



State Revenue News

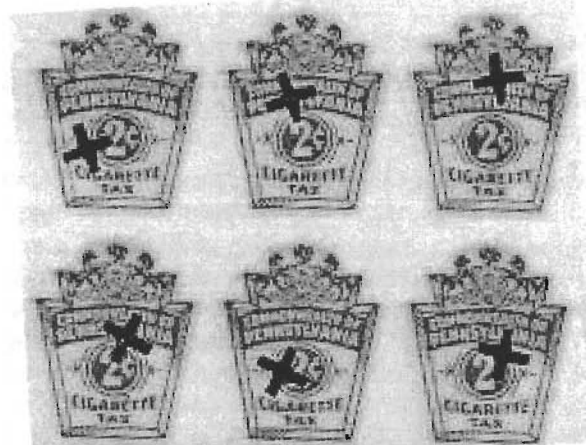
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Counterfeits



1935 Pennsylvania Hubbard C2 and C4 cigarette samples.

A lot of hanky-panky was going on with these as the article on page 3 details.

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2003-2006

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President's Notebook by Peter Martin

SRS to be Disbanded?

By Peter Martin

The headline is designed to get your attention. The State Revenue Society was founded in 1955 and no, we are not at the point where the SRS will cease operations. However, we are at a point in time where we must do some soul searching and evaluating.

The SRS has consistently maintained a membership of about 250 members for the past five years. But only a handful of members actually participate in the organization. Upon accepting the nomination to run in this past SRS election, all the officers and governors agreed to be active participants in the leadership of the SRS. Some have been very active, others have yet to step to the plate.

Harold Effner has been a stalwart of the society with service as treasurer and other positions for at least three decades; Scott Troutman has served as editor and auctioneer for nearly a decade and Peter Pierce, a longtime governor, has recently taken on our awards program. Ken Pruess, a past SRN editor, heads the exhibits program.

At the top, the presidency has been filled by Terry Hines or myself since 1975. That's more than three decades and it's way too long. An organization, to be successful, needs the constant influx of new blood. New people bring new ideas and new energy, which draws more new members.

So, during the next six months the SRS board and I will be doing a top to bottom review of what we're doing and what we should be doing. Are we meeting the needs of the membership? Do the members care about and support the organization? Will they step up and be heard? Will they get involved in at least one project that will promote state revenue collecting?

We are looking for your comments so that we can answer those questions. If your response is positive, we will provide a list what members can do to support the SRS and to increase interest in state revenues.

To get some of that new blood flowing, I am announcing here that I will not seek another term as SRS president. During the remainder of my term I will be working with the officers and board to make sure

that our bylaws and operating procedures are codified and updated and that we move forward on an active agenda to promote state revenue collecting. At the same time, I'll be looking for those who want to be active leaders of the organization. Now is the time to identify your interest in serving as an officer, governor or project leader. You'll have the opportunity to work with the current leadership so that we can make a smooth transition. If no one steps forward, the headline could come true. Don't let it happen. E-mail me at <pmartin2020@aol.com> and let me know how you are willing to help.

Hubbard Collection Part 4

I continue to receive questions about the status of the remaining Hubbard collection and stock. Nutmeg Stamp Sales, which purchased the Hubbard collection, has offered three previous sales: Feed Tags, Liquor and Documentaries. The other categories, including Feed, Fertilizer, Cigar, Cigarette, Tobacco, Proofs and Specimens, City/Municipal issues and miscellaneous categories, are now being completed and are expected to be offered within the next 90 days in one, or more, of Nutmeg's regular catalogs. It will not be a separate sale as were the previous state revenue sales. This will be a great opportunity for specialist as most will be group lots by state and/or category. Some lots will be the actual Hubbard collection, including some great rarities. Other lots will include Hubbard's backup stock. Current plans call for all SRS members to receive a free copy of any Nutmeg catalogs that contain this remaining material. Watch out for the announcements. Once this material is gone, it is unlikely that you'll find anything close to the scope in this holding.

Best wishes for a happy holiday season!

Decalmania Counterfeiting - A Remarkable Tale

The following letter, handwritten by Vic Gullet some 60+ years ago, details an elaborate counterfeiting scheme that siphoned off millions of dollars in Pennsylvania, Texas and Arkansas and other states. I do not think it has ever come to light before because, when written, most of the players in this saga were very much alive and lives could have been at stake. This letter was in the Hubbard archives. The letter's author was an assistant buyer in the state of Pennsylvania and a person who supplied George Cabot with stamps. Most of the other names I have been able to verify. This is really quite ingenious and every time you pick up a mint decal pane you will be looking at the back to see if it was part of this scheme.

April 5, '43
188 Lawnside
Collingswood, N.J.

Dear Mr. Cabot,

Just as soon you had the State Revenues together with the complete story of decals (which is a very interesting story), You set a price on what I've sent you. I imagine whatever you decide they are worth will be satisfactory to me.

Am writing Major Adams to send me proof sheet of engraved essay -- and will send this to you for appraisal as soon as I receive it.

For your information decals keep better and show the otherwise hidden design on their backs when affixed to glass or heavy celluloid.

About 1933 or 34 (perhaps 1932), Arkansas was using a paper cigarette tax stamp. Leonard Knopf (then sales manager, now president of Meyercord Co., Chicago) was in Little Rock. Purchased a pack of cigarettes in hotel. Salesgirl slid them across rubber counter mat in such a way that the tax stamp bounced off cellophane cover. She picked it up, explaining she intended to use it again. Cellophane (moisture proof) had not been in use very long then as cigarette pkge. covers. No tax stamps had as yet been made of decals. Knopf, knowing decals would adhere very well to cellophane, ran off some samples, demonstrated them, and the Meyercord Co. of Chicago were the originators and printers of the first Decal Tax Stamps.

Louisiana, Texas and other states soon (very soon) followed Arkansas's example.

Now, in order to understand why and how a "counterfeiting" and "duplicating" racket sprung up so quickly in Decal Tax Stamps, recall that prohibition had just ended, and with its end came the end of a vast illegitimate enterprise - the printing (by photo-lithography) of counterfeit whiskey labels, tax stamps, and seals, etc. A fairly good photo-lith. plant would cost about \$1200. Another \$400 or \$500 would add the equipment to permit the production of decals. However, the small plants never got very far with decal tax stamps. Jake Voice didn't let them.

Jake was and is smart. About 1931 or 1932 (?) his Consolidated Litho. Corp. of Brooklyn was the combination of a number of small lithography plants - producing cigar bands by the millions and a very few decals.

About 1933-1934, legitimate manufacturers of pianos, sewing

machines, and other nationally known and well advertised products, became aware of a racket which was based on counterfeit Decal trade marks. Most trade marks, such as on Singer Sewing machines, Pianos, Bicycles, etc., are decals. Second hand and inferior (but similar) products were being repainted and re-labeled with well known trade marks. (The counterfeiting of cigar bands of popular brands is an old racket - was a suggestion, probably, of the trade mark racket).

Comes 1934-35 - and Jake Voice was making a fortune while other litho and decal companies were going bankrupt. (See his write ups in Time and Fortune Mags.)

Naturally and logically you will turn over your printing to the company offering you the most printing for your money. Now, if you are buying decal trade marks for your sewing machines at 9c each and Jake offers them to you at 5c each (which is actually cost for him to produce) you buy 'em from Jake. If you were not suspicious you wouldn't suspect that extras were being printed which would sell for \$1 ea. (sub rosa, of course).

It took Jake less than six months after 1st decal tax stamp appeared to bid and obtain some decal tax stamp business. Yes, he got the very first State (Arkansas), too. And the "extras" run off were sold at 60% of face value. Jake was always smart, however. Such "extras" were stamped on the back of sheet (not on any part of the stamp) "SAMPLES". You have at least one such sheet of Arkansas decal tax stamps.

Jake stubbed his toe first time in Louisiana, when Huey Long was Kingfish. Strange as it may seem Huey insisted on taxes being collected solely for the State. Jake and his representatives were ordered out of this State and Knopf was asked to furnish a tax stamp which would prevent Jake from getting his hands on any tax money belonging to Louisiana (by counterfeiting decals - which Jake had told Huey he would do).

Knopf invented and perfected the perforated built in design in Decal tax stamps and obtained a patent on the process. Not only is it almost impossible to make a good counterfeit of such a decal - it would be patent infringement - and render this counterfeiter liable to prosecution by Federal Laws.

Louisiana was first State to use this type decal - and I believe is still using it.

1935 and Texas. Allred was Governor I think. Rayner Co. of Chicago were furnishing decal cig. tax stamps to the State. (and Rayner Co. was a branch of Jake's Brooklyn plant). By express or freight to the State Capitol went a legitimate supply of decal tax stamps. By airplane went the extras, which in quantity were greater than the legitimate supply and were in greater demand as they sold @ 60% of face value. In the basement of a bank - once a week - the salesmen turned in their receipts (less commission), obtained a fresh supply of "samples" or "extras" and went off to service their respective territories. Later that same day, in same bank, the divvy of the spoils. Approximately \$15,000 a week (probably more).

What a racket!

December 15, 1935. I was appointed Assistant Director, Bureau of Publications, Harrisburg, Pa. J. Paul Linn was the Director. I knew only one person in Harrisburg and he was Governor Earle. I

knew nothing about politics. Knew a little about printing. Knew nothing about tax stamps -- didn't dream I would have anything to do with 'em.

I got acquainted fast. Learned too much too quick. Discovered Linn, Cohen and Voice's brother in Phila. were in cahoots on printing contracts that were putting about \$10,000 a month of state money into Cohen's pocket. Suspected some connection with Jake Voice of Consolidated who was furnishing cigarette tax stamps to Penna., and reported to Earle. Was told I was "nuts". Got mad. Made my own investigation to get proof. Got proof. Earle fired Linn and turned further investigation over to Atty General Margiotti.



Hubbard's C4 - He notes the counterfeits were scarlett-vermillion instead of carmine and the "Commonwealth of Pennsylvania was smaller.

Margiotti's investigation went to N.Y. and "uncovered" counterfeiting plant [see article following this one]. Prosecutions turned over to Penna. State Police (Major Lynn G.. Adams). I was made "Acting Director" Bureau of Publications - and every politician in the State of Penna. from Senator Guffey [U.S. Senator Josph E. Guffey (1935-47)] down to ward committeemen I'd never heard of went after my scalp.

For 2-1/2 years never a dull moment.

About 1 month after Linn's dismissal the contract for decal tax stamps with Consol. ran out. April 17, 1936, I opened bids for new supply according to specifications which I wrote and which required the perforation feature or something equally as good. (You have the proofs which Jake submitted of perforation feature).

Early that same day Jake called on me (First time we'd met). He offered me a new auto (Chevrolet) and \$5000 a year (yearly in advance, beginning that day) if I would "work with him".

This once in my life I think I achieved greatness - or something. Jake was smart - none smarter. He was a millionaire - I was and am poor. Now I knew I could never become a millionaire, but I believed I could outsmart the smartest man I'd ever met - and I did.

Not only that - there was the Secy. of Revenue, Jack Kelly, Chairman of Phila. Democratic Committee, Senator Guffey in Washington and Secy. of the Commonwealth and head of State Democratic Party Dave Lawrence [State Democratic Chairmans 1934 and later Mayor of Pittsburgh], and others who were benefitting by Jake's robbery of the States tax money, and all of who had condemned me and damned me to the Governor. To take from Jake and his gang of buccaneers a racket that was giving them (in Penna.) about \$40,000 or more a week -- to hell with \$5000 a year! - or \$25,000 a year!--or an auto!--or a whole fleet of trucks!

I decided (had decided) I'd try and put 'em in jail at best - or at least bust up their racket.

So I told Jake I would set my price - that he was not to mention amounts to me then or later --that the whole set up was red hot--that I would like him to do one thing and one thing only then. I wanted him to bid above his cost of manufacture - not below - as it had been said he bid low only to be in a position to furnish

"extras"--"such as these" and handed him a stack of 400 or more sheets of Arkansas stamps.

Why of course! That was the thing to do! The less suspicion the better. And he would arrange that the Secy. of Revenue would insist on his bid being accepted (high or low) so there would be no interruption in tax receipts due to lack of stamps thru change of contractors, etc. ect.

That afternoon (about 2 P.M.) I opened the bids. A representative of the State Treasurer and one from the Auditor General's office also present. (These two elected officials were Republicans -- as was Major Adams of the State Police--who also stood by).



Pennsylvania Hubbard C5

Jack Kelly's assistant Secy (Ray Evleth) was present. Quayle's bid was low, Meyercord next, then Rayner, then Consolidated. Quayle's was a paper stamp (you have essays) however. And within a few hours many newspapers had published a story to the effect that Meyercord was low bidder meeting all specifications. (I used to work for Phila. newspapers).

I went over the bids thoroughly and promptly sent them to the Secy. of Property and Supplies for him to make award to Meyercord. Arthur Colegrove was Secy. of Prop. & Supplies. He had been bought and paid for (of which I had the proof). He shed tears for the second time - so I suggested he confer with Chas. Waters (State Treasurer) and get him (Waters) to refuse to sign any bid but the legitimate low bidder (Meyercord) - the go to Governor Earle and get him to tell Kelly, Lawrence, McGinnis et. al, that it would have to be Meyercord.

It worked, almost. Kelly got to Earle first. Colegrove passed buck back to me. Evleth and I tangled. Then Kelly and I tangled. So I dumped some more data in Margiotti's lap -- and finally it was done. One year of Consol. stamps gave Penna. \$7,000,000. Following year of Meyercord stamps gave Penna. more than \$12,000,000.

About six months later I pried Jake loose from State Liquor Seals. American Decal of Chicago (Geo. Eisenberg) got this business. About a year later (May or June of 1937) Jake Voice (secretly) bought control of American from Eisenberg.

Two years later Jake bought or had bought Margiotti. (This man is really smooth).

Major Adams and I decided (about July 1938) - after we'd both been fired - that we were the only two (with possible exception of Meyercord) who hadn't given up the first or been paid to "go along".

Jake again prints decals for Penna.

Well! Five million a year for two years is \$10,000,000 - and Jake nor any of his gang got this.

I beleive Margiotti got the most from Jake Voice. He is a very high priced lawyer for Pittsburgh racketeers. I hope it was the largest fee he ever collected - the largest bribe Jake ever had to pay.

I still have (and will keep) all the doucmentary proof and related evidence re this chapter about tax stamps. You have a few copies.

It's nice to tell the story to an appreciative audience.

But, joking aside, I believe I was in a position, had I tried, to collect this much every month or two.

Last time I spoke to Margiotti, I told him the only regret I had was that I made it possible for him to collect so much money than both of us together could have taken -- and that while I couldn't get any from him, I'd put an Irish curse on him if he didn't build a new church for Father Falcone (Father Falcone present at time). You should see Father Falcone's church in Sharpsburg - especially the new wing on the rectory.

VAG

PS. I didn't know it at time - but Jake was trying to "box" Meyercord between his (Rayner's) low bid and his (Consol.) high bid. And, not being able to change Rayner's bid after his conversation with me, his original plan would have been good as it would have "boxed" Meyercord between Consol. (below cost) low bid and Rayner's high bid. When he swapped ends he went too high.

PPS. This is really funny. April 16, 1936 (the day before bids were opened on cig. tax stamps), Leonard Knopf checked in at the Harrisburger Hotel (Harrisburg, Pa.).

In his room a few minutes and he gets a phone call. He recognizes the voice (Louis Cohen, of Phila.). Is told, not asked, that he must bid a certain price or else. Requests another call later (about 7 P.M.) as he wants to know, first, how he can explain a change in bid to his Company.

By 6 P.M. Major Adams has one of his Lieutenants and a dictaphone specialist with recording instrument attached to phone set up in Leonard Knopf's Hotel room.

About 10 P.M. I figure it should be "in the bag" -- so I phone Knopf. I hear the room phone ring and "Hello". Then I hear "wait a minute - don't talk yet. (Hook that dam thing up, quick. Here it is!) Yes! No. Don't talk yet! (What the hell!) {bang, crash} Click! And he hung up on me.

The three of 'em waited 4 hours with a bottle of White Horse keeping them company. Decided nothing doing. Disconnected the dictaphone, were wrapping it up--when I called. Knocked phone table over, busted dictaphone.

PPPS After bids were opened (in Main Capitol Bldg.) and I had returned to Publications Bldg. office, I got a call (phone), a voice (none of the Voice's) said "I'm sending Archie Simon in to you with 20G". I phoned downstairs for Harry Trumbo and Big Slim to report to me at once. Told 'em I expected a visitor who was going to offer me a large sum of money. They were to wait in reception room and etc.

So my Secy. walked in and said "Mr. Simon to see your".

I walked out - "Are you Archie Simon?*

"Yes."

"Get out of here! Stay out!" - "Put him out" (to Harry & Slim).

Harry took one arm, Slim the other, lifted Archie and carried him down the long, wide stairway to front door. But they lost their nerve and didn't follow all instructions I gave 'em - which was to empty Simon's pockets on way down and come back up immediately gathering the spoils on the way. I had hoped to put \$20,000 in State Police Pension Fund.

When I told them how much Simon was supposed to have on him - and bawled them out - the quit early that afternoon and got very drunk.

*Archie Simon was Cohen's pay off man. Cohen worked for himself (lottery tickets) but was chiseling on Voice's racket too.

PPPPS What I was offered, during 2-1/2 yrs as Asst. Director - totalled - amounted to more than \$37,000 - and this does not include the "20G" Simon was supposed to give me.

What a whale of a stamp collection that would have been.

Library Notes

Counterfeit Pennsylvania Cigarettes

The following is from a 1937 album for Pennsylvania revenue stamps that was found among Elbert Hubbard's papers. Thanks to Romie Coltrin for donating it to the library. There is no indication as to who produced this.

Act No. 155, Regular Session of 1935, authorized the use of tax stamps to collect a revenue of 2c on every 20 cigarettes sold in Pennsylvania. The Decalcomania Tax Stamp (the only tax stamp yet produced which adheres well to cellophane) was adopted. Three denominations, 1c, 2c, and 5c, have been used since about May-June of 1935 to 1937. Some counterfeits of the 2c denomination were produced about January of 1936. The counterfeit plant (in New York) was raided by New York and Pennsylvania police in March of 1936. Several members of a firm of tobacco jobbers in Philadelphia were later tried and convicted of using some of these counterfeit stamps. Secret marks and chemicals were used and are still used with ever-increasing success to make counterfeiting of these Decalcomania stamps difficult if not impossible. Frequent changes of design is another protection used for the Pennsylvania stamps--and this makes the collecting of these stamps unusually interesting. The Commonwealth of Pennsylvania now receives almost one million dollars a month average from the Cigarette Tax Stamp, though the first ten or twelve months averaged but about \$700,000 a month.

The quack medicant held up a bottle of his cure-all preparation shouting: "Yuh can't get better, la-deez an' gentleman, regardless of how hard you try."

From the listening crowds came a woman's voice: "That's right mister. My husband took some of it last week, and he can't get better, either."

Jokes and Chuckles

c. 1935

Hezbollah Counterfeits Michigan Tax Stamps

The information in this article came from the May 8th, 2006 Linn's Stamp News and a column by Rick Miller.

The recent war between Israel and Lebanon may have been financed in part by cigarette smokers in Michigan. A federal indictment unsealed in Detroit Michigan March 29, 2006 indicated that the Iranian-backed Hezbollah (the Party of God) had been financing its operations partly through the sale of cigarettes sold with counterfeit Michigan cigarette tax stamps.

"According to federal authorities, the state of Michigan is estimated to have lost \$20 million in taxes to the Hezbollah counterfeiters and smugglers."

In addition to cigarettes, they also sold counterfeit Zig-Zag cigarette rolling papers, stolen toilet paper and phony Viagra tablets (no doubt one of the male enhancement spams on your e-mail).

Eighteen men were named as part of a global racketeering conspiracy. Nine were Michigan residents and eight were believed to be outside the United States.

The gang's operation ranged from Detroit to New York and North Carolina to Canada, the Ivory Coast, Lebanon, Brazil, Paraguay and China.

The cigarette scheme involved buying untaxed cigarettes from an Indian reservation in New York and reselling them in Michigan with the fake tax stamps applied. The gang also assessed a "Resistance Tax", a set amount over the black market price per carton of cigarettes, which was allocated for the support of Hezbollah operations.

In addition to its well known work in Lebanon, Hezbollah has also conducted terrorist bombings in Argentina, Panama and London.

Founded in 1982, to date Hezbollah has killed more than 300 American citizens as well as Israelis, Lebanese, Sunni Muslims and Christians.

Gang members in Michigan solicited donations from cigarette customers for the families of suicide bombers and others killed in terrorist operations. There is a large Arab community in the Detroit area.

St. Louis Cigarette Stamps Counterfeited.

This small clipping was found in Elbert Hubbard's files. The clipping was undated but St. Louis cigarette stamps were used in the 1939-1954 time frame. Thanks to M.E. Matesen for copying it. Talk about your dumb criminals!

Chicago police recently arrested Joseph Costello of St. Louis and three Chicago men, Fred Brissa, Albert F. Darnell (operator of the F. & F. Printing Co.) and Harvey Sledge (lithographer) after a two month 24 hour watch on Darnell's print shop. \$50,000 worth of fake City of St. Louis 2ct cigarette stamps were seized, along with the plate, before any of the stamps had been delivered. Brissa and Costello, whom Darnell said contracted for the stamps, evidently were ignorant of the recent raise in the St. Louis tax rate on cigarettes which made their fake stamps obsolete. The tax is now 3ct per pack.

New York 2006-2007 Habitat Stamp

by Terence Hines



Shown is the 2006-2007 New York state habitat stamp. Like those of previous years, this voluntary stamp is printed on green plastic stock and is undenominated. It sells for \$5. Also like at least the past year's issue, the stamp comes with two different texts on the reverse. These two texts alternate on the roll of stock on which the stamps are printed. They are printed on-demand by special printers in the office of town clerks across the state. The same stock and printer is used to print New York's various hunting and fishing licenses.

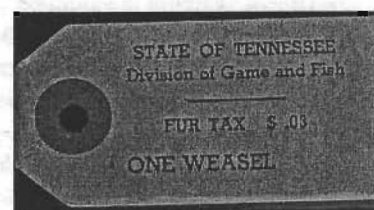
I will be happy to provide examples of this stamp for face value (\$5) plus a self addressed stamped envelope. Send requests to Terence Hines, Box 629, Chappaqua, NY 10514-0629.

Tennessee Fur Tags

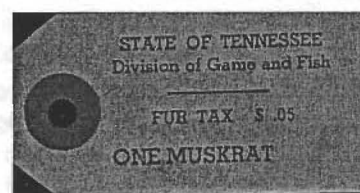
In the second Sam Houston auction of the Jeanette Rudy material, a lot appeared with eight Tennessee fur tags. Bob Dumaine sent of scan of these rare items as many had not been previously described. A 10ct mink is also in the latest Eric Jackson auction in *The American Revenuer*, July-Aug 2006. The set of these that is now known is as follows:

1939. Various sizes. Black on colored tag.

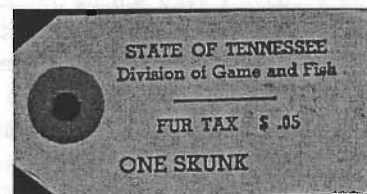
FRT1	3ct	1 opossum	white
FRT2	3ct	1 weasel	blue
FRT3	5ct	1 muskrat	green
FRT4	5ct	1 skunk	yellow
FRT5	10ct	1 gray fox	red
FRT6	10ct	1 raccoon	brown-red
FRT7	10ct	1 mink	pink
FRT8	25ct	1 red fox	brown



Blue weasel tag



Green muskrat tag



Yellow skunk tag



Brown red fox tag

All of these have red grommets. A white used opossum tag was included in the Dumaine lot. The tax was a short lived sales tax on pelts taken in Tennessee and sold for commercial use.

Editor's Notes

Another year draws to a close with too many old friends having passed away. I lost a lot of good friends this year from Dave Lucas to Jerry Lurie. Hopefully some of the new members will take their place.

The 3rd quarter issue, which was produced up at Moosehead Publications in Moosehead, Maine went into the mailstream and simply vanished for three weeks to a month and then began rematerializing. We know that it didn't sit in the Moosehead, Maine post office and so we don't know what that was all about. I sent postcards to all the folks who usually bid in the auctions extending the deadline. If I missed you I am sorry. Moosehead will produce this issue and we will see what happens. They also produce the check collectors journal and they have not had problems.

Hubbard Redo

Many people have asked how I am coming along the Hubbard redo. I had hoped to complete the third phase by Christmas and I might yet but it is doubtful. The third phase is gathering pictures and merging the pictures and text. As of Thanksgiving, I have AK-MD done along with NC, OK, and SC. The merge is taking anywhere from a day to four days per state and is more work than I estimated. Matesen is reviewing AK, AZ and ID, Ken Pruess has looked at CO, Ron Leshner has seen some roughs on DE and PA, John Bowan has been helping on Alabama and Keith Hill has been sent Louisiana. Don Lemon has just been sent Iowa.

I have changed the prefix on all the "bingo" or trucker for hire stamps to ICC from PUB which is what Peter had originally come up with. The stamps were all used on Interstate Commerce Commission forms (ICC) but were issued by Departments of Transportation, Corporation Commissions, Public Utilities Commissions etc. by the various states. ICC seemed to make more sense.

One unsettled issue is how to handle cigarette meters. In this pass I have given them the prefix CM, which is the same as the new cosmetic stamp prefix CM. One option is to move them back into cigarettes and just use the C prefix, and while that makes it consistent with say wine and liquor

meters, the consensus is that makes them harder to find in the catalog. Another suggestion is to change the cosmetics prefix to COS or make the cigarette meters CMT. If you have an opinion, let me know. This has to be settled in the final pass.

The final pass involves another major issue; that is to renumber the whole catalog. I'm sorry. It would be lovely to have it tie to Hubbard numbers, but when you see what a mess it is, you can also see that is just not possible. It is time for a complete renumbering.

As I send out various states for review, everyone assumes I have all this material. I do not, and with Hubbard's collections disbursed no one will probably ever have it again. Pictures and descriptions have been culled from existing catalogs, the SRS issues, material sent in for auction, state catalogs, other auction catalogs, pictures people have been kind enough to send, and lastly my own collection. The good news is that the pictures so far are much better than what we are now using, and details that differentiate varieties can be shown much nicer on high level scans.

There are days when I think I will never live to complete this giant task. AK-MD is probably around 200 pages. NC, OK, and SC (all big states) add about another 60 pages. California and Missouri will have the most radical changes. And we still have had no real discussions on how to produce the final product.

Colorado Catalog

Ken Pruess tells me he has finished the final editing on a new Colorado catalog. He has completed the work that Frank Bocovich started. He is currently working toward getting that printed, so we should see a new state catalog early next year.

Dues

Next years dues are now due. With Kent stuck in Iraq until January, I will just send out dues notices in December and give him one less headache to worry about. Given the different way we are printing it is cost effective to just mail out letters this year.

There are lots of articles still waiting to be published. Joe Jeter took a sabbatical this summer and wrote up a lot which will be in the next issue and Ken Pruess has a huge article we are going to break up on NY stock transfers.

Have a Happy Holiday season.

Baltimore Maryland Cigar Surfaces

by Scott Troutman

Shown is a cigar stamp that has come to light recently.



These small Baltimore, Maryland tobacco stamps are listed in Hubbard's Municipal catalog¹, but this value is not. While the stamp has tobacco on it, Hubbard's listings indicate they were used on cigars. This stamp is a purple or lilac. I have given this six cent variety the Hubbard number CR17A. These stamps are self adhesive die cut stamps 39 x 13 mm in size. All have four cuts within the stamp to prevent reuse. They came on a brown waxy backing paper. On the left hand side is the city seal of Baltimore.

Three other values are known; 25 cent brown, 50 cent blue and a \$1 green.

Bibliography

1. United States County and Municipal Stamp Issues, Elbert S.A. Hubbard, 1997.

This being deer season, as a public service we want to remind any of you that go swimming with deer (and we won't ask why) to stop doing it as laws are being violated.

North Carolina General Statute 113-291.1(j)

"It is unlawful to take deer swimming or in water above the knees of the deer".

As you can see this deserves some kind of award for poorest wording choice.

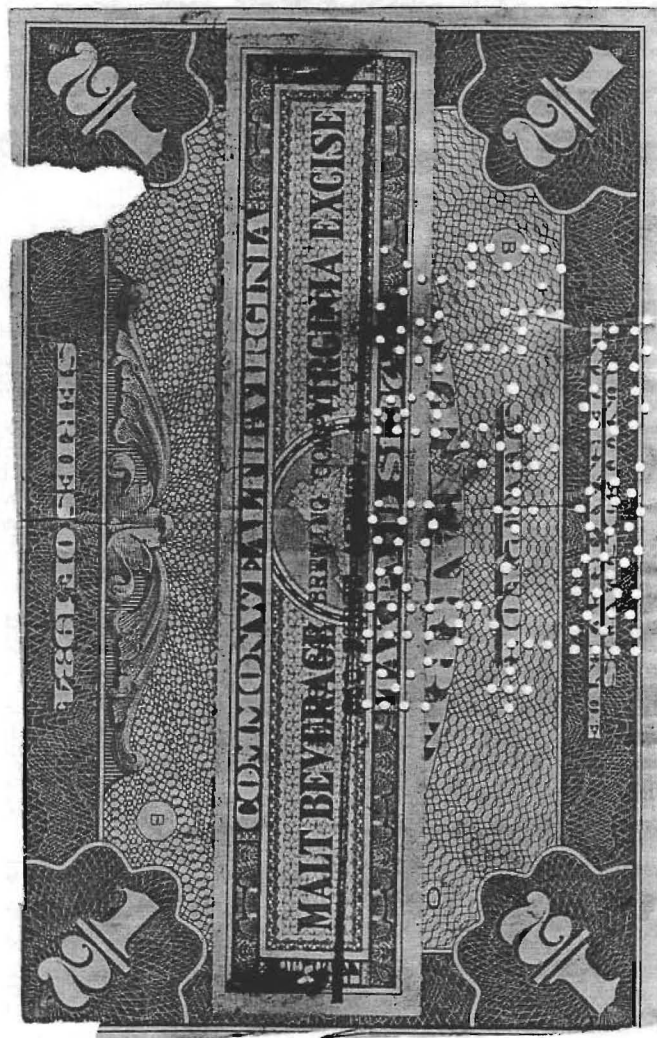
Virginia Import Beer

by Ronald E. Leshner

The Nutmeg Mail Auction 100 of Liquor State Revenues from the collection and holdings of the late Bert Hubbard contained four lots (27534, 27536, 27539, and 27542) which were described as specimens of Virginia B1-4, the first set of beers from 1938. They were described as only copies from the Hubbard collection. The more recent Nutmeg Mail Auction 124 offered specimens of B1-3 as the only copies from the Hubbard collection, presumably a reoffering of the same stamps. The specimens have a black horizontally printed line that extends over the whole printed area of the stamps.

A recent discovery shows B3, the 1/2 bbl stamp used in combination with the half barrel Series of 1934 federal beer stamp (Scott REA185). The stamps were stapled together (rusty staples have been removed) and perfin cancelled together. The user is Kips Bay Brewing Company (of New York City) on July 8, 1943. In addition to the perfin cancel, the Virginia stamp is cancelled in black with "Kips Bay Brewing Company, Inc. / 660 First Avenue, N. Y. C."

The presence of a used example of this stamps suggests that these are not specimens. Further, the use by an outside the state brewery suggests that the overprinted bar may indicate this was intended for imported beer (into Virginia from New York). The Hubbard listings suggest that there was a tax rate increase on imported beer in 1941 from \$3.20 to \$4.80 per barrel. It seems likely the overprint indicates that the increased rate on imported beer was being paid.

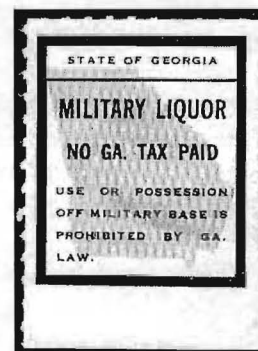
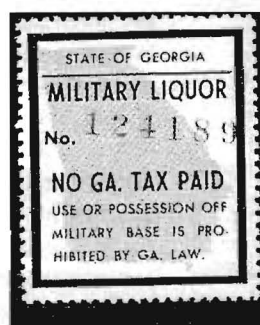


Georgia Military Liquor - An Additional New Find

by M.E. Matesen

The stamp on the left was reported by Scott Troutman in the 1st Quarter 2005 SRN. The stamp on the right recently came up for sale on eBay and although similar in the general design this stamp lacks the red serial number and is rouletted 6 3/4 as averse to perforated 12°. The overall sizes are the same, but may not appear as such in that the new find came from the right lower corner of a sheet with the large selvage giving the appearance that it is larger.

In the original article, Scott said that liquor was sold on U.S. Naval ships. Not so. For the Brit's, that was true for a long time and even now they given up their daily ration. This liquor may have been for use on a military base in Georgia.



California Feed Stamp Purchases

By Joe Ross

I have an interesting ledger from the California Department of Agriculture Field Crops and Agricultural Chemicals in which sales of Feeding Stuff stamps were recorded. On one page the name of Elbert S.A. Hubbard appears having purchased 100 of the 100 pound stamps and 200 of the 75 pound stamp on May 4, 1961. E.A. Hubbard also purchase stamps (100 lbs 2 sheets, 75 lbs 3 sheets, 10 lbs 1 sheet) on July 3, 1961.

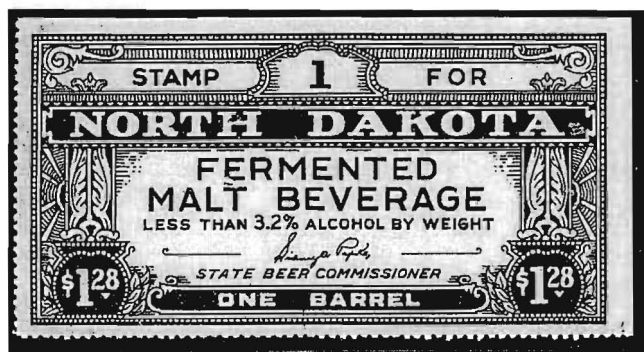
It is my understanding that these feed stuff stamps were available at most California County Agricultural offices.

The tax rate was four cents a ton. Plus a printing cost of 60 cents a thousand.

	One stamp	100 stamps (1 sheet)	1,000 stamps	10,000 stamps (1 package)
100 lbs	\$.00260	.26	\$2.60	\$26.00
90 lbs	\$.00240	.24	\$2.40	\$24.00
80 lbs	\$.00220	.22	\$2.20	\$22.00
75 lbs	\$.00210	.21	\$2.10	\$21.00
60 lbs	\$.00180	.18	\$1.80	\$18.00
50 lbs	\$.00160	.16	\$1.60	\$16.00
20 lbs	\$.00110	.11	\$1.10	\$11.00
10 lbs	\$.00080	.08	\$.80	\$8.00

The tax rates for the indicia (found on tags) and the feeding stuffs stamps were the same. Having looked at the state ledger it appears that the tax stamps were used extensively by in state and out of state feed companies: Triangle Manufacturing of Portland Oregon; Glidden Co. Ag. Chemical Division of Jacksonville, Florida; Philadelphia Seed Company, Philadelphia, Pennsylvania; Brady Mills Inc., Bradley, Texas; etc. I also noted that the states inventory of one ton stamps in June 1955 (earliest entry) was 19,108 stamps which were noted as destroyed April 7, 1958.

Apparently manufacturers were allowed to return unused/unneeded stamps for a credit/refund. The sale of feed stuff tax stamps ended in 1969.



North Dakota Beer Find

Don Lemon reports finding this one barrel stamp for the 1934-36 North Dakota beer set. This stamp, which would be B16A, is unlisted in Hubbard. It is a dark blue and has the Papke signature.

Mississippi Sweet Potato Tags

by Scott Troutman and Frank Binder

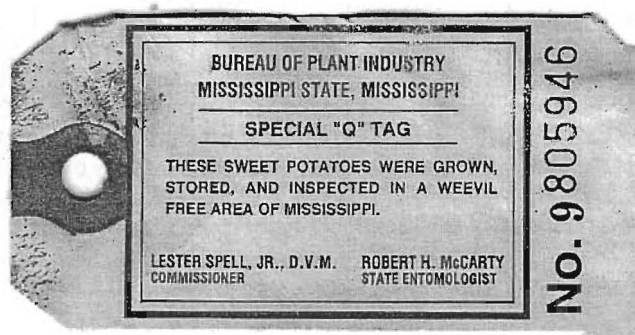
Shown are black on bright green sweet potato tags that are currently in use in Mississippi. These may have been in use since the "Mississippi Boll Weevil Management Act" was passed into law effective July 1, 1993. The tag indicates that the state has certified "These sweet potatoes were grown, stored, and inspected in a weevil free area of Mississippi". These may be required before sweet potatoes can be shipped into weevil free states. The Department of Agriculture and Commerce Bureau apparently runs a pheromone-trapping program for sweet potato Weevils (*Cyalaformicarius elegantulus*) as part of the inspection process run by the Bureau of Plant Industry.

We have not been able to determine if there is a charge connected with these tags.

Two tags are known to exist. The first found around the year 2000 has the signatures of Lester Spell Jr. and Robert H. McCarty as the Commissioner and State Entomologist respectively. Others found in 2006 have the names Lester Spell Jr. and Mike Tagert as Commissioner and Director. These second tags have a slightly heavier typography.

Bibliography

1. Mississippi Code 1973 Annotated, Subsection 69 Chapter 37, pps. 1091-1106, Mississippi Boll Weevil Management Act.
2. Mississippi Department of Agriculture and Commerce web page. <http://www.mdac.state.ms.us>



Tag found in 2000 in Oklahoma. SPT1



Tag found in 2006 in Maryland. SPT2

Auction 36 Results

A strange delivery problem in which the 3rd quarter issue went into the mail late in August and in many cases did not surface until October caused this auction to be pushed out. I sent out extension notices to all the regular and irregular bidders. It appeared it got lost somewhere for about three weeks. In the end 43 bidders participated but several of our regulars were missing. I hope they got the issue okay.

Most sought after lot was 319 a hodgepodge of better stamps (\$10 est/\$13

realized). Other lots with a lot of bids were 130 and 131 both MS mineral documentary errors (\$2.50/\$4.25), 318 the Antarctica Expedition cinderellas (\$2/\$3.75), 321 a beer hodgepodge (\$15/\$17) 326 some locals and strike related stamps (\$5/10), 329 a cheapo pile (\$7/\$7.25) and 342 a US cigar inspection label (\$3/\$4.25)

Overall a lot of people got bargains on this auctions. Some better returns were on lots 91 MD beer keg stamp (\$10/\$16), 180 an OH cigarette (\$2/\$3.25), 216 an OH sale tax card (\$25/\$36), 225 an OH wine (\$3.50/5.75) and 337 the US egg sampling stamp

(\$12/16).

Hot areas were wine, documentaries on documents, and beer. There were some decent realizations on hunting & fishing. Ohio specimens got few bids though the material is not common. Mississippi and Wisconsin remained hot and scale seals did okay.

Get material in for the next auction in 1st quarter by New Years.

Note, an * indicates you got the lot for lower than your highest bid. t indicates tie bids. **Bold** indicates it went for over estimate.

1	1.00*	49	3.25*	98	2.75*	147	5.00*	195	4.00	243	-	292	-	341	2.25*
2	1.50*	50	10.00*	99	25.00*	148	5.00	196	-	244	5.00	293	3.00*	342	4.25*
3	1.50*	51	10.00*	100	-	149	5.00	197	-	245	-	294	-	343	2.25*
4	1.75*	52	11.50*	101	-	150	10.00*	198	6.00	246	4.25*	295	2.00	344	1.00
5	-	53	5.00*	102	-	151	10.00*	199	-	247	12.00	296	-		
6	-	54	2.00	103	-	152	-	200	3.00	248	11.00*	297	1.00		
7	-	55	1.00*	104	5.00*	153	2.00	201	-	249	10.00	298	2.50		
8	-	56	3.25*	105	-	154	6.00*	202	-	250	-	299	7.00		
9	6.25*	57	3.00	106	2.00	155	1.50	203	-	251	3.00*	300	8.00		
10	-	58	16.00*	107	13.50*	156	1.25	204	-	252	2.25*	301	5.00*		
11	1.50	59	-	108	1.00	157	6.00*	205	-	253	-	302	2.50		
12 withd		60	4.25*	109	-	158	-	206	-	254	3.00t	303	8.75*		
13	3.00*	61	-	110	1.75	159	7.50*	207	-	255	1.50	304	2.25*		
14	1.50	62	3.00	111	1.75*	160	6.50	208	5.00*	256	10.00*	305	2.00		
15	1.50	63	-	112	1.25*	161	4.75*	209	10.00	257	-	306	15.00		
16	9.25*	64	26.00*	113	8.00	162	-	210	10.00	258	5.25*	307	4.00		
17	-	65	-	114	20.00	163	2.25*	211	2.25*	259	5.25*	308	6.00		
18	10.00*	66	3.00	115	6.00	164	2.50*	212	10.00	260	3.75*	309	1.75*		
19	10.00*	67	1.50*	116	3.50*	165	-	213	3.75*	261	3.25*	310	2.75*		
20	10.00*	68	2.00*	117	2.00*	165A	-	214	6.25*	262	3.75*	311	3.00		
21	-	69	3.50	118	15.00	166	1.00	215	30.00*	263	-	312	2.00		
22	10.00*	70	-	119	5.00*	167	1.00*	216	36.00*	264	5.00	313	2.00		
23	-	71	-	120	2.50*	168	-	217	6.00*	265	4.75*	314	5.25*		
24	5.00	72	-	121	4.75*	169	9.00*	218	-	266	-	315	-		
25	5.25*	73	-	122	4.75*	170	-	219	-	267	-	316	5.00		
26	3.50	74	-	123	-	171	3.25*	220	3.00	268	2.75*	317	-		
27	3.50	75	10.00	124	-	172	2.00	221	-	269	-	318	3.75*		
27A	2.50	76	3.50	125	-	173	3.50*	222	-	270	5.50*	319	13.00*		
28	-	77	-	126	7.75*	174	3.75*	223	-	271	-	320	18.00*		
29	1.50*	78	10.00	127	7.75*	175	3.50*	224	-	272	3.00t	321	17.00*		
30	-	79	-	128	2.00	176	3.25*	225	5.75*	273	3.25	322	4.00		
31	-	80	1.50	129	2.75*	177	3.00*	226	-	274	3.25	323	2.00		
32	1.50	81	-	130	4.25*	178	-	227	3.25*	275	-	324	2.50t		
33	1.25	82	3.00	131	4.25*	179	-	228	3.25*	276	-	325	-		
34	5.25	83	-	132	3.25*	180	-	229	1.25*	277	2.50*	326	10.00t		
35	1.50	84	2.50*	133	2.75*	181	-	230	-	278	-	327	5.25*		
36	1.75*	85	5.00*	134	3.75*	182	-	231	-	279	1.50	328	5.00		
37	3.25*	86	1.50*	135	8.00*	183	3.25*	232	-	280	-	329	7.25*		
38	3.00	87	13.00*	136	7.75*	184	1.00	233	1.50*	281	-	330	2.25		
39	10.00	88	-	137	11.00*	185	10.00*	234	-	282	-	331	6.25*		
40	1.25*	89	2.75*	138	1.00*	186	-	235	-	283	-	332	-		
41	3.25*	90	3.50*	139	5.75*	187	-	236	-	284	1.25	333	1.50		
42	5.00*	91	16.00*	140	4.25*	188	-	237	-	285	-	334	4.00t		
43	6.25*	92	-	141	4.50*	189	2.00	238	4.00*	286	27.00*	335	3.50*		
44	-	93	1.50	142	1.00*	190	-	239	-	287	-	336	13.00*		
45	6.50	94	6.00	143	1.50	191	-	240	-	288	1.50*	337	16.00*		
46	-	95	2.25*	144	1.25*	192	-	240A	-	289	7.00	338	2.00		
47	.75	96	2.00t	145	2.00*	193	-	241	2.50*	290	7.75	339	-		
48	3.75*	97	2.50t	146	-	194	-	242	2.00*	291	8.50	340	-		

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
AK	L4	1/2 pint carmine	illustration, info	WY	C4	8ct red cig.
AK	L12	1 pint blue "L"	illustration			
AK	L16	1 pint blue, no serial #	illustration, info			
DC	C1-3	cigarette	illustrations			
DC		cigarette any after C3	illustrations, info			
DC	AL11	additional tax stamp	illustrations, info			
DC	L13	additional tax stamp	illustration			
DC	W11	1/5 gal wine, black value	illustration			
DC	W12	1/8 gal. wine, black value	illustration			
MD	B3	beer	illustration, info			
MD	B5	beer	illustration, info			
MT		cigarette- any after C2	illustration, info			
MT	LS12	liquor seal, cream safety	illustration			
MT	PB6	\$2.25 orange punchboard	illustration,info			
MT	PB7	\$3 purple punchboard	illustration,info			
OK	D14	\$100 light green doc.	illustration			
OK		Bingo (trucker for hire) 1978	color			

Send photocopies/scans to:
SRS Catalog Project
POB 4503, Danbury, CT 06813
E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	johndbowman@charter.net	AL
Florer, Mike	mflorer@adelphia.net	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenue@dmv.com	PA
Litchfield, Carter	emb906@att.net	Oleo
Malmgren, Richard	rcnstanos@hawaii.rr.com	HI
Martin, Peter	pmartin2020@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	smtoutman@atlanticbb.net	NC,OK,SC,ND
Wooton, Jan	tigre100@alltel.net	Fish & game

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

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

Secretary's Report

Previous Total	254
New Members	2
Reinstatements	1
Resignations	0
Deaths	2
Dropped Not Paid	0
Current Total	254

New Members

- 1346** Kurt Lange
11409 28th Drive S.E.
Everett, WA 98208
Interests -NY stock transfers
- 1347** Dave Wrisley
5160 Far Oak Circle
Sarasota, FL 34238
Interests: US & Florida

Reinstatements

- 220** Ed Kettenbrink, TX

Resignations

Deaths

- 129** C. Dorrance Gibbs, WI
962 Jerome Lurie, CA

Dropped Not Paid

Address Changes

- 812** Mark Blaser
718 Carolina Ct.
Manteo, NC 27954
- 874** Myrna Golden
PO Box 423
Lenox Dale, MA 01242-0423
- 881** Robert Stragnell
80 Lyme Rd. #369
Hanover, NH 03755-1235
- 1007** David Schaubroeck
PO Box 282
Harrisville, MI 48740-0282
- 1088** Alexander B. Smith
PO Box 615
Weatogue, CT 06089
- 1317** Norm Hart
P.O. Box 96
Marysville, Victoria, Australia
VIC3779

Auction Realizations on E-bay.

by Ken Pruess

A rare Ohio sales tax card for Phils Market (item 160021385373) realized \$112.50. This card was mentioned by Malehorn & Davenport with a note that they were unable to confirm it.

A pair of Colorado \$25 marijuana stamps (item 130021179627) brought \$787. Newspapers indicate only 16 marijuana stamps were sold and 1 controlled substances.

Used copies of 1965 Indiana intangibles brought what seem reasonable prices. The \$2.50 (item 220020998811) sold for \$42.88, the \$5 (item 220020998853) \$40.39. Unlike earlier years, when stamps went out of use, all mint copies were likely redeemed. And very few were used.

A mint \$2.50 Ohio beer stamp B50 for 1 bbl. (Item 320011276872) brought \$40.51.

Scott Troutman reports some interesting eBay sales. A Lake Shore and Michigan Southern Railway gold bond with 80¢, \$1, and \$2 New York investment tax stamps (item 220007282193) sold for \$112.50 even though both of the 2 lower values rated RR by Hubbard were punched.

Half sized Virginia city cigarette meters in combination with the half-size state meters are not common. A Chesapeake meter (item 220008390456) realized \$9.50 while a Norfolk in combination with the state meter in a different color (item 220008390988) sold for \$8.87.

An Arkansas IW3 imported wine brought \$15.51 in September (220024762495).

State Revenue News

Colorado second rod stamps are in demand. A mint 1970 sold on eBay (item 270030764754) for \$55.77, a 1972 (item 270030765684) for \$48.88 and a 1974 (item 270034627336) for \$49.76.

An Alaska 50 gallon wine Hubbard W6 (eBay 220029053211) sold for \$87.65.

Baltimore, Maryland tobacco meters (11 specimens, 4 used - eBay 330029946765) brought \$104.38.

Two North Carolina real estate specimen meters (eBay 33002992288) realized \$53.99.

Ira Cotton reports that a mint 1975 Indiana trout stamp (eBay 220029436753) sold for \$12.50 which was more than twice Wooten value, while other years only brought about 50% of Wooten. For many years the stamp was still available at face from the State.

Two common Louisiana law stamps (5ct and 25ct) but in nice condition and on document fetched \$135.83 (eBay 220033718537).

A common and slightly defective 1-1/2ct South Dakota cigarette decal, probably C21 (eBay 180036712728) sold for \$16.75. Why? Because it was on a package of cigarette papers. This is just like bedding stamps which are worth much more when "on document". And cigarette paper usage is much rarer than on cigarette packs.

Scott Troutman reports that a North Carolina 1 gallon 1/2ct linseed oil stamp (eBay 220034437243) sold for \$68.86. This appears to be the variety without printer's imprint. This stamp had the extremely low serial number #6. Another linseed went for about twice Troutman catalog.

State Revenue Research Files

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

SRS Library
POB 4503
Danbury, CT 06813

SRN Back Issues

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

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

Issue	Date
\$5.00 each	
241	3/99 FL eggs etc.
242	4/99 Beer
243	1/00 Printers Waste
244	2/00 ID & Potatoes
245	3/00 Fishing
246	4/00 X-files
247	1/01 Alabama
248	2/01 CO Bedding
250	3/01 Documentary
251	4/01 Vending and Scale Seals
252	1/02 Colorado Cigarettes
253	2/02 Soft Drink
254	3/02 Tags and Cards
255	4/02 South Carolina
256	1/03 Oklahoma
257	2/03 Alabama Cataloging
258	3/03 Colorado Beers
259	4/03 Arkansas
260	1/04 Maryland & DC
261	2/04 Kentucky
262	3/04 Philadelphia Documentaries
263	4/04 Pennsylvania
264	5/01 OK Documentaries
265	5/02 Addendum
266	5/03 Florida
267	5/04 California
268	6/01 Louisiana
269	6/02 Eggs
279	6/03 Admissions Tickets

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2005 year sets

\$14.50 per year postpaid

**For bound copies see
Publications Page.**

Send all requests to Terence Hines
Box 629, Chappaqua, NY 10514-0629.

C. Dorance Gibbs

We received the following notice from Kathleen Nimm, daughter of C. Dorance Gibbs.

"Gibbs Stamps, Inc. (La Crosse WI) sadly announces the death of our founder and owner, C. Dorance Gibbs. Due to his passing we are closing the company. We would like to say thank you to our customrs and friends. It was his preasure to work with you through the years. Inquiries may be sent to John Gibbs, PO Box 264, Superior, WI 54880."

C. Dorance, who the editor always thought was a she, was a collector of Wisconsin and a regular bidder and sometimes seller in the auctions - a great fan of hodgepodge and cheapo piles. I shall miss the cheery correspondence he always sent.

Duck Tracks

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

Duck stamp collectors will find information on the 2006 duck stamp mini-sheet, Jeanette Rudy's donation to the National Postal Museum, news on state duck programs and much more!.

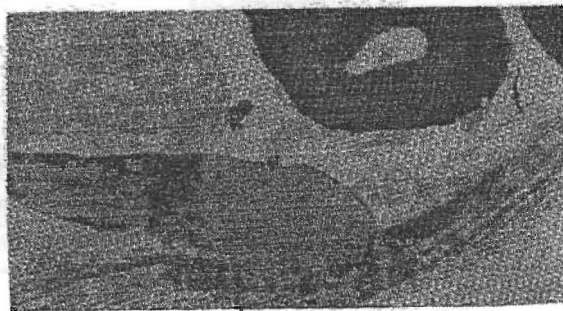
A free copy with member application can be requested from the NDSCS Secretary at P.O. Box 32, Harleysville, PA or e-mail your request to ndscs@hwcen.org.

**Jerry (Jerome) Lurie
1932-2006**

By Joe Ross

We have lost a good friend. I was notified by his daughter that Jerry passed away at his home Friday evening, August 18, in Pacheco, California. He was 74. His hobby was collecting revenue stamps. He organized CAL-REV (the California Revenuers group) and was the President for over ten years, for which we shall always be grateful. You could instantly recognize him at stamp shows by his pink baseball cap emblazoned with CAL-REV. We are all sorry for missing this year's summer picninc (an event he hosted annually) and what would have been a wonderful opportunity for one last get together with our old friend. We will miss Jerry and his friendly greeting "Top of the Day". Our deepest sympathy goes out to his wife Sue and family.

The editor would like to note that his passing came as a great shock. I had talked to him recently as he had taken up collecting District of Columbia. He was a great cheerleader for revenue collecting and state revenues was one of his favorites. He has been a great supporter of the SRS auctions and contributed quite a few finds over the the years to the SRN as articles or letters to the editor including one in the last issue. We have indeed lost a good friend.

**What is It?**

by M.E. Matesen

This item belongs in the "what do you call it?" category. You can make out the Schlitz logo which tell us it's beer related in some way but the imprtint "cent" lower right center is interesting. A tax or what? Bert Hubbard had penciled on the back of the item "Michigan/Prov. ?? "50" CENTS".

"Wine makes everyone hopeful."

Aristotle

Alabama Tobacco Stamps 1932-1933

John D. Bowman

This article is an abstract of the tobacco stamp section of the author's new Alabama Revenue Catalog.

At first, Alabama taxed cigars, cigarettes, cheroots and any other tobacco product at a percentage of the wholesale sales price. In 1932, specific taxes were applied based on the type of tobacco product and the amount of tobacco contained. The first series of tobacco tax stamps were prepared in values of one to five cents to be affixed to packages according to the new tax law.

The first tobacco stamps were prepared in 1932 and included rouletted 6 stamps and coils perforated 10 vertically. The two separation types accommodated the methods or equipment in use for applying the stamps to packages. In 1933, both types were printed on safety paper out of concern for re-use or counterfeiting.

Used stamps do not usually show whether or not a safety overprint was applied since the overprint was fugitive and intended to disappear after use. However, the stamps printed on the 1932 plain white paper do not show the design through the back because the paper was thicker than the safety paper, so collectors can readily distinguish these. Some mint rouletted specimens are known without the safety overprint yet printed on the thinner paper normally used for the safety overprint.

The coil stamps of the 1932-33 series sometimes have the vertical frame line and/or a portion of the design missing at left or right. Evidently, this erasing occurred when the printing plates for the rouletted sheet stamps were adapted for printing stamps in coil format. The imprint is not found on coil stamps.

	Plain White Paper		Thinner Safety Paper	
	Rouletted	Coil	Rouletted	Coil
1c violet brown	T1	T6	T9	T12
2c green	T2	T7	T10	T13
3c dark blue	T3	T8		
3c orange			T11	T14
4c rose carmine	T4			
5c violet	T5			

1932. Imprinted "Foote & Davies Co., Atlanta Ga." Rouletted 6. 19x22mm. Plain white paper. Sheet size unknown.



T1



T2



T3



T4



T5

T1	1c violet brown	2.50	1.00	
T2	2c green	2.50	1.00	
T3	3c dark blue		3.00	1.00
T4	4c rose carmine	2.50	1.50	
T5	5c violet	4.00	2.00	

1932. Smaller size, 18x21 1/2 mm. Coil stamps perforated 10 vertically. No imprint. 500 stamps per roll. "500-2 CENT/Cigarette Stamps" etc. printed at end of roll in color of stamp. Plain white paper.



T6



T7



T8

T6	1c violet brown (shades)	2.50	1.00
	a. Left frame line missing		15.00
	b. Left side of design missing		15.00
	c. Right frame line missing		15.00
	d. Right side of design missing		15.00
	e. Double impression		R
	f. Perforated 11		50.00
T7	2c green (shades)	2.00	1.00
	a. Left frame line missing		15.00
	b. Left side of design missing		15.00
	c. Right frame line missing		15.00
	d. Right side of design missing		15.00
T8	3c blue (shades)	3.00	0.50
	a. Left frame line missing		10.00
	b. Left side of design missing		10.00
	c. Right frame line missing		10.00
	d. Right side of design missing		10.00

1933. Rouletted 6 with imprint on pink multiple vertical "ALABAMA" safety design paper. It is difficult to differentiate used examples from that of the previous issue.



T9



T10



T11

T9	1c violet brown	2.50	0.50
T10	2c green	1.00	0.50
T11	3c orange (shades)	4.00	0.50
	a. Perforated 12		R

1933. Imprint and all four outer frame lines partly worn away.¹ Very worn plate. Rouletted 9 1/2. The only cancel noted is "R.B.D. Co." reading down in magenta.²
Horizontal roulette in blue.

T11A 3c pale yellowish to brown orange

?

1933. Coil stamps perforated 10 vertically without imprint on pink safety design paper.



T12

T13

T14

T12	1c violet brown (shades)	1.50	0.50
T13	2c green (shades)	1.50	1.00
	a. Left frame line missing		10.00
	b. Left side of design missing		10.00
	c. Right frame line missing		10.00
	d. Right side of design missing		10.00
T14	3c orange (shades)	0.50	0.25
	a. Left frame line missing		10.00
	b. Left side of design missing		10.00
	c. Right frame line missing		10.00
	d. Right side of design missing		10.00
T14A	3c deep orange to red orange, perforated 12 vertically ³		R
T14B	3c brown orange, very clear print, perforated 12 vertically (cancelled "G.T.S." in green upright reading down) ⁴		R
T14C	3c red orange, rouletted 9 ° (coil design issued in sheet form) ⁵		R

Note: T14A and T14C are usually cancelled in pink, "WRIGHT/CIGAR CO." or "I.C.CO ? B'ham, Ala."⁶

¹ Hubbard's 1992 update to his catalog.

² Hermann CH. The Alabama 3c Orange Tobacco Stamps of 1932-33. *TAR*, 24:86, Jun, 1970.

³ Hubbard's 1992 update to his catalog.

⁴ *Ibid.*

⁵ *Ibid.*

⁶ *Ibid.*

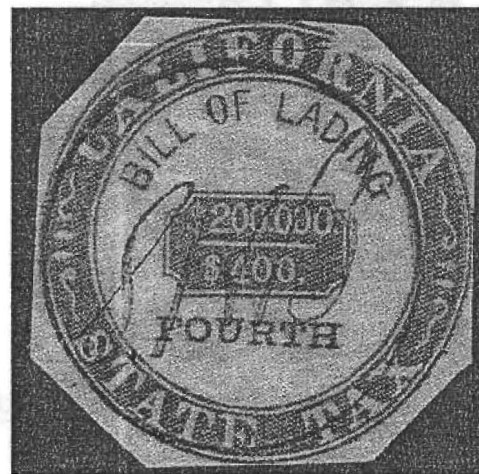
Christmas Came Early

by M.E. Matesen

Was rooting in a dealers cheapo box, what we used to call the nickel box, at a stamp show recently and found quite a rare item. It was a California Bill-of-Lading stamp (Hubbard D11c), with a socked-on-the-nose cancel. These FOURTH copy stamps saw little usage and I don't know that a used copy of this stamp has ever been reported. None were in the Schuyler-Rumsey auction of Elbert Hubbard's California collection. This copy is on the white paper and not the blue, which makes it even scarcer. Hubbard does not even note the existence of the D11 on white

paper.

Michael Mahler notes "There was no requirement to cancel California stamps at the time the bill-of-lading stamps were in use - 1858-61. Based on the cutting to shape, I'd say this was used. I did find the Fourths were considerably scarcer than the others, so if anything would be unpriced (in Cabot at well), and it would be the Fourth of what is presumably the scarcest denomination, the \$400. Good find!!!"



New York City Stock Transfer Tax of 1933

by Kenneth Pruess

Proofs and specimens of unissued stamps for an emergency transfer tax are offered for sale by Champion Stamp Company¹ and Eric Jackson². Figure 1 shows a block of the \$4 specimen. This article is an attempt to present the story about the proposed tax.

In 1933 the country was in a deep depression with high unemployment. Over 200,000 persons in New York City were unemployed with perhaps 1,000,000 total people dependent upon welfare. New York was trying to help the unemployed but the city was essentially bankrupt. On July 10³ New York City Mayor John O'Brien met with New York Governor Herbert Lehman on the financial situation and need of action to enable the city to continue unemployment relief. Among the proposals mentioned was a 1% increase in the stock transfer tax. Based on later estimates of the amount of money this would raise, I believe the intent was an increase of one cent per share. The tax had already been increased in 1932 to 3 cents per share on stocks selling under \$20 per share, 4 cents if over \$20. On July 13⁴ The Board of Estimate (the policy determining body in New York City) adopted a formal resolution asking for a special session of the Legislature, specifically suggesting an increase in the State sales tax and the stock transfer tax increase.

The governor sent a letter to the Board of Estimate⁵ flatly rejecting their plea for an increase in the statewide sales tax and stated that full responsibility for any new taxes must rest on the city administration. However he agreed to call special session but clearly indicated some restrictions he would place on any legislation⁶. Despite the governor's opposition, the city administration was still advocating the proposed statewide increases, including the stock transfer tax⁷. The Mayor was not in a good mood and refused to answer questions.

O'Brien hoped to sway Republican votes by lining up support from upstate New York cities⁸. Republicans were said to be sitting back and waiting, believing that the special session could provide considerable grist for the anti-Tammany mill (referring to the name applied to the Demo-

cratic political machine in New York City).

Senator John Buckley, New York City Democrat, introduced a bill in the special session to let the city levy both sales and stock transfer taxes⁹. Being special legislation affecting New York City alone, it would require a certificate of necessity from the Governor and a two-thirds vote in each branch of the Legislature. Not even in the Democratic Senate could it be passed without Republican votes. Eight Republican votes will be needed in the Senate and in the Assembly twenty-seven. Even the Democratic members of the Senate and Assembly made it manifest that they were not in sympathy with the procedure adopted by the New York City officials in connection with the city's financial aid and relief program.

Originally it had been asked for a statewide tax to aid New York City. A new bill proposed that New York City levy, and administer, its own sales tax and stock transfer tax. Stock brokers claimed the bill as written would be unconstitutional because it would tax persons in other states and countries for the benefit only of New York City¹⁰. The bill was extensively amended Aug. 3¹¹ changing the effective period to begin Sept 1, rather than Aug. 1, and limiting sales tax to 1% and excluding things like food which were excluded in the State tax. Also the stock transfer tax portion was amended to conform with the State tax. As originally written, it would have applied to a block of shares rather than individual shares, greatly limiting the potential revenue. Entire text of the amended bill was



Figure 1.

given on page 2. This bill died Aug. 9 when it became clear that few Republicans would support it¹². However it was proposed that the City could enact their own measures, an approach more likely to be acceptable both to the Republicans and Governor Lehman.

The bill ultimately passed, still known as the Buckley bill¹³, empowered any city of 1,000,000 or more to levy taxes consistent with those permitted by the State. In effect, this bill applied only to New York City because of the population restriction. Such taxes were to apply only within the territorial limits of the city, were for a specific time period Sept 1, 1933 to Feb. 28, 1934, and could be used only for unemployment relief or to pay interest on bonds issued for that purpose. Passed with the emergency clause, it was effective Aug. 29.

The full text of Samuel Untermyer's (financial advisor to the city) tax proposal¹⁴ included a 5% tax on gross income of stock brokers and a 4¢ per share tax on stock transfers as limited to affect residents of the city alone as required by the State.

There was immediate reaction with brokerage houses threatening to move out of the city if passed but also pointing out possible loopholes¹⁵. There followed almost daily headlines in both the New York Times and Wall Street Journal. Most interesting reading is the report of the debate before the Board of Aldermen on Sep. 11¹⁶. Richard Whitney, President of the New York Stock Exchange, made a long report in opposition stating all the ways these taxes would harm the city.

Paul Blanshard of city affairs committee accused the stock brokers of bluffing when they talked about moving to New Jersey. Robert Minor, Communist candidate for mayor, supported the taxes but stated that the amounts, and duration, were totally inadequate. Henry Klein of Yorkville Chamber of Commerce criticized the banks for getting the city in trouble by offering loans at low rates during good times and then charging high rates when the city needed money. Joseph Goldsmith, Council of Real Estate Agent stated that landlords are losing \$1,000,000 each day to unemployed in free rent and it is about time the stock exchange did their bit.

The Board of Estimate branch of Municipal Assembly passed 4 emergency tax measures On Sept 12 estimated to yield \$24,700,000 with the stock transfer tax esti-

mated to yield \$5,000,000¹⁷. The 5% tax on entire receipts on security dealers was amended to read "gross profits". Brooklyn Borough president Henry Hesterberg defended his vote in favor of taxes with the stock transfer tax being for the privilege of gambling. Threats to move to New Jersey "were a lot bunk" since it would cost more to move a couple of telephone exchanges than to pay for the tax.

Governor Moore of New Jersey welcomed the stock exchange to New Jersey and offers of space were provided¹⁸. Untermyer thought it incredible that there could have been any official authority for the offers made by New Jersey¹⁹. "If true, it is about as unsportsmanlike and contemptible as any performance of a great State of which I have ever seen or heard". He goes on to both criticize and praise the stock exchange while making a plea for their support.

The Board of Aldermen approved all proposals on tax increases²⁰. The Aldermen passed the 4¢ tax on stock transfers by a vote of 47 to 7, with the lone Republican and 6 Democrats from the Queens bloc voting against it. In general the meeting was amicable, taking the outcome as a matter of course. Peter McGuinness, Commissioner of Public Works in Brooklyn asked the chairman to waive the rules so that Borough President Harvey might smoke his pipe but Acting President Dennis J. Mahon regretfully informed Mr. Harvey that smoking during the transaction of business was contrary to the rules of the board. Assemblyman Louis Cuvillier congratulated the Mayor on passage of the tax program and assured him that the Stock Exchange would not carry out its threat to move to New Jersey to escape city taxes. A full text of the local law is available²¹, patterned closely after the NY state tax. The tax was to begin October 1, 1933 and expire Feb. 28, 1934. There were severe penalties for not paying the tax with fines of \$500-1000 and an additional penalty of \$10 per share for any untaxed trades, exceeding the price at which shares in my firms were being traded.

Almost immediate action must have been taken to have American Bank Note Company prepare stamps. Proofs on index cards were noted as approved between Sept. 18-21. These were sold as part of a large lot of such proofs of state stamps by Christie's in a June 12-13, 1991 sale and are

illustrated by Martin (2004)²². Specimens were printed for 13 denominations: 4, 8, 12, 20, 40, 60, 80¢, \$1, 2, 4, 10, 20, 100.

Incorporation papers for the National Stock Exchange were filed in New Jersey on Saturday (Sept. 16) by a group of members not associated with another group of 12 which proposed an unincorporated stock exchange to deal in only the most active and largest stocks²³. But there was still optimism that the city administration would see the light and a move would not be necessary.

The Association of Stock Exchange Firms formally petitioned Governor Herbert Lehman to call another special session of the legislature²⁴. Part of the argument was that the city was not abiding by the enabling act passed on Aug. 29. The tax should apply only to residents within the jurisdiction of the city, but 80% of the trades on the stock exchange originate outside the city and thus should not be taxed. A conference was scheduled between Governor Lehman, Mayor O'Brien and other city representatives and bankers to discuss the plan of stock exchange to move to New Jersey²⁵.

By September 21, 1,153 of a total membership of 1,375 members of the stock exchange had signed applications for membership in the new exchange²⁶. Also 345 of 550 regular members and 51 of 440 associate members of the curb exchange had enrolled. At the same time Louis Comstock, president of the Merchants Association urged all members that they exert all possible effort to avert this calamity, pointing out the direct consequences to both the city and state in decreased property values, loss to state of the \$31,500,00 it received from stock transfer taxes last year, transfer of employees to New Jersey resulting in losses in residential property and in trade for local merchants and public utilities. "This calamity may be avoided if Mayor O'Brien vetoes the bill now before him". James Brown, president of the Chamber of Commerce of the State of New York, issued a call for a special meeting on taxes of the whole chamber to be held at noon on Monday.

Richard Whitney went to Governor Lehman's apartment and held a private conference with Mr. Untermyer²⁷. Neither would discuss their conference but it was learned that no agreement had been reached and that Mayor O'Brien would

probably sign all the tax bills on Monday. Properties in New Jersey were being inspected and applications for membership in the New Jersey Stock Exchange now included 1,252 members of the New York exchange. Preparations were underway to begin trading in about a score of the leading stocks on Oct. 2.

Newark city authorities began renovation of their Centre Market property with a crew of workmen dismantling the garage equipment while telephone men started installation of communications facilities and engineers and draftsmen set to work designing the remodeling of the property²⁸. The City Centre Corporation had a 5-year lease on the property which was being used as a garage but an ejectment suit for non-payment of rent had begun in August. The New York stock exchange agreed to rental terms for \$25,000 for one year with the option of renewal for 4 more years, the first year at 50,000 and the next 3 at 100,000. Brokers were enthusiastic and were already talking about the ability to raise commission rates by \$2 per 100 shares with the money saved from transfer taxes and to pay for a new \$10-15 million building within a year.

Samuel Untermeyer by now had realized that the brokers were not bluffing and recommended abandonment of the emergency taxes which affected the stock exchange²⁹. He reversed himself and recommended that the Mayor O'Brien not sign the two tax bills affecting the exchange. There is a lengthy statement by Untermeyer on the reasons for this recommendation. The Association of Stock Exchange Firms sent a petition to mayor O'Brien on Sept. 25 requesting his veto³⁰. A petition with almost 30,000 signatures was included with the letter. O'Brien vetoed the two measures affecting the stock exchange at 8:35 pm Sep. 26³¹. He issued a long statement as to why he took this action.

Thus concludes the story of these stamps. This also essentially marked the demise of Tammany Hall. In the 1934 election, although the Democrats maintained a majority on the Board of Aldermen, a Republican, LaGuardia who ran on a Fusion ticket, won every Borough with O'Brien being a distant third.

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19. Brokers push plan to move exchange in city tax fight. *New York Times*, Sept. 14, 1933, pp. 1-2.
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29. Untermeyer gives up plan. *New York Times*, Sept. 26, 1933, pp. 1-2.
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Delaware Beer Specimen

by M.E. Matesen

Shown is an orange Delaware beer B28 with a black handstamp "COLUMBIAN BANK NOTE COMPANY/ S P E C I M E N". Columbian usually perfined their specimens so this seems unusual.



Focus on Fusions

by Kent Gray

These past few weeks have unexpectedly resulted in several new fusions finding their way to my hands, so I decided to take a few minutes to write them up for posterity's sake since very few of us bother to save examples of fusions...(See my article, "Fusions are Tax Stamps Too!" 2nd Quarter 2003 SRN). All of these are about 11x11mm.



Huntsville, Alabama

Red on white "Municipal" from Huntsville with black ink jet control number, 20 cigarettes. This "municipal fusion" appears to be identical to a fusion used in Virginia Beach, VA - even down to the color shades.

Madison County, Alabama

Brown on white, 20 cigarettes

Alabama

All cigarette packs sold in Huntsville carry a 3rd fusion, one for the state of Alabama. Due to their being three fusions per pack, all the packs I found during two weeks had the state fusion in the area where the wrapper was folded. All were lime green in color, and I couldn't find a complete copy!! Every single one was less than 25% complete - I didn't even bother to scan them they are so poor! These were in use September 2006.



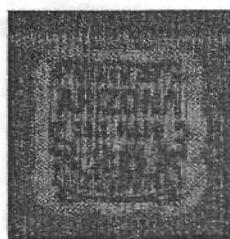
Arizona

Black on green, white border and upper lettering. 20 cigarettes,

Pie wedge safety

Courtesy Mack Matesen

circa 1989



Arizona

Black on gray green, white border,

25 cigarettes,

Pie wedge safety

Courtesy Mack Matesen

circa 1989?



Arizona

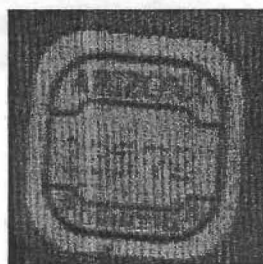
Red on yellow, white border.

25 cigarettes,

Pie wedge safety

Courtesy Mack Matesen

circa 1989?



Arizona

Black on blue, 20 cigarettes

Black ink jet control number

July 2006



Delaware

Blue on white, open sides, 20 cigarettes,

black ink jet control number

Time frame unknown.



Florida

Black on yellow open sides, 20 cigarettes, black ink jet control number.

Time frame unknown.



Maryland

This style first reported in 1989. Two new colors have appeared in summer 2006 in an Ebay lot. "MARYLAND" in

white letters and white border, magenta safety,

black on red, 20 cigarettes

black on pale blue, 20 cigarettes.

Courtesy Scott Troutman



Maryland

Black on gray-green, magenta safety, white border.

Also in Ebay lot summer 2006.

Courtesy Scott Troutman.



Montana
Green on white, 20 cigarettes
Black on yellow, 25 cigarettes
Thought to have been used about 1989.
Courtesy Milt Cohen



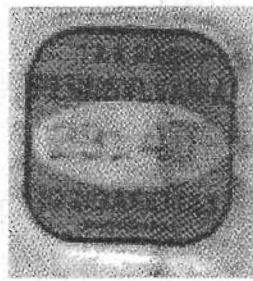
New Mexico
Black on yellow, open sides
No number of cigarettes
Ink jet control number
Tax Exempt
Purchased at the Sandia Pueblo
(Albuquerque) July 2006.



Oregon
Black on yellow with ink jet control
number, 20 cigarettes.
In use July 2006



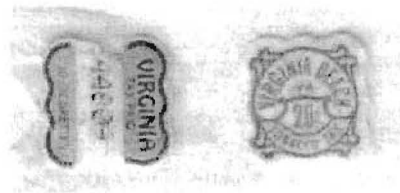
Pennsylvania
Black on green with keystone,
black ink jet control number,
20 cigarettes,
Time frame unknown



Pennsylvania
Black on pale blue, black ink jet control
number, 20 Cigarettes
2003



Pennsylvania
Black on blue with white center oval,
black ink jet control number, 20
cigarettes
Design reported by Larry Frederick in
SRN 1st quarter 2002, it is still in use.



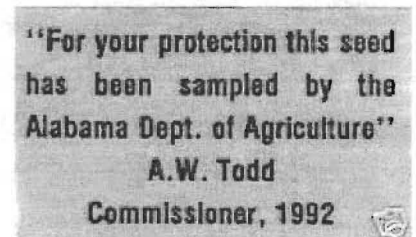
Virginia
Blue on gray, center white panel, open
sides, black ink jet control number,
20 cigarettes
Virginia Beach
Pink on white "tobacco tax",
20 cigarette
In use September 2006

Alabama Seed Inspection

by Scott Troutman

Two Alabama seed inspection stamps(?) have been seen on Ebay. Both are imperforate with red typography "For your protection this seed/ has been sampled by the/Alabama Dept. of Agriculture/A.W. Todd/Commissioner XXXX", where xxxx is a year. 1992 and 1993 have been seen. They are on a white paper.

I have looked at Chapter 26 of the Alabama seed inspection laws. They were not created until 1975 (surprising late) and are directed primarily at getting seeds properly labeled with a full analysis as to seed germination rates, weed content and in some cases an indication of seed purity. The entire seed program appears to be paid for by registration fees paid by seed producers and retailers to get seed sales licenses. These labels appear to be used by the state when it performs spot sample inspections. I can find no fee that anyone is paying for these, so they do not appear to be revenue stamps.



Red on white paper.

I would like to thank Larry Frederick for his gift of the undated fusions shown above. Additionally, thanks for the patience of those USAF personnel training for our Iraq deployment who spent five weeks tolerating my going around and checking their cigarette packs for new tax finds. My co-workers even leave stamps of empty packs on my desk now!

And remember, FUSIONS ARE TAX STAMPS, TOO!!!

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AK salmon - "Fish and Game Update", Wooton, Jan R., 3rd qtr. 2004 p. 29 ill.

AK salmon - "Fish and Game Update", Wooton, Jan R., 3rd Qtr. 2006 p. 27 ill.

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OK liquor - "Oklahoma Items in the SRS Library Files", Troutman, Scott, 1st Qtr 2004 pps. 25.

OK liquor - "Perfins in Cigarettes", Troutman, Scott, 3rd qtr. 2004 p. 32.

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OK motor vehicle - "Oklahoma Items in the SRS Library Files", Troutman, Scott, 1st Qtr 2004 pps. 25.

OK seed - "Oklahoma Items in the SRS Library Files", Troutman, Scott, 1st Qtr 2004 pps. 25.

OK sweet potato - "Oklahoma Items in the SRS Library Files", Troutman, Scott, 1st Qtr 2004 pps. 25.

OK tobacco - "Perfins in Cigarettes", Troutman, Scott, 3rd qtr. 2004 p. 32

OK vegetable plants - "Oklahoma Items in the SRS Library Files", Troutman, Scott, 1st Qtr 2004 pps. 25.

OK vegetable seed - "Oklahoma Items in the SRS Library Files", Troutman, Scott, 1st Qtr 2004 pps. 25.

OR apple - "Oregon Apple Inspection", Troutman, Scott, 3rd Qtr. 2006 p. 26 ill.

OR beer - "Correction", Matesen, M.E., 4th Qtr 2004, p. 28 ill.

OR beer - "Klamath Falls Beer Error", Matesen, M.E., 3rd qtr. 2004 p. 32 ill.

OR cigarette - "Focus on Fusions", Kent Gray, 4th Qtr 2006 pps 20-21 ill.

OR fish and game - "Fish and Game Update", Wooton, Jan.R., 3rd Qtr 2005, p. 9 ill.

OR motor vehicle - "Interesting Auction Results", Pruess, Ken, 1st qtr 2006 p. 16

OR punchboard - "Punchboard (OR) Meters", Matesen, M.E., 1st Qtr 2004 pps. 27.

PA amusement tickets - "State and Local Amusement Taxes", Troutman, Scott, 3rd Qtr. 2006 pps. 3-4 ill.

PA amusement tickets - "A Ticket From Tipton", Troutman, Scott, 3rd Qtr. 2006 pps. 1,6-7 ill.

PA amusement tickets - "Pennsylvania Taxed Theatre Admission Tickets", Mongan, Art, 3rd Qtr. 2006 pps. 8 ill.

PA archery - "Early Pennsylvania Archery Licenses", Troutman, Scott, 4th Qtr 2004, p. 6 ill.

PA bedding - "Pennsylvania Second Hand Bedding", Matesen, M. E., 4th Qtr 2004, p. 8 ill.

PA bedding - "Two Unreported Pennsylvania Bedding Stamps", Troutman, Scott, 3rd qtr. 2004 p. 28 ill.

PA bedding - "Interesting Auction Results", Pruess, Kenneth, 1st qtr 2006 p. 14.

PA beer - "Pennsylvania Beer Tax Rates", Troutman, Scott, 4th Qtr 2005, p. 26 ill.

PA beer - "The 1933 Pennsylvania Beer Provisionals in Lieu of Stamps", Leshner, Ronald E., 4th Qtr 2004, p. 1, 3-5 ill.

PA cigarette - "Focus on Fusions", Kent Gray, 4th Qtr 2006 pps 20-21 ill.

PA cigarette - "Pennsylvania Cigarette Tax Increase", Fredericks, Larry C., 1st Qtr 2004 pps. 26 ill.

PA cigarette - "Pennsylvania Cigarettes- Another Design Change", Frederick, Larry, 4th Qtr 2004, p. 8 ill.

PA cigarettes - "Counterfiet Pennsylvania Cigarettes", Unknown, 4th Qtr 2006 p.5.
 PA cigarettes - "Decalmania Counterfieting", Gullet, Vic, 4th Qtr. 2006 p.3-5 ill.
 PA cold storage - "Wholesome Cold Storage Food", Troutman, Scott, 4th Qtr 2004, pps. 6-7 ill.
 PA documentaries - "Philadelphia Documentaries-More Info", Troutman, Scott and Stewart, Jack, 2nd Qtr 2005, p. 24-25.
 PA documentary - "Philadelphia Documentary Stamps Revisted", Stewart, Jack, Troutman, Scott and Lurie, Jerry, 3rd Qtr. 2004 pps 3-8 ill.
 PA documentary - "Letters to the Editor", Stewart, Jack and Troutman, Scott, 4th Qtr 2004, p. 28 ill.
 PA egg - "Pennsylvania Egg", Troutman, Scott, 3rd Qtr. 2006 p. 30 ill.
 PA egg - "A Pennsylvania Egg Stamp?", Troutman, Scott, 2nd Qtr 2006 p. 7 ill.
 PA eggs - "Pennsylvania Eggs", Frederick, Larry C., 4th Qtr 2006 p. 30.
 PA fishing - "Fish and Game Update (Trout/Salmon)", Wooton, Jan R., 4th Qtr 2004, p. 17 ill.
 PA license - "Pennsylvania Merchantile License Receipts", Hines, Terence and Troutman, Scott, 4th Qtr 2004, p. 9 ill.
 PA liquor seals - "Pennsylvania Liquor Seal", Leshner, Ron, 1st Qtr 2006 p. 30.
 PA liquor seals - "Pennsylvania Liquor Seals LS4 and LS5", Troutman, Scott, 4th Qtr 2005, p. 16 ill.
 PA municipals - "City and County Corner", Gray, Kent, 4th Qtr 2004, p. 10 ill.
 PA real estate - "City and County Corner (Washington, PA)", Gray, Kent, 2nd Qtr 2004 p. 14 ill.
 Palmlac decals - "Coincidence?", Matesen, M.E., Qtr 2004, p. 32 ill.
 Potato - "Red River Potato Promotion Stamps", Machand, Louis, 4th Qtr 2004, pps. 14-16 ill.
 Potato - "Red River Promotion Stamps", Florer, Michael, 3rd Qtr. 2004 p. 32.
 RI liquor - "Sheet Numbers Not Serial Numbers", Hines, Terence, 1st Qtr 2005, p. 14-15 ill.
 RI tobacco - "Not What It Appears to Be", Matesen, M.E., 3rd qtr. 2004 p. 16 ill.
 RI tobacco - "A Rhode Island Tobacco Meter Proof?", Hines, Terence, 3rd Qtr. 2006 p. 17 ill.
 RI trout - "Fish and Game Update", Wooton, Jan R., 4th Qtr 2004, p. 17 ill.
 SC business license - "New Finds in South Carolina", Troutman, Scott, 3rd Qtr 2005, p. 10 ill.
 SC documentary - "City County Corner-Richmond County, SC", Troutman, Scott, 2nd Qtr 2006 p. 10.
 SC documentary - "Interesting Auction Lots", Troutman, Scott, 1st Qtr 2005, p.

10 ill.
 SC licenses - "License News", Mason, Robert, 3rd Qtr. 2006 p. 9 ill.
 SC shad - "South Carolina Shad Pin", Matesen, Mack E., 1st Qtr 2006 p. 16 ill.
 SC soft drink - "South Carolina Soft Drink", Jeter, Joe, 3rd Qtr. 2006 p. 26 ill.
 SC soft drink - "New Finds in South Carolina", Troutman, Scott, 3rd Qtr 2005, p. 10 ill.
 SC terrapin - "Notable Sales", Pruess, Kenneth, 2nd Qtr 2005, p. 13.
 SD cigarette - "Unexpected Imperfs", Matesen, M.E., 3rd Qtr. 2004 p. 13 ill.
 SD cigarette - "Auction Realizations on Ebay", Pruess, Kenneth, 4th Qtr 2006 pps 14-15.
 SD custom combining - "South Dakota Finds", Pirro, Charles, 4th Qtr 2005, p. 10 ill.
 SD license plate - "South Dakota Finds", Pirro, Charles, 4th Qtr 2005, p. 10 ill.
 SD liquor - "Some 1954 South Dakota Liquor Stamps...", Jeter, Joe, 3rd Qtr. 2006 p. 4 ill.
 SD motor vehicle - "South Dakota Power", Boal, John, 1st qtr 2006 p. 30.
 SD turkey - "South Dakota Turkey Find", Wooton, Jan R., 3rd Qtr 2005, p. 10 ill.
 TN ammunition - "Unexpected Imperfs", Matesen, M.E., 3rd qtr. 2004 p. 13 ill.
 TN drug - "Tennessee Enacts Tax on Drugs and Illicit Alcoholic Beverages", Henak, Rob, 1st Qtr 2006 pps. 12 ill.
 TN drug - "Tennessee Unauthorized Substance Stamps Available From SRS", Hine, Terence, 4th Qtr 2006 p. 25 ill.
 TN fertilizer - "Tennessee Fertilizer Tag", Troutman, Scott, 1st Qtr 2004 p. 11 ill.
 TN fur - "Tennessee Fur Tags", Dumaine, Bob, 4th Qtr 2006 p. 7 ill.
 TX bedding - "1949 Texas Bedding Law Changes", Troutman, Scott, 3rd Qtr. 2006 p. 10 ill.
 TX bedding - "Texas Bedding Question", Pirro, Charles, 2nd Qtr 2004 p. 28, 26 ill.
 TX billiard - "Texas Billard Stamp", Troutman, Scott, 2nd Qtr 2006 p. 32 ill.
 TX cigarette - "Interesting Cigarette Cancels", Matesen, M.E., 2nd Qtr 2006 p. 12 ill.
 TX egg - "Two Unreported Eggs", Troutman, Scott, 1st qtr 2006 p. 32 ill.
 US worm fiddling - "Interesting (Worm Fiddling License)", Felton, Bruce and Fowler, Mark, 3rd qtr. 2004 p. 13
 UT beer - "Bonds and Beer", Matesen, M.E., 1st Qtr 2004 pps. 28 ill.
 UT beer - "Unlisted Utah Beer", Leshner, Ronald, 4th Qtr 2005, p. 23 ill.
 UT beer - "Notable Ebay Sales", Pruess, Kenneth, Qtr 2005, p. 13 ill.
 UT cigarettes - "Utah Cigarettes", Troutman, Scott, 4th Qtr 2005, p. 15 ill.
 VA cigarette - "Focus on Fusions", Kent Gray, 4th Qtr 200 pps 22-23 ill.
 VA cigarette - "Virginia Cigarette Fusion", Troutman, Scott, 4th Qtr 2005, p. 28 ill.

VA feed - "Interesting Auction Lots", Troutman, Scott, 1st Qtr 2004 pps. 15 ill
 VA feed - "Virginia Feed Meter", Bonsen, Pieter, 2nd Qtr 2004 p. 30.
 VA imported beer - "Virginia Imported Beer", Leshner, Ron, 4th Qtr 2006, p. 8 ill.
 VA liquor - "1769 Virginia Ordinary License", Troutman, Scott, 3rd Qtr. 2004 p. 34 ill.
 VA withdrawn wine - "Cover", Binder, Frank, 2nd Qtr 2005, cover, ill.
 VT cigarette - "Is This the Missing 7ct Vermont Cigarette Decal?", Hines, Terence, 1st Qtr 2006 p. 9 ill.
 VT seal of quality - "Vermont Seal of Quality", Binder, Frank & Troutman, Scott, 4th Qtr. 2006 p. 30.
 WA beer - "Missing Serial Number (B3)", Matesen, M.E. and Troutman, Scott, 1st Qtr 2005, p. 30 ill.
 WA conveyance - "Conveyance Cancellation", Matesen, M.E., 3rd qtr. 2004 p. 32 ill.
 WA documentary - "Bellingham Conditional Sales Stamps", Matesen, M.E., 3rd qtr. 2004 p. 28 ill.
 WA egg - "Interesting Auction Lots-WA egg", Troutman, Scott, 3rd qtr. 2004 p. 17 ill.
 WI cigarette - "Interesting Auction Lots-Wisconsin Native American Heat Fusion", Troutman, Scott, 3rd qtr. 2004 p. 17 ill.
 WI cigarette - "Interesting Auction Lots", Troutman, Scott, 1st qtr 2006 p. 16 ill.
 WI hunting - "Fish and Game Update", Wooton, Jan R., 3rd Qtr. 2006 p. 27 ill.
 WI oleomargarine - "Letters to the Editor", Florer, Michael, 1st Qtr 2005, p. 28 ill.
 WI oleomargarine - "Wisconsin Oleomargarine Error", Florer, Michael, 3rd Qtr. 2004 p. 10 ill.
 WV beer - "West Virginia Beer Specimens", Matesen, M.E., 4th Qtr 2005, pps. 23 ill.
 WV beer - "West Virginia and Minnestoa Beers", Hemsted, Dick, 1st qtr 2006 p. 30
 WV documentary - "Interesting Auction Lots (Fairmont, WV meter)", Troutman, Scott, 1st Qtr 2004 pps. 15 ill
 WV handgun - "Interesting Auction Lots", Troutman, Scott, 3rd Qtr 2005, p. 16 ill.
 WY fish & game - "Fish and Game Update", Wooton, Jan R., 3rd Qtr. 2004 p. 29 ill.
 WY hunting - "1902 Wyoming Game License", Hines, Terence, 2nd Qtr 2004 p. 26 ill.
 WY hunting - "Fish and Game Update", Wooton, Jan. R., 3rd Qtr 2005, p. 9 ill.

BOOK REVIEW

The Revenue Stamps of the State of Alabama, by John D. Bowman.

Available for \$25 postpaid from the author: John D. Bowman, 232 Leaf Lane, Alabaster, AL 35007.

by Ken Pruess

Available only on CD-ROM, this is undoubtedly the most comprehensive study of State revenues yet published. Likely the only format feasible for "on demand" publishing, this publication method may limit its distribution. There are still a few persons who do not use computers, and those of us who do often find hard copies desirable for rapid use. All illustrations are excellent and printed fine on extra bright white 20 lb copier paper. But preparation of a hard copy took me 4 hours with a somewhat slow color printer and used an unknown amount of ink. Numbering pages in each section separately is fine for the CD version. But for a hard copy I would have preferred consecutive numbers with an index. The catalog is complete with historical background and the references cited probably exceed any reasonable need since many are only the first mention of a particular stamp. But their inclusion is indicative of the completeness of the study.

Without actual auction realizations, prices are largely guesswork. My feeling is that they are based more on presumed rarity rather than supply and demand. Thus I suspect many of the tobacco decals, no matter how rare, are overpriced relative to more popular categories such as beer, documentary, or eggs.

I will look forward to part 2 with the local stamps. Perhaps when completed, the author will consider a printed edition. Considerable space could be saved by illustrating single stamps in each issue rather than multiple values and often panes of 10. A 2-column format would further save space. And color, while nice, is not necessary in producing a usable catalog likely to reach a much wider audience.

I am working on catalogs myself and will need to make similar difficult decisions which will be equally susceptible to criticism. That said, it was a fantastic project and a catalog which should be in the library of every serious State revenue collector. Now that my copy is printed, I will spend even more to have it hard-bound.

Tennessee Unauthorized Substance Stamps Available From SRS

by Terence Hines

In 2004 Tennessee imposed taxes on several classes of "unauthorized substances". These taxes are to be paid by stamps that must be "permanently affixed to the unauthorized substance," to quote the Tennessee Department of Revenue's web site. A total of eight different stamps were issued. Specifically:

Marijuana, stems and stalks, separated from rest of plant, and not mixed with other plant parts		
Per gram or fraction thereof	40 cents	purple*
Marijuana, other than stems or stalks		
Per gram or fraction thereof	\$3.50	red*
Cocaine, per gram or fraction thereof	\$50.00	yellow
Other controlled substance or low street value drug, sold by weight, gram or fraction	\$200.00	green
Low value street drug, sold by dosage unit, Per set of ten units or fraction	\$50.00	blue
Controlled substance, sold by dosage unit, per Set of ten units or fraction	\$200.00	brown
Illicit alcoholic beverage, sold by drink, per gallon	\$31.70	orange
Illicit alcoholic beverage, not sold by Drink, per gallon	\$12.80	gold*

*The SRS has obtained examples of these three stamps and they are available for sale at face value to SRS members. See order form on page 29 for details. Only 10 of the \$3.50 and 5 of the \$12.80 denominations are available. We will reorder if necessary and order other denominations if members request.

Shown below is an example of the 40 cent marijuana stamp. All eight unauthorized substance stamps are identical in design. They bear no denomination or differentiating text. They differ only in color. They bear a black serial number and measure 3 by 2 inches. The stamps are self-adhesive with the adhesive on the design side. So, in the unused state, the design is somewhat obscured by what on most self-adhesive stamps would be backing paper. To illustrate the common design, I have peeled off the "backing" paper and affixed one of the 40 cent stamps to clear plastic for the scan.

I thank Deborah Vaughn of the Tennessee Department of Revenue for supplying information on the color of the stamps the SRS did not order.



AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two: five for the price of three. Send all Ad corner copy and payment to State Revenue Society, Treasurer Harold Effner Jr., 27 Pine Street, Lincroft, N.J. 07738..

WANTED: EGG Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. WARREN KELLEY, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (11)

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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

WANT LISTS solicited - Selling VA NF, SF, BR, SD Hunting & Fishing singles, some multiples also other states, also state reveue singles & collections. Provisionals, Proofs, Licenses, Swan, etc. Joelrind@aol.com (ASDA,APS,ARA) Shop Address: JOEL RIND, 14 W. 8TH ST., CHATTANOOGA, TN 37402 (4)

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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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The Secretary
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SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue Society and send to 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
Drug
Marijuana purple 40ct
Marijuana red \$3.50
Alcoholic beverage gold \$12.80

Virginia

Wine W20 used .25

West Virginia

Soft Drink 80ct self adhes. .25

Dealers

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Wisconsin**Liquor stamps**

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

SRS Sales Philosophy

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

- There is a discount for a large order which can be passed on to the SRS members.
- The sale of the stamps will expire before SRS members can be notified in the newsletter.
- The stamps are non-fish and game.
- The stamps are fish and game stamps that are not readily available.
- There is a minimum purchase requirement.

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

Coming Next Issue
Fractions of a Cent
Stamps
and Lots More

LETTERS TO THE EDITOR

Alabama Free-for-All

I got my free for all the 1ct Town of Ohatchee green. It has a cent mark after the "1". The second set of stamps of Alabama I have says City of Cherokee but has no cent mark after the "1". The word "cent" is under the one. And the words Cigarette Tax are in different positions. Has this been noted before?

Frank Binder
Maryland

If you look through the Alabama City, County and Municipal Stamp Catalog (SRN special edition 2001), you will find all kinds of variations on the tobacco leaf designs.

Brundage, who made most of the decals, had stock designs and then buyers apparently had their choice of designs on the values, how the name was done, with or without cent mark etc. I have seen cases where they are different in different values for the same town.

Stamp Definition

I was just reading the article in the 3rd quarter SRN "State and Local Amusement Taxes". Scott quotes a definition of stamp from the 4th edition of Black's Law Dictionary. The new 7th edition (West Group, St. Paul 1999) has been widely criticized for its many changes (mainly eliminating the case citations that accompanied the definitions) but at least the definition for stamp has been simplified and perhaps made more supportive of your contention that admission tickets are also stamps. Black's now defines a stamp as "An official mark or seal placed on a document, esp. to indicate that a required tax (such as duty or excise tax) has been paid."

I would believe that the listing of the amount of tax included in the price of a ticket would meet this definition.

Ken Trettin
Iowa.

Michigan Fusion

Shown is a scan of the current Michigan 20 cigarette heat transfer decal - I picked it up this summer. Lettering and design in black, center panel white with black ink jet

control number. Color is a pale orange.



Terence Hines
New York.

Pennsylvania Eggs

I have found on a light green box of 1 dozen grade A large eggs the #P-108 of the type described in the 2nd Qtr. 2006 issue. It is from Dutch-way Farm, Schafferstown, Pa.

And a box, light green 1 dozen grade A large eggs, with #P-105 and the PEQAP marking from the 3rd quarter issue page 30. This one was in red, green and yellow.

Larry C. Frederick
Pennsylvania

Vermont Seal of Quality



This seal was stamped already on case lots of wine. Are these revenue stamps of some kind?

Frank Binder
Maryland

The Vermont Seal of Quality is an indication that the product was either produced in Vermont or 85% of its value was added in Vermont. Originally designed for food, wine and beverage products, even Vermont bred Morgan horses can now get this certification. Inspections are done by the Vermont Department of Agriculture, Food and Markets to insure only that the product was produced in Vermont under sanitary conditions with "minimum quality standards for individual products". This designation is mostly seen on maple syrup, milk, and cheese products. These are not revenue stamps but rather were created as part of a buy Vermont products campaign..

State Revenue News Auction Descriptions

I've never returned a lot bought a auction over the many years of sales - however, I've noticed more and more "imaginative" condition descriptions of stamps that are just plain junk. I feel that they should be rejected when submitted when they are blatantly misdescribed - condition is not in the eye of the beholder. There are standards in collecting that have been set.

Robert Stafford
Florida

If anyone gets a misdescribed stamp they should feel free to return it. And many people do and we refund the money.. The catalogs are hard to use in many cases and mistakes are easily made.

Many a stamp sent in is returned as too damaged and I do try to judge the centering to accepted standards. The problem is what to do on a very faulty but rare stamp? A good example would be a pair of AZ mechanical game stamps in the last auction in terrible condition. Described as very faulty, they still sold as they are just scarce in any condition.

North Carolina Finds



Shown is a used cigarette decal not listed in Troutman's "NC Revenue Stamp Catalog". It would be C7A for 20 cigarettes and is carmine in color.

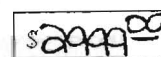
Tony Crumbley
North Carolina

DARE
COUNTY



REAL ESTATE
TRANSFER TAX

LT 171.06



It's my understanding that the seller of real estate is stuck paying all of the state transfer tax. Finally got my deed the other day and this die cut stamp was attached. Apparently Dare County got in on the action. Wonder if each county has its own design?

Mark Blaser
North Carolina

This is a county real estate transfer tax, and the town of Manteo also collected \$171.06 also (LT -local tax).

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.

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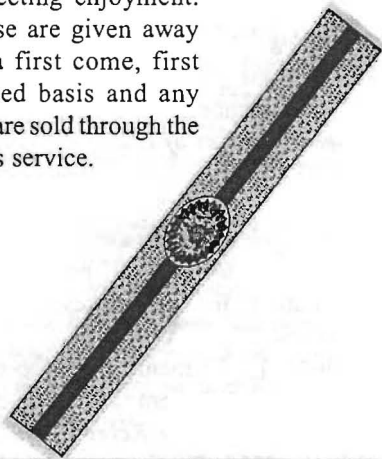
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were prepared but never used when that law was declared unconstitutional by the Georgia Supreme Court on Oct. 26, 1973. It would seem the Georgia legislature was determined to see to it that someone taxed beer.



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