as "*The Art of the Hunt*", an exhibit on the extraordinary engraving on some of the early licenses. To say Dave loved to hunt is a bit of an understatement. His Kansas quail collection had over 5,000 stamps at one time. The editor.



1



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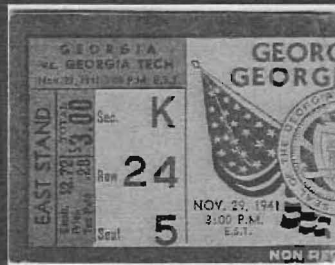
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51 ex



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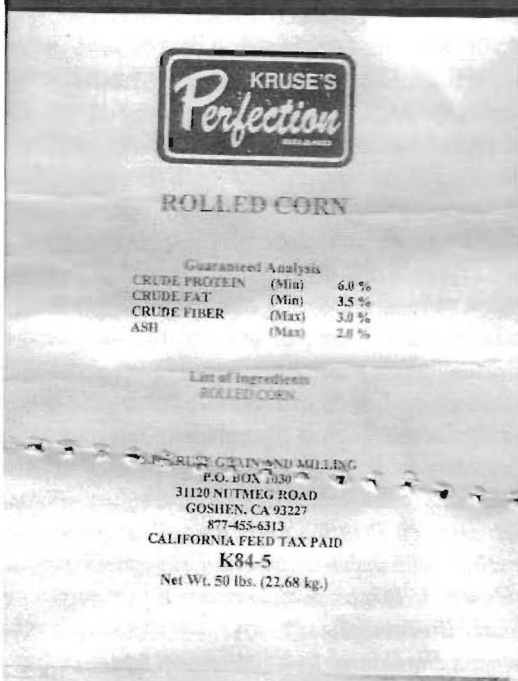
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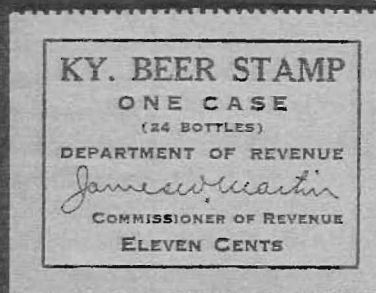
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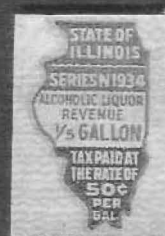
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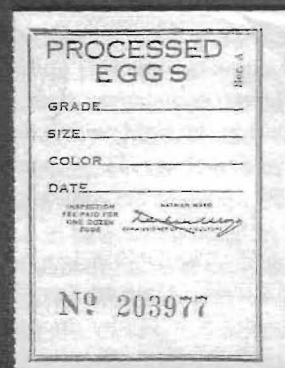
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Auction 36

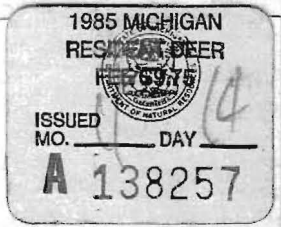
State Revenues

Hubbard Catalog used on Non-fish and game

Wooton (Streamside) used on fish & game

Other catalogs as noted.

1	AK beer B4 3 gals,MNH,XF,P	5.00	D15 \$1 (2), all U,VF	4.00
2	AK beer B4a 3 gal,MNH,VF-XF	15.00	42 FL egg SRS E33 one doz. double frame line "COLD STORAGE EGGS" green w. green serial #,MNH,VF,P	5.00
3	AK liquor L17b 4/5qt strip/3 MNH,VF, light paper adhesion on left two stamps, serial number on center stamp way out of place,P	10.00	43 FL egg SRS E45a one dozen double frame "Florida EGGS" Sereis H reading up, red roulette on one side,MNH,VF	5.00
4	AK wine W5a 25 gal.,MNH,VF	10.00	44 FL egg SRS E47 one doz. double frame line "PROCESSED EGGS" brown, brown serial #,"Ser. A" reading up,P	10.00
5	AL beer Bowman B24a "To be Detached",MNH,VF	10.00	45 FL feed (6) FE16b 5ct dark blue, FE17 8-1/3ct, FE18 10ct, FE19 25ct, FE20a 50ct yellow brown, FE21 \$1 U, rest MNH,F-VF	5.50
6	AL beer Bowman B24a, Hubbard B25 1/2 keg,MNH,VF	10.00	46 FL feed FE19 25ct blk/8,MNH,VF	8.00
7	AL cigarettes (2) City of Ozark 1ct red on buff; 1ct red Town of Weston, both MNH,VF	2.50	47 FL fertilizer FT21 25ct,U,VF	1.00
8	AL feed Bowen FE41 1/20ct,MNH,VF	1.50	48 FL tobacco Miami (4) 3ct green and 25ct purple on piece of cigar box, 15ct green on piece of cigar box, 1ct blue on celophane,P	3.00
9	AL liquor seal Bowman LS22,MNH,VF,P	5.00	49 FL wild turkey 1986-87 #1 \$5.50 sig.,U,VF	18.00
10	AL tobacco T42 3ct U on piece of US cigarette stamp, rare stamp	5.00	50 GA beer (10)municipal decals mostly pairs with staple into decals one or both MNH. Newnan 3ct black, Bryan Co. 5ct red, Meter 5ct red, Gordon 5ct black, Calhoun Co. 5ct green, Emanuel Co 3ct black, Jackson 5ct red, Gwinett Co 5ct red, Soperton 8ct red, Gordon 5ct black, all pyramid types	10.00
11	AR feed (2) F20 25lb, F46 75lb, both MNH, VF, light corner crease on F46	1.75	51 GA beer (10) municipal decals MNH mostly pairs with staple into decals one or both. Canon 5ct black, Evans Co 16ct blue, Covington 5ct blue, Winder 5ct red, Hahira 5ct blue, Newington 2-1/2ct red, Forsyth 5ct red, Sandersville 5ct red, Meriwether Co 5ct red, Lakeland 5ct beer & wine red, various designs,P	10.00
12	AR liquor L100A unlisted .375 half gal. black on white Morley sig,U,VF, one corner creased,P	5.00	52 GA beer (11) municipals decals MNH mostly pairs with staple into one or both. Oglethorpe Co 5ct red, Pelham red, Coweta Co 5ct blue, Griffin 5ct red, Bainbridge tax paid red, Forsyth 5ct green, Douglas 5ct blue (2), Winder 5ct red, Gwinett 5ct red, Sumpter Co 4ct red, diff designs	10.00
13	AZ feed F8a 50lb inverted values,MNH,AVG	3.00	53 GA beer City of Jackson 5ct pyramid type, strip of 6, appears to be a proof strip, blue marking over 5 stamps	5.00
14	AZ feed FE12 50lbs,MNH,XF	1.50	54 GA taxed ticket, 1941 Georgia vs Georgia Tech with federal tax added, half of ticket,P	4.00
15	AZ luxury (2) LX20, LX26,U,VF	1.75	55 IA cigarette C27 2ct U on piece of cigarette pack,P	1.00
16	AZ mechanical game (2) one red, one blue, both U with big faults 1935, seldom seen,P	10.00	56 IA habitat 1982 #4 \$3 sig. U,VF	4.00
17	CA exchange D80 U, cut round, pin hole,cx1 1864,AVG,P	2.00	57 IA habitat 1988-89 #10 \$3 sig,U,VF	4.00
18	CA feed tag for 50 lbs Kruse's C.B. Grow Crumbles with tax paid inditia, green tag,U	10.00	58 IA res hunt lic. w/US RW 42 and Iowa waterfowl Scott #4 both sig. U,VF	15.00
19	CA feed tag for 50 lbs Kruse's Arizona Wildbird Seed with tax paid inditia, white tag,U	10.00	59 IA waterfowl 1973 Scott #2 \$1 sig.,U,VF	7.50
20	CA feed tag for 50 lb Kruse's Perfection Scratch grains with tax paid inditia, green tag,U	10.00	60 ID oleomargarine O8c 10ct, roulette	5.00
21	CA feed tag for 50lb Kruse's Pefection Scratch grains with tax paid inditia, green tag,U	10.00	61 IL cigarette Chicago 20 cig green scotchcal,U,VF,P	1.00
22	CA feed tag for 50lbs Kruse's Rolled Corn with tax paid inditia, white tag,U,P	10.00	62 IL liquor floor tax (actually cigarette floor tax) 1967 LFT2 black on pale blue,U,VF,P	1.50
23	CA insurance D137a \$5.00 red thin white paper,MNH, VF,P	10.00	63 IL liquor L10 1/5 gal 1934,MH,VF,P	2.00
24	CA scale seal 1969 Santa Clara County, MHN XF, on original backer,P	7.50	64 IL waterfowl 1975 Scott #1 \$5 sig. U,VF,min bid \$25.00,P	85.00
25	CA tomato proration 1939 Aug. 24,25,26 Zone 1 (P) U,VF,two big scuffs on front	5.00	65 IL waterfowl 1981 Scott #7 \$5 sig.,U,VF	16.00
26	CA upland game 1996-97 #4 \$5.80 sig. U,VF	4.00	66 IN case liquor CL2b w/serial and letter,U,VF	7.50
27	CA upland game 1998-99 #6 \$6.05 sig. U,VF	4.00	67 IN intangibles (2) D196 \$1 U,VF; D214 \$1,U,AVG	1.50
27A	CN bedding (2) BE2, BE3 both U,VF	3.00	68 IN intantables D22 \$1,M,VF,disb gum,P	2.50
28	CO beer B25 half barrel, left panel half missing, serial letter A, U	15.00	69 IN trout-salmon #23 1972 \$2.25,MH,VF,P	35.00
29	CO cigarette Town of Limon 2ct,MNH,F,P	1.50	70 KS cigarette vending machine CVN36 1973,MNH,VF	6.50
30	CO feed (2) F1 5 lbs, F2 8-1/3 lbs,MNH,VF	2.50	71 KS egg Bellinghausen E37 Grade A Peewee,MNH,VF	2.00
31	CO feed (2) F7 10lb, F8 25 lb,MNH,VF	2.50	72 KS feed Bellinghausen F18 80lb, MNH,VF,P	1.00
32	CO feed (2) FE5 50lb, FE7 10lb,MNH,VF	1.50	73 KS feed F9 8-1/3 lb blk/4,MNH,VF	4.00
33	CO feed F15 50 lb,MNH,F	1.50	74 KS livestock remedy LR7 5,U,AVG	1.50
34	CO feed F18a 100lb roul. 9-1/2,MNH,VF,P	5.00	75 KS livestock remedy LR15 15 lbs,U,F	20.00
35	CO fertilizer FE3 100lbs,MNH,VF	1.50	76 KS quail 50ct #20 1957 sig.,U,VF	3.50
36	CO wine & liquor WL51 20ct,U,F	1.50	77 KS upland game bird #8 \$1 sig. U,VF	2.50
37	DE hunt/trap backtag 1970-71 w/US RW37 sig. U,F	10.00		
38	DE hunt/trap backtag 1974-75 w/US RW41 sig. U,F-VF	10.00		
39	DE waterfowl 1982-83 Scott #3 \$5 sig.,U,F-VF	20.00		
40	FL cigarette meters (2) 20 cig purple,U	1.50		
41	FL documentary (4) D12 10ct, D35 50ct,			



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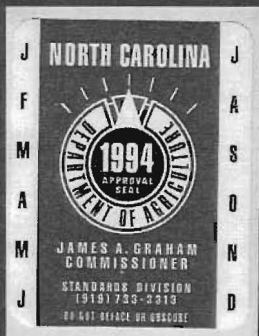
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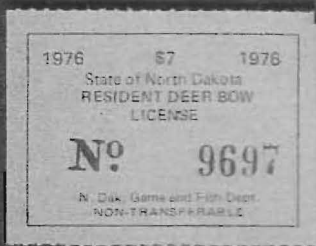
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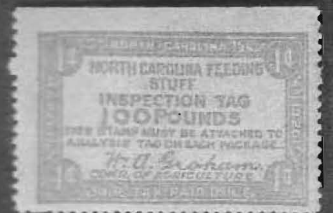
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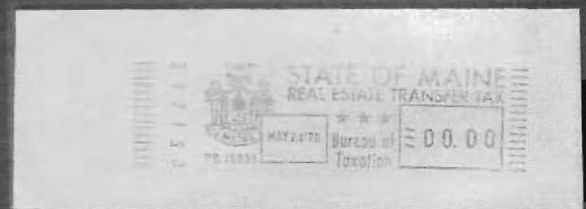
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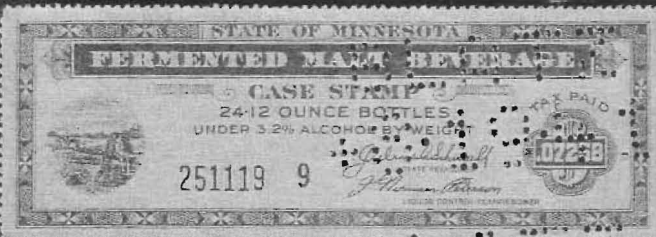
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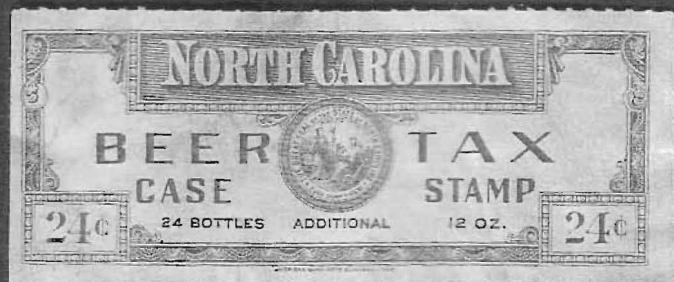
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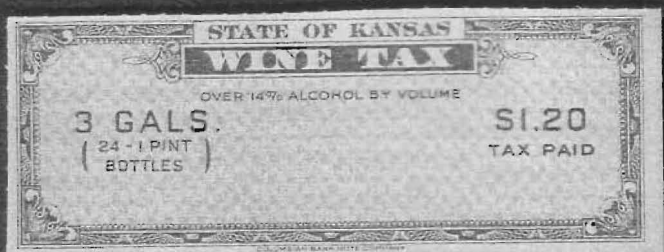
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Auction 36

78	KS wine Bellinghausen W11b 24-1 pt \$1.20 no serial, MNH,VF,P	20.00	127	MS duck Scott #3 \$2, expires 1979,MNH,VF	5.00
79	KS wine Bellinghausen W8b 6-2/5 gal bottles 96ct no serial,MNH,F	20.00	128	MS fertilizer FT3,MNH,F,P	1.50
80	KY beer B1 11ct,MNH,XF,P	2.00	129	MS mineral doc. (3) D2 3ct,D3 two dots after H.B. flaw, D7 \$1 embossed, all U on piece	2.00
81	KY fertilizer (2) FT10 125lb, FT11 167lb,both MNH,VF-XF	3.00	130	MS mineral doc. (5) D3 5ct(3), D4 20ct yellow, D7 \$1 all with misspelled cancellation "JEFFRRSON DAVIS CO." U on piece	2.50
82	LA feed (2) F42 8-1/3lb,F111 100 lbs, both MNH,F-VF	4.00	131	MS mineral doc. (6) D2 3ct(3);D6a 50ct ,D7 \$1 (2) one on right has plate flaw where "AUDITOR" is spelled "AUOITOR", all U on piece	2.50
83	LA feed (2) F96, F85a,MNH,VF	1.75	132	MS tobacco (3) T9 1ct, T11 2ct, T12 3ct,U,VF	1.50
84	LA insecticide-fungicide IF25d 6lb,MNH,VF	2.00	133	MS tobacco set 172 43ct,U,VF,P	3.00
85	LA law D2 10ct,U,AVG,not punched	5.00	134	MS tobacco set 172 54ct,U,VF	4.00
86	LA paris green PG11 1/4ct roulette,MNH,VF	1.50	135	MS waterfowl Scott #3 1978-79 \$2,MNH,VF	8.00
87	MA archery 1972 #13 \$1.10,MNH,VF,P	12.00	136	MT scale seal 2004 black on yellow, MNH,VF,P	7.50
88	MA deed DE2 10ct,U,VF	1.50	137	NC bedding Hubbard BE1b olive,U,F	10.00
89	MD bedding BE4,U,VF	3.00	138	NC bedding BD7 3-6/10ct,U,VF,clea	3.50
90	MD bedding BE8 on tag for cotton batting from Bassett Chair of VA,stamp stained	5.00	139	NC beer Troutman B13 24ct, fugitive ink gone, U,VF,big thin,P	4.50
91	MD beer keg registration, two part form with large stamp, MNH,VF	10.00	140	NC beer Troutman B16 32ct,U,faults, perfin "C.A.B. CO/9-26-55"	5.00
92	MD liquor meter L30 27-1/2ct,ratty but very rare,U,P	10.00	141	NC cleaning & pressing (3) CP3 MNH, CP4a U, CP6 MNH, all VF-XF	4.50
93	MD tobacco Baltimore 1946 3ct T2,U,VF,P	1.50	142	NC cleaning CP5 1ct,U,XF	1.00
94	MD wine W17 5 gal,MNH,VF,P	17.50	143	NC feed F118a 5/16ct,MH,Vf	1.50
95	MD wine W20 1/5gal,MNH,VF	1.50	144	NC feed F123 5/16ct,U,VF	1.00
96	MD wine W22 1/2 gal,MNH,VF	2.00	145	NC feed F66 1ct,U,VF,little dirty,P	2.00
97	MD wine W23 1 gal,MNH,VF	3.50	146	NC feed F90a perf 12 1ct,MNH,VF	25.00
98	ME bedding BE2,U,VF, small stain	3.50	147	NC gas pump seal 1994 vertical,MNH,VF,P	7.50
99	ME beer B16 10ct,U,VF,punches	25.00	148	NC gas pump seal 1999, MNH,VF	7.50
100	ME cigarette (2) Hines C8 4ct U scuff, C18 20 cig.,MNH,VF	1.50	149	NC gas pump seal 2002, MNH,VF	7.50
101	ME liquor seal Hines LS2,U?,scuff	3.50	150	NC gas pump seal 2004 horizontal,MNH,VF	10.00
102	ME liquor seal LS6, listed in Hubbard as only proof known, but here is a used one,P	10.00	151	NC gas pump seal 2004 vertical, U,VF	10.00
103	ME pheasant #1 \$1, MH,VF	15.00	152	NC res. sportsman #5 1985-86, U on piece of lic.	10.00
104	ME real estate meter specimen,gray,P	5.00	153	NC scale seal 1991,MNH,VF	7.50
105	ME tobacco Hines T11 U on piece of tobacco strip	5.00	154	NC wine (2) W16 1-1/4ct, W22 1-3/4ct,both U,VF	6.00
106	MI apple SRS A11 3ct,MNH,VF	2.00	155	ND "bingo" stamp 1988,U?,VF	1.50
107	MI beer B55P 1 gal green proof punched, never issued,MNG, no serial number	20.00	156	ND beer B67 3/4ct,M,fault at bottom,P	3.50
108	MI feed FE4S Specimen perfin,MNH,VF	1.00	157	ND cigarette C16 3ct,rare stamp,U,VF	6.00
109	MI liquor seal LS10,U,VF,P	1.50	158	ND cigarette C9 or C11,U,VF	1.00
110	MI res. deer #13 \$12.85 1987,U,VF,P	3.00	159	ND oleomargarine O1 with "Specimen" perfin,MNH,F,P	7.50
111	MI res. deer #13 \$12.85 1987,U,VF	3.00	160	ND res. Deer bowhunting #19 1976 \$7,MH,XF,P	20.00
112	MI res. deer #9 \$9.75 1985,U,VF	3.00	161	NE pheasant and quail 1955 #1 sig. U,VF,P	3.50
113	MI trout #6 1953 \$1 unsig., U, VF	10.00	162	NH head tax assessment postcard Scott UX391952 \$5 head tax,U	3.00
114	MI trout #7 1954 \$1 MH,VF,P	35.00	163	NJ cigarette like C6 but orange 20cig,U,F,P	1.50
115	MN beer (2) B50 .07258 U,VF and B60 .14516 U, VF on piece of box, both with "BLATZ" 1941perfins (perfins different),P	6.00	164	NJ parking ticket \$3 NJ state forests and parks, "DRESSING IN CARS PROHIBITED",U,P	2.50
116	MN beer B78b roul 3-1/2 \$.07258,U,VF,perfin "HAMM B Co/8-24-50",upper left corner a little ruffled	2.50	165	NJ pheasant and quail 1984 #10 sig. U,VF	1.50
117	MN deed D48 \$2.20,MNH,VF	2.00	165A	NM feed F8a inverted overprint 50lbs,MNH,F,P	4.00
118	MN deed D59b \$4 blk/4 including the damaged plate variety, MNH,VF-XF	25.00	166	NY bedding BE4 on small tag for Cotton Felt, stamp dirty	2.50
119	MN deed D62 \$100 blk/4 with some crazy rouletting, MNH,VF, printers waste?	5.00	167	NY bedding BE4 on small piece of yellow tag for Secondhand bedding	4.00
120	MN wine & liquor WL84,U,VF	2.50	168	NY bedding BE5,MNH?,XF, nice example,P	1.50
121	MO gasoline G17 with serial letter B,U,VF	4.00	169	NY bowhunting 1971-72 #8 \$3.25 sig. U,VF ,P	8.00
122	MO gasoline G34 100bbl,U,VF,P	4.00	170	NY fishing 1984 #12 \$9.50, U,VF	4.00
123	MO merchant's license 1946 Washington Co, u,folded,tack holes in six places	2.50	171	NY stock transfer (29) early ones to late ones some dups,U,many perfins	2.50
124	MO secured debt D8P proof \$1.25,MNH,VF	5.00	172	NY vehicle ascess pass 1979 \$1.50, NY State parks,U,VF,P	2.00
125	MO secured debt proof D1 no serial #,MH,VF	5.00	173	OH bedding BE1b,U,XF	3.50
126	MS duck Scott #2 \$2, expires 1978,MNH,VF,P	5.00	174	OH bedding BE5a 2ct, violet blue surface paper,U,VF, tear at bottom	6.00
			175	OH bedding BE6a 2ct,U,XF	3.50



Auction 36

176	OH bedding (2) BE6 and BE6a both U,VF,with plate crack in upper right triangle	10.00	218	OH wine (3) W1 5ct, W2 10ct, W4 brown instead of orange as in catalog, all U, VF	1.50
177	OH beer (4) B1 1/2ct, B6 2ct, B12 fault 1ct, B17 1ct pulled perfs, all U,VF	3.00	219	OH wine W1S 5ct specimen perfin,MNH,VF	5.00
178	OH beer B21S 3ct specimen perfin,MNH,VF,P	5.00	220	OH wine W2S green Specimen perfin,MNH,VF	5.00
179	OH beer B3 1ct with printed "WEIDEMAN/7/2/34" cancel in blue	2.00	221	OH wine W3S 15ct specimen punched,MNH,XF	5.00
180	OH cigaraette C2 2ct imperf pair printers waste?, offset impressions on back,MNH,VF	5.00	222	OH wine W6S 50ct, specimen perfin,MNH,XF	5.00
181	OH cigarette (6) C1(2), C2 (3),C3 all U, four with printed cancels	2.00	223	OH wine W7S \$1 specimen punched,MNH,VF	5.00
182	OH cigarette C1 1ct imperf pair printers waste? MNH,VF,one stamp creased,P	5.00	224	OH wine W8S \$2 specimen punched,MNH,VF,P	10.00
183	OH cigarette C20 1-1/2ct,MH,VF,P	2.00	225	OH wine W10 \$3,U,VF	3.50
184	OH cosmetics (5) CO1 1/2ct, CO3 2ct (2), CO5 3ct, CO7 5ct, all U,VF, three printed cxls	5.00	226	OH wine W10S Specimen perfin,MNH,VF	8.00
185	OH cosmetics CO10 50ct,U,AVG, printed cxl "The/Falls Bros/Co./4-11-12"	10.00	227	OK documentary D27 5ct blue thin values,MNH,VF-XF	25.00
186	OH cosmetics CO11S \$1 specimen with perfin,MNH,VF	10.00	228	OK documentary D31 75ct thin numbers,MNH,VF-XF,P	25.00
187	OH feed F1a 50lbs,MNH,VF	1.50	229	OK egg SRS E2 Grade A variable doz.,MNH,VF	2.50
188	OH liquor (2) L26 15ct, L28 30ct,both U,VF	3.00	230	OK sparking wine W11 3gal,MNH,VF	10.00
189	OH liquor (2) L9 7/10ct, L10 3/4ct,both U,VF	2.50	231	OK sparking wine W12 4 gal,MNH,VF	20.00
190	OH liquor (3) L12 1-1/2, L14 2-2/5ct perfin faulty, L19 6ct MNH, all VF	3.50	232	OK sparkling wine (2) W45, W46,MNH,VF	2.00
191	OH liquor L1S 5ct red "SPECIMEN" overprint,MNH,VF	5.00	233	OK tobacco T47 1ct,MNH,VF,P	1.00
192	OH liquor L3S 15ct specimen perfin,MNH,VF	5.00	234	OK tobacco T53 50ct,MNH,VF	1.50
193	OH liquor L4 25ct imperf vertical pair, printers waste? MNH,VF,creased	5.00	235	OK tobacco T73a \$1 blk/4,MNH,VF	4.00
194	OH liquor L4S 25ct Specimen perfin,MNH,VF	5.00	236	OK tobacco T77 15ct yellow safety paper,MNH,AVG	10.00
195	OH liquor L4Sa 25ct red "SPECIMEN" overprt,MNH,VF,P	5.00	237	OK wine W3 3 gals,MNH,VF	20.00
196	OH liquor L5S 50ct red "SPECIMEN" overprint,MNH,VF	7.50	238	OK wine W4 4 gals,U,VF,big fault at bottom into design	4.00
197	OH liquor L5S 50ct specimen perfin,MNH,VF	7.50	239	OK wine W5 1.2 gal.,MNH,VF	20.00
198	OH liquor L6S \$1 red "SPECIMEN" overprint,MNH,VF	10.00	240	OK wine W16a 2.4 gals,MNH,VF	6.00
199	OH liquor L6S \$1 specimen perfin,MNH,VF	10.00	240A	OR beer City of North Bend (2) 25ct and 50ct stamps,MNH,VF,P	10.00
200	OH liquor seal LS6 Specimen?,MNH,F, only position number in serial panel,P	10.00	241	PA bedding BE7e orange pair, left stamp has scuffs,MNH,VF,P	7.50
201	OH liquor seal LS6S Specimen, "SPECIMEN 50" in red in serial panel,MNH,F-VF,P	10.00	242	PA bedding BE7,U,F	2.00
202	OH liquor seal LS6S Specimen perfin,MNH,F, nothing in serial panel	10.00	243	PA beer B12a 1/2 bbl red ovrrpt.,MNH,VF	50.00
203	OH liquor seal LS9A blue & lilac behind map, unlisted,MNH,VF,small scuff,P	5.00	244	PA documentary Philadelphia (2) PD2 10ct U,F,ms cxl; PD4 \$1 U,VF-XF	15.00
205	OH liquor seal LS9A blue & lilac behind map, unlisted Specimen perfin, 00 serial,MNH,VF	5.00	245	PA liquor L1 1 bot.,U,AVG-F	1.50
206	OH liquor seal LS10,MNH,VF,P	5.00	246	PA real estate RE5b 50ct,U,VF	6.00
207	OH liquor seal LS10,MNH,VF	5.00	247	PA res. hunting backtag 1947 w/US RW14 sig. U, F,upper left corner just nipped	12.00
208	OH liquor L16 3ct imperf pair believed to be Specimens,MNH,XF	5.00	248	PA res. hunting backtag 1950 w/US RW17 sig.U, F	10.00
209	OH liquor L28 30ct imperf pair believed to be Specimens,MNH,XF	10.00	249	PA res. hunting backtag 1954 w/US RW21 sig. U,AVG-F	10.00
210	OH liquor L29 60ct imperf pair believed to be Specimens,MNH,XF,P	10.00	250	PA stock transfer ST7D \$2,U,F,staple hole	10.00
211	OH liquor L42 20-31/100ct,U,VF-XF	1.50	251	PA street car? ticket 6-1/4ct Philadelphia Rapid Transit Co.,M,P	3.00
212	OH res. hunting lic backtag 1956 w/US RW23 sig. U,VF, stamp a little dirty	12.00	252	PA trout/salmon 1994 #4 sig. on lic.	5.00
213	OH sale tax (52) sorters delight, saw Columbian, Reserve, Merrick, most U to 15ct values	3.00	253	PA wine W1, MNH,F,P	5.00
214	OH sales tax (74) sorters delight, saw Columbian, Reserve, Merrick, most to \$3	5.00	254	SC beer & wine BW3 4ct,MNH,VF,P	2.00
215	OH sales tax card STC20A S.H. Kress & Co, Youngstown M, small scuff,P	30.00	255	SC business licence BL15 1-1/5ct,U,VF,P	1.50
216	OH sales tax card STC25 G.C. Murphy Co,unpunched	25.00	256	SC business license BL70 10ct pair,MH,VF,pencil writing on back,P	10.00
217	OH waterfowl 1985-86 Scott #4 \$5.75 unsig. U,VF-XF,P	6.00	257	SC business license BL196 1ct pair,MNH,VF	3.00
			258	SC documentaires D1 2ct (2), D5 10ct (3) on parital payment contract w/US R229 & R234 (2)	4.00
			259	SC documentaries D26 \$1, D25 50ct, D23 20ct, D22 10ct, D19 4ct on time pay plan contract for a load of lumber equipment	4.00
			260	SC documentary D26 \$1 (2) on deed w/US R392 10ct & R423 \$1	2.50
			261	SC documentary D26 \$1 and (2) D21 8ct (one munged) on time pay plan for a giant saw	2.00
			262	SC documentary D26 \$1 on deed w/US R346 50ct & R315 5ct	2.50
			263	SC feed F40 3-1/8 mills,MNH,VF	1.50
			264	SD beer & wine BW71 .0725ct,MNH,VF-XF	5.00
			265	SD res. antelope #21 \$12,MNH,VF	6.00
			266	TN feed F122 1/20ct,MNH,VF	1.50



314



301



310



291



292



342



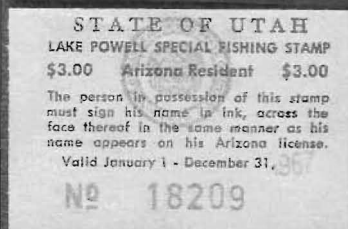
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300



282



334 ex



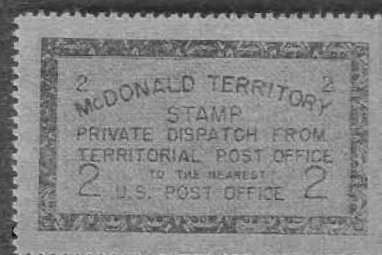
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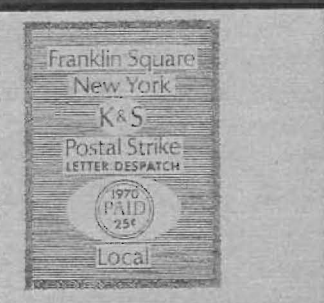
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285



315



326



286



343



341

Auction 36

267	TN vegetable seed VS83A 1984-85 year handstamped, Walker signature,MNH,VF,small pull in top	10.00
268	TX bedding (3) BE1 three very distinct colors, vermillion, yellow orange, brown red,P	5.00
269	TX beer B4 (2) .75ct, U, B4 and B4a both ratty different types of serial no's.	5.00
270	TX cigarette (4) C3 1-1/2ct U, C4 1-4/5ct U, C5 3ct MH, C6 7-1/2ct all VF	5.50
271	TX citrus fruit CF24 2ct 1938,U,VF,some toning	2.50
272	TX citrus fruit CF46 1949 2-1/2ct,U,VF	2.50
273	TX citrus fruit CF76 1970 1-1/2ct,MNH,VF	2.75
274	TX citrus fruit CF80 1974 1-1/2ct,MNH,VF	2.50
275	TX freshwater trout #5 1989-90 \$1,MNH,VF,P	10.00
276	TX liquor (2) L12 1ct, L13 2ct,U,VF,P	2.00
277	TX liquor L15 4ct,U,VF	2.50
278	TX liquor L18 12ct,U,AVG	2.50
279	TX stock transfer (4) ST9 3/10ct, ST12a 3ct red, ST13 15ct, ST14a perfin, all U,P	1.50
280	UT beer (3) Matesen B3 24 oz MNH,VF; B5 (2) 64 oz MNH, treated roughly	1.50
281	UT beer Beckers Matesen BBM2 22oz,MNH,XF	1.50
282	UT fishing Lake Powell res. #3 \$3.00,MNH,VF,P	25.00
283	UT military beer Matesen B11 6ct,MNH,VF	3.00
284	UT park entrance permit \$5 1995,U	3.00
285	VA bedding BE2,U,VF,P	2.50
286	VA documentary D2 \$1 embossed, U,AVG,P	40.00
287	VA feed F33 3/4ct,U,VF	1.00
288	VA motor vehicle windshield sticker Fairfax County 1991,MNH,VF	2.50
289	VA non-res. bear-deer Bath Co. #36 \$5 1975-76, MH,VF-XF	15.00
290	VA res. bear-deer Bath Co \$1 1958-59 #15,MH,VF	15.00
291	VA res. bear-deer Wythe Co \$1 1957-58 #11,MH,VF-XF,P	20.00
292	VA res. big game #35 \$1.00 1955-56,U,VF,P	10.00
293	WA cigarette C2 1ct,U,VF	2.50
294	WA cigarettes C2 1ct small faults, C12 1ct, both U	2.50
295	WA export beer EB2,MNH,VF	2.00
296	WA fruit (2) FR8 1ct MH,VF-XF, FR9 5ct MNH,VF	5.50
297	WA fruit FR16 10ct, MH,VF,serial #55	1.75
298	WA fruit FR21 \$100,U,VF-XF, low serial #144	10.00
299	WI beer B57h \$.07258 pink, slot perf 6-1/2 x roul. 6-1/2, serifs on "N" of "No",U,VF,staple hole	12.50
300	WI beer B96 .06351 olive, red serial #,U,F, big thin and upper left corner nipped, perfin "SCHLITZ/8-19-53",P	15.00
301	WI beer printers waste, different styles of beer stamps on front and back, both incomplete, creased but interesting,P	5.00
302	WI cigarette fusion 20 cig unlisted variety on brown safety paper, 4 pairs, MNH,VF	5.00
303	WI liquor L9 12-1/2ct,MNH,VF,P	15.00
304	WI liquor L80 40ct,U,VF	2.50
305	WI liquor L132 500ml,MNH,VF	5.00
306	WI liquor L137 1 liter,MNH,VF,P	25.00
307	WI liquor L138 100ml, MNH,VF	7.50
308	WI liquor (2) L138 100ml, L139 375ml,MNH,VF	9.00
309	WI special liquor SL9 1 liter,MNH,VF	2.00
310	WI special liquor SL12,MNH,VF, serial #5,P	2.50
311	WI wine W35 48ct,U,VF	7.50
312	WI wine W55 48ct,U,VF	5.00
313	WI wine W73 \$1.20,U,VF,dirt	3.00
314	WV bear damage 1981 #8,MNH,VF,P	5.00
315	WV liquor seal LS4,MNH,VF,P	5.00
316	WV trout #27 \$5 1986,MNH,VF	5.00

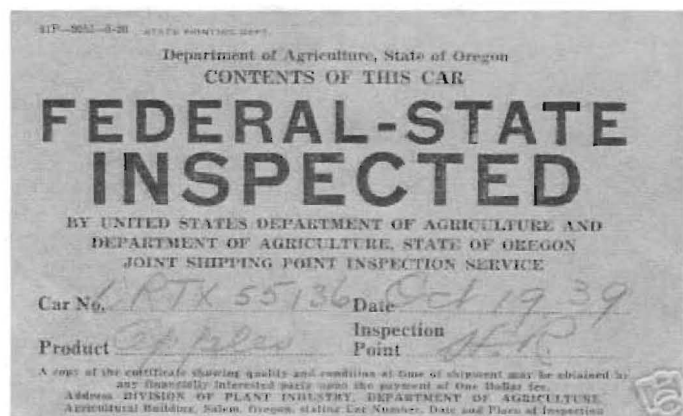
Collections, US revenues, Taxpays and Miscellaneous

317	"Funny cancels" (4) from article in 2nd quarter SRN, (3) OH and "Thank you" from Texas	4.00
318	Antartica 1954 Expedition (4 diff) cinderellas,MH,F-VF,P	2.00
319	Better Hodgepodge (20); Guam Hunting U; NY cig. (9) diff U; Virginia Beach tob. MNH; WV hunting (5) diff MNH;NC bedding; set of McDonald territory MO (4),P	10.00
320	Better hodgepodge (35)-feeds from all over (16), cig. (3), OR melon & tomato, LA paris green, documentary (4), fertilizer (4), IN liquor, UT oleo, KS egg, GA cig. & cigar, WA fruit, MO stock transfer, most M	17.50
321	Better hodgepodge of 31 beer and wine - UT CO, WA,KY,OH,SD	15.00
322	Better Hodgepodge (17); AR cig. (2); AZ feed (4) MNH; CA liq. (3); IA cig.; IL liq faults; ME cig. MNH; OR music device M; VA 1978 bingo; TX wine (3)	5.00
323	Cheapo pile (10):FL feed, doc; IN intangibles (2); ID cig.; MI feed M; NM feed (2)M; SC \$1 doc; UT oleo M, all diff, most U	4.50
324	Cinderellas (6)- Sierra Pilgrimage Monterrey 1929 poster stamp, Hoodoo Day Friday 13th (2), Superior Wis. 1934 Milk fund, Hannock County TB stamp, Buy American	2.00
325	Fishing licenses NM 1958 U water stained, OK (2) 1958 clean, KY 1949 ratty, no stamps	2.00
326	Franklin Square NY 1970 K&S Postal Strike Letter Despatch (2) 25ct pink local, \$5 green interstate,MNH,VF,P	5.00
327	Giant cheapo pile (47)- UT military beer,OH sales tax (7), MA stock transfer (13), OH cosmetics (3), OH beer, SC doc. (2), FL doc.,AK liquor, IN intangibles (9),NC laundry (2),NY bedding (5),(3) US revs, most U, some dups	7.50
328	Hodgepodge (21):MS mineral doc. (4), IN intangibles (8); PA beer & ST; MS tob.(2); MD \$110 recordation with problems; TX beer (2) both ratty;VT tob. U, MA stock transfer(9), all diff, all U	5.00
329	Huge cheapo pile (70) CA,DE,GA,IA,KS,MI,OH, OK,OR,SC,PA,UT,TX,WA, some dups, a little of everything, some better stamps with condition troubles, beers, wines, fruit, cig. etc.	7.00
330	Perfin lovers special. (19) beer stamps, state and federal where stamps are in sad condition but they have nice perfins."F-H. Inc.", "G-HB Inc.", "H.B. Co", "I.B. Co", "J.S.B Co", "F.I.L.", "PAPSTP", "G.M.B. Co", "C.B. CO", "G.V.B Co", "PETER FOX", "WIEDEMANN", "ATLASB Co"	2.50
331	Railroad tickets (3) Pullman car, Oakland CA to/from Blairsden. two \$2.50 (1937), one \$1.35 (1939),all U	6.00
332	Railroad items (3); Foreign Strap Check tag from Boston and Albany, Agent's Stub from Southern Pacific, San Francisco Railway Holiday tour ticket, all U	3.00
333	Soakers pile. (11) WA beers, most with problems, with various other stamps (9) stuck on	2.00
334	Trade stamps (13 different): Consumers profit, United, Weathered Shoe, Standard, D, S&H, NY rebated, For All, Top Value, Gold Bond, Barrows, Wise Owl, Philadelphia Yellow, Hughes, all U,P	3.00
335	US beer Scott REA181 1/8 bbl,U,AVG, perfin "MILLER B Co/3-8-35",faults	7.50
336	USDA egg graded label 71x125mm black on florescent yellow,U,creased	10.00

337	USDA egg sampling labels (3) (three shades),U,VF	12.00
338	US cigarettes (2) Springer TA17d (scarce), TA317b, (4) NY stock transfer	5.00
339	US revenues (11) motor vehicle RV6 (2), RV30 (6) all U;potatoes R115 3-3/4ct F,MNH; cigar TC804 U,AvG; cigarette TA303b,U,AVG	6.00
340	US Revenue hodgepodge(8)-R172,R228,R229, R232, R234 MH, R238,RD28 perfin, Springer TB79 5 Class B cigarettes (cat \$1.75),Phillipine revenue, F-VF, all but one U	2.50
341	US Superintendent of Documents 5ct coupon 1958,MNH, VF,P	5.00
342	US Bureau of Internal Revenue Inspection Label for cigars made in the Phillipines,U,VF,P	3.00
343	US tobacco Springer TF922 1-1/8 oz,U,XF,P	7.50

Foreign

344	New Zealand newspaper stamp 1p,U,AVG	1.00
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End of Auction 36**Oregon Apple Inspection**

by Scott Troutman

The item pictured appeared in December 2005 on e-Bay. It is black on a yellowish paper. The item is an inspection stamp for a whole freight car load of apples issued jointly by the US and the state of Oregon. This item sold for \$8.39. This is a used stamp for a freight car of apples dated October 19, 1939. Whether these were used on inspection of other fruit is unknown. The following is the wording on the stamp which is difficult to read.

41P-31M-8-28

Department of Agriculture State of Oregon
Contents of this car

**FEDERAL-STATE
INSPECTED**

by United States Department of Agriculture and
Department of Agriculture of Oregon
Joint shipping point inspection service.

South Carolina Soft Drink

by Joe Jeter

I have been puzzling over the green stamp shown for some time. It is obviously from the South Carolina family of soft drink stamps. Beyond that affirmation comes one problem after another.



(a) Under magnification and held at an angle, I can make out "STATE OF SOUTH CAROLINA" at the top of the stamp and "SYRUP TAX" at the bottom. However, both have been obliterated by green ink.

(b) Could it be a simple matter of over-inking? I don't think so. Nothing else on the stamp is over inked. It seems intentional to me.

(c) The stamp has the same denomination (47-1/2 cents) as SD57. But it's smaller (10-1/2x17mm) compared to SD57 (24x30mm); it has a different font and arrangement of letters and numbers; and it is green while SD57 is blue. Looking again at the Hubbard Vol II, it pictures the 47-1/2ct stamp as SD51 but describes it as SD57. He has SD56a as green, but it's 23-3/4 cents. And he has no SD56. Go figure.

Note from the editor: Other examples like this stamp are known. The 47-1/2ct is a new value. They are from near the end of the stamp usage in SC with the 95 cent per gallon rate. The over-inking or double-inking seems to be a problem in the printing process. It is unclear if these were put into usage. The values seen thus far have been worked up as follows in the Hubbard catalog redo.

19?? Die cut self adhesives on white backer. Similar to SD57 series. Smaller size, 12x18mm. Both Syrup and soft drink.

SD70	1ct	blue	1.50
SD71	2ct	brown	1.50
SD72	3ct	green	1.50
SD73	47-1/2ct	green (Syrup)	5.00
SD74	95ct	?(Syrup)	3.00

Car No. ORTX55136 Date Oct 19 39
Product Apples Inspection Point H.R.

A copy of the certificate showing quality and condition at time of shipment may be obtained by/ any financially interest party upon the payment of ONE DOLLAR fee.

Address DIVISION OF PLANT INDUSTRY, DEPARTMENT OF AGRICULTURE
Agricultural Building, Salem, Oregon, stating Car Number, Date and Place of Inspection.

Fish and Game Update

by J.R. Wooton

Alaska

A copy of the 2005 King Salmon stamp has been received. It is black on dull orange with the outline of a salmon in the background. Send a SASE along with payment of \$10 to

Alaska Dept. of Fish and Game
P.O. Box 25525
Juneau, AK 99802

Arizona

The following 2006 stamps have been received from Arizona:

Resident trout	\$10.50
Non-resident trout	\$49.50
Two-pole stamp	\$4.00
California special use stamp	\$3.00
Nevada special use stamp	\$3.00
North Kaibab management stamp	\$15.00

Send Payment to:

Arizona Dept. of Fish & Game
2221 W. Greenway Road
Phoenix, AZ 85033

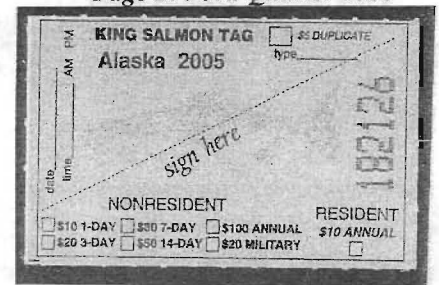
Wyoming

The following 2006 stamps have been received from Wyoming:

Conservation stamp	\$10.50
Flaming Gorge Reciprocity stamp	\$10.00
Wildlife damage stamp	\$10.00
Pheasant Special management stamp	\$10.50
Elk Special management stamp	\$10.50

Send money orders to:

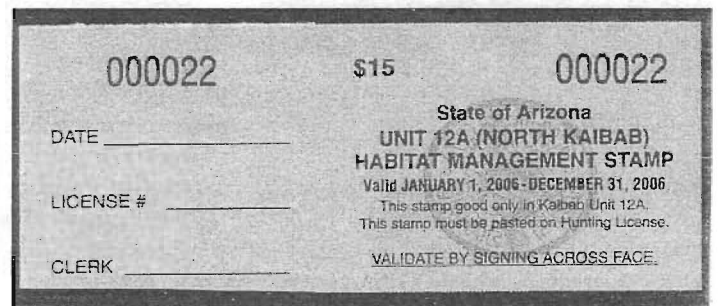
Wyoming Game and Fish Dept.
5400 Bishop Blvd.
Cheyenne, WY 82006



2005 Alaska King Salmon



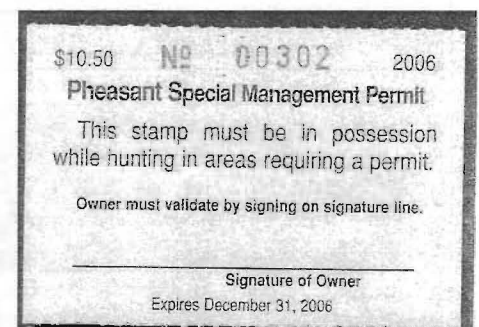
Arizona 2006 non-resident trout



Arizona North Kaibab habitat management stamp



Wyoming 2006 Wildlife damage



Wyoming 2006 Pheasant

AD CORNER

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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 wikelsey@worldnet.att.net (12)

CHAUFFEUR's BADGES WANTED.

City, Taxi, Hack, Driver, Chauffeur and Transportation Badges.. Disabled Veterans Keychain Tags.. B.F.Goodrich Keychain tags.. Dashboard Discs, One and Two Hourse Vehicle Tags, Registration and Inspection Windshield Stickers, Paper Driver's Licenses and Registrations. Collections Purchased. DR. EDWARD H. MILES, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (5)

I WANT your Washington DC Liquor, Alcohol, Champagne and wine stamps. Will Buy or trade. Call JERRY LURIE at 925-682-3020 or write to 141 Algiers Way, Pacheco, CA 94553 (2)

Selling my Springer listed cigarette, cigar and tobacco revenues. Some state revenues as well. Stamps will be listed on Ebay. Search for Seller w4nft.

Jim McKellips
Mckellips@mckellips.net

Editor's Notes Cont. from page 2

Auction

Lots of strange and wonderous material as usual. Note an unusually long run of Ohio specimens. This material is not plentiful. Lots of good collections and miscellaneous material.

Overall it has been a pretty summer here in Pennsylvania. I hope you had a good one too. Note elsewhere that Kent is off to Iraq again. We wish him a quick tour and a safe return.

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.

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1972 The Oldest Philatelic Auction House in Arizona 2004 (2)

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For an Application write to:
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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

Indiana

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

Iowa

Cigarette C1 or C7 1ct .25

New Jersey

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

Ohio

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

Oklahoma

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

Rhode Island

Cigarette---50 cig .925
South Carolina
Cigarette .07
Documentary .10
.50
\$1

Tennessee

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

Virginia

Wine W20 used .25

Wisconsin

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

Dealers

Want to reach the world's largest group
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Display ads in the *State Revenue News*
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effective way.

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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.

Coming Next Issue
Counterfeiting
and Lots More

LETTERS TO THE EDITOR

Better Late Than Never

In the Nov.-Dec. 1988 SRN (p.89) I reported a sheet of 77 panes of 1 cent blue tobacco tax decals from the town of Hamilton in Missouri. The state name does not appear on the decals and finding a Hamilton in Missouri, I simply assumed that was where they were from. While there is a Hamilton in Missouri, the decals are actually from Hamilton, Alabama. How do I know? "Alabama" is written on the back of the sheet in magic marker.

Terence Hines
New York

Pennsylvania Egg

Another design of Pennsylvania egg stamp has surfaced, this one on cartons of eggs from Weis Supermarkets.



On this example the design is in red, but I have seen it in other colors depending on the color of the egg carton.

A peculiarity of the keystone design shown in the last issue on Leshner's Farm eggs is that I have noted that it appears only on the large, extra large and jumbo egg boxes from Leshner's Farm. On two dozen egg cartons, the design is the same but larger.

Scott Troutman
Pennsylvania

Arizona Tete-Breche

Here is a tete-breche pair of Arizona LX10 luxury stamps. It is MNH and I purchased it about 15 years ago. As it has irregular scissored margins and is imperforate, it may be a piece of printers waste.

Jerry Lurie
California

Regarding the Cataloging Effort for State Revenue Stamps

As might be expected with an effort of the magnitude of updating Hubbard's revenue catalog, several viewpoints exist. On the one hand, several individual state catalogs have been published by individuals in the recent past, one of which is my own Alabama catalog. A catalog of a single state can include more detailed and specialized information than a general catalog of all the states, and such works of love and labor should continue until all the states are published. Admittedly, my own catalog was 25 years in the making, so I doubt we will ever see catalogs published for every state, and certainly not within any defined time frame.

On the other hand, an update of Hubbard is badly needed for many obvious reasons. Many collectors and dealers need one as soon as possible. I do not collect all the state revenues, nor do I limit myself to Alabama. I need guidance for the several other states that I like, and I see no authors on the horizon to publish catalogs for those.

Differing a bit from Ron Leshner's comment in the 4th Quarter 2005 SRN, I would not expect a comprehensive update of Hubbard to include detailed state revenue taxation history or a complete examination of sheets for reporting varieties. In fact, my own catalog lacks important taxation history that I was unable to obtain through a number of inquiries. I went much further into Alabama than previous students, but I know there is more research I must attempt and more varieties that I must verify that I still have not seen, although reported in the past. Only because of the unselfish help of a number of collectors was I able to feel satisfied with my catalog.

Thus, I see no incompatibility at all with the mutual goals of preparing a comprehensive update to Hubbard and promoting individual state catalogs. Both should be fully supported by all of us. I have already given Scott Troutman permission to freely use my individual Alabama catalog in his updating of Hubbard.



State Revenue News

Only through the input and support of our members can a comprehensive Hubbard update be accomplished by the single person who is well on his way to completing this massive task.

John D. Bowman
Alabama

Eggs and Oklahoma Cigarette

The eggs stamp illustrated was not in the listing in the 2nd quarter SRN. There is a rope like design around the state seal which is 17mm in diameter and 8 stars. I have E35 in more of a violet color, and an imprint of 5-55-10M. Also on E43b the imprint should be 10-63-10M.



On the Indiana egg stamps, I forgot to send a listing for others. On the continuous strips with the state map, I have A Large, A Medium and B Large. In the shield type I have an A Medium also.



I came through Oklahoma last week and stopped at an Indian casino. Found the Native American Compact fusion for 20 cigarettes is now magenta with a black design.

Don Lemon
Iowa

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



Publication	Price ea.	Qty	Total

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SRS Publication Sales

Terence Hines

Box 629, Chappaqua, NY 10514-0629

Name _____

Address _____

Free For All

This free for all is a single, mint no gum, of the Arizona Hubbard FT2a five pound fertilizer. This is the pale blue variety. These were donated by Romie Coltrin.

To get it send Terence Hines 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.



1908 North Carolina Fertilizer Tag

by Tony Crumbley

Shown is a 1908 fertilizer from North Carolina. This tag is two years earlier than any reported up until now. On the back of this one is printed in black "Sold for Exclusive Use of/The Miller Fertilizer Co./Baltimore Md./200 pounds to the Sack".

The tag is 98x48mm, black on green with a brown grommet with the imprint "DENNISON'S QUALITY".

State Revenue Society
Scott Troutman
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