



# State Revenue News

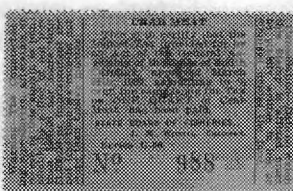
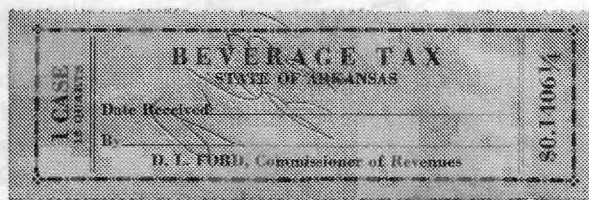
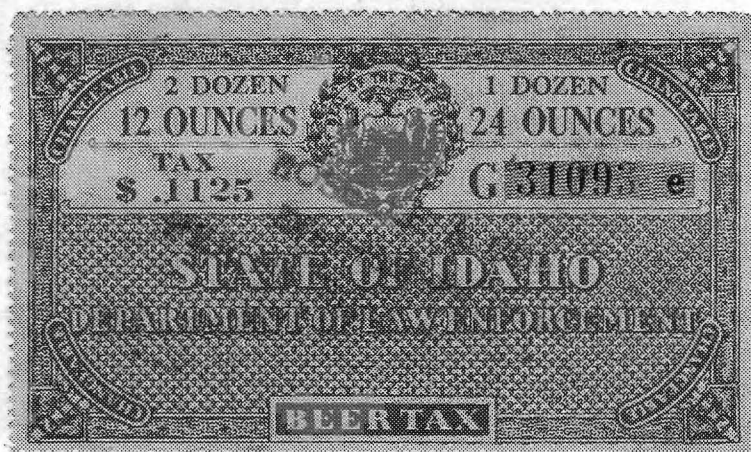
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## Fractions of a Cent



## Auction 37

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## President's Notebook

by Peter Martin

## SRS Meeting at Boxborough

Make your plans now to attend the May 4-6 Philatelic Show in Boxborough, Mass. The show is an American Philatelic Society World Series of Philately event and will host the SRS annual meeting. Plans are still being finalized but a board meeting, member's open forum, guest speaker and a social event are being scheduled for the afternoon of Saturday, May 5. The annual exhibition is a popular event and the hotel venue, just outside of Boston, is convenient for any one planning to stay overnight. SRS Governor Peter Pierce is coordinating the program. He can be contacted at <oxbou@aol.com>. Bring your ideas, questions and favorite items for discussion and plan to have a good time.

### Hot Drugs

SRS Sales Service Manager Terry Hines reports that the Tennessee drug stamps offered in the Fourth Quarter SRN have been in heavy demand and he is preparing another order to include some of the higher values. The 40-cent purple and \$3.50 red have regularly sold on the internet for \$10-\$15 so SRS members are getting a great deal. If you know of other state revenue stamps being offered by any of the states let Terry know so that he can consider adding these items to the Sales Service. Contact him at: <TerenceHines@aol.com>.

### Secretary's Report

SRS Secretary Kent Gray reports that his final tour in the Middle East has concluded and that he should be back in the United States by the end of January. We look forward to his safe return and I know he is eager to continue work on the City, County and Municipal catalog.

### Catalog Update

Dave Wisley has joined the list of SRS State Catalog coordinators taking on the challenging state of Florida. He has already completed his preliminary research and obtained copies of SRN and other publication articles with Florida references and has traveled to Tallahassee, the state capital, to begin research on the state laws. If you

have information that may be helpful, contact Dave at <dwriley@comcast.net>.

I hope to see many of you in Boxborough. Best wishes for a healthy and successful New Year!

## Editor's Notes

Last summer Joe Jeter took a sabbatical from his teaching job and did some research on his favorite subject - stamps involving fractions of a cent. Some of those articles were in the last issue, some have yet to be published, but most are in this issue. So it just seemed natural to make this issue have the theme of "fracs".

On the auction, I am going to extend it about two weeks, as we still don't know if the weird delivery associated with the 3rd quarter issue was an anomaly or something we will have to live with.

Auction 37 has lots of neat material; good runs of Georgia and Mississippi and a good mix of stuff from everywhere. There are some good runs of NC and UT ducks, and a lot of fish and game from SD, UT and WV. There are a lot of truck id stickers from various states, some MI apple cards that we haven't had in a while and the tough to find later Alabama documentaries.

As I write this, Kent Gray should be getting back to the states. His e-mail and the Locals Catalog website have been down as his brother was moving the server. Hopefully they will be back on the air by the time you get this.

If you haven't paid your dues, they are due. A second round of reminders will go out shortly.

In the letters to the editor someone asked about starting a blog. Ron Leshner is trying to get one going on revenue stamps at

[http://groups.yahoo.com/group/us\\_revenuestamps](http://groups.yahoo.com/group/us_revenuestamps)

If you are interested, he invites everyone to register and join him with lively discussion on interesting topics. He would like to see it become what the Frajola site is to postal history.

It is 3 degrees here today. Hopefully Punxatawney Phil is right and it will be a short winter.



## "FRACS"

# Fractionally-Denominated Partial-Cent Revenue Stamps

by Joe Jeter

"My favorite number is less than one"<sup>1</sup>

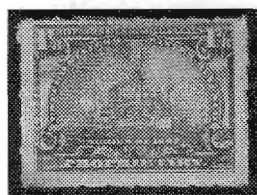
My foray into state revenue stamp collecting really began with Nathan Hale. I had reached philatelic fail-safe with my U.S. collection, that point beyond which financial sensibility was at risk. I sat paging through my Scott National that was as complete as I could make it collecting backward. There would always be a plethora of new issues, but they had lost their savor for me. Someone else could collect Donald Duck and friends.

"What now?" I was thinking, when I turned the page to the 1922-1926 definitive series, the first set of definitives after the long-running Washington-Franklins. On the upper left rested Scott No. 551, the 1/2 cent Nathan Hale. "What was the purpose of a 1/2 cent stamp?" I wondered. Well, I learned. The first fractional rate was established by the Act of February 28, 1925, which set the third class single piece rate of 1-1/2 cents for two ounces or less. Third class was a complex catch-all rate for a variety of mailable items: letters, books, seeds circulars, keys, and so forth. This rate was in effect until January 1, 1949. The rate resulted in the first fractionally denominated partial-cent postage stamps ever issued by the United States, the 1-1/2 cent Warren G. Harding, issued April 4, 1925. Several varieties of these stamps exist. The 1/2 cent stamp required an additional 1 cent stamp. There has never been a 1/2 cent rate.

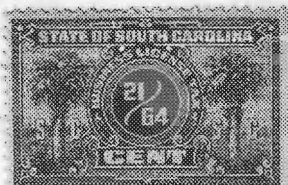
That week I began collecting fractional U.S. postage stamps. It did not take long to gather those in. I believe that after Scott No. 2266, the 24.1 cent stamp, all those stamps that I came to fondly call "fracs" were meter-taped.<sup>2</sup> And my new collection ground to a halt. I could only wait for new rates.



Then I discovered the fabled back-of-the-book and went after fractional documentaries, proprietaries, wines, potato stamps and medicines. I discovered beer stamps before the Scott catalogue did and found them to be the most beautiful stamps I had ever collected.



I was again facing the few expensive beers that I could never afford when Eric Jackson handed me a 30/64 cent South Carolina business license stamp at stamp show. What was this? What it was, was my future in stamp collecting: a state revenue stamp.



That was some fifteen years ago, and I have now over a thousand different state, county, and city fracs. Their appeal to



me is several fold. First, I will never have them all and neither will anyone else. Pursuing them will continue till I close my album. Second, the stamps are within the means of most of us. There are a few pricey stamps. But most of them are reasonable. I have several stamps of which I expect fewer than ten exist and some of them cost me less than \$30. Try that with a U.S. postage stamp! Unfortunately, this is changing. Investors, priced out of the U.S. market, are discovering state revenues. A recent sale saw a stamp catalogued at \$45 sell for \$1000. Sure, the catalogue is old, and in process of revision, but 22 times catalogue is still a lot. Moreover, one of our brand-new state catalogues priced a stamp at \$10, one of which sold on eBay right after the catalogue came out at more than \$150. That's 15+ times the new catalogue. The field is certainly hot. I said this was unfortunate, but maybe not so unfortunate for our heirs.



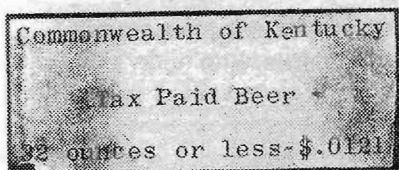
Third, there is a challenge in state revenues, especially fracs, to figure out the state tax rate that gave this stamp its denomination. Some are easy. A \$1.00 a barrel tax easily gives stamp amounts of 12-1/2 cent, 16-2/3ct and 33-1/3 cent for 1/8 bbl, 1/6 bbl and 1/3 bbl. Some are hard, like the Arkansas \$.17578125 and the Idaho \$.2063. And some continue to stump me, like the North Carolina \$4.31-1/8 cent wine meter. My favorite writer, Nikos Kazantzakis spoke for me in his *Report to Greco* when he hailed his preference for numerical "oddness":

I felt that the Parthenon was an even number such as two or four. Even numbers run contrary to my heart; I want nothing to do with them. Their lives are too comfortably arranged, they stand on their feet too solidly and have not the slightest desire to change location. They are satisfied, conservative, without anxieties; they have solved every problem, translated every desire into reality, and grown calm. It is the odd number which conforms to the rhythm of my heart. The life of the odd number is not at all comfortably arranged. The odd number does not like this world the way it finds it, but wishes to change it, add to it, push it further. It stands on one foot, holds the other ready in the air, and wants to depart. Where to? To the following even number, in order to halt for an instant, catch

its breath, and work up fresh momentum.<sup>3</sup>

Fourth, many state revenues have interesting stories attached to them which, when revealed, can raise the interest and pleasure we receive in working our stamps.

Fifth, I have met in person and through correspondence some wonderful people. I continue to learn more and more about our hobby from veterans in the field like Mack Matesen, Scott Troutman, Ron Leshner and Kenneth Pruess, who are willing to share their time and expertise.



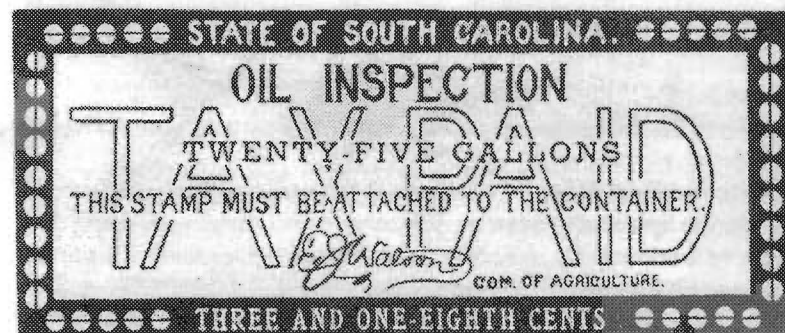
Are their downsides to my quest for fracs? Two large ones. First, I do not have access to a law library, which hampers my research considerably. And second, as readers have probably guessed, collecting fracs means that I have a lot of what dealers call "busted sets". For example, we see a lot of revenue sets that go like this: 1/4ct, 1/2ct, 1ct, 2-1/2ct, 5ct and so forth. I do not collect the 1ct and 5ct, although when I buy a set, I save the 1ct and 5ct in case I may want to sell the set someday. I see it this way: everyone has to limit their collection in some way, unless



and makes no sense at all, there is a challenging grin that goes with that as well. Other articles in this issue represent me at play in the field of state revenue stamps. Some focus on the fractionality of the stamp or stamps; others focus on different aspects of the stamps. But for me, Shakespeare was right when he wrote, "There is divinity in odd numbers".<sup>4</sup>

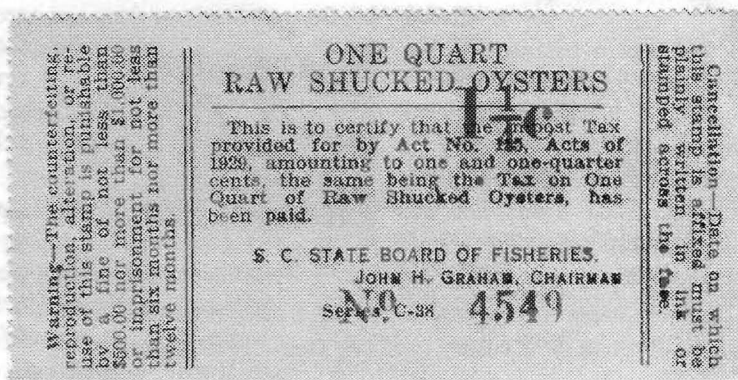
#### Bibliography.

1. Heard very late one night in a country song on a station high up on the AM dial.
2. I do not mean to disparage meter tapes or the collecting thereof. I continue to accumulate all of the current meter fracs, but I confess that they do not set my heart aflutter.
3. Nikos Kanzantzakis, *Report to Greco* (New York: Simon and Schuster, 1965), pps 136-137. I know that Kazantzakis was not referring to fractions *per se*, but to the odd 1,2,3,7's of the number chain. I feel, however, that what he said is even more true of fractions. So be kind and humor me here.
4. William Shakespeare, *The Merry Wives of Windsor*, Act V, Scene 1.



they have lots of time and lots of money. Some specialize in certain state, but I wanted a shot at all of them. Alas, I was to find that Alaska, Hawaii, Massachusetts, and Montana produced no fracs. But that still leaves 46 states (plus counties and cities) to search. I have eight states complete and 42 to keep me busy. My eccentric approach to collecting state revenues will limit the return my collection will bring. But I don't stay up nights worrying about it.

Some of the fractional stamps are beautiful, like the early Georgia beers and the Washington honeys. Some only a revenuer could love, like the early Arkansas wines





# The 1934 South Dakota Beer and Wine Stamps

## by Joe Jeter

The end of Prohibition in 1933 prompted the Depression-poor states to begin taxing alcoholic beverages. South Dakota moved quickly to impose a \$1 per barrel tax on beer and wine. Three stamps were issued that year: Hubbard BW1, with a denomination of \$.0726, taxing a case of twenty-four 12 oz. bottles; BW2, taxing a quarter barrel at \$.25; and BW3, taxing a half barrel at \$.50. There is no BW4. I assume the space was saved for a \$1 full barrel stamp that was never issued or was issued in such small quantities that none remained for collectors. My interest in this article is in the following set, the 1934 beer and wine stamps. They are a quite rare and interesting set, nicely done but with some unusual denominations.

Notice that there are two fees on each stamp: the tax in large numbers at both ends of the stamp and the inspection fee, enclosed in the central rectangular box. The fee comes to 25c per barrel or one-quarter of the tax on lesser quantities. It is not clear to me whether the fee is part of the tax or in addition to the tax. I suspect the later.

The first stamp (BW5) is pale blue and taxes a case of six 12 oz. bottles or 72oz. at \$.0182 (fig. 1.). This is not quite correct. At \$1 per barrel, the 72 oz. taxed divided by the 3968 oz. in a 31 gallon barrel gives a tax of \$.0181451. The tax should not have been rounded up, but should have been left at \$.0181.

The second stamp (BW6) has lots its panto and design, but the dull yellow color is still visible (fig. 2). It taxes a case of twelve 12oz. bottles or 144oz. at \$.0363. 144 oz. divided by 3968 gives a tax of \$.0362903, properly founded on the stamp to \$.0363.

The third stamp (BW7) puzzles me. The red-violet stamp is in perfect condition, allowing us to appreciate its beauty and read it clearly. It taxes a case of four 64 oz. bottles at \$.0625 (fig. 3). Curious. I know there are (or once were) half gallon bottles of beer, but I have never seen one. However, 256 oz. divided by 3968 gives us a tax of \$.0645161, rounded to \$.0645. This stamp's tax is not even close! \$.0625 would properly tax 248 oz. not 256. Unless I am badly misreading the numbers, somebody goofed. And I suppose the beer and wine

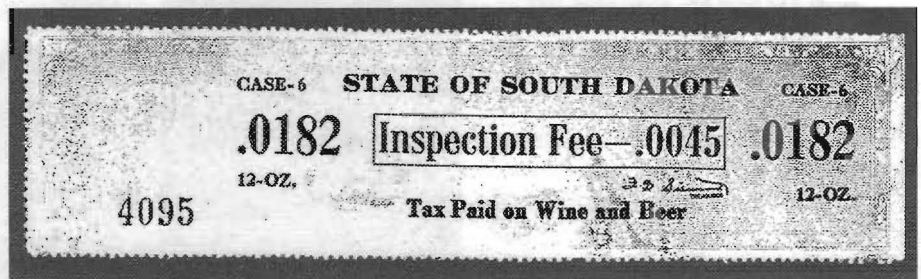


Figure 1. BW5



Figure 2. BW6



Figure 3. BW7



Figure 4a. BW8

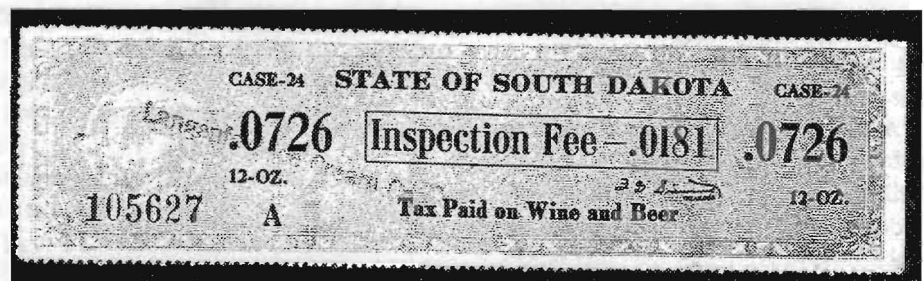


Figure 4b. BW8

drinkers would not have been quick to notify revenue authorities, since they were getting 8 oz. per case tax free. Please note that two copies of the fourth stamp (BW8) are displayed (figs. 4a & 4b). They are a pale gray, taxing a case of twenty-four 12 oz. bottles at \$0726, just like BW1. 288 oz. divided by 3968 gives us a tax of \$0725806, again properly rounded to \$.0726. To me, one of the more fascinating sides of our hobby is the stories some of the state revenue stamps tell beyond the obvious product, amount and tax indicated. I think these last two stamps do that. Stamp 4a has a cancel that reads "Pioneer Fruit Company, Deadwood, SD". Deadwood archivist Michael Runge provide me with the photo of the old Pioneer Fruit building (fig. 6) and information that proved the firm was in business until the 1950s.<sup>1</sup> Please note that there is no front door. One cannot wonder just what products were going out the back door.

Stamp 4b has a faint cancel that reads "Langenfled Ice Cream Co." Why would an ice cream company need a beer and wine stamp? Well, research and serendipity led me to Attorney Bob Wagner of Watertown, South Dakota and a most interesting story.

Wagner's father was a long time ice cream maker for Langenfled and attorney Wagner has written a brief history of the company. Matt Langenfled founded his company in 1918 in a rental building behind the Lincoln Hotel in Watertown. Two years later he bought a building where his family lived upstairs and made and sold ice cream downstairs. Langenfled's grew to become one of the premier regional ice cream companies in the Midwest. It finally closed in the late 1960's.

Wagner stated that Langenfled's "sold a little beer" after Prohibition ended in 1933. The ink blotter<sup>2</sup> nearby (figure 7) proves it. It shows that Langenfled's was a distributor of Heileman's beer. Our stamp in figure 4b may well have paid the tax and fee on a case of Heileman's.

Another interesting sidebar to this story is that famous South Dakota artist Terry Redlin has painted a number of artistic works which display the Langenfled sign on the sides of buildings and other places. There is a good reason. Redlin is married to Matt Langenfled's granddaughter Helene. A page from Redlin's *Reflections* is shown nearby demonstrating the Langenfled legacy (figure 8 & 9). A detail



Figure 6. Pioneer Fruit Company



Figure 7. Blotter showing Heileman's beer for sale.

from his painting "Summertime" with a Langenfled sign on the building is at the bottom center.<sup>3</sup> It still seems odd that fruit and ice cream companies would be selling alcohol. But as Mack Matesen wrote in *SRN* 259:28 about a beer stamp cancelled by a feed store, "Where was liquor and beer not sold..?"

Consider finally the inspection fees in the boxes. Here are the ways revenue authorities arrived at them

BW5	72/3968 x 25c = \$.0045363 or \$.0045
BW6	144/3968 x 25c = \$.0090725 or \$.0091
BW7	256 (correct number of oz)/3968 x 25c = \$.016129 or \$.0161. 248 (wrong number of oz)/3968 x 25c = \$.015625 or \$.0156. Fee on stamp is .157 which is doubly wrong and another \$.0004 per case lost to the state. Alas! I doubt they missed it.
BW8	288/3968 x 25c = \$.0181451 or \$.0181 Hard to see because of a scuff on the stamp.

I show you these inspection fees for yet another reason. BW8 taxes four times the amount of BW5 (288 oz to 72 oz). So the inspection fee for BW8 (one-fourth of the tax) should be the same as the tax for BW5 (one-fourth of the amount taxed by BW8). But the South Dakota revenue (A Mr. Siewert?) got the inspection fee right on BW8 (\$.0181) and the tax wrong on BW5 (\$.0182).



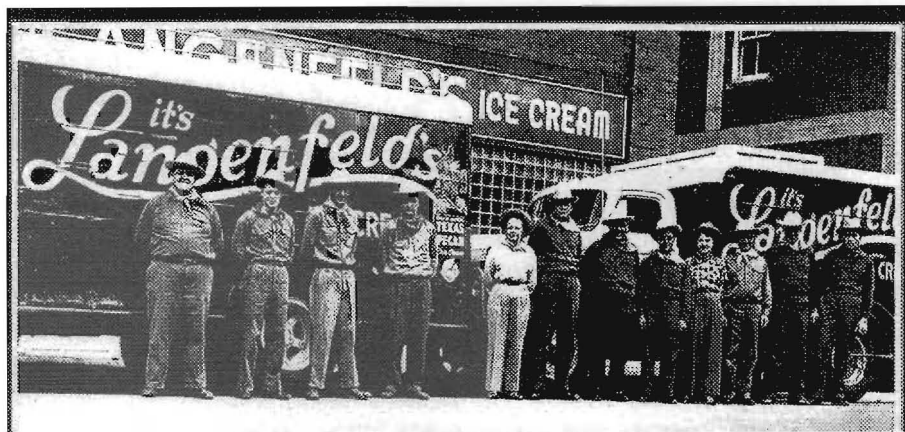


Figure 8. Langenfeld's ice cream men.



Figure 9. Detail from Terry Redlin's painting "Summertime"

I find that math on these depression-era stamps to be confusing at best and incomprehensible at worst. But never boring. Each strange new number presents a challenge.

#### Bibliography.

1. Deadwood archivist Mike Runge provided me with historical records and photos relative to the Pioneer Fruit Company and I appreciate his time and effort.
2. This ink blotter was provided by Waterman attorney Bob Wagner.
3. I am grateful to Bob Wagner for his gracious help in gathering information about the Langenfeld story. I am also grateful to Charles Redlin and the Redlin Art Center for permission to display a copy of the Langenfeld legacy page from their publication *Reflections from Terry Redlin*.

## New Hampshire Tobacco with a Dollar Sign

by Terence Hines



Shown here is a New Hampshire tobacco tax decal with a denomination of \$1.12-1/2. Note the presence of the \$ sign. My 1984 catalog listed a stamp with this denomination (# T124) but without the \$ sign. There were apparently several printings of these large tobacco tax stamps. I wonder how many of the dollar denominations were printed with and without the \$ sign. Let's list the illustrated stamp as T124A

## Unlisted North Carolina Bedding Stamps

by Tony Crumbley

I have found three bedding stamps which are not listed in Scott Troutman's North Carolina Revenue stamp catalog.



The first is a BD4 flat top 3 1-3/5ct stamp with perforations 12-1/2.



The second is a bright green 2ct BD1 type stamp, but perforated 12-1/2.



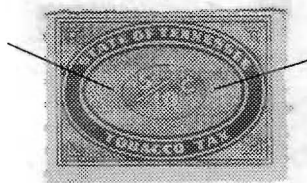
The third stamp is also a BD1 2ct but yellow green in color perforated 12. This stamp is listed but is at the extreme of the known color variations.

# Early Tennessee Tobacco Stamp Position Dots

by Joe Jeter

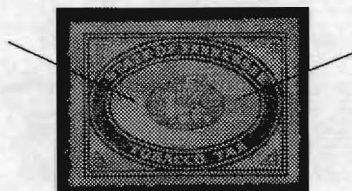
Certain small distinguishing marks called position dots are, to my knowledge, unique to the Tennessee tobacco revenue stamps of 1926-1927. Position numbers can mark the position of a stamp in relation to a group or pane of stamps as with certain U.S. beer stamps. But that hardly seems the purpose of these position dots. I suspect these barely visible dots more likely served as an anti-counterfeiting measure like the markings on contemporary USA postage stamps that are visible only under magnification. Can anyone suggest a better rationale for the dots?

These position dots come in two formats. The first set of 1926 stamps (Hubbard T24-28) have small dark dots at each end of the value oval. They are so tiny they may not be visible on the nearby picture of a 5/10 cent olive T24. The right dot is level with the bottom of the cent sign and the left dot is level with the bottom of the "5".



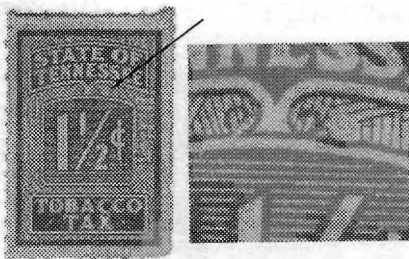
T24 with two position dots.

Next below is another stamp with these position dots. It is a green 1-1/2 cent stamp. The right position dot is 2mm. to the right of the oval while the left is only 1mm. from the oval. This stamp is also an anomaly. While the 1926 T24-28 have position dots, the re-engraved section 1926 printing does not have the same dots. A green 1-1/2ct stamp is part of the re-engraved set T29-36. So this stamp should be T32, but it has the position dots of the first set and the first set does not have a 1-1/2 cent stamp. It appears we have an unlisted stamp. I am calling it T26A until someone shows me that I am wrong.



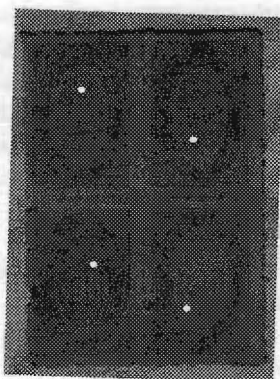
T26A artificially darkened

The other position dot format is what Hubbard calls a "colorless sheet position dot." It can be found on some of the re-engraved 1926 stamps, as well as some of the 1927-1929 stamps. This is shown first in a pink T48c, where the colorless unprinted dot is located under the first "s" in Tennessee.



T48c with round colorless spot.

Also shown is a block of four of the blue 5/10 cent T37a. Moving clockwise from the upper right, colorless position dots may be seen: (1) to the right of the lower end of the slash mark, (2) touching the bottom right end of the slash mark, (3) to the right of the upper end of the slash mark, and (4) touching the upper left end of the slash mark.



T37a with colorless position dots enhanced.

# Fish and Game Changes

by Dick Bilek

## Arizona

For 2007 the Arizona Game and Fish Department has raised the prices on two of their fishing stamps. Colorado River two pole fishing stamps have been raised \$2 to \$6.00. Trout stamps have gone from \$10.50 to \$15.75. Non-resident trouts are \$57.75. More on Arizona fish and game stamps can be found on their website [azgfd.gov](http://azgfd.gov)

## Hawaii

The Hawaiian conservation and game bird stamps are still \$10.00 each but if you want a plate number, you must add another \$5.00 each.

## Illinois

I had a problem buying trout, duck and habitat stamps from Illinois last summer. According to a letter from the Illinois Department of Natural Resources, License /Commercial Permit office they "no longer sell paper stamps by mail". I finally convinced them that not everybody was into the internet - I gave them my Master Card number and finally received them today (December 6th). Their web site is [www.dnr.state.il.us](http://www.dnr.state.il.us)

## Wisconsin

The Wisconsin Department of Natural Resources announced that the 2006 Wisconsin trout stamp went from \$7.25 to \$10.00 each. The Great Lakes Salmon stamp is still \$10.00 each. Now a \$3.00 handling fee must be included with each order.



## "This One Takes the Cake!"

### The Arkansas \$.17578125 Beer Stamps

by Joe Jeter

The venerable F.L. Applegate, an Early Revenue stamp collector, once wrote that his favorite topic was his "Denomination Collection." In it he had 4453 different denominations of federal and state postage and revenue stamps that ranged from the 1909 Tennessee 1/2 mill feed stamp to the \$50,000 federal distilled spirits revenue stamp of 1950. In 1963 there were, he lamented, 36 that he did not have<sup>1</sup>

In the margins of his list, Applegate occasionally made comments about a stamp. After one Arkansas beer stamp (Hubbard B30), he wrote : "This one takes the cake!". "Why?", one might ask. Because the denomination of the stamp was \$.17578125! What a number! I puzzled over this for some time, trying to figure out what possible rate and quantity this stamp represented. It obviously was not an error, since it existed in at least five different varieties from 1941 until the discontinuation of beer stamps in 1953.

Here are the five: the 1941 Hardin signature (B30), the Cook signature (B40a), the 1946 Morley signature (B46), the later 1949 Morley signature (B49), and the 1952 Parker signature (B54).

Note that the B49 and the B54 read "Beer Excise Tax" instead of the earlier "Beer Consumers Sales Tax". Excise taxes differ from sales taxes in that they are levied on specific goods, like beer, while sales taxes typically apply to all commodities other than those specifically exempted.<sup>2</sup> Since the three sales tax stamps specifically refer to beer consumers, I do not believe they functioned differently from the two excise stamps. All five stamps are brown on white and not particularly rare except for the B49.

So how did Arkansas come up with a \$.17578125 tax? I had no luck figuring that out until, while working on another topic, I found that Arkansas measured their alcoholic beverages by 32 gallon barrels as opposed to the 31 gallon barrels that I had found almost everywhere else. That was the key. 32 barrels contain 4096 ounces of beer as opposed to the 3968 of the smaller barrels.

The .17578125 stamps tax 1/2 case of beer. We have to assume that this means twelve 12 oz. bottles. That is 144 oz. So we multiply .17578125 by 4096, which yields a product of 720. Divided by 144 and we have a tax rate of \$5 per barrel. Piece of cake! Anyone know of a longer fraction on a stamp? Since we are talking about Frank Applegate's "cake", pi (3.1316....) does not count.

#### Bibliography

1. This information comes from a photocopy of his list that was graciously shared with me by Eric Jackson, who bought the Applegate collection when it came up for sale some years ago.
2. <http://www.answer.com/excise+tax&r=67>.



B30



B40a



B46



B49



B54

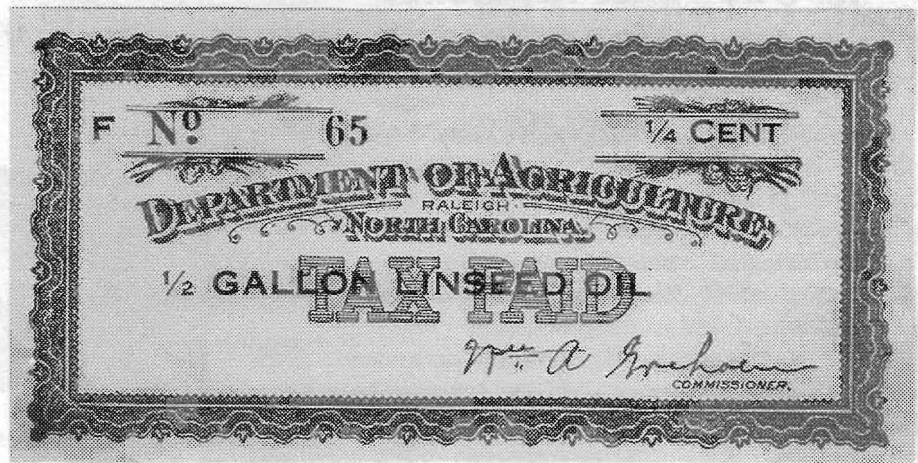
# North Carolina Linseed Oil

by Carter Litchfield

I just read the new catalog "The Revenue Stamps of North Carolina". I enjoyed reading through it -- especially the part on North Carolina linseed oil tax stamps.

Linseed oil mills are a great interest for me. Back in 1984 I co-published a book about the old linseed oil mill in Bethlehem, Pennsylvania<sup>2</sup>. And I am now at work (with several New Jersey historians) on a new book about the historic linseed oil mills in New Jersey 1732-1955<sup>3</sup>.

There is a statement in the catalog that "Linseed oil was a major product of the state" which sent me straight to the NC 3-ring binder in my collection. I found very little material about linseed oil mills in that state. Early mills existed in Bethania in 1788 and in Old Salem in 1825. I have nothing from the post 1900 period when North Carolina was issuing linseed oil inspection stamps. I went over to my library where I have three different copies of the *International Green Book* (called earlier *The International Cottonseed Products Directory*). These books (1925, 1958, and 1963) contained listings of all the linseed oil mills in the United States and Canada.



North Carolina linseed Troutman LN1

None show any linseed oil mills in North Carolina.

So why did North Carolina issue linseed oil inspection stamps if there were no linseed oils mills in the state? Scott Troutman already found the answer to that question on page 5 of his 1995 article (*SRN* Vol 33, No. 4, 1995 pp 5-9):

"As North Carolina developed into a major furniture manufacturer, largely in this century, an unscrupulous practice of "cutting" linseed oil with cheaper oils developed."

North Carolina wanted to protect its furniture industry from poor quality varnishes and paints, both of which

contained linseed oil. The existence of North Carolina paint, varnish and stain inspection tax stamps would seem to confirm this line of reasoning.

## Bibliography

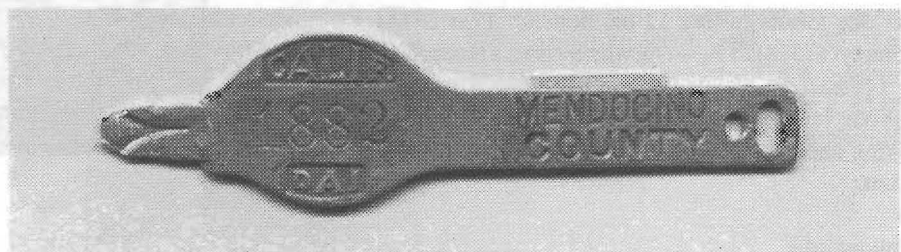
1. *The Revenue Stamps of North Carolina*, Scott Troutman, 2005. Available from SRS Publications.
1. *The Bethlehem Oil Mill, 1745-1934: German Technology in Early Pennsylvania*, Carter Litchfield, Olearius Editons 1984.
2. *Historic Linseed Oil Mills of New Jersey 1732-1955*, Carter Litchfield, in production.

## Little Mystery

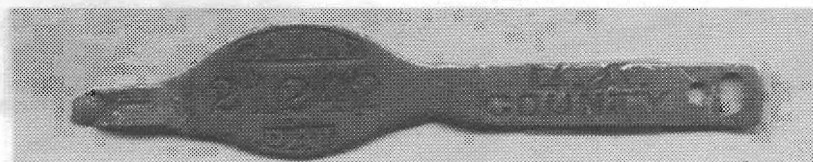
by John Boal

I thought the *SRN* readers might be interested in these California items. The two "DAI" items are metal (probably lead); I think they were straps that wrapped around a padlock on a freight car perhaps, or a delivery truck. the "Department of Agricultural Inspections" is my attempt to put a name to the initials "DAI" on the straps. If anyone knows more I would love to hear. I have never seen any others than these two, and would love to find more.

If anyone knows for sure what these items are, please let the editor know.



Mendocino County serial #1882



L.A. County serial #21242



## 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 members to respond, send all photocopies/scans to SRS Catalog Project, POB 4503, Danbury, CT 06813 or [pmartin@aol.com](mailto:pmartin@aol.com). We will forward your information to the appropriate cataloger/researcher. Hubbard catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need	OK	Veg. seed 1955-78,82-85,past '88	colors
AK	PB1	\$2 punchboard	illustration, info	SC	BL90-95	illustration
AK	PB2	\$4 punchboard	illustration, info	WY	C2	3ct cigarette illustration
AK	L4	1/2 pint carmine	illustration, info	WY	C4	8ct red cig. illustration
AK	L12	1 pint blue "L"	illustration			
AK	L16	1 pint blue, no serial #	illustration, info			
DC	C1-3	cigarette	illustrations			
DC		cigarette any after C3	illustrations, info			
DC	AL11	additional tax stamp	illustrations, info			
DC	L13	additional tax stamp	illustration			
DC	W11	1/5 gal wine, black value	illustration			
DC	W12	1/8 gal. wine, black value	illustration			
MD	B3	beer	illustration, info			
MD	B5	beer	illustration, info			
MT		cigarette- any after C2	illustration, info			
MT	LS12	liquor seal, cream safety	illustration			
MT	PB6	\$2.25 orange punchboard	illustration,info			
MT	PB7	\$3 purple punchboard	illustration,info			
OK	D14	\$100 light green doc.	illustration			
OK		Bingo (trucker for hire) 1978	color			

**Send photocopies/scans to:**  
**SRS Catalog Project**  
**POB 4503, Danbury, CT 06813**  
**E-mail: [pmartin2020@aol.com](mailto: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	<a href="mailto:johndbowman@charter.net">johndbowman@charter.net</a>	AL
Florer, Mike	<a href="mailto:mflorer@adelphia.net">mflorer@adelphia.net</a>	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	<a href="mailto:jdgilbreath@comcast.net">jdgilbreath@comcast.net</a>	MS
Gray, Kent	<a href="mailto:kent@staterevs.com">kent@staterevs.com</a>	City-County, Municipal
Hines, Terence	<a href="mailto:terencehines@aol.com">terencehines@aol.com</a>	CT,MA,ME,NH,RI,VT
Ivester, Herman	<a href="mailto:ivesters@swbell.net">ivesters@swbell.net</a>	AR
Kettenbrink, Ed	<a href="mailto:kettenbrink@worldnet.att.net">kettenbrink@worldnet.att.net</a>	MO,TX
Leshner, Ron	<a href="mailto:revenue@dmv.com">revenue@dmv.com</a>	PA
Litchfield, Carter	<a href="mailto:emb906@att.net">emb906@att.net</a>	Oleo
Malmgren, Richard	<a href="mailto:rcnstanos@Hawaii.rr.com">rcnstanos@Hawaii.rr.com</a>	HI
Martin, Peter	<a href="mailto:pmartin202@aol.com">pmartin202@aol.com</a>	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato
Matesen, Mack	<a href="mailto:mnret@sprynet.com">mnret@sprynet.com</a>	AZ,ID,NM,UT,WA
Mongen, Art	<a href="mailto:cind_revs@comcast.net">cind_revs@comcast.net</a>	MD
Pirro, Charles	<a href="mailto:CAPIRRO@aol.com">CAPIRRO@aol.com</a>	IA,SD
Pruess, Ken	<a href="mailto:kppreuss@aol.com">kppreuss@aol.com</a>	CO,NE,NY stock transfer
Smiley, Bill	<a href="mailto:wsmiley@midplains.net">wsmiley@midplains.net</a>	WI
Troutman, Scott	<a href="mailto:smt troutman@atlanticbb.net">smt troutman@atlanticbb.net</a>	NC,OK,SC,ND
Wooton, Jan	<a href="mailto:tigre100@alltel.net">tigre100@alltel.net</a>	Fish & game
Dave Wrisley	<a href="mailto:dwwrisley@comcast.net">dwwrisley@comcast.net</a>	FL

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](mailto:pmartin2020@aol.com) for details.

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

## Secretary's Report

<b>Previous Total</b>	<b>255</b>
<b>New Members</b>	<b>1</b>
<b>Reinstatements</b>	<b>1</b>
<b>Resignations</b>	<b>3</b>
<b>Deaths</b>	<b>0</b>
<b>Dropped Not Paid</b>	<b>0</b>
<b>Current Total</b>	<b>254</b>

### New Members

**1348** Robert Noble  
662 Laurel Ave.  
Lititz, PA 17543  
Interests: US and state revenues

### Reinstatements

**1264** Michael Jack  
PO Box 3888  
Reno, NV  
89505-3888

### Resignations

**883** Ken Sultana, NY  
**1178** Robert Paul  
**1231** Mike Sullivan, UT

### Deaths

### Dropped Not Paid

### Address Changes

**738** Michael Florer  
e-mail mrflorer@comcast.net  
**988** John Myers  
PO Box 543  
Laramie, WY 82075-0543  
**1304** Sean Roberts  
PO Box 1116  
Willcox, AZ 85644

## Auction realizations

by Ken Pruess

Tennessee fur tax tags are scarce. In Eric Jackson's Sale #108 a skunk (lot 210) and mink (lot 211) each sold for \$57.00. In Sam Houston's Nov. 29 sale (lot 1378) 6 different fur tags plus one duplicate realized \$210.00.

A scarce Colorado case beer stamp with Bruce signature (eBay item 220060076818) sold for \$54.42. I am leaving this unpriced in the Colorado catalog which is nearing completion.

Three large lots from the Hubbard estate were sold by Greg Manning in Sale 188. Lot 1072 consisting of 17 cartons with over 1,000,000 stamps sold for \$14,500. Lot 1073 with over 1000 different and 65,000 total liquor and documentary brought \$10,000. The most interesting and diverse lot (1074) with many individual desirable stamps mentioned in the description realized \$6,750.

## New York City - State Cigarette

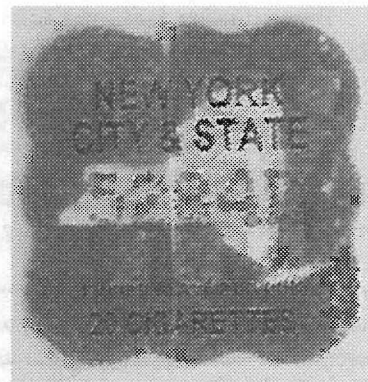
by Harold Effner Jr.

In the 2Q06 SRN, page 15, Terry Hines illustrated the current orange NY City State Cigarette Decal. The copy wasn't that clear. Thanks to a litterbug (I'm not proud), I recently found another example of that same stamp and above the denomination of 20 CIGARETTES is the following EMPIRE STATE BUILDING in a font size of what must be 1/2. I do not know the significance of this because there is nothing in the decal design that even resembles that structure. On the other hand, it could be the NY Tax department telling the consumer

## Treasurers Report

by Harold Effner Jr.

The State Revenue Society's net worth as of year end 2006 grew by almost 25% over 2005 to \$13.5K. this growth was primarily due to the timely payment of the 2007 dues (in late calendar year 2006) by the membership. The full impact of using an outside firm to print and distribute the quarterly Newsletter will not be felt until calendar year 2007, so a similar growth in the society is not expected in 2007. Members interested in receiving a copy of the detailed 2006 Annual Statement should send a self addressed stamped envelope to the Treasurer, Harold Effner Jr, 27 Pine Street, Lincroft, NJ 07738.



that the tax revenue would help the Empire State (nickname for NY) in its growth (or building), as if anyone buying the cigarettes would either read this as a message on the stamp much less be physically able to see it.

## 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**



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

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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
270	6/03 Admissions Tickets
271	6/04 Counterfeits

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**\$14.50 per year postpaid**

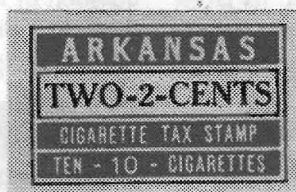
**For bound copies see  
Publications Page.**

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

## The Department of Dubious Varieties

by Mack Matesen

Romie Coltrin sent me a glassine containing what I can only call "cut downs". No items like these were in any of Bert Hubbard's state collections or the business material as well. It appears he culled these from material he encountered. Me thinks someone was up to no good. It appears someone was taking cheap stamps and trying to create something more interesting - imperforates.. You be the judge.



Arkansas C2 cigarette MH



Colorado fertilizer FE3 MNH



Kentucky FE124 fertilizer MNH



Louisiana malt M2 used

If any of these is real this might be the one.



New Hampshire tobacco T12 MH



Baltimore tobacco MNG



Pennsylvania soft drink SD9 MNG

The top is uneven enough on this one you can see it was scissored.

"Government spending gives you an idea why laws are called bills."

*Farmer's Almanac*  
Toledo, Ohio 1975

More on page 27.

# Delaware's Revenge: Reciprocal Beer Taxes And Three Stamps Wrongly Labeled "Reciprocal"

by Joe Jeter

If it were not so serious, it would almost be fun to watch nations and their politicians play "king of the mountain". "You put a tariff on my apples and I'll sock a tariff on your cars." States have not been immune from this child's game.

Delaware, our second smallest state, stood up to its larger neighbors with its own reciprocal or "revenge" tax on beer in 1941. Hubbard's catalogue says, "Other states' tax rates on Delaware beer were reciprocally charged on their beer when shipped into Delaware. [This tax was] declared unconstitutional in 1944".<sup>2</sup> The tax was clearly aimed at Pennsylvania, which taxed beer at \$1.24 per barrel, while Delaware taxed a barrel of beer at \$1.00. Delaware printed its retaliatory stamps in the same format as its regular beer stamps but used black ink.



Figure 1. B23

This is both interesting and confusing. If the tax was declared unconstitutional in 1944, why were these stamps still being used as late as 1955 or 1956? We will get into that question later. First, consider one stamp listed in Hubbard's catalogue as retaliatory: the 1941 buff-colored (with shades from tan to yellow-orange) B23 which levies a tax of 4-1/4 cents on one case of 24 bottles of 7 oz. beer (Fig. 1). (I have never seen a 7 oz. beer bottle, but there are plenty of 7 oz. stamps, so they must have existed.) Note that the words "Delaware Tax Commission" appear at top and bottom center. If this were in fact a retaliatory stamp, it would have a denomination of .052499 (or 5-1/4 cents), which is the product of 168 oz. in 24 seven oz. bottles divided by 3968 oz. in a barrel multiplied by the "retaliatory" tax of \$1.24 per barrel. But the stamp does not have that denomination. It has rate 4-1/4 cents, which closely matches 168 divided by 3968 multiplied by \$1.00. That product is .0423387,<sup>3</sup> which makes this a regular and not retaliator stamp.



Figure 2. B29

The Delaware tax rate on beer doubled to \$2 per barrel in 1953. Figure 2. shows a B29, not the bomber, but a purple 8-1/2 cent beer tax stamp, otherwise identical to B23. Hubbard's catalog, up to and including the 1992 edition, still shows next to the description of this stamp "(reciprocal tax?)". The obvious question, again is

why was Delaware issuing reciprocal tax stamps in 1955 if the tax was declared unconstitutional in 1944. Since Hubbard thought the 4-1/4 cent B23 was reciprocal, he may have believed that the doubled tax of B29 was also reciprocal. But apart from the obvious question of constitutionality, there are two other reasons why this could not be a reciprocal stamp. It represented a doubled tax of a non-reciprocal stamp and it was purple, not black.



Figure 3. B34



The six words at top.

The last stamp (Fig. 3) is a B34 issued in 19\_\_, also labeled "(reciprocal tax?)". Hubbard knew of only one copy of this stamp, calling it "k1?". The only differences between B29 and B34 are the central wording at top and bottom and the addition of the letter "A" before the serial number in B34. B29 has the same Delaware Alcoholic Beverage Control Commission," representing a reorganization of Delaware's liquor taxing agency. Hubbard's catalog says there are now "five words at top and bottom." I counted six on my stamp. A Delaware collector recently told Ronald Leshner that when the agency changed its name, circa 1955, there were in fact five words: "Delaware Alcoholic Beverage Control Commission". Later "The" was added for reasons unknown, giving the six words on my copy of the stamp. Logically, there should be some five-word B34 type stamps out there.<sup>4</sup> Has anybody seen one? Hubbard is not clear in his '92 supplement about the usage of the letters preceding the serial numbers. Again, this cannot be a reciprocal tax stamp, for the same reasons previously noted. This means therefore, that the only two actual reciprocal tax stamps are B24, the 12 cent black, taxing 3 gallons, and B25, the 62 cents black, taxing one-half barrel.

All of these are lovely, intriguing, and rare stamps. But the rationale for the existence of B23, B29 and B34 is confusing at best. In his important article in the July-August 1987 SRN, Ronald Leshner offered a plausible solution. He suggested that B23, B29 [and by extension] B34, were not reciprocal tax stamps at all, but rather stamps for the new case size of 24 seven ounce bottles. This makes sense. Furthermore, even if they had been reciprocal stamps, Leshner claims that Hubbard was wrong in saying the reciprocal tax was declared unconstitutional in 1944. The tax was still on the books when Leshner wrote his article in 1987, but the issue was moot at that point because there were no longer any operative breweries in Delaware.<sup>5</sup> However, Delaware has experienced a brewery revival of sorts in the last nineteen years. There are currently eight breweries in operation in the state (one



# Nebraska Cigarette Tax Update

by Kenneth Pruess

Other than the annual fishing and hunting stamps, Nebraska has issued few new stamps since publication of my catalog in 1972. The exceptions are cigarette tax stamps. Here is a listing of what I have found over the years. All dates should be considered only approximate. The State was not cooperative in providing information. All stamps are decals and I will give overall sizes. For C6-11 first color is text, second color of the Nebraska Department of Revenue symbol "ndr".



C6 1976. 20 cigarettes. Round, 11 mm diameter, blue and yellow.



C7 1984. 20 cigarettes. Round, 11 mm diameter, red and blue.



C8 1984. 25 cigarettes. Round, 11 mm diameter, blue and red.  
a. light blue

## Delaware Cont.

regional brewery, three microbreweries, and four brewpubs.)<sup>6</sup> It would be interesting to know if the reciprocal tax has also been dusted off and put back into play.

## Bibliography

1. This article is based largely on Ronald E. Leshner's important article in the July-August 1987 issue of *SRN* and his gracious correspondence with the author.
2. From the 1992 Supplement to Hubbard's catalogue, DE1.
3. Delaware at least saved distributors and tax office personnel from dealing with lengthy fractions in those pre-computer days by rounding \$.0423387 to 4-1/4 cents. Note that Hubbard's 1960 catalogue misread even this fraction, calling B23's tax 4-1/2 cent.
4. Letter from Ronald E. Leshner Sr. to author, June 28, 2006.
5. "Reciprocity and Retaliation: The Delaware and Pennsylvania Taxes on Each Other's Beer", *State Revenue Newsletter* Vol. 25, No. 4 July-August 1987, pps 37-40.
6. See "Delaware" on [www.beerme.com](http://www.beerme.com).

C9 1986. 20 cigarettes. Like C6, 15 mm diameter, red and blue.

C10 1986. 20 cigarettes. Like C6, 15 mm diameter, red and yellow.



C11 1987. 20 cigarettes. 12.5 x 16 mm, red and blue.



C12 1990. Heat fusion. 20 cigarettes. 11 x 11 mm. Black, light blue (top panel), yellow (bottom panel)(heat transfer).

Only the current stamp (C12) which has been in use for many years is common. Other stamps could have been issued but I have not seen examples. Only used copies are known for all of these stamps. Tax rates per pack of 20: 1947 3¢, 1957 4¢, 1963 6¢, 1965 9¢, 1971 13¢, 1981 14¢, 1982 18¢, 1985 23¢, 1987 27¢, 1993 32¢, 1994 34¢, 2003 64¢, 2004 34¢, 2005 64¢. Strict accounting has permitted all stamps to remain in use for different tax rates.

Up until 1984, packs of 25 although legal, would have been taxed at twice as much as a pack of 20. The 1984 law changed this to make the tax proportional. This was during an era when packs of 25 were common.. There is still a stamp available for packs of 25. I could not find any in Lincoln and do not know if this is still one of the old decals or whether a different stamp may exist. The State refused my request for information.



The Winnebago Tribe of Nebraska also has a stamp. This is a heat transfer, black on light blue, 11x11mm. I have been unable to determine if it pays an actual tax, or is used only to identify cigarettes as being legally exempt from federal and state taxes.

At one time the Omaha tribe manufactured cigarettes but I do not think they ever had a stamp.

It is unfortunate that the poor record I have for Nebraska is typical for most states. Issued by the millions, these stamps are rarely preserved and the history has been lost. It seems odd that so many different stamps were issued during the 1980s but this was when meters were being phased out and printings were likely small, new stamps being needed as more wholesalers discontinued their meters which were no longer being manufactured or repaired by Pitney Bowes.

## Fish and Game Update

by J. R. Wooton

The year 2006 saw a number of changes in state programs, not the least of which was the continued trend toward electronic licensing. Kansas, for instance, now embraces this as their only method of licensing, bringing to an end their trout stamp and three-pole stamp series.

### Colorado

Colorado had a new stamp for 2006. Referred to as a commemorative habitat stamp, it costs \$10.00 plus postage and can be purchased for the Colorado Wildlife Heritage Foundation at their website found at [www.cwhf.info](http://www.cwhf.info). Please be aware that this stamp confers no hunting privileges. The state does require and sell a habitat "stamp" for \$5.00, but this is actually an electronically generated license.



Colorado 2006 Habitat

### Hawaii

Hawaii continues to issue its popular wildlife conservation stamp and game bird stamp. These two stamps are available on July 1 of each year and are valid through June 30 of the following years. Both stamps cost \$10 each. Order from:

Hawaii Dept. of Land and Natural Resources  
Division of Forestry and Wildlife  
1151 Punchbowl Street, Room 325  
Honolulu, HI 96813



Hawaii 2007 game bird

### Nebraska

Nebraska ended their aquatic habitat stamp with the 2005 season. However, the state continues to issue a habitat stamp. In 2006 Nebraska again began issuing a waterfowl stamp, but reduced its size to match the size of the habitat stamp. Stamps may be ordered at face value from:

Nebraska Game and Parks Commission  
P.O. Box 30370  
Lincoln, NE 68503-0370

waterfowl stamp: \$5.00  
habitat stamp \$13.00



Nebraska 2006 waterfowl

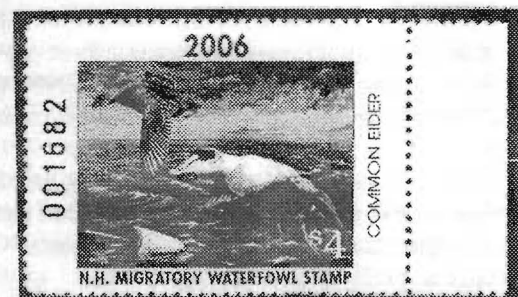


Nebraska 2006 habitat

### New Hampshire

New Hampshire makes its waterfowl stamp available to collectors through March 31 of the following year. 2006 stamps must be purchased by 3-31-07. The 2006 stamp is a very attractive stamp picturing common eiders. Both collector and hunter stamps are available for \$4.00 each. Order from

New Hampshire Fish and Game  
11 Hazen Drive  
Concord, NH 03301



New Hampshire 2006 waterfowl

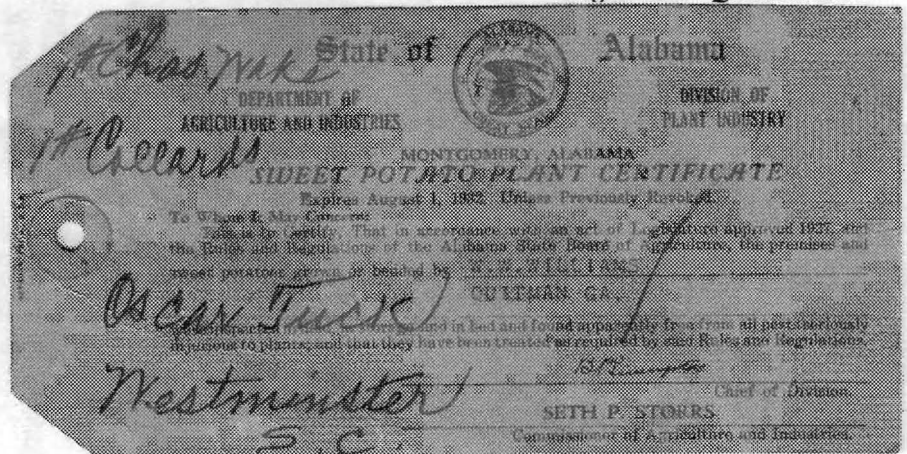


# Alabama Sweet Potato Certificate

by Scott Troutman

Shown is an item in auction 37. Created by the Department of Agriculture and Industries, Division of Plant Industry this tag is 159x79mm, printed in black and red on a brown cardboard tag. It has a small imprint of "RAYBURN, PHILA. U.S.A".

The wording on the tab is "To Whom It May Concern: This is to Certify, That in accordance with an act of Legislature approved 1927, and the Rules and Regulations of the Alabama State Board of Agriculture, the premises and sweet potatoes grown or bedded by W.W. WILLIAMS, QUITMAN GA. were inspected in field, in storage, and in bed and found apparently free from all pests seriously injurious to plants; and that they have been treated as required by said Rules and Regulations. They have the written signature of B. P. Livingston printed and



Seth P. Storrs typed in. A line in red states "Expires August 1, 1932. Unless Previously Revoked. The Great Seal of Alabama is also in red.

The handwritten part  
#1 Chas. Wake  
#1 Collards  
Oscar Tuck  
Westminster/S.C.

may have been written on it later or refer to what was inspected.

The back of this tag has on it postage stamps - a Scott 707 2ct and three Scott 720 3ct's. All are postmarked with a package canceler Quitman, GA. My guess is this tag was attached to a package of seed sweet potatoes mailed to someone in Alabama. That is only my guess.

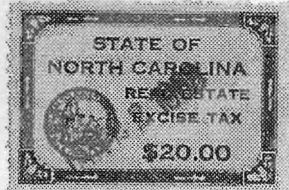
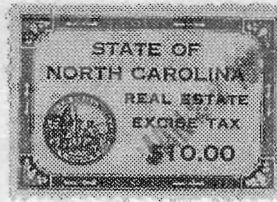
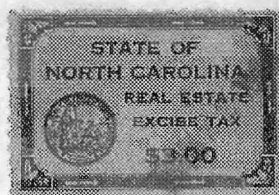
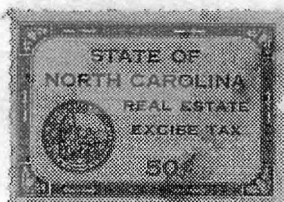
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LET TO THE  
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PAGE 30, WAKE

BOOK 1401

COVENANTS AS RECORDED IN  
REGISTRY, AND TO 1968 AD VALOREM TAXES.

SUBJECT ALSO TO A TEN-FOOT DRAINAGE EASEMENT OVER THE REAR LOT LINE OF THE ABOVE-DESCRIBED PROPERTY AS SHOWN ON THE AFORESAID RECORDED MAP.

SUBJECT FURTHER TO A 20-FOOT SANITARY SEWER EASEMENT ACROSS THE REAR PORTION OF THE ABOVE-DESCRIBED LOT AS SHOWN ON MAP RECORDED IN BOOK OF MAPS 1965, PAGE 156, WAKE COUNTY REGISTRY.



This property was conveyed to Grantors by deed dated APRIL 7, 1967 recorded in Book 1768 Page 169 Wake County Registry. TO HAVE AND TO HOLD the aforesaid parcel(s) of land and all privileges and appurtenances thereunto belonging to the said Grantees, their heirs, or successors, and assigns forever. And the said D. K. COLLINS AND WIFE, JO ELIZABETH COLLINS Grantor(s) for themselves, their heirs, executors, administrators, or successors

## Rare Document

The above document was sent in by Tony Crumbley and is a piece of a deed with some of the rarest North Carolina

documentary stamps used on it. The stamps are the blue RE1 50ct, RES \$3, and RE9 \$30 and the pale green RE7 \$10 and RE8 \$20. These are cancelled Jan 23, 1968, apparently when the deed was recorded. That is significant because it shows the

pale green and blue stamps were used in the same time frame.

This document surfaced in an auction lot of miscellaneous state revenues and has since changed hands for \$500.



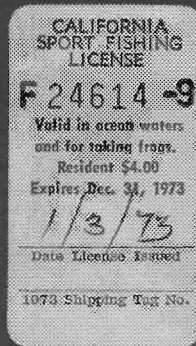
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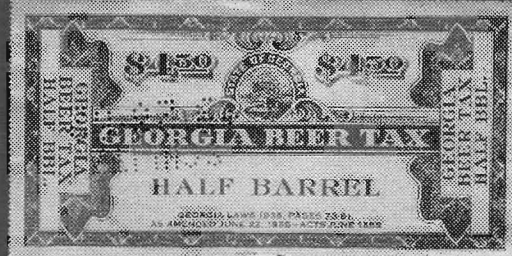
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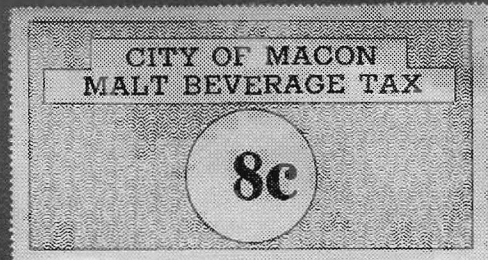
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53 ex



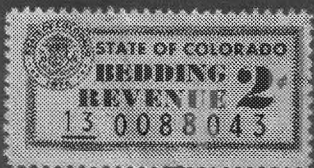
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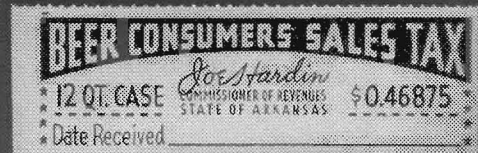
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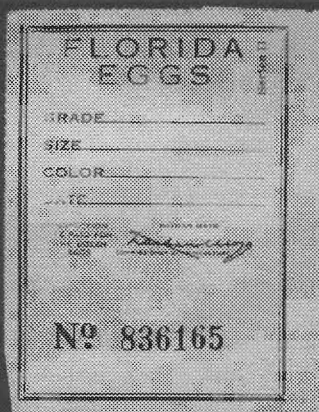
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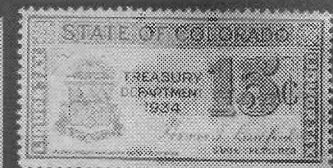
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**State Revenues**  
**Hubbard Catalog use on Non-fish & game**  
**Wooton (Streamside) used on fish & game**  
**Other catalogs as noted.**

1	AL documentary D7 \$1,U,AVG,P	10.00			Ser. D reading up,MNH,F	25.00
2	AL documentary D8 \$5,U,F	10.00	41	FL egg SRS E30B double line Florida, yellow,MNH,VF		25.00
3	AL scale seal 2006 orange & white,U,VF, on clear backer, appears to be overtop a 2005 seal	5.00	42	FL egg SRS E36 double line Shipped blue,MNH,F		10.00
4	<b>AL sweet potato tag 1932, Seth P. Storrs sig., U,VF on back are four 1932 Washington Commem. stamps (2ct, (3) 3ct) exled Quitman, GA., Reyburn imprint red &amp; black,P</b>	25.00	43	● FL egg SRS E45 double line Florida, red, Series H. reading up, very small "Inspection..." with part of FEE missing, MH,VF,P		10.00
5	AL tax on seals D1 \$1,U,AVG,P	5.00	44	FL liquor L65 25ct,U,VF		2.00
6	AL tobacco (2) T11 3ct, T13 2ct, both U,F	1.50	45	● FL liquor L101 miniature,MNH,VF	3	3.00
7	AL tobacco Bowen T14b 3ct left side of design missing,U,VF	10.00	46	FL liquor L111a, no holes variety 1/5 gal,MNH,VF,P	5	5.00
8	AL tobacco Bowen T9d 1ct, right side of design missing, U,VF,thin at bottom	15.00	47	● FL vehicle use tax permit 1986 purple on white MNH,VF (for trucks),P		7.50
9	AR beer B10 .00281ct,MNH,VF	4.50	48	GA 1986 vehicle identification (truck),MNH, on original backer green & white,P		7.50
10	AR beer B42 \$.3515625, U,VF	1.50	49	GA apple advertising AP2 bushel, black border 1-1/2 apples,MNH,VF		5.00
11	AR beer B32a \$.46875, MNH,VF,P	7.50	50	GA beer B27b \$.450 no safety,U,VF,perfin "SCHLITZ/9-28-52",P		10.00
12	AR feed F54(2) color variations in blue,U,VF	2.00	51	GA beer B32b \$.50, U,VF,ratty copy, perfin "MILLER B Co/6-29-66"		30.00
13	AR liquor L12 2-1/2ct,MH,F,P	3.00	52	GA beer City of Monroe strip/4 5ct red MNH,V,P		1.00
14	AR liquor (2) L25 U,AVG; L26 U,VF,small tear into top, stain	4.00	53	GA beers (3) City of Macon 8ct, 12ct, 24ct,large, MNH,VF,P		30.00
15	AR liquor L26 8-1/8ct,U,VF, dirty	2.00	54	GA cigar & Cigarette (3) C2, C15, C39, all U,VF		2.50
16	AZ beer (2) B19 12ct, B20 15ct, U,VF, clean	4.00	55	GA cotton seed meal tag 1908-1919 Hudson sig. red,MNH,VF,P		10.00
17	AZ beer B19 12ct, U,VF-XF	2.00	56	GA feed F29 1919 1ct green,U,AVG		4.00
18	AZ cigarettes (2) 20 cig black & green decal on white safety card; 20 cig black & green heat fusion, both unlisted, both MNH, VF,P	5.00	57	GA feed F43 1ct, MNH,AVG,glassine stuck on back		2.50
19	AZ egg E1B perf 12-1/2 1ct blue,MNH,VF,P	4.00	58	GA fertilizer tag 1916 Price signature 200lbs,blue, MNH,VF,P		5.00
20	AZ egg E3 3ct perf 12,MH,F	4.00	59	GA fertilizer tag 1919 Brown signature 167lbs,MNH,VF		5.00
21	AZ egg E4a yellow green value in middle of egg, unlisted but known, clothlike paper,U,VF,P	10.00	60	GA liquor L7 3-1/8ct green with interior oval of perfin, MNH,VF,P		2.50
22	AZ eggs (2) E3 3ct MNH,F; E2A 2ct perf 12-1/2,U,F	2.00	61	GA liquor <b>unlisted</b> L4A 60ct yellow, MNH,VF		10.00
23	AZ feed F1,MH,VF	1.50	62	GA locals (11) Upson Co 5ct beer; City of Forsyth 5ct wine and 5ct beer; La grange 6ct beer; Merriweather Co 5ct excise; Covington 7ct beer and wine; Emanuel Co 3ct beer; Lakeland 5ct beer and wine; City of Winder 5ct beer; Coweta Co 5ct beer; Canon excise (Beer) all small decals MNH,VF		2.50
24	AZ feed (5) F9-F13 all MNH,F-VF, F10, F11 MH	3.75	63	IA cigarette C3S, blk of 4,MNH,F, handstamped SAMPLE on each stamp in purple,P		20.00
25	AZ fertilizer (3) FT9, FT10,FT10a, MH,VF	3.50	64	IA feed F35 25ct,MNH,VF		2.50
26	AZ fertilizer FT10 blk/24,MNG,7 with crease, w/control number	1.50	65	IA habitat #3 1981 \$3,MNH,F		25.00
27	CA liquor (9) L1a 5ct U; L3b U clean;L4a U;L5 U; L22-L26 MH;L28 M	2.00	66	IA habitat #4 1982 \$3,MNH,F-VF		20.00
28	CA res. sport fishing #29 1972 \$4,U,VF	2.00	67	IA habitat #6 1984 \$3,MNH,F-VF		20.00
29	CA res. sport fishing #32 1973 \$4,U,VF,P	2.00	68	IA habitat 1980 #2 \$3 sig.,U,VF		6.00
30	CA scale seal 1969 Santa Clara County, MNH,XF on original backer	7.50	69	IA waterfowl Scott #3 1974 \$1,U,VF,light sig.,P		25.00
31	CO bedding BD7 2ct,U,VF,P	1.50	70	ID beer B2a \$.0563 U,VF,small tear,P		3.00
32	CO beer B49 288oz,U,VF,serial letter P, one pulled perf,P	2.50	71	IL beer B63 12-12oz, brown serial #, U,VF, perfin "ATLAS B Co./7-16-47"		7.50
33	CO feed tag 100lbs red on brown, John J. Tobin sig., MNH,VF	10.00	72	IL wine W86 4oz, MNH,VF,P		2.50
34	CO wine & liquor WL3 15ct,MNH,VF-XF,P	15.00	73	IL wine W86A 6oz MNH,VF		2.50
35	CO wine & liquor WL36 3ct,U,AVG	4.00	74	IL wine W89 24oz,MNH,VF		4.00
36	DC cable car tickets Capitol Traction Company 3 tickets attached, printed by American Bank Note Company (circa 1890's),P	15.00	75	IL wine W93 1.6oz,MNH,VF		4.00
37	DC street car tickets Washington Railway and Electric Company 4 attached, paper clip mark on back of two. Printed by American Bank Note Co.	10.00	76	IL wine W94 3 oz,MNH,VF		4.00
38	DE trout #46 1985 \$4.20,MNH,VF,pulled perfs,P	85.00	77	IN egg E8 1947 15 doz dark blue,U,VF		10.00
39	FL citrus CF12 \$1.25,U,VF	4.50	78	IN feed tag 100lbs <b>unlisted</b> , black on brown, W.J. Jones sig.,M,VF, some discoloration from sun exposure at top		20.00
40	FL egg SRS E30A double line Florida, orange		79	IN intangible D280 \$10,MNH,VF		3.50
			80	KY beer B1a 11ct green,MNH,VF		3.50
			81	KS egg E19 Extra Large,MNH,VF-XF indicia "25-2639 1-54-10M"		4.00
			82	KS egg E36 30 doz AA,MNH,VF		7.50



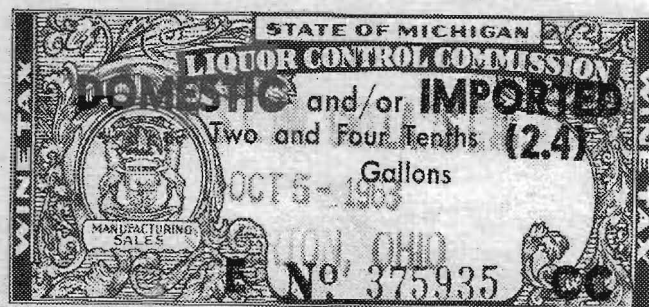
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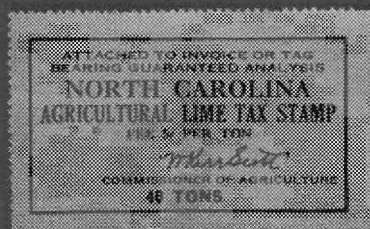
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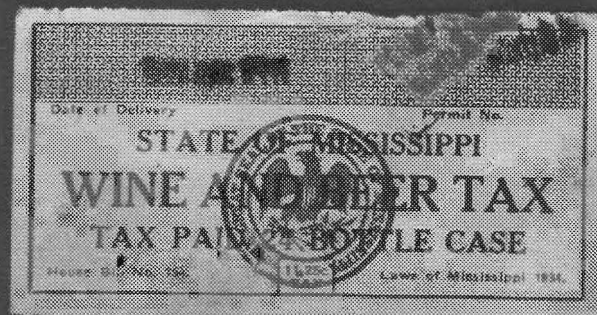
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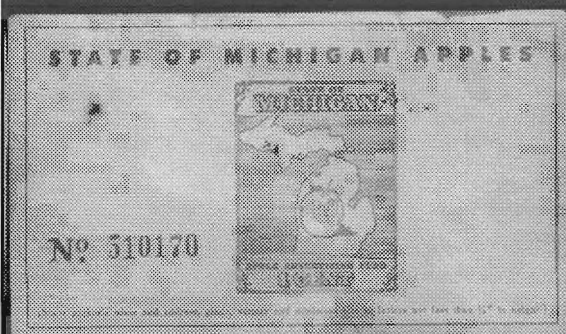
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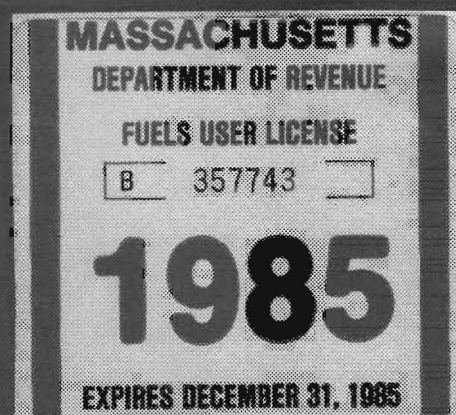
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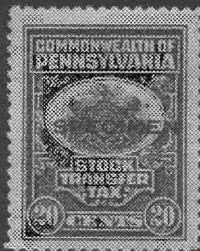


## Auction 37

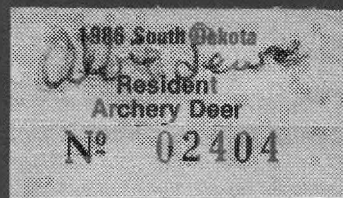
83	KS wine W12 12-4/5qt 36ct,MNH,VF w/upper selvedge, J serial #	25.00	129	MO soft drink DS6 3/4ct,MH,VF	15.00
84	KY wine W41 1 pint,MNH,VF	7.50	130	MS 1986 permitted fuel decal (truck) pair blue-green & withe, MNH,VF	7.50
85	LA feed FE103a 10 lb,MNH,VF	1.50	131	MS beer & wine BW7b, U,VF, scuff along top and two sets of staple holes, very rare stamp,P	75.00
86	LA insecticide-fungicide (3) IF25, MNH,VF; IF25a 3/4lb MNH,XF; IF25b 3lb,MNH,VF	3.50	132	MS beer & wine BW72 64ct E, U,VF,SON cxl,small tear on bottom edge	6.50
87	LA law D1 5ct M?,VF-XF beautiful copy,P	30.00	133	MS beer & wine BW73 64ct F,U,VF son cxl,stain in lr corner	4.00
88	LA law D5 \$1 U,VF not punched, some trimmed perfs	3.50	134	MS feed F9 100lb, U,VF	2.50
89	MA 1985 fuels user license (truck) 1985 red and white, MNH,VF,P	7.50	135	MS feed (2) F24 25lb MH,AVG; F25 50 lb MH,AVG	7.50
90	MD bedding BE4,U,F-VF	2.00	136	MS scale seal 2006 gray, black, white, punched, U, on clear backer, upper left corner ruffed	5.00
91	MD bedding (2) BE5f perf 12 red, one with registry number high	6.00	137	MS sweet potato tag SPT2 2006 Spell and Tagert signatures,U,VF,unlisted,P	5.00
92	MD bedding (2) BE8 and BE9,U,VF,clear	5.00	138	MS sweet potato tag SPT2 2006 Spell and Tagert signatures,U,VF,unlisted	5.00
93	MD bedding BE9,U,VF	2.00	139	MS tobacco T19 25ct,U,VF,P	3.00
94	MD beer B8 1 bbl,MNH,VF-XF, serial No 74,P	30.00	140	MS tobacco T187 6ct on piece of cigarette box	1.00
95	MD beer keg registration stamp,MNH,VF. Comes with paper cover sheet	10.00	141	MS tobacco T234 60ct milky blue,U,VF	5.00
96	MD liquor (6) L41 "W/12" perfin,L40 MNH,L42 MNH, L43 "M/76" perfin,L44 "W/10" perfin,L45 "W/14" pefin	6.00	142	MS tobacco T256 93ct,U,F	5.00
97	MD liquor L68 1/10pt,U,VF,printed "14"	2.00	143	MS tobacco T259 \$1.03,U,VF	5.00
98	MD recordation D3 50ct U,VF	15.00	144	MT liquor seal Matesen LS3 1 pt,U,AVG,P	10.00
99	MD recordation D5 \$2,U,VF,P	15.00	145	NC bedding BD2 1-3/5ct,U,VF	3.00
100	MD recordation (3) D23 \$1.10, D26 \$11, D27 \$22, all U, VF	25.00	146	NC bedding BD6 2-4/10ct,U,VF	6.75
101	MD recordation (4) D14 55ct, D16 \$2.20,D17 \$5.50, D20 \$55 perfin, all U, VF	25.00	147	NC cigarette C2 20 cig, MNH,VF,scuff	10.00
102	MD recordation D11 \$1 U,VF	3.00	148	NC dog food DF1b 1ct G control letter,MNH,VF-XF,P	7.50
103	MD recordation D13 \$5 U,VF	15.00	149	NC dog food DF4 2ct no control letter,MNH,VF	4.00
104	MD recordation D13 \$5,U,VF	15.00	150	NC duck Scott #11 \$5,MNH,VF, Min bid \$5 (Currituck light),P	8.00
105	MD tobacco Baltimore T19 5ct 1953,MNH,VF	2.50	151	NC gas pump seal (vertical) 2004,U,VF	5.00
106	MD tobacco T9b City of Baltimore 1947 5ct, perf 12-1/2x11-3/4,U,VF,P	6.00	152	NC gas pump seal 1994,MNH,VF	7.50
107	MD trout #47 \$3.50 sig.,U,VF	3.00	153	NC gas pump seal 2001,MNH,VF	7.50
108	ME bedding BE1,U,VF	2.50	154	NC gas pump seal 2002,U,dirty and blue has changed color from sun	3.00
109	ME beer B13b \$20 red roul. U,VF, five punches	25.00	155	NC gas pump seal 2004 (horizontal) MNH,VF	7.50
110	ME R.F.T.A truck sticker, U with 1986 NH & VT license plate stickers on	7.50	156	NC gas pump seal 2004,U,VF	5.00
111	MI apple card AC7 1ct,U,VF McIntosh, handstamps on back, couple small dirt stains,P	4.00	157	NC gasoline G8 \$1.25 U,F,stained spot,staple hole	7.50
112	MI apple card AC7 1ct,U,VF, McIntosh	4.00	158	NC gasoline G10 \$16,U,VF	5.00
113	MI apple card AC7 1ct,U,VF,Delicious, handstamps on back	4.00	159	NC hunt-fish #86 \$5 1989-90 U on 1 day fishing lic. Stamp has problems on the bottom but a tough usage	3.00
114	MI apple card AC10 3ct,U,VF,Delicious,handstamps on back	5.00	160	NC lime Troutman LM17 40 tons,U,VF,P	10.00
115	MI apple card AC11 3ct,U,VF,Northern Spy, rumpled and dirty	5.00	161	NC scal seal 1991,MNH,VF	7.50
116	MI public access hunting #3 \$1,MH,VF	10.00	162	NC seed Troutman S1 full sheet of 25,MNH,VF	150.00
117	MI wine W102 2.4 gal, unlisted E serial letter,U,VF, SON cxl,P	4.00	163	NC waterfowl Scott #4 \$5.50 1986,MH,VF	16.00
118	MI wine W102 2.4 gal, unlisted E serial letter, U,VF, lower left corner nipped into design,SON cxl	4.00	164	NC waterfowl Scott #5 \$5.50 1987,MH,VF	13.00
119	MN deed D55 \$1 blk/4,MNH,VF	6.00	165	NC waterfowl Scott #6 \$5.00 1988,MH,VF	9.50
120	MN oleomargarine OL16 10ct,U,VF	1.00	166	NC waterfowl Scott #7 \$5.00 1989 (Hatteraslighthouse), MH,VF	9.50
121	MO cigarette (2) City of Sedalia 1/2ct and 1ct,MNH, VF-XF	5.00	167	NC waterfowl Scott #8 \$5 1990,MH,VF	9.50
122	MO cigarette Kansas City nurse & child 3ct,MNH,VF,P	1.50	168	NC waterfowl Scott #9 \$5 1991 (Bald Head light) MH,VF-XF	9.50
123	MO cigarette Mexico, MO 2ct red scotchcal,U,VF,P	1.50	169	NC waterfowl Scott #10 \$5 1992,(Bodie lighthouse) MH,VF-XF	9.50
124	MO cigarette St. Louis Mississippi River type 2ct green	1.50	170	ND liquor L25A 3-3/4ct,MH,VF	22.50
125	MO export beer EB17 24-12oz,U,F	2.50	171	ND liquor L39 7-1/2ct,U,VF	2.50
126	MO gasoline G27 50 bbl,U,VF	5.00	172	ND liquor proof? L39 7-1/2ct, no serial number,P	10.00
127	MO secured debt D2 10ct,MNH,VF	2.00	173	ND oleomargarine OL1,MH,VF,P	6.00
128	MO secured debt D9 \$2,MNH,VF serial #619	5.00	174	ND res. deer #8 \$6 1970 sig.,U,XF	4.00
			175	NE fortified wine printers waste 1946 style,P	2.50
			176	NE light wine (2) Pruess WL32 3-3/4ct and W36 3ct, both U, VF, both with small faults	6.50



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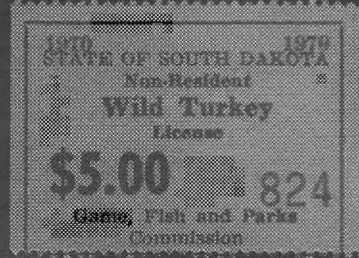
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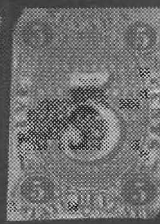
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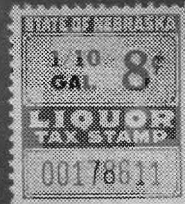
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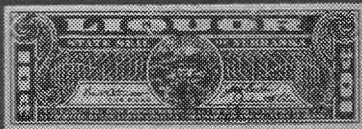
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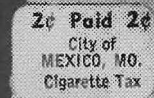
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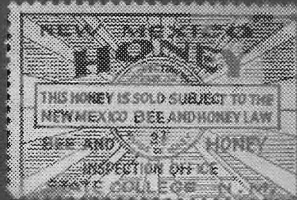


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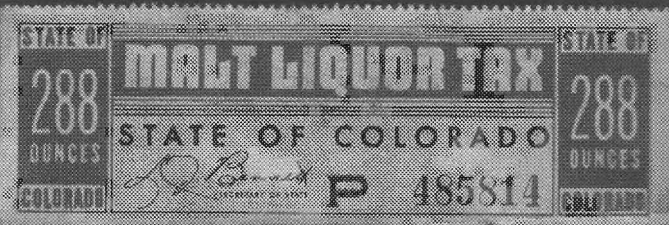
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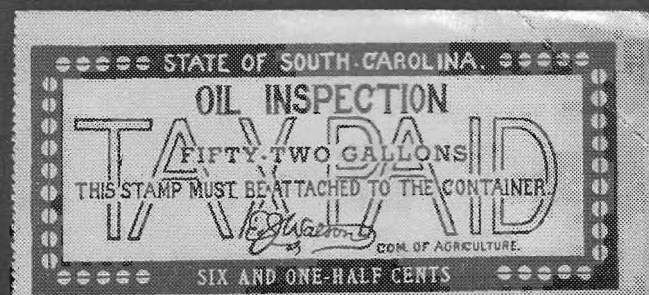
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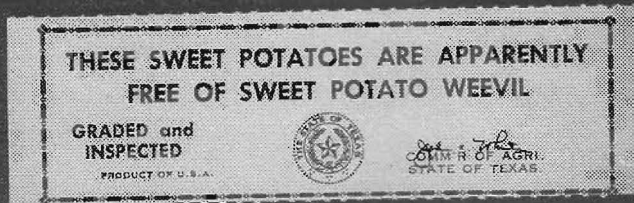


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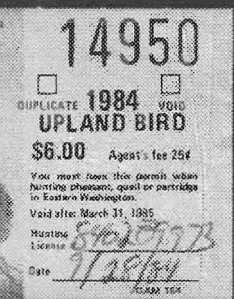
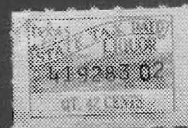
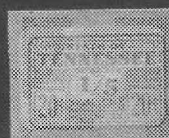
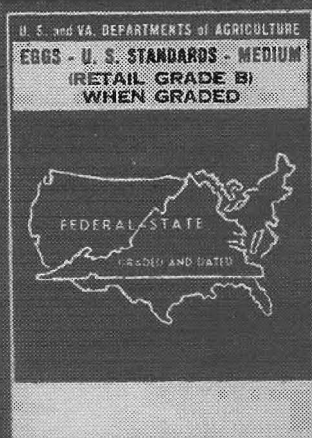
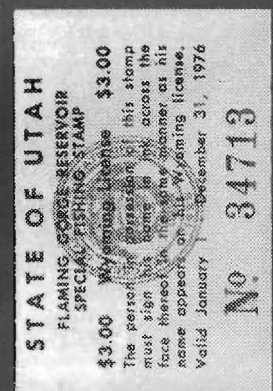
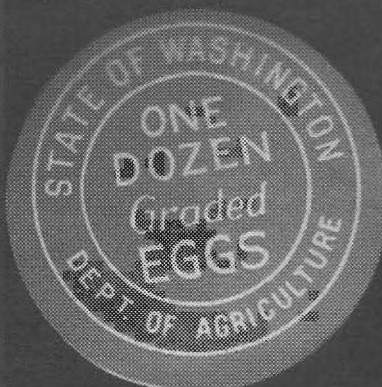


## Auction 37

177	NE light wine Pruess WL60 20ct,MNG,VF	9.00	224	"Neumann's Groc/FEB 23, 1937, W7a \$1 U,VF	1.50
178	NE liquor L36 10ct,U,VF-XF,P	2.00	225	OK documentary D8 55ct pale blue,VF,U,P	5.00
179	NE liquor L47 8ct,MNH,VF,P	2.00	226	OK documentary D8 pair 55ct pale blue,VF,U,unsignd	10.00
180	NE liquor L48a 16ct perf variety,U,VF	1.00	227	OK egg E6 30 doz, grade A,MNH,VF	25.00
181	NE liquor L65 blk/9 imperf vertically, marked as printers waster according to Ken Pruess,MNH,AVG	5.00	228	OK egg E8 15 doz, grade AA,MNH,VF	25.00
182	NH cigarette C15 2ct,MNH,VF	1.50	229	OK egg E11 30 doz grade B,MNH,VF	25.00
183	NH liquor seal LS2e green on blue Chase sig.,U,VF	1.50	230	OK res. hunting & fishing \$13.25 1985 unlisted U on licnese,P	25.00
184	NH pheasant #10 \$10,MNH,F,P	18.00	231	OR beer (2) City of Salem 30ct & 55ct both U, VF, stained and other small faults	5.00
185	NH tobacco (2) C25 2ct and C26 4-1/2ct U on piece of box,P	1.00	232	OR melon & tomato MT1 printers waste, wildly miscut,MH,P	5.00
186	NM feed (4) F1, F2, F4, F5, all MNH,Avg-VF	1.50	233	OR melon & tomato (2) MT7 and MT7d, \$ variety, both MNH,VF	7.00
187	NM feed F8a inverted surcharge, MNH,VF	5.00	234	PA 1986-1987 truck self adhesive sticker, MNH,VF,P	7.50
188	NM fertilizer (2) FE2 25lbs, FE3 100 lbs,MNH,AVG	1.00	235	PA deed specimen blk/3 Bradford Woods 50ct blue	25.00
189	NM honey HO1 8 oz MNH,F	7.50	236	PA deed specimen blk/3 North Huntingdon Township, 5ct yellow, MNH,VF	25.00
190	NM honey HO2 12oz,MNH,VF, adhesions on back	7.50	237	PA documentary Philadelphia (2) PD1 MNH,VF, one pulled perf; PD7 U,VF	1.50
191	NM honey HO4 22oz MNH,F	7.50	238	PA hunting backtag w/RW18 lightly sig.,U	10.00
192	NM honey HO5 2-1/2 lbs,MNH,AVG, adhesions on back,P	7.50	239	PA liquor seal LS9, U,small faults but very rare	25.00
193	NM liquor L20 10ct,U,VF,P	20.00	240	PA real estate Brothers Valley Township, Somerset County manuscript 1ct,U,VF	10.00
194	NV documentary D2 5ct, upper left corner nipped, AVG,P	10.00	241	PA real estate Central City Borough, Somerset County manuscript 1ct,U,VF	10.00
195	NV documentary (2) D6 2ct U faulty upper left corner; D9a 10ct U,thin, both avg	9.00	242	PA real estate RE11 \$100,U,F,heavy ms cxl	15.00
196	NV documentary D7 4ct,MH,AVG,P	10.00	243	PA senior res. backtag 1981 w/US RW48 sig. VF	10.00
197	NV documentary D17 2ct,MNH,VF,P	15.00	244	PA stock transfer specimen ST13 with blue "SPECIMEN" overprint,MNH,VF,P	10.00
198	NV documentary D24 5ct,U,F,pin hole	2.00	245	PA trout/salmon #9 \$5 on 1999 res. fishing lic. sig.U,F	4.00
199	NV wine & liquor (2) WL3 1ct u VF; WL5,U,F,SON handstamp cxl	2.50	246	RI tobacco T13 38ct,MNH,VF,gum disb	12.50
200	NY bedding (8) BE1 (2), BE2, BE3(2),BE4(3) two on piece of tag all F-VF,U	2.00	247	RI tobacco T25 17ct,MNH,VF,P	6.00
201	NY bedding BE4 1ct on tag for cotton felt from Statesville Chair, NC.	2.50	248	SC business licence BL196 1ct vertical pair, MNH,VF	3.00
202	NY bedding BE5 1ct pair,U?,VF,XF	2.00	249	SC beer BW25 72ct,U,VF,perfin "M.B. Co/2-5-45", thin	4.00
203	NY big game #4 1984 \$8.50 unsig. U,F,light toning	4.00	250	SC documentary (2) D26 \$1 (2) on deed w/ US R317 10ct, R323 \$1, all ms cxl.	3.00
204	NY big game #7 1985-86 \$8.50 unsig. U,F	4.00	251	SC documentary D26 (2) \$1 on deed w/US R342 10c and R398 \$1, ms cxl	3.50
205	NY bow hunting #5 1970-71 \$3.25 sig. U,VF,P	8.00	252	SC documentary D26 \$1 and D29 \$10 on deed w/US R415 5ct, R448 \$1, R452 \$5, all ms cxl	7.50
206	NY fishing #17 1985-86 \$9.50 unsig. U,F	4.00	253	SC documentary D26 \$1 pair, D28 \$5, on deed w/US R367 10ct, R369 25ct, R371 punched, R398 \$1, R399 \$2 ms cxl	5.00
207	NY fishing #43 1991-92 sig. U,VF	2.00	254	SC documentary D26 \$1 U on deed w/US R440 5ct and R446 50ct	2.50
208	NY Long Island Wetlands and Waterfowl League duck stamps (6) 1978-1981 \$1 ea. face, 1982 & 1983 \$2 face, all MH,VF	15.00	255	SC oil OI25 6-1/2ct,MNH,VF,bad upper right corner crease, starting to seporate,P	3.50
209	NY non-res. fishing #25 1986-87 \$20.50 unsig. U,F	4.00	256	SC scale seal 2006 blue,U,VF put on clear backer,P	5.00
210	NY res. 3 day fishing #1 1982 \$3.50 sig. U,VF	4.00	257	SC scale seal 2006 hunter green,U,VF,on clear backer, upper right corner ruffed	5.00
211	NY res. fishing 1982 #2 1982 \$9.50 sig. U,VF	4.00	258	SC scale seal 2006 hunter green,U,VF, on clear backer, upper right corner ruffed	5.00
212	NY sportsman #1 1982 \$23.50 sig.,U,VF	4.00	259	SC terrapin TE1,M?,VF	20.00
213	NY stock transfer (20) mostly diff, U,VF	2.00	260	SD East River Deer #5 1984 sig.,U,VF,handstamped in black "ANY DEER/UNIT 62"	5.00
214	NY stock transfer (5) ST8, ST18b, ST65 perfin "FB&Co",		261	SD game stamp G66 1992 sig.,U,VF	2.00
215	NY stock transfer (6) ST8 \$2,ST18b 2ct,ST19 4ct, ST20 10ct,ST21 20ct, ST23 \$1, all U,F-VF, no cut cansels or perfins	1.25	262	SD liquor identification LS1 pair,MNH,VF	3.00
216	OH bedding BE4 1ct,U,VF	2.00	263	SD liquor seal LS1,MNH,VF,P	1.50
217	OH beer (4) B8 pU,VF printed cxl "HOTEL/CEVELAND /11-1-33";B9 U,VF;B33 U,VF print cxl on back "S B CO/8 25 38"	2.00	264	SD non res. wild turkey #16 1970 \$5,MNH,AVG,P	12.00
218	OH beer B27a 3ct perf, U,VF, dirty	3.50	265	SD non-res. hunting #1 1959 \$25 sig. U,VF	5.00
219	OH liquor L23 10ct,U,VF	1.50		SD res. archery deer #51 1986 sig.,U,VF,P	8.00
220	OH liquor L40 12ct,U,VF	7.50			
221	OH wetlands habitat Scott #5 \$5.75,MH,VF, hinged only on tab,P	27.50			
222	OH wetlands habitat Scott #6 \$6,MH,VF-XF,hinged only on tab,P	12.00			
223	OH wine (2) W7 \$1 U,VF blue handstamp cxl				



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## Auction 37

266	SD res. big game #39 1977 \$12 sig,U,VF	2.75	312	WA beer B16B 24-12oz (G),MNH,VF	7.50
267	SD res. big game #7a rouletted unlisted in Wootton 1962 \$7.50 sig.,U,VF serial #153	5.00	313	WA beer B19 6-64oz,MNH,XF	5.00
268	SD res. hunting lic. w/ US RW42 sig. \$5 VF and SD small game #G31 1975 \$3, partially under RW42	12.00	314	WA beer B20 1/4 bli,MNH,VF	20.00
269	SD res. small game #G9 \$2 1964 unsig. U, on lic., VF corner nipped	5.00	315	WA beer B22 \$1,MNH,XF	40.00
270	TN ammunition AM14 6 mills,U,VF-XF	5.00	316	WA egg E8A 1 doz round 43mm diameter,MNH,VF,P	20.00
271	TN ammunition AM20 2cts,MH,VF,P	8.00	317	WA honey HO7 2ct,U,VF	4.50
272	TN cigar CR9 10ct, MNH,VF-XF	2.50	318	WA honey label Silberbow farm HSF1,MNH,VF,P	10.00
273	TN cigar CR10A 15ct lilac,U,VF,P	10.00	319	WA license fee City of Tacoma 3ct black on pink, MNH,VF-XF	10.00
274	TN cigar CR27 15ct,U,VF	1.50	320	WA upland game bird #12 1982 \$6 sig. U,VF	10.00
275	TN liquor L17 20ct,MNH,VF,P	20.00	321	WA upland game bird #14 1984 \$6 sig. U,VF,crease,P	10.00
276	TX archery #15 \$6 1988,MNH,F-VF,P	15.00	322	WA wine W11 1/5 gal. MNH,VF	10.00
277	TX bedding BE1 1ct,MNH,VF	1.50	323	WI beer B35 \$.07258 ,MNH,VF	30.00
278	TX bedding BE3 1ct orange, MNH,VF,light crease	1.50	324	WI beer B59 \$.9678 printers waste? vertical pair imperf between, no serials, no perforation	10.00
279	TX beer B22 2-1/4ct U,F-VF,perfin "PABSTB/10-18-39"	3.50	325	WI beer B59a \$.9678 serfis on N variety, U,VF perfin "IND MIL BRY/5-1-44"	15.00
280	TX citrus fruit CF30 2ct 1941,U,F	2.00	326	WI liquor L56 5ct,MNH,VF,one tiny fleck off decal	25.00
281	TX liquor (2) L83 33.6ct, L84 42ct,both MH,VF,P	5.00	327	WI liquor L58 10ct,MNHVF,P	25.00
282	TX stock transfer ST2 15c blk/9 U,VF, perfin "P/P&B", three stamps damaged by punches or hole	5.00	328	WI liquor L89 40ct,U,VF	2.50
283	TX sweet potato SP1 black on green,MNH,VF	30.00	329	WI liquor L100 50ct,U,F,P	4.00
284	TX sweet potato SP3 "APPARENTLY WEEVIL FREE AREA" black on white, MNH,F,P	25.00	330	WI liquor tax paid LTP1,MNH,VF,P	25.00
285	UT beer Matesen B17 30ct,MNH,VF	7.50	331	WI special liquor SL9 1 liter pair,MNH,VF,error in serial number, one starts with "29" one with "30"	30.00
286	UT beer Matesen BW2 22oz,MNH,VF,P	25.00	332	WI wine W52 30ct,U,VF,clear	5.00
287	UT cigarette Matesen C22 2ct vertical pair imperf between,MNH,VF	2.25	333	WI wine W52 30ct,U,VF,clear	5.00
288	UT duck Scott #1 \$3.30 1986,MH,VF	9.50	334	WI wine W55 48ct,U,VF-XF	5.00
289	UT duck Scott #2 \$3.30 1987,MH,VF	7.50	335	WI wine W56 60ct,U,VF-XF	12.50
290	UT duck Scott #3 \$3.30 1988,MH,VF	7.50	336	WI wine W69 45ct,U,VF	3.50
291	UT fishing #3 \$3 1951,MH,VF	3.00	337	WI wine W73 \$1.20 U,VF,very clean	4.00
292	UT fishing Flaming Gorge(10) #13-#22 1976-1986, all MH,VF-XF,P	35.00	338	WV bear #13 \$4 1986,MNH,VF	5.00
293	UT fishing Lake Powell (3) #29-31 \$8 1984-86, MH,VF-XF	10.50	339	WV documentary D13 \$330 punched remainder.M	20.00
294	UT fishing Lake Powell (7) #21-27 \$6 1976-82, MH,VF-XF	24.50	340	WV documentary D14 \$1650 punched remainder,M,P	20.00
295	UT junior fishing #7 1952 \$1,MNH,VF	6.00	341	WV national forest license \$1 (hunting) #13 1984, MNH,VF	6.00
296	UT liquor seal Mastesen LS3 1pt,U,AVG,P	10.00	342	WV national forest license \$1 (hunting) #15 1986, MNH,VF	6.00
297	UT oleomargarine Matesen O3a,MNH,VF	1.50	343	WV National forest license #13 \$1 1984,MNH,VF	6.00
298	UT oleomargarine Matesen O4,MNH,VF	1.50	344	WV National forest license #14 \$1 1985,MNH,VF	6.00
299	UT oleomargarine Matesen O21,MNH,VF	1.00	345	WV National forest license #15 \$1 1986,MNH,VF	6.00
300	UT res. fishing #3 1951 \$3, MNH,VF,P	3.00	346	WV National forest license #16 \$1 1987,MNH,VF	6.00
301	UT res. game bird Matesen GB3,MH,VF	40.00		<b>Collections, and US tax paid and Miscellaneous.</b>	
302	UT trapping #1 \$5 1951 gray,MH,VF,P	25.00	347	Bedding BE1b VF,U, NY bedding BE4,XF,U, MA stock transfer ST11, ST13,U,F; NY ST105 U, perfin	1.00
303	VA bear-deer Rockbridge Co #54 1989-90res. \$1 sig., U,XF	3.50	348	Better Hodgepodge (12) MO gasoline U, FL feed (2 diff blks/4 MNH), 2 diff MNH singles, Kansas City Cigarette U, SC scale seal U faults, MS tobacco U, AL feed U, NC beer U faults, FL peat & humus U,MS feed U	10.00
304	VA beer IB1 1ct black,MNH,VF	4.50			
305	VA egg <b>unlisted red Grade B medium, roul 6-1/4 horitzontally,MNH,VF-XF,P</b>	100.00	349	Brown & Williamson tobacco coupons (4) 1ct, one 1941, (3) 1945, may have been pasted in a scrapbook at one time	4.00
306	VA liquor permit booklet, still has 3 green & red stamps one is punched, U	10.00	350	Cheapo pile (45) all diff, AR(2),AZ,CA(2),KS(2), IA(4),IL, GA municipals(7),LA,MA(2),MD,MN, NY(3),OH(12) SC(2), TX,WA,WI,M&U	10.00
307	VA liquor permit stamps green on green, red serial numbers 1/2 units,MNH,VF	5.00			
308	VA res. big game #29 1952-53 \$1 U,VF unsig. small corner crease	18.00	351	Cheapo pile (20) Me cigarette U, Toppenish OR beers (2), ME beer B1, MD W18 wine, MI apple, MI malt, Philadelphia Doc., NC cleaning, KS beer, MO liquor (faults), MS stock transfer, NH liquor seal (faults), MS beer & wine (faults) NV liquor, Mo cigarette (2) Sedalia and Lexington,	
309	VA state corporation commision (for trucks), purple & white 1985-1986,MNH,VF	7.50			
310	VA windshield sticker Fairfax County 2003,MNH,VF	1.50			
311	VA windshield sticker Fairfax County 1999,MNH,VF	1.50			

	Detroit bedding, MI beer	7.50
352	Cheapo pile (24) CA feed, CA liquor (7), CO feed, IA cig. IN intangible, FL doc. (2), MI feed, OH cig (2), OH sales tax, OH cosmetic, OH liq., MN deed, SC doc. (4) UT cig., all diff. U and mint	4.00
353	Cigar bands (60+), Used about 20 different types	1.00
354	Ccoupons (7), four cigar coupons United Cigar Stores Company of America (2 values), and three Hamilton Profit Sharing (early Sperry & Hutchinson) (2 types)	2.00
355	Wierd stuff (10) Oklahoma Bedding BE1, US J1 F w/tear, RJ Reynolds facsimilie cigarette, Kelloggs coupons, Canada 3ct excise, A&W root beer 10 gallon club coupon, couple of cheap US revenues (3), all U	2.00
356	Red liquor strip Walla CS930 1978 Series 112, with part of Tennessee L43 attached, faults, "Hiram Walker Importers Inc. Detroit, Mich"	5.00
357	Oregon deed with US R571 55ct, R573 \$1, R577 \$5, R578 \$10, last three stamps creased at top, all ms cxl	2.50
358	Oregon deed with US R634 \$1.10, ms cxl	3.00
359	Oregon deed with US R674 \$3.30 f, ms cxl, and a damaged R631 55ct	5.00
360	Oregon deed with US R490 5ct and R496 50ct, ms cxl	1.00
361	New England trading stamps blk/10, MNH, VF, P	1.50
362	Trading stamps (21) S&H (5), Gold Bond (3 diff), Philadelphia Yellow (3), Wise Owl, Discount (3), United (2), D, For All (2), Blue Chip, Merchant's Profit Sharing, two from Germany, P	5.00

**Foreign**

363	Costa Rica 1992-93 duck stamp Dumaine CR1, MNH, VF, P	5.50
364	Mexican revenues (35), most early ones from 1910 and back, many with attached tabs, all U, P	10.00
365	Thailand revenues (7) different recent?, U, VF	3.00

**End of Auction 37****Paddlefish Snagging Stamps**

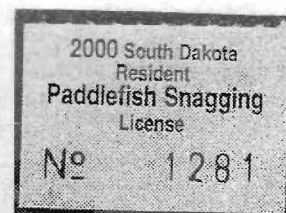
by J.R. Wooton

The paddlefish, a prehistoric looking fish with a long flat snouth that commonly reaches five feet in length and a wieth of sixty pounds, is found throughout the Mississippi River Valley drainage. Similar to a shark in make-up, they have no bones and their skeleton is cartelaginous. Traditional fishing methods don't work, as these large fish feed by swimming with their mouths open, feeding mainly on zooplankton. One method of harvesting is by bow and arrow. The illustration below, thaken from the South Dakota 2006 Paddlefish Archery Season Regulations, illustrates how these fish should be tagged.



The preferred method, however, for taking this species is by snagging, which although normally illegal in most states, is permitted in the taking of this fish.

Although mentioned in the fishing regulations of a number of states, including Iowa, Kansas, Alabama, Montana, North Dakota, Illinois, etc., only South Dakota is known to have issued stamps as a means of revenue collection for harvesting this species.



Shown are two stamps, one for the 1999 season (black on orange) on the back of a 1999 South Dakota Annaul Resident Fishing License, and the other stamp a 2000 issue (black on pink). Little is known of these stamps, although it is interesting that they were in use after 1998, the year most South Dakota stamp series ended. Refereneces to paddlefish snagging stamps ceased int he 2002 South Dakota fishing Regulations.

- This license valid December 15, 1998 through January 31, 2000, or on the date the licensee leaves this state to take residency in another.
- Turn in Poachers - Call Toll Free 1-800-592-5522 with information on illegal hunting and fishing activities.

**For Game, Fish and Parks Use Only**  
**Do Not Cover With Stamps**

W/C	Date	Field Code	WCO
W/C	Date	Field Code	WCO



# New York Stock Transfer Tax: "B" Overprint Error

by Kenneth Pruess

While attending Spring Mega-Event in New York City, I took the opportunity to visit the Bank of New York. This is the branch located at 20 Broad Street, next door to the New York Stock Exchange. I was searching for plate markings as part of a continuing study of the stock transfer tax stamps. Yes, these stamps are still in use! Immediately inside the front door are two windows strictly for these stamps and with two clerks present. I was the only customer.

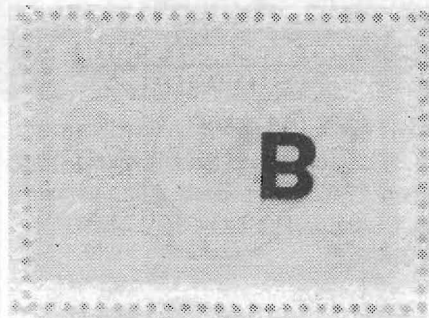
There is very little use for stamps, and the few persons who should use them are likely unaware that the tax is still in existence. In fact there is so little use, that the clerks had torn sheets in half and filed small quantities in envelopes to meet any anticipated needs. Perhaps the other halves of the sheets have been sold. Or they may still be in the vault which I am sure will not be opened until the present supply in envelopes is exhausted. It does seem the intent to use up the overprinted stamps before new packages of the regular stamps are opened. I do not know how many stamps of each denomination were overprinted but I suspect it was a small number and that most have now been used.



Only 4 denominations with the "B" overprint were still in stock. These were the 1, 4, and 50¢ and \$2 and the only one with the plate marking I needed was the 1¢. However when I showed my small purchase to other persons at the show, I received requests on how to obtain these stamps. I subsequently placed an order by mail.

These stamps were originally packaged in quantities of 100 numbered sheets, each sheet separated by a waxed paper interleave to prevent sticking in storage. Apparently when they were overprinted with the large "B" for a short-lived bond tax (Hines 1982a), they were fed through the press along with the interleave. Imagine my surprise in finding a sheet of the \$2 with the backing also overprinted. Apparently

in at least one case the stamps and backing separated and went through the press separately, each obtaining the "B". This was not observed to have happened on any of the other stamps I saw which still had the paper interleaves.



Illustrated is a normally overprinted \$2 and an impression of just the "B". I am not sure this should be called an error. But because it was produced in a normal printing operation it can not be a proof or specimen. I guess it is just a printing freak, but certainly a distinct one. Both the normally overprinted stamp and the impression of only the overprint are shown here.

The 100% refund for legitimate use (Hines 1982b) is still in effect. But many persons who buy stamps probably require such small quantities that it is not worth the trouble to fill out the complicated form and wait 3-6 months for their refund. I did find an audit report that indicated in 2004 there was \$57,739.12 cash and \$1,275,037.86 securities in this incentive fund. Additionally, another \$863,313.00 was in the stock transfer tax fund in 2004 compared with \$641,345.66 the previous year but the incentive fund had decreased from \$83,197.51 in 2003. Transfers between the two funds occur and I am uncertain why they exist as separate funds. It does seem that the tax is being collected and refunds made with collections exceeding refunds. It is likely that only a small part of the collections came from sale of stamps as the laws provide for other means of paying the tax.

## References Cited:

Hines, T. 1982. "New York City Bond Tax". *State Revenue Newsletter* 22 (4):61-62.

Hines, T. 1982. New York state stock transfer tax: current status. *State Revenue Newsletter* 22 (4): 70-73.

*Editor's Note - In looking at the "B" alone on the back of the stamp, I noticed the B is inverted. This is what I would expect if the stamps were stacked with the B still wet and the image impressed itself into the back of the sheet above. However, the impression seems far too clean and crisp to be from that situation. As such I am not sure what made this impression..*

## The Department of Dubious Varieties (continued)



Michigan malt M14 MNH  
A rather expensive (\$35) stamp to play with.



South Carolina soft drink SD1 U



South Carolina business license,  
probably a coil trimmed, U

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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

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**Lot of 11** different federal red strip stamps with PA Liquor Control Board cancels. Two are perf 12-1/2 horizontal. \$45 postpaid. RON LESHER, P.O. BOX 1663, EASTON, MD 21601(2)

A thank you to Terence Hines and Hermann Ivestor, both of whom made monetary donations to the society.

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

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

\*\* No SRS auctions in 4th quarter.

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Clinton, MD 20735



## SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an \*. Make checks payable to the State Revenue Society and send to Terence Hines, Box 629, Chappaqua, NY 10514-0629..

**Alabama**

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

**Tobacco**

Double Springs 4 ct. .25ea

**Arizona**

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

**Colorado**

2005 Waterfowl S5 \$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

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

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

**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**  
**Auction 38**  
**and Lots More**  
**(I'm just not sure what)**

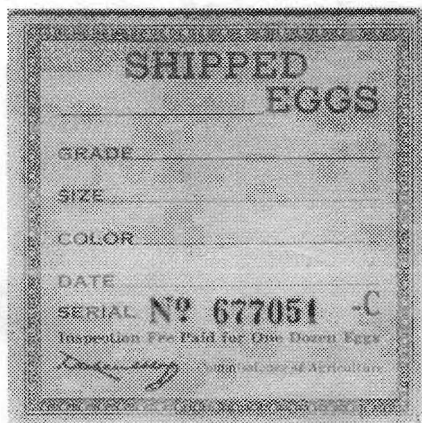
## LETTERS TO THE EDITOR

### Cudos

Gentlemen. I have just finished reading the latest edition of SRN and I felt I had to write and tell you how much I enjoyed it. It was worth a year's subs all on its own. I found the variety of stories and topics to be quite interesting. God Bless.

Nort Hart  
Australia

### Florida Egg



I have found what seems to be an unreported variety of Florida egg. This Shipped Eggs stamp is blue like SRS E11, but has a bright red serial number.

David Wrisley  
Florida

### Comments that came in with dues

*Unfortunately the names in most cases got separated by the treasurer and I don't know who they were from..*

I never did get a membership card. I enjoy receiving the *State Revenue News*.

*Hopefully our secretary will be back from Iraq by the time you get this. You don't really need one.*

Keep up the great job! I appreciate the articles, auctions and free-for-all.

Is there any chance that a State Stamp Circuit could be started between members of the Society. Perhaps a survey could be sent out with the SRN to see if any interest would result. I would vote to help in any way I could.

Jim Kennedy  
Virginia

*Won't happen unless someone volunteers to do it. I do think the American Revenue Society has a circuit that includes state revenues.*

I'd like to get more active in the SRS. What about a blog?

*See the Editor's Notes column as Ron Leshner has one going.*

I haven't been active collecting lately (75 next July) - some physical problems. But I sure enjoy reading "*State Revenue News*".

This is my first year and I really enjoy your publication!

How about more fish and game articles? *We need some of you to write them up. We love to get them.*

I really like the Auctions! Please try to have as many as possible.

SRS membership is one of the greatest bargains in philately!

### Florida Cataloging

I recently started as State Catalog Coordinator for Florida. After hours and hours at the FL State Library and Archives, talking with dealers and collectors, and reading, I've learned a lot, but I'm also getting a taste of how daunting even a single state catalog can be. But for me that means it's fun! .

At the Hubbard update level I know Scott Troutman is looking for input on pricing, and any new Florida stuff. At the State Catalog level of detail, I need your input on things such as:

- Color scans of all varieties possible, especially interesting color variations
- Information on any stamp, such as why was it issued, who designed it, who printed it, how many, when, etc.
- Pictures of, and information on stamp sheets
- Taxation history, especially on cigarette stamps
- Information on specimens/proofs
- Florida Revenue Stamp History, and little known facts
- who are the best sources of catalog information

I haven't finalized my thoughts about exactly what the FL State Catalog should look like, so I'd like your input on that, too.

### State Revenue News

Right now, I'm leaning toward including County/Municipal/Local if we can add a significant level of detail to what Kent Gray is doing; toward a printed catalog, plus CD and/or with some Web presence; and away from Ducks/Hunting/Wildlife stamps. I need your help in the fun.

Dave Wrisley  
Sarasota, Florida  
dwrisley@comcast.net

### New Jersey Fusion

Here is the latest New Jersey cigarette heat fusion. The color is a pale apple green with the state in white and the design in black. It has a black ink jet control number and a magenta safety.

Harold Effner  
New Jersey



### Red River Potatoes

In the index in the 4th quarter 2006 issue, the article titled "Red River Potato Promotion Stamps" isn't included in the index. It was in the 4th quarter 2004.

Lou Marchand  
Minnesota

*It is there, indexed under potatoes. I didn't know what else to put it under.*

### Oregon Insurance Stamps

In the Sept-Oct. 2006 issue of *The American Revenuer*, Michael Mahler has a large article on the Oregon \$1 blue insurance stamps used on document. These are one of the "classic" state revenue issues.

Mahler also has a preliminary census of Oregon insurance stamps on document. How rare are they? Michael lists only 33 known usages on document. Mahler describes these stamps on documents, used from 1871-1887 as being as "scarce as bigfoot". The article is beautifully illustrated with many splendid examples.

Dues for the American Revenue Association are \$21 a year and include a subscription to *The American Revenuer*. Contact Georgette P. Cornio, Secretary, 12803 Windbrook Dr., Clinton, MD 20735.



# State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*  
M.E. Matesen, 1973, 27 pp. \$5 (Non-member \$7)
2. *History of Oleomargarine Tax Stamps and licenses in the United States*  
Carter Lichfield, 1988, 128 pp. hardbound  
\$23.00 (non-member price \$26.50)
3. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*  
Elbert S.A. Hubbard, 1960, ill., three hole punched  
\$22.50 (Non-member price \$27.50)
4. *USA State Revenue Catalog Volume 2 (1960-1991 issues)*  
Elbert S.A. Hubbard, 1992, illus, three hole punched  
\$32.50 (Non-member price \$37.50)
5. *Second Federal Issue: 1801-1802*  
W.V.Combs 1988, 142 pp,illustrated,hardbound  
\$18 (Non-member price \$21)
6. *Third Federal Issue 1814-1817*  
W.V. Combs, 1994,224 pp. illustrated, hardbound  
\$24 (Non-member price \$28.50)
7. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound  
\$19 (non-member price \$21)
8. *State Turkey Stamps*  
Dr. John Crook SRN No. 220 1994 32pp \$5
9. *Kansas Revenue Stamps*  
Charles Bellinghausen, 1972 \$5
10. *The Kansas Quail Stamps*  
David Lucas, 1999 48pp spiral bound  
\$14 Members, \$17 non-members
11. *Alabama City, County and Municipal Stamp Catalog.*  
Scott Troutman, 35 pages, 2001 \$5
12. *The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)*  
Jan Wooton, 2006 239pps (6700+ stamps)  
\$34.00 Members (Normally \$41.00)  
2001 Edition 209pps \$15
13. *Bound State Revenue News back issues*  
1976-79 23 issues \$25  
1980-83 21 issues \$25  
1984-88 22 issues \$25  
1989-93 30 issues \$30  
1994-96 13 issues \$30  
All 5 \$125  
1997-98 8 issues \$22.50  
1999-2000 8 issues \$22.50  
2001-03 12 issues \$33.00  
All three \$72.50
15. *Nebraska Revenue Catalog*  
Ken Pruess, 1972, 18 pps  
\$5 Members, \$7 Non-members
16. *Catalogue of the Revenue Stamps of Utah*  
M.E. Matesen, 2003 55pps  
Black & White \$16
17. *Virginia Department of Agriculture Poster*  
Color reproduction of 10 3/4"x16 3/4" poster for  
"Virginia Quality Labels" for eggs, turkeys,  
potatoes and tomatoes.  
Shipped flat (folded) \$5 mem \$6.50 non-mem  
Shipped in tube \$7 mem \$8.50 non-mem
18. *American Bank Note Company State Revenue Index Proofs.* Peter Martin, 2004 Plastic cover, spiral bound. \$35 Members, \$40 non-members
19. *50th Anniversary Tee-shirt. (XL,L)* \$18.50
20. *The Revenue Stamps of North Carolina*  
Scott Troutman 2005 40pps. Color \$20.00
21. *Real Estate State Revenue Stamps Catalog*  
Peter Martin 2006 32pps. Color \$19.95

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

Publications available from:

SRS Publication Sales

Terence Hines

Box 629, Chappaqua, NY 10514-0629

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Free For All

This free for all is a single Washington liquor strip LS1. These were donated by Romie Coltrin and these have a catalog value of about \$10 so this is one of the best we have offered.

To get it send Terence Hines a self addressed stamped #10 envelope to SRS Free-for-All, Box 629, Chappaqua, New York 10514-0629. Put a stiffener in if you like.

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



You need a #10 envelope because these are long stamps.

## Best Article of 2006

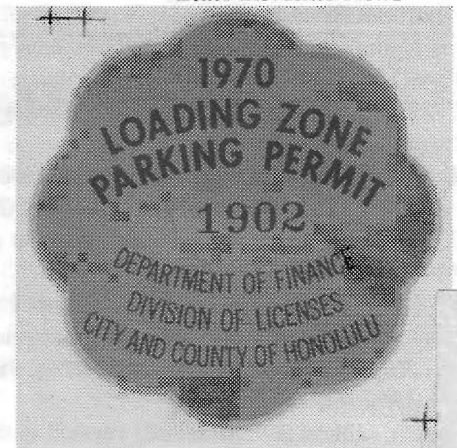
The Board Members have voted and Harold has tallied the votes, and the best research article for 2006 was Ken Pruess' "New York City Stock Transfer Tax of 1933" in the 4th quarter SRN.

I should note that everyone's favorite article was Vic Gullet's expose on decal counterfeiting also in 4th quarter. As Vic is long dead, we couldn't give it the award. But, a special round of applause though to Mack Matesen for saving this from the trash can..

In second place was John Bowman's article on Alabama Egg Inspection stamps in the second quarter.

Other articles gathering votes were the "Louisiana Seed & Tree Certification Tags" by Keith Hill and Scott Troutman in 1st quarter, and "Tipton" and "State and Local Amusement Taxes" by Scott Troutman in the 3rd quarter issue.

Congratulations to all the authors (of articles of any length). You are what keep this publication going. And especially to Ken Pruess who gets the \$50 prize.



## Honolulu Parking Permit

by Scott Troutman

Shown, slightly reduced, is a black or blue-green windshield sticker issued by Honolulu, Hawaii for parking in a loading zone. The real one is 71mm in diameter and has a yellow edge. I believe there was also a similar sticker for using bus loading zone in the auction that had this item, but cannot find the catalog.

State Revenue Society  
Scott Troutman  
PO Box 421  
Duncansville, PA 16635-0421

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Sarasota, FL  
34238-3303