



State Revenue News

Vol. 46, No.1--Whole No. 276 *Official Journal of The State Revenue Society*
1st Quarter 2008

SRS website : <http://www.mckellips.net/SRS>
APS Affiliate 164

In This Issue

Cigarettes	
Cigarette Taxation- Problems in a Changing Society	3
Cigarette Meter Specimens	4
California Cigarette Changes	4
Maryland Cigarette Salemen's Samples	4
More Heat Fusions (AL, MD, WV)	5
New Cigarette Finds from All Over	8
Nevada Cigarettes	17
Perforations of Pitney-Bowes Cigarette Meter Imprints	31
Beer	
Mississippi Beer & Wine Variety	7
Cataloging	
Errors and Fat Fingers in the New Catalog	30
Cigars	
Delaware Cigar Specimens	7
Documentary	
California Unlisted	7
Fish and Game	
South Dakota Small Game Variety	36
Municipals	
Florida City Update	6
Punchboard/Slot Machine	
Montana- Is this a Revenue Stamp	17
Soft Drinks	
North Carolina Soft Drink Tax	16
Tobacco	
1940 New Hampshire Tobacco Gum Types	5
Tomatoes	
California Tomato Find	36
Union Dues	
Union Dues and Assessment Stamps	11
Regular Columns	
Presidents Notebook	2
Editors Notes	2
Secretaries Report	14
AD Corner	32
Sales Service	33
Letters to the Editor	34
SRS Publications	35
Free for All	36

Cigarettes



Texas cigarette essay, soiled at left, thought to be unique.
(Courtesy M.E. Matesen)

Auction 40

The State Revenue Society

President and Librarian

Peter Martin

PO Box 463, Naugatuck, CT 06770
pmartin2020@aol.com

Vice President

Hermann Ivester

5 Leslie Circle, Little Rock, AR 72205-2529

Treasurer

Harold A. Effner Jr.

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

Secretary

Kent Gray

Box 67842
Albuquerque, NM 87193
kent@staterevs.com

Sales Manager/Past President

Terence Hines

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

Society Attorney

William Smiley

Box 361, Portage, WI 53901

Governors

SRN Editor, Auction Manager

Scott Troutman

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

Peter Pierce

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

Ed Kettenbrink

P.O. Box 940189
Houston, TX 77094-7189

State Revenue News is published quarterly by the State Revenue Society. Subscriptions cost \$15 (\$22.50 overseas) and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 2008 State Revenue Society

First Quarter 2008
Volume 46 No.1
Whole No. 276
ISSN 1542-0523

President's Notebook by Peter Martin

SRS Catalog Well Received

The *SRS State Revenue Stamps Catalog* were mailed on schedule during the first week in December and based on the reaction that I have received to date, it has proved to be a popular publication. As anticipated, Editor Scott Troutman is receiving valuable input to the 700-page catalog that will help to update many of the listings. If you can be of help, please provide your comments to Scott at your earliest opportunity.

SRS Archive Series

The first volume of the SRS Archives Series was also published in late December. Florida is now available and ordering information from SRS Sales appears on page 12. The next volume will comprise North Carolina and it is expected to be published in February. The Archives Series includes reference materials donated to the SRS Archives, including order forms, correspondence, regulations, articles and more. If you are researching a state and would like to see the SRS Archives contents published, contact me so that I can put it on the schedule. One of the current guidelines is that there must be at least 50 archive pages for the state before it will be considered for inclusion in the series. Members can always request photocopies of specific areas of interest. E-mail me at pmartin2020@aol.com if you have Archives questions.

Exhibits Manager

We still have a vacancy for someone interested in running the SRS exhibition awards program. This involves providing SRS medals to APS World Series of Philately shows that have state revenue exhibits. E-mail me if interested.

2008 SRS Annual Meeting

The SRS annual meeting will take place on the afternoon of Saturday, May 24 at NOJEX, the APS World Series of Philately Show, held in the Crowne Plaza Hotel, 2 Harmon Plaza, Secaucus, New Jersey. Watch for details in the second quarter *State Revenue News*. Initial planning calls for a one-hour meeting, including special presentations on a variety of subjects, and

a one-hour SRS board meeting. Plan now to attend and meet your society officers.

Editors Notes

In the last issue I set some kind of record for most articles. In this one it is the biggest auction. Probably too big, but we will see. Lots of bulk lots of California feed and liquors, Florida documentaries and Indiana intangibles and New York stock transfers. There is a lot of Minnesota deed material that is on the unusual side. There are tough Illinois liquors, some good hunting and fishing, some tough NC feed tags, some of harder to find small OK eggs, and the last of a large amount of Pennsylvania municipal deed and real estate stamps that had come in. Collections of cinderellas to a US billard room license.

This is the first auction using the new catalog. I will note that some Wisconsin items marked as unlisted may be in the new catalog. We had a chance to add them and took it at the last minute.

When the new catalog came out, I was afraid the gates of hell would open and I would be bombarded with unreported items and mistakes. That is happening. You will find a page full of corrections to make on page 30. The Minnesota Christmas tree tags are missing and Peter Martin is working on a new listing for those. And while this issue has a tremendous amount of new cigarette and cigarette meter listings, I bet I now have that much more in the stack and lots and lots of new finds of all kinds. At some point we will put out a catalog update, but I am going to let the dust settle for a while. The major bombardments seem to have coincided with the NFL playoffs. I am scared what will come in after Super Bowl Sunday.

You will notice a lot of the new cigarettes in this issue are from Kent Gray. Many of the fusions were from his Air Force comrades who supplied him with items from all over the U.S. while on his tours in Turkey and Iraq.

But then the fun is in finding new things and there is plenty of that going on. Let the fun continue.

Cigarette Taxation - Problems in a Changing Society

by Scott Troutman

This issue is focusing on cigarettes because currently there are more cigarette stamps and fusions being used by the states, than revenue stamps on any other product. Hawaii, the last of the 50 states to hold out, is now issuing a fusion (see last issue). This is because the states are collecting over \$13 billion dollars, yes that's billion dollars a year in cigarette taxes.

Since the first cigarette revenue stamps were issued using paper stamps by Iowa in 1921, states have tried water decals, meters (easy to apply, very easy to counterfeit as it turned out), heat fusions and now more elaborate stamps to protect their income stream.

To insure the tax is getting paid most states are now using heat fusions on the cellophane wrappers, as they are difficult to forge. Even so, in most states design changes are made in them every few years to further deter fraud. This is why cigarette revenues are proliferating even though stamps on other products, such as beer or soft drinks, are no longer used.

In the last *SRN* we noted that Hawaii has now joined the states using fusions. California has gone to great lengths recently using stamps with multiple security devises to foil counterfeiters (in their case meeting a newer Asian threat as some of the cigarettes and/or wrappers are being produced overseas). Pennsylvania as noted by Larry Frederick in the last issue continues to expand its use of microprinting technology. Other states are sure to follow suit.

An article in my local paper (Altoona Mirror, Oct 18, 2007) pointed up a problem many states are facing with regards to cigarette and tobacco taxation. Despite continually rising tobacco taxes, returns are diminishing. Part of the reason is that the number of smokers is declining given the health issues connected with smoking and the fact that it is politically incorrect to smoke now. Decades of antismoking ads have worked. Another factor is that states are increasing the number of smoke free areas, which further reduces cigarette sales. We have all seen workers huddled out in the cold and rain, just to take a smoke.

The problem facing state legislatures is that the governments are addicted to the cigarette money. Chuck Ardo, a

spokesman for Governor Rendell in Pennsylvania has argued that "Anything we can do to discourage smoking is a good thing... The health care cost savings from providing health care for smokers that would be realized from a significant decline in smoking would more than compensate for whatever we might lose in cigarette tax revenues". That sounds good, but the problem is the cigarette tax revenues are not being used, at least in Pennsylvania, directly on smoking related health care. And that is true in most states.

The following is a break down of where the money goes in Pennsylvania.

\$30.73 million to fund children's health insurance.

\$20.485 million to fund Agricultural Conservation easements.

\$189 million to a fund which eases medical malpractice insurance in Pennsylvania for doctors.

\$779.8 million (about 75%) to the state general fund, which is used for anything and everything from roads to salaries.

The last cigarette tax increase actually brought in less in taxes, adjusted for inflation.

So this has created a stalemate situation in the Pennsylvania legislature currently. While they would like to extend smoke free zones to include all restaurants, government offices, malls and other public places, if they do they are forced to recoup the lost revenue somehow. And it is a lot of revenue. The governor would like to raise cigarette taxes another 10 cents per pack to \$1.45, but now the legislature is questioning, does that raise or lower total income to the state?

Be aware that the state governments are not casting about to put a tax on porno movies or highly caffinated drinks like Red Bull - something that might make sense. Instead don't be surprised to see them do some social engineering by going after fast food. New York has a zealot already taking on trans-fats. The cheeseburger or candy tax may not be that far off. And guess what. If they do create a fat tax, don't expect any of the money to help with curing obesity or diabetes.

Peter Martin obtained a copy of "The Tax Burden on Tobacco, Vol 41, 2006" a yearly publication put out by the tobacco

industry. I have pulled out a few interesting statistics. Pennsylvania and Washington DC are not in these statistics.

States with highest cigarette prices per pack.

NJ	\$6.281
AK	\$6.07
RI	\$5.991
NY	\$5.876
WA	\$5.774

Cheapest cigarette prices per pack.

SC	\$3.394
NC	\$3.531
MO	\$3.58
MS	\$3.60
TN	\$3.63

States with highest taxes as a percentage of price (federal and state taxes).

RI	47.6%
NJ	47.2%
VT	42.3%
MI	42.2%
ME	42.1%

Lowest taxes as a percentage of price (federal and state)

SC	13.6%
MO	15.6%
MS	15.8%
TN	16.3%
VA	17.9%

Most gross income from cigarette taxes.

MI	\$1,183,679,099
CA	\$1,093,019,806
OH	\$1,041,058,832
NY	\$ 982,610,453
NJ	\$ 802,113,198

Least gross income from cigarette taxes.

ND	\$23,345,021
WY	\$26,773,597
SD	\$29,941,723
SC	\$33,374,528
VT	\$50,125,494

Total tax revenue \$13,647,809,859
Not counting PA or DC. With those added it would probably come near \$15 billion.

Percentage of taxes paid on tobacco from cigarettes 94.5%

Highest taxes on smokeless tobacco (chewing and snuff)

MA	90% of wholesale price
ME	78% of wholesale price
AK	75% of wholesale price
MN	70% of wholesale price
OR	65% of wholesale price

Lowest taxes on smokeless tobacco

NC	3% of wholesale price
SC	5% of manufacturers price
TN	6.6% of wholesale cost price
WV	7% of wholesale sales price
KY	7.5%-9.5% of wholesale price

As with cigarettes, the smokeless tobacco market in the United States is generally declining. So it doesn't offer any real taxing possibilities. You only have to look at that 94.5% of tobacco tax revenues from cigarettes figure to know you not going to recoup the losses from other tobacco sales.

Twenty years ago tobacco was the king crop in North Carolina, Eastern Maryland, Southern Virginia and Kentucky, protected by powerful defenders like Senator Jesse Helms. Now African countries are growing the labor intensive crop, and former tobacco fields are growing wine grapes and specialty fruits and vegetables for the Asian and pesticide free markets.

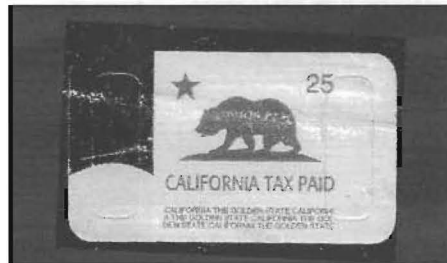
I don't see this trend reversing so keep an eye on your state legislatures. They will be taxing trans-fat, or caffeine, or bottled water or something else. And you probably won't like it, whatever it is.

California Cigarette Changes

by Chuck Soter and Larry Frederick



Chuck notes that a trip to San Diego in November 2007, he liberated from the trash a few cigarette packages and found some of the current California "bear" tax stamps as first described in the 4th quarter 2005 SRN. However, instead of the "figure eight" security cuts mentioned before, the current stamp has two rounded rectangular security cuts as seen on the figure above.

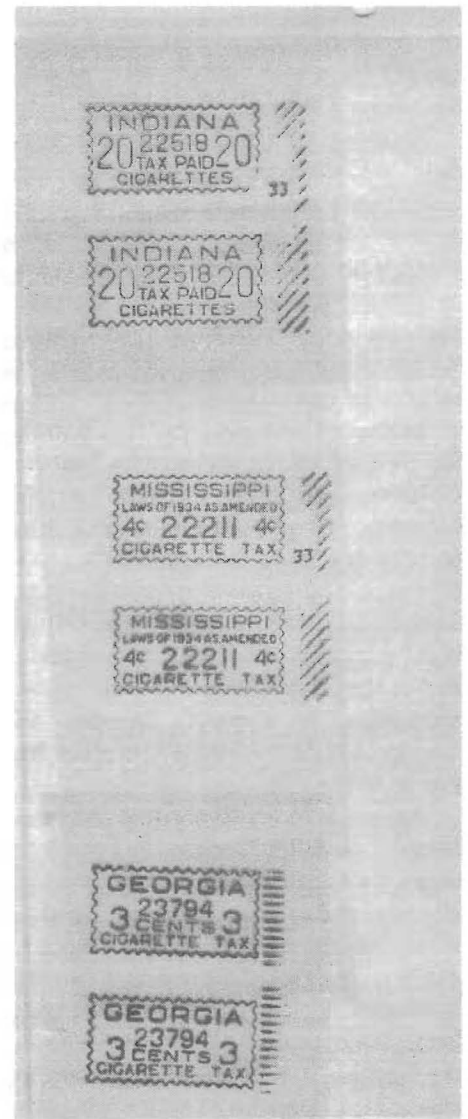


Larry Frederick noted the same changed cuts, but also found a 25 cigarette stamp. The colors are the same but the blue panel in the lower left corner on the 20 cigarette stamps has a wavy texture to it, while it appears to be a flat blue on the 25 cent stamp.

Cigarette Meter Specimens

by M.E. Matesen

I'm not sure if anything has run in the SRN with respect to Pitney-Bowes meter "specimens". These issues usually occur in pairs and instead of the usual thin cellophane, these are on a very thick, almost vellum like cellophane (plastic?). These are just a couple of one's I have come across and maybe other members can come up with more so we might get a list of all that are known.



These three pairs are in purple.

Maryland Cigarette Saleman's Samples

by M.E. Matesen

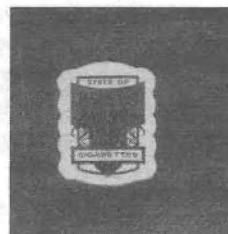
Here are three Maryland issues, two of which I believe are listed in Hubbard's 92 supplement. These may be of interest because they fall into that category which we've been calling "Salesman samples". Each is laminated in a very heavy thick plastic.



Maryland SRS C1 type
black on red and orange.
Seal and lower panel in
orange. 11x14mm



Maryland SRS C1 type
black dark green Seal and
border white. 11x14mm.



Maryland SRS C2 black
and red. 11x14mm

More Heat Fusions

by Larry Frederick

I was given these cigarette fusions by the sale's staff at the company where I work. These are all from the year 2004 to the best of their knowledge.



Alabama

The first is a pair, one from the state of Alabama and the other from the County of Madison. The word Madison is not complete and is hard to read. The state stamp is black on yellow with a white center panel and a black ink jet control number. Size is 11x11mm. The Madison County, is black on yellow with a white border and is also 11x11mm. It shows a magenta safety. It reads MADISON/COUNTY ALA./20/ CIGARETTES.



Maryland

The whole stamp is bright lilac in color, with a black border and lettering and a black ink jet control number. It is 11x11mm and used in the spring of 2004. The wording is MARYLAND/TAX PAID/20 CIGARETTES. The letters MD are in a clear substance in the middle.



West Virginia

This fusion is black on pale blue with white panels and a black ink jet control number. The wording is STATE OF/WEST VIRGINIA/20 CIGARETTES/TAX PAID. It is also 11x11mm. There is an outline of the state in the center and stars in the bottom corners.

Two Distinct Gum Types On The 1940 New Hampshire Brown Paper Tobacco Tax Stamps

by Terence Hines

Happily the never hinged insanity has not infected state revenue collecting (with the sad exception of duck stamps) so collectors don't look much at the backs of their stamps. But in the case of the 1940 New Hampshire paper brown tobacco tax stamps, looking at the backs turned out to be quite informative. There are two very distinct types of gum on these stamps. One type is an almost white gum. The other is a very obvious dark yellow color. I have seen no in between shades and thus conclude that these represent two distinct gum types. At this point, both types have been found on 13 of the 27 stamps in the series, as outlined in the table below.

A natural question is whether one gum type was used before the other. This question can be addressed by examining the sheet numbers seen on stamps of the same denomination but with different gum types. If one gum type was consistently used before the other, then stamps with that gum type should have lower sheet numbers. The table also shows the sheet numbers seen on stamps with each gum type for each denomination. In 10 of the 13 cases where both gum types have been seen on a given denomination, the stamp with the yellow gum has the smaller sheet number. The exceptions are the 3 cent, 5 cent and 6 cent denominations. This pattern suggests that, generally, the yellow gum was used earlier than the white. Further confirmation would come from reports of sheet numbers from denominations for which only one gum type has so far been reported.

There is one problem however. If the yellow gum was used first, one would expect that "SPECIMEN" overprints would be on yellow gum stamps since presumably the SPECIMEN stamps were printed before the stamps printed for actual use. In fact, I have the following SPECIMEN overprints on white gum stamps: 18, 21, 28, 37, 45, and 67 cents and the following yellow gum SPECIMEN overprints: 1, 4 and 9 cents.

At this point it appears that, on the issued stamps at least, the yellow gum preceded the whiter gum. This conclusion may change when reports of gum color for stamps where only one color is now known come in.

It should be noted that on all copies of the 1939 green New Hampshire paper tobacco stamps I have seen have a white gum.

TABLE

Sheet numbers found

Denomination	White Gum	Yellow gum
•	A01017	A00703
• with bars		A00781 & 782
1 •	B01911 & 2074	B01637
2		C00825
3	D02152	D02233 & 2620
4	E01197	E00789 & 827
5	F00917	F01066 & 1163
6	G01191	G01501 & 1636
7	H01696	H01400 & 1631
8	J01007	J00563 & 603
9		K07260 & 7672
10 •	AA00787	
12	L12055	L05023
18	M09944	M05603
18 •		N05004
21 •	AB00395	
22 •	X00168 & 184	
28 •	P00457	P00201 & 218
37 •	Q16102	Q09849 & 11748
45	U00261 & 02350	
56	R00494	R00380
67 •	Y00064 & 116	
69	S00090	
75	T02036	
82 •	V00532	
97 •	W00125	
1.01	AC00113	

Florida City Update

by Kent Gray

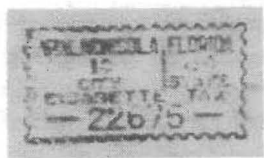


Fig 1. Apalachicola city/state cig. meter

Figure 1 is a previously unknown 1 cent city/4 cent state purple cigarette meter from Apalachicola. Similar meters were also discovered from Gainesville and St. Petersburg. Miami is the only other Florida city known to have meters - also a city/state combo. Take a look at your collections. Are there any other cities we don't know about?



Fig. 2. Marianna 1 cent cigarette decal on cream card, black on orange

Figure 2 shows a 1 cent Marianna on cream card. The 1-1/2 cent was known on both cream and manilla card. It was just a matter of time before we could dig up the 1 cent as well!



Fig. 3. Marianna 1-1/2 cent cigarette decal with diagonal slash. Black on red, cream card.

Speaking of the 1-1/2 cent, figure 3 is a new variety with a diagonal slash in the "1/2". The previously known versions have a

horizontal slash in the "1/2". This example is on cream card. Anybody have one on a manila card?



Fig. 4. Key West large tobacco decal
Black on yellow, cream card.

Figure 4 is a scan of the large Key West 50 cent tobacco stamp. Scans are needed of the 10 cent value.

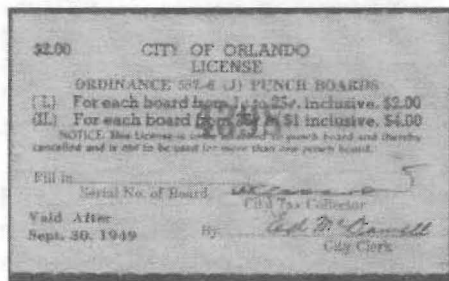


Fig. 5. Orlando \$2 punchboard
Black on pink

Figure 5 shows a \$2 punchboard stamp from Orlando. Punchboard stamps are almost always scarce, and this one is no exception. This one has caused me heartburn, however, as it clearly states the dreaded "L" word - "license", rather than "tax". This is a discussion for someone else, but I think we need to decide the difference between stamps for licenses and taxes. I personally was about to yank all the licenses from the city and county catalog, but along comes this and I am not sure what I am going to do. In my defense in regards to this stamp, it clearly shows the money going to the "City Tax Collector". Whatever your opinion on the license vs. tax issue - it is a scarce and desirable stamp!



Fig. 6. Panama City \$1.50 punchboard
decal
Brown on white on green card.

Figure 6 is a scan of one of the three known Panama City punchboard stamps. Although their existence was known, they were merely described as "Steamship design?". The three consist of a 50 cent blue, \$1 green and the Pictured \$1.50 brown stamp.



Fig. 6. Pensacola 5 and 10 cent tobacco
(large) decal -Black on yellow, cream card.

Figure 6 is a scan of the large Pensacola 5 and 10 cent tobacco stamp. Scans are needed of the 25 and 50 cent stamps in this series.

As always, please check your collections and let me know of any city and county stamps not listed in the online catalog (www.staterevs.com). You can e-mail me at kent@staterevs.com. I prefer 300 dpi jpg files if you are able to send scans. Don't worry about size - get me the scans and I will beat them into usable files. Please don't scan at 50 dpi - the quality just doesn't lend itself to putting on the website. I am trying to capture images for future generations as well and want quality images for identification purposes. Thanks in advance for your help and a special thanks to those who have consistently sent me scans and info for the catalog, even when it takes me a long time to get the info updated!

As I write this, the online catalog is only missing scans of six known Florida city stamps:

Daytona Beach \$1 punchboard (**What color is this??**)

Key West 10 cent tobacco (large)

Panama City 1 cent cig (centered "1C" in stamp design)

Pensacola 25 and 50 cent large tobacco

Pensacola 5 cent red and 5 cent rose red small tobacco

Please help complete the online catalog! Do you have a copy of these stamps?

California "UNLISTED"

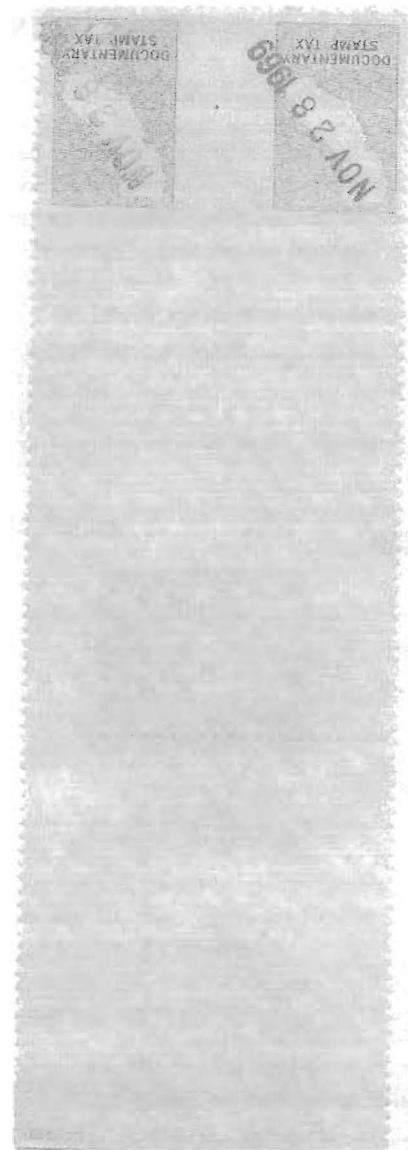
by Joe Ross



Those of you that collect the California revenues will recognize the County stamps that were used for a brief period, between January-June 1968.

Note the pair to the right. They did not have a county name imprinted on them. They are imperforate between. These stamps were printed in sheets of 100, 10x10 without any printers imprint. The cancel date is Nov. 28, 1969, over a year after they were no longer valid. Since these stamps were accountable, I think they were canceled and sold to the public as remainders.

However, where did the pair with the wide gap between them come from? Where were they on the sheet? Is this a guttersnipe or some kind of odd sheet margin?



Mississippi Beer and Wine Variety

by M.E. Matesen

Being imperforate and with the stamp number in sequential order and no permit number I take this to be a proof or maybe a

specimen. Either way it's printed on a rather thick paper as well. This is SRS catalog BW79.

Delaware Cigar Specimens

by James Timpson

I note that the following Delaware cigar specimens are missing from the new catalog:

CG1S	2ct	light brown	15.00
CG2S	5ct	light blue	10.00
CG3S	25ct	brown	25.00
CG4S	50ct	light blue	10.00
CG5S	\$1	magenta	20.00
CG6S	\$2	orange	40.00

New Cigarette Finds From All Over

by Scott Troutman

In the last year or so I have been bombarded with new cigarette finds. Some made the new catalog, some came it after it was finalized for printing. Some are old decals that should have been found years ago, some a new items found by Kent Gray's Air Force buddies. So I have tried to come with a new format to credit all the sources and give you a catalog like description. All of these have been blown up.

Alabama



Finder: Scott Troutman
When: 1985? (in auction consignment)
SRS Catalog Number C10A
Description: Heat fusion. Black on yellow, seal in center, straightline magenta "STATE of ALABAMA safety. Wording "ALABAMA/TAX 20 PAID/ CIGARETTES". "C" in upper right ear.



Finder: Chuck Soter
New variety of the 2ct green Clanton, Alabama. Note the the typography at the top is completely different. Both of these are on a pressure sensitive die cut adhesive. The stamp on the right is the new variety.



Finder: Chuck Soter.
Description. Three unreported Alabama locals. City of Arab 1/2 cent tobacco tax, red on white on cream card. Town of Collinsville 2ct cigarette? tax green on white on cream card. Town of Garden City 2ct cigarette tax green on white on cream card.

Arkansas



Finder: Kent Gray
Issued: 1987
SRS Catalog number C81
Description. Decal 13x7mm. 20 cigarettes, black on pink. State seal in middle.

Colorado



Finder: Kent Gray
SRS Catalog number CM3c
Description. Small 6000 series meter in blue.

Florida

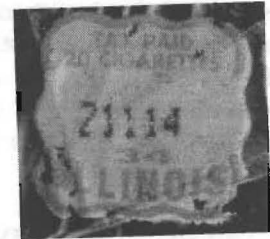


Finder: Kent Gray
SRS Catalog numbers - CM0 3ct purple
CM0A 4ct purple
Description. 20000 series meters.

Illinois



Finder: Kent Gray
When: Fall 2007
Description: Cook County, Illinois round heat fusion. Blue on white. Text "COUNTY OF/CIGARETTES/20 20/PAID PAID/ COOK". About 11mm.



Finder: Kent Gray
When: Fall 2007
SRS Catalog number: C48
Description. Heat fusion. Blue on pink with black ink jet control number. Wording "TAX PAID/20 CIGARETTES/34/ ILLINOIS". 11x11mm.

Kentucky



Finder: Scott Troutman
Issued: 1936? (in auction consignment)
SRS catalog number: C2
Description. Decal. James W. Martin signature, black on pale green on light brown card. 2ct. Black roulette 9-1/2. 17x13mm. (Note- not illustrated in catalog)



Finder: Kent Gray
Issued: 1941

SRS Catalog number: C12aS

Description. C12a overprinted with silver "SPECIMEN", black roulette variety.

Louisiana



Finder: Kent Gray

Issued: 200?

SRS Catalog number; C10

Description. Heat fusion. State in center in black with "20" in white. "TAX/PAID" vertically on either side. "LoUiSiAna" at top, "CIGARETTES" at bottom. Black on blue, white border. Purple safety. 11x11mm.

Nevada



Finder: Kent Gray

Issued: 2007?

SRS Catalog number: C13

Description. Heat fusion. "NEVADA" "20" "CIGARETTES". Purple pie wedge safety. Black on blue. 11x11mm.

New York



Finder: Kent Gray

SRS catalog number: like C49

Description. Blue on pink with straightline safety. Not sure if this is a different stamp as one in catalog is listed as blue on purple.



Finder: Kent Gray

SRS Catalog Number: like CS34

Description: Black on green shield, rest white. Circular New York with big apple safety in magenta. Wording "STATE & CITY OF NEW YORK/TAX 20 PAID/ CIGARETTES".

North Dakota



Finder: Kent Gray

SRS Catalog number: CM4

Description. Blue Pitney-Bowes 40000 series meter, like CM3.

Ohio



Finder: Scott Troutman

When: before 2003

SRS Catalog number: C34

Description. Heat fusion black on orange with magenta straightline "STATE of OHIO" safety. Value in map in center. Wording "STATE OF OHIO/TAX 20 PAID/ CIGARETTES". Copyright symbol above value. 11x11mm.



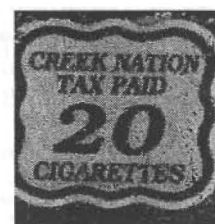
Finder: Kent Gray

Issued: 20??

SRS Catalog number: C35

Description. Heat fusion. State of Ohio in red with blue perimeter. Purple straight line safety. White edge and lettering "OHIO/ 20". 11x11mm.

Oklahoma



Finder: Larry Frederick

When: 2007

Description: Heat fusion. Black on florescent yellow, orange? safety. Wording "CREEK NATION/TAX PAID/20/ CIGARETTES". The Creek Nation is about 30 miles south of Tulsa, Oklahoma. 11x11mm.

Pennsylvania



Finder: Scott Troutman (in auction consignment)

Date: 1955.

SRS Catalog numbers

C47A 5ct red

C47B 6ct blue

Description. Decal like C47. 15x12mm.

Texas

Kent Gray notes that he has a C27 with a D serial letter.



Finder: Kent Gray
SRS Catalog number C53A
Description: like 1984 heat fusions but a 25 cigarette value. Border in blue. 11x11mm.



Finder: Kent Gray
SRS Catalog number C57A
Description: Heat fusion like C57 but colors blue on orange. 11x11mm.



Finder: Larry Fredericks
When: June 2007
SRS Catalog number : C60
Description: Heat fusion. Black on bright yellow. Black ink jet control number. Wording "TEXAS/TAX PAID/20 CIGARETTES". 11x11mm.



Finder: Kent Gray
SRS Catalog number: CM2A
Description. Pitney-Bowes 20000 series meter, with star at right. Black.

Vermont



Finder: Harold Effner Jr.
When: Oct. 2007

SRS Catalog number: C28
Description: Heat fusion, black on lilac with faint image of state capitol in white. Black ink jet control number. Wording "VERMONT/20/CIGARETTE/TAX". 11x11mm.

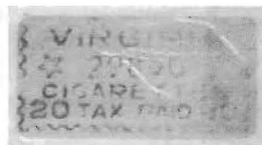
Virginia



Finder: Kent Gray
When: Fall 2007
SRS Catalog number; C4B
Description: Heat fusion, similar to but different from 1980 C4. Red on white with purple "VIRGINIA TAX" straightline safety. Curly cues in upper ears. Seal at left, heart shaped dodad below "TAX PAID". Wording "VIRGINIA/TAX PAID/20/CIGARETTES". 11x11mm.



Finder: Kent Gray
When: Fall 2007
SRS Catalog number C4A
Description: Heat fusion, same design as C4. Black on gray-blue with white border. "VIRGINIA TAX" straightline safety. "20" in upper ears. Seal at left, "VA" below "TAX PAID". Wording "VIRGINIA/TAX PAID/20/CIGARETTES". 11x11mm.



Finder: Kent Gray
SRS Catalog number: CM1A
Description: Pitney-Bowes 20000 series meter. Starts on both sides. Purple.

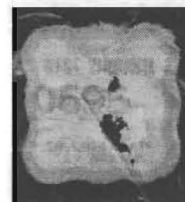
West Virginia



Finder: Kent Gray
SRS Catalog Number C4
Kent notes that this stamp has a light brown or orange panto with a date in it of 1949.



Finder: Kent Gray
When: Fall 2007
SRS Catalog Number: C10
Description. Heat fusion. Black on yellow with blue surround and white border. Magenta safety. Wording "WEST/VIRGINIA/TAX 20 PAID/CIGARETTES". 11x11mm.



Finder: Kent Gray
Like 1987 C14
SRS Catalog Number: C14A
Description: Heat fusion, 20 cigarettes, lime green on white with gray control number. 11x11mm.

Wisconsin

Kent Gray sent a copy of SRS catalog C34 and notes that the pie wedge safety has the date 1941 in it. The catalog has the date 1955 associated with this stamp.



Finder: Kent Gray

When: Fall 2007

SRS Catalog number C62

Description: Heat fusion. Red on white. Seal in center. Magenta safety. Wording "WISCONSIN/TAX PAID/TWENTY/CIGARETTES". 11x11mm.



Finder: Kent Gray

When: Fall 2007

SRS Catalog number: C59A

1973 Style Heat fusion. Black on white, with gray-black control numbers, this example mint on brown paper backer. Wording "WISCONSIN/TAX PAID/20 CIGARETTES". 11x11mm.



Finder: Kent Gray

When: 1989?

SRS catalog number: C59

Heat fusion. Dark blue on white, with gray-black control numbers with pie wedge magenta safety. In catalog twice as C51 and C59.

Wyoming



Finder: Kent Gray

SRS Catalog Number: C6A

Description: Heat fusion like C6 but black on blue with a white border. Magenta pie wedge safety. 11x11mm.

Union Dues and Assessment Stamps

By Art Mongan

(The first of an occasional series on Labor Union Dues and assessment Stamps)

While not directly related to state revenue stamps, union dues and assessment stamps occasionally show up mixed in odd lots of state revenue stamps. Most, but not all, will have either the initials of the union or the union name. Research on what US union first used adhesive stamps to indicate payment of dues or assessments is continuing.



Figure 1



Figure 2

The Cigar Makers International Union used adhesive stamps as early as 1881. The early stamps were very simple, just initials and denomination with out any indicate of usage. Examples from 1885 with the same design as 1881 are shown in Figures 1 & 2.

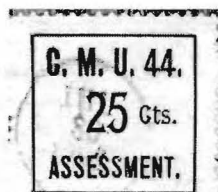


Figure 3



Figure 4

Assessment stamps will often indicate what the fee was used for as illustrated in Figures 3 & 4.



Figure 5



Figure 6

About fifty years later, this union still used simple designs as shown in Figures 5 & 6.



Figure 7.

Many unions incorporate their logos in the stamp design. Figure 7 shows the logo of the International Association of Bridge, Structural and Ornamental Iron Workers in their monthly dues stamp.



Figure 8



Figure 9

This logo also appears in their Convention Assessment (Figure 8) and Death and Pension Benefit Fund stamps (Figure 9).



Figure 10



Figure 11

Unions in other countries also used adhesive dues and assessment stamps. Examples of those used by the French Textile Workers Union as shown in figures 10 & 11.



The dues stamps of the German Democratic Republic Freier Deutscher Gewerkschaftsbund (Free German Trade Union) were fairly simple, Initials, hands and amount but their assessment stamps were often pictorial as seen in figure 13.

A number of unions have used pen and ink or rubber stamps to record payments. Some unions have used adhesive stamps to indicate payment of dues and used pen and ink or rubber stamps to record assessments and other fees.

The author would like to contact other collectors of these stamps for possible collaboration on a catalog of U.S. Union Dues and Assessment Stamps.

Now Available The SRS Archives Series

Edited by Peter Martin

The SRS Archives Series consists of spiral bound copies of state files from the SRS Archives. Included are such items as articles, correspondence, flyers, illustrations, order forms, pamphlets, posters, printer information, regulations and anything related to the state that may be of interest to researchers. Archive series publications are organized by subject and include a table of contents.

Florida — 2007, 260 pages.....\$30 (\$24 SRS members)

North Carolina — Scheduled for February Release

Please add postage and handling: Florida \$9.50.

Order from:
SRS Publication Sales
Box 629
Chappaqua, NY 10514-0629



James Timpson spotted this red, black and silver or pale yellow Pennsylvania beer label with the provisional PA U314 permit number on ebay. This one was not listed in Ron Leshner's article on these in the fourth quarter 2004 SRN. It sold for \$34.25 after some heated bidding.

Ebay Auction Realizations

by Kenneth Pruess

Jim Timpson reports that a used current Hawaii 20 cigarette fusion like that illustrated in the 4th quarter State Revenue News sold for \$45 (eBay 250199578914). I am sure you could find one in a trash can in Hawaii for free but if you figure in the travel expenses, then this was a bargain. Quite likely many cigarette decals used by the millions are totally unknown because no one save them.

New York poultry inspection 6 cent (eBay 170180609445) went for \$61.00

Mississippi nine cent malt MA5 (eBay 250196430172) brought \$56.00.

State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and or identifying information for the following list of state revenue stamps. If you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for member to respond. We will forward your information to the appropriate cataloger/researcher. SRS catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need	MD	B5	beer	illustration, info
AK	PB1	\$2 punchboard	illustration, info	MT	cigarette- any after C2		illustration, info
AK	PB2	\$4 punchboard	illustration, info	MT	PB6	\$2.25 orange punchboard	illustration, info
AK	L4	1/2 pint carmine	illustration, info	MT	PB7	\$3 purple punchboard	illustration, info
AK	L12	1 pint blue "L"	illustration	OK	D39	\$100 light green doc.	illustration
AK	L17	1 pint blue, no serial #	illustration, info	OK	Bingo	(trucker for hire) 1978	color
DC	C1-3	cigarette	illustrations	OK	Veg. seed	1955-78,82-85,past '88	colors
DC		cigarette any after C3	illustrations, info	WY	C2	3ct cigarette	illustration
DC	L13	additional tax stamp	illustrations, info	WY	C4	8ct red cig.	illustration
DC	W9	1/5 gal wine, black value	illustration				
DC	W10	1/8 gal. wine, black value	illustration				
FL	AL6	12 cent in circle	300 dpi color scan				
FL	D9-11	Amos \$25, \$50, \$100	300 dpi color scan				
FL	L110-111	Liquor Brautigam	300 dpi color scan				
FL	L113	Wynne sig.	300 dpi color scan				
FL	LE1-4	Lime	300 dpi color scan				
FL		Panama City 1ct cig centered "C"	color				
FL	Ol	oil	300dpi color scan				
FL	TA18	tangerine	300 dpi color scan				
MD	B3	beer	illustration, info				

Send photocopies/scans to:
SRS Catalog Project
POB 463, Naugatuck, CT 06770-0463
E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	jbowman@str.rr.com	AL
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hill, Keith	kjhill1@bellsouth.net	LA
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenue@dmv.com	DE, PA
Malmgren, Richard	rcnstanos@Hawaii.rr.com	HI
Martin, Peter	pmartin202@aol.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato, Real Estate
Matesen, Mack	mnret@sprynet.com	AZ,ID,NM,UT,WA
Mongen, Art	revs.perfins@gmail.com	MD
Pirro, Charles	CAPIRRO@aol.com	IA,SD
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	WI
Troutman, Scott	smtroutman@atlanticbb.net	NC,OK,SC
Wooton, Jan	tigre100@alltel.net	Fish & game
Wrisley, Dave	dwriseley@comcast.net	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 for details.

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

Secretary's Report

Previous Total	254
New Members	16
Reinstatements	0
Resignations	1
Deaths	1
Dropped Not Paid	0
Current Total	268

New Members

- 1362** Ted Yanchula
334 Fort Dearborn Street
Dearborn, MI 48124-1031
- 1363** Junior Graham
740 Hibernia Ridge Road
Buffalo, KY 42716-8203
- 1364** Erik Billings
PO Box 202
Marion, KS 66861
- 1365** Ray W. Lawrence
2536 Trares Road
Mogadore, OH 44260
- 1366** David Wolfersberger
768 Chain Ridge Road
St Louis, MO 63259
- 1367** Roy C. Ware
6515 Park Hall Drive
Laurel, MD 20707-2987
- 1368** Daniel J. Anderson
7412 Graham Road
Indianapolis, IN 46250
- 1369** Kevin E. Russell
3308 NW South View Drive
Albany, OR 97321-9369
- 1370** William Maclean
34 Myrtle Drive
Manahawkin, NJ 08050
- 1371** Robert Prive
DBA Blooming Glen Stamps
P.O. Box 235
Blooming Glen, PA 18911
- 1372** Josphe Antizzo
34 - 21 80th Street
Jackson Heights, NY 11372
- 1373** Steven Kawalec
PO Box 4281
Clifton, NJ 07012
- 1374** Robert E. Lynch
3325 Old Mill Road
Northbrook, IL 60062
Interests: General/worldwide Rev.
- 1375** Alex Schauss
Schauss Philatelic
PO Box 1101
Tacoma, WA 98401-1101
Interests: US Revenues, Indoneisa

Sandy Riesenfeld

We got word recently that long time member Sanford "Sandy" Riesenfeld of Sugarland, Texas passed away on September 30, 2007. He joined in July 1978. Sandy was an active auction bidder and collected New York, state and federal liquors, federal cigars and small cigars. He is survived by his wife, Priscilla.

Treasurers Report

by Harold Effner Jr.

The SRS continues to remain financially in good shape. There was a net loss in the SRS income in 2007 due to the one time extraordinary expenses associated with the publication of the SRS State Revenue Stamps Catalog. A net gain is expected for 2008. A copy of the 2007 SRS Annual Statement is available to any SRS member for a SASE.

and Washington State.

1376 John W. Stafford II
715 Colorado Avenue
Brush, CO 80723

1377 Barry Goldblatt
4524 Palmetto Street
Bellaire, TX 77401

Reinstatements

Resignations

1065 John Hotchner, VA

Deaths

558 Sanford "Sandy" Riesenfeld, TX

Dropped Not Paid

Address Changes

644 Michael Morgan
40 Laurin Loop Rd
Sheridan, MT 59749-9506

Consigning Material to Auction

by Scott Troutman

It would seem with the amount of material I have been getting in that most people have figured this out, but we have been getting a lot of new members.

On the web site <http://www.mckellips.net/SRS>, you can pull down and print out a consignment sheet. Or you can write to the auction manager at PO Box 421, Duncansville, NC and I will send you some. The purpose for this is so you know what you sent. The other option is to shovel it in an envelope and tell me you haven't got a clue what it is and I will work it up and lot it. If you lot it and put items in glassines, it saves you 4 cents a lot (and I love you) over me doing it (glassines charge of 4 cents a lot). Lots need to be worth at least a buck. Otherwise put some stuff together and make a cheapo pile.

When I get it, I will work up to 75 lots up for the next auction. There is a limit of 75 lots per member per auction. When I work it up, I will send you back a copy of pretty much what it will look like. You can check me for errors and have this in case some disaster hits my house (a bigger problem when I lived in tornado prone Oklahoma).

When the auction is over, and we get the money in, Harrold will then make the pay outs. Sellers are charged 10% of sale price to cover the auction costs. Easy.

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 463
Nagatuck, CT 06770

SRN Back Issues

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

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

Issue Date**\$5.00 each**

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 Drinks
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
272	7/01 Fractions of a Cent
273	7/02 Cataloging Troublemakers
274	7/03 NY Stock Transfer
275	7/04 Georgia Municipal Beers

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2005 year sets

\$14.50 per year postpaid

**For bound copies see
Publications Page.**

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

Good news - Bad news

"The good news is, we have enough money to pay for our new building program",
said the preacher.

"The bad news is, the money is still in your pockets".

Old Back Issues of the State Revenue News Discovered

by Terence Hines

While perusing a forgotten grotto in the very depths of my basement, I came across a strange box, hidden under untold detritus. The box reeked with eldritch age – who knew what treasurers, or horrors, lurked within? Summoning all my courage, not inconsiderable from years of familiarity with the dissecting room, I sought out appropriate tools to open the box and reveal its contents. Imagine, if you can, my delight to find therein numerous copies of previously unavailable back issues of the State Revenue News. These ancient issues, unavailable for years, are now offered here at the amazingly low price of \$3 each, or \$10 per year set for the 1995 and 1996 years, postage paid.

The issues available are

1994, vol. 32, # 5 whole # 220.

Special issue on turkey stamps.

1995, vol. 33, #1, whole # 222

Feed stamps

1995, vol. 33, # 2, whole # 223

Duck stamps

1995, vol. 33, # 3, whole # 224

Drug stamps

1995, vol. 33, # 4, whole # 225

North Carolina

1996, vol. 34, # 1, whole # 226

Egg stamps

1996, vol. 34, # 2, whole # 227

Utah

1996, vol. 34, # 3, whole # 228

Hunting & fishing stamps

1996, vol. 34, # 4, whole # 229

Nevada

1999, vol. 37, 4th quarter, whole # 242

State beer stamps.

Send orders to Terence Hines, Box 629,
Chappaqua NY 10514-0629. Checks payable to the State Revenue Society.

Nevada Cigarettes

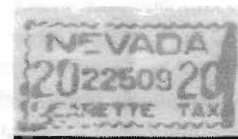
by Olaf Liefson



Shown (enlarged) is an unreported seven cent value of the 1947 set of Nevada cigarettes. This stamp is 11x14mm and is in a lighter blue than the two cent stamp of the same series. The two cent is a dark navy blue. This is presumably C5A in the new catalog.



This is the unpictured Nevada C7. I don't think this stamp has ever been illustrated before.



This is the Nevada CM1 in red. The new catalog has a date of 1977 but I think these meters were used earlier.



This is Nevada CM2 a purple version of CM1. This is 32c16mm and has not been reported before.

Note - If you label has a 07-xxxx number on it, you are late in paying your dues and this will be your last issue.

North Carolina Soft Drink Taxes

by Scott Troutman

In an article on soft drink taxation¹ in the 2nd quarter 2002 SRN, many aspects of North Carolina's taxation were discussed. Tony Crumbley was able to acquire a document "Schedule B-B Soft Drink Tax Laws of North Carolina"² which gives many of the finer points. The following has been extracted from that document.

The "Soft Drink Tax Act" went into effect October 1, 1969 and with several revisions remained in effect until October 1, 1992. It was part of an effort to provide additional funds for the general revenue fund of the State. North Carolina has a constitutional requirement for a balanced budget. The tax was on three things: bottled soft drinks, soft drink syrup (for example Coca-Cola syrup used in combination with carbonated water at most soft drink fountains), and "base products" which was aimed at "hot chocolate flavored drink mix, flavored milk shake bases, concentrated products to which milk or other liquid is added to complete a soft drink, and all like items or products as herein defined which will taxed as syrups". Powders (such as Kool Aid) were also considered a syrup.

The tax was one cent on each bottled soft drink and \$1.00 on each gallon of syrup. On powders and base products the tax was one cent per ounce or fraction thereof of the dry powder or base product. If, however, the process of creating the soft drink involved converting the powder or base product into a syrup, the tax would apply to the amount of syrup produced. Syrups or base products used by a manufacturer to produce a bottled product were not taxed.

"Bottled" in the legal sense, did not imply it was in a bottle. It could be "any closed or sealed glass, metal, paper or other



North Carolina soft drink SD20

type of bottle, can, carton or container", regardless of size.

Milk was exempt from taxation, regardless of whether it was whole milk or skim milk or something in between. No sense getting the dairy lobby involved.

Fruit and vegetable juices which were at least 35% natural fruit or vegetable juice was tax exempt. Hi-C, for example, did not have enough fruit juice and was taxed, whereas Welch's grape juice was not. Milk could be used to make up the 35%, such as a strawberry flavored milk. Adding sugar, salt or vitamins to improve flavor did not enter into the decision of whether it was taxable. To get the exemption samples had to be submitted to prove your case.

In 1976, a court case broke out over orange juice. The question was, is orange juice concentrate a base product or syrup? In the case "Institutional Food House, Inc. vs. Coble" the State Supreme Court ruled orange juice and orange juice concentrate was not taxable. The same went for lemonade concentrate and other similar products.

When a soft drink was manufactured in the state you had 24 hours to get tax paid indicia on it. On most bottled products crowns were used (markings to lids or bottle tops). Stamps were used mostly on

syrups. Using counterfeit stamps or crowns would get you \$100 fine per conviction and up to 30 days in jail. Manufacturers had to pay for the crowns, including the cost of transportation to them. Using crowns however, got you a discount of 8% on your tax payment, as they were easier for the state to manage. This discount was in part to cover losses during manufacturing by damaged caps or breakage. The state did not want to be in the business of trying to refund money such things. If you went out of business, or switched bottling processes and had left over crowns you could not use, the state would refund the money if you returned the crowns, less the discount.

While in most cases the manufacturer or dealer was responsible for applying the tax stamps or crowns, it ultimately fell to the retailer to insure that the products he was selling had the taxes paid. Slipping untaxed soft drinks in over the state line was not something the state was going to encourage. It would get you the same fines as counterfeiting stamps, reusing stamps or avoiding the taxes.

It appears that soft drinks used on military bases or on military ships going to sea were tax exempt.

Stamp usage ended October 1, 1992, replaced by a reporting system.

Bibliography

1. Soft Drink Taxation by the States, Scott Troutman, State Revenue News, 2nd quarter 2002, pps. 3-7, 11 illus.
2. Schedule B-B, Soft Drink Tax Laws of North Carolina Revised through Session Laws of 1985, Department of Revenue, State of North Carolina, 1986. (This will added to the SRS library).

STOCK#: 48285-6
FORM USA 1413

**NORTH CAROLINA
TAX AFFIXED**



North Carolina soft drink tag used on syrup in lieu of stamps.

NC SD21 on Coca Cola syrup can tag. (reduced)

Interesting Lots in Montana - Is this a Revenue Stamp? Auction 40

by M.E. Matesen

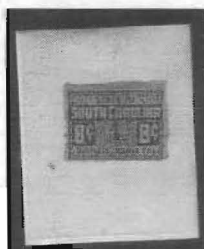
Four South Carolina lots feature business license stamps which have not been seen before.



First is BL62S, a 25 cent coil specimen. Other specimens from this series are known, but this is the first time this value has been reported.



Second is the 5ct BL99 on a pink card black roulette vertically about 9. The value is known but it had not been reported on a pink card.



Next is a new 8ct decal in lilac of a known set. This will become BL178A. This is a used copy.



Lastly are two new business license decals of an unknown set. A one cent red and a 2 cent green are in lot 418. These are 18x11mm. Both are used.

Over the years there has been continuing debates as to what constitutes a revenue stamp. License stamps clearly fall into this arena and Ron Leshar has given many talks over the years on this subject¹. Some people argue that license stamps should not be considered revenue stamps. I offer the following for your consideration.

Here's a line from an article I penned for the Newsletter back in 1968 on Montana's "Use Stamps"² (i.e. punch board tax):

"...a license tax on trade stimulators, including punch boards, pull tags and similar devices..."



Montana PB 5

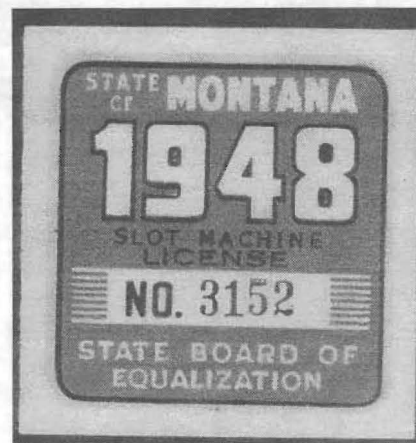


Montana PB16

Shown are two punchboard stamps known to derive from that tax: a \$1.50 paper stamp (Troutman PB5) and a \$1.50 water decal (Troutman PB16)⁴.

When I wrote that article, I was unaware of the existence of yet another "trade stimulator"⁶ in the form of a slot machine license decal. I've underlined two key words to give emphasis to the idea that "license" and "Revenue stamp" could be considered to be synonymous.

What's your thoughts?



Decal, green gold and black on white, black serial number.

The law, passed in 1947, was ruled unconstitutional³ in 1951. Possibly four other year date issues might likewise exist. Can anyone provide the Editor with any examples? I'd consider that any of the "year date" slot machine licenses should be extremely scarce.

Bibliography

1. Members having access to the internet can find a detailed narration of Leshar's discussion of this topic under the byline "Are Licenses Revenue Stamps?" at <http://www.erikjackson.com/lesher6.htm>
2. Montana "Use Tax" Stamps, M.E. Matesen, *State Revenue Newsletter*, May-June 1986, p. 9.
3. The constitutionality issue applied only to the state issued stamps and not the varied city issues which likewise existed during the time.
4. Hubbard numbers PB5 and PB15.
5. Punchboard Stamps, Scott Troutman, *State Revenue News*, 1st quarter 1999, p. 25-26.
6. Montana Trade Stimulator, M.E. Matesen, *State Revenue News*, 2nd Qtr. 2003, P. 15.



5



38



65 ex



25 ex



53 ex



104 ex



45



116



115



86 ex



24



54



37



43 ex



36 ex



82 ex



31



63



44



27



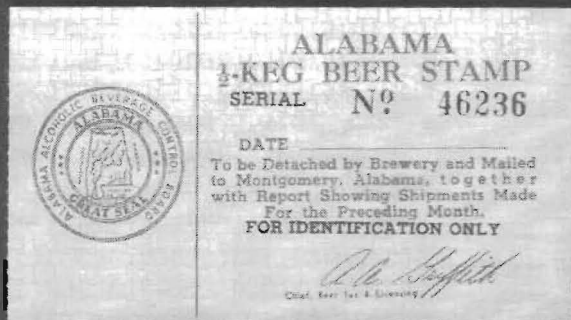
17



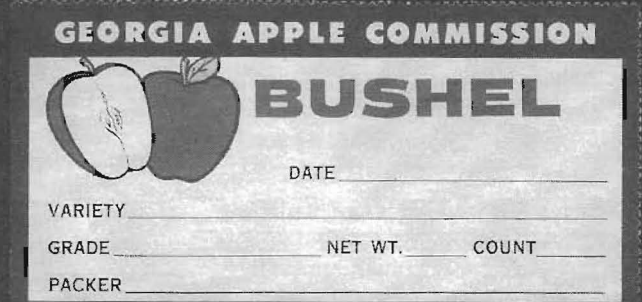
42



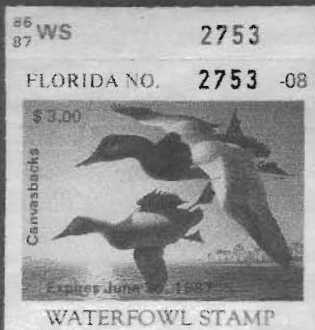
88



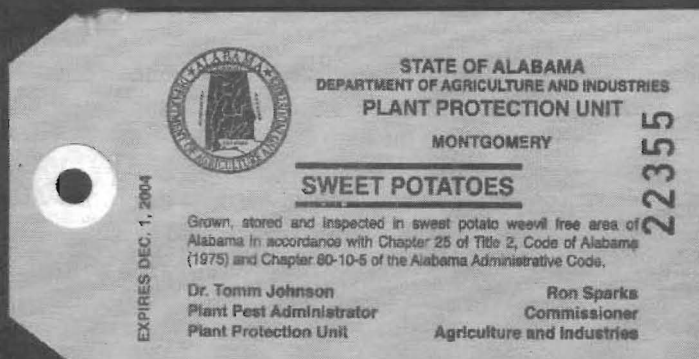
13



120



118



21



77

Auction 40

State Revenues
SRS catalog used on non-fish & game
Wooton (Streamside) used on fish & game
Other catalogs as noted.

1	AK beer B7a 3 gals "B2",MNH,VF	7.00	46	CA feed (19) FE4 60lb(4), FE5 75lb(4), FE6 80lb(6), FE7 90lb(5) not checked for perf varieties, M & U, F-VF	9.50
2	AK beer B7a 3gal pale yellow,MNH,VF	7.00	47	CA feed (14) FE1 10lb(3), FE2 25lb(4), FE3 50lb(8), not checked for perf varieties, M & U,F-VF	7.00
3	AK liquor L11 1/2pt,MNH,VF	2.25	48	CA feed (12) FE10 10lb, FE12 50lb, FE16 100lb(10) not checked for varieties,U & M, F-VF	5.00
4	AK liquor L19b 1pt blk/4,MNH,VF	6.00	49	CA feed (8) FE1-8 set 10-100lb, MH,F-VF	10.00
5	AK liquor L19 1pt on gray card,MNH,VF,P	4.50	50	CA feed (7) FE1, FE2, FE3, FE4, FE5, FE7, FE8, MH,F-VF	6.30
6	AK liquor L19b 1pt,MNH,VF	1.50	51	CA feed (6) FE1 10lbs, FE2 25lbs, FE4 60lbs, FE6 80lbs, FE7 90lbs, FE8 100lbs w/red control number in selvedge, not checked for perf varieties, all MNH,AVG-VF	2.00
7	AK liquor L20a 4/5qt,MNH,VF	2.00	52	CA feed (5) FE12 50lbs, FE12 50lbs not perfed along left selvedge, FE14 75lbs, FE16 pair w/red control number at top, all MNH,VF	1.50
8	AK liquor L20b 4/5qt,MNH,VF, scuff in margin not affecting decal	1.50	53	CA feed (3) FE11 25lb unlisted hyphen hole variety U, FE12f 50lb U, FE16f 100lb U faults,all F,P	10.00
9	AK liquor L20b 4/5qt,MNH,VF	1.50	54	CA feed (2) FE8 100lb, FE16 100lb,both U, with part of serial number in selvadge,P	1.00
10	AK wine W5 25gal thick W variety,MNH,VF	75.00	55	CA feed FE8 100lbs (24) U & M,F-VF, not checked for perf varieties	20.00
11	AL beer B6 1/2ct,U,AVG,small faults	25.00	56	CA feed FE12h 50lb imperf pair horiz.,MNH,VF	7.50
12	AL beer B25a 1/2 keg,MNH,VF	15.00	57	CA fishing (20) incl 1958-60,63,64,67,dupes, sig. U some toning	30.00
13	AL beer B25a 1/2 keg,MNH,VF,P	15.00	58	CA fishing (6) lic. or piece of lic. , 11 stamps incl. (3) sport fishing, stamps sig.	30.00
14	AL cigarette C7 20 cig,MNH,VF	2.00	59	CA fishing (2) #1 1958 and #2 1959 w/tab, both sig. U,VF	7.50
15	AL feed FE41 1/20ct,MNH,F	1.00	60	CA fishing #2 1959 pair both sig.,U,VF serials 99999 and 100000 attached	5.00
16	AL feed FE42 1/10ct,MNH,AVG	1.00	61	CA fishing #2 1959 sig.,U,VF, low serial #8596	2.50
17	AL feed FE51 1/4ct,MNH,VF-XF,P	1.00	62	CA fishing #3 1960 sig.,U,VF,with tab,toning	3.00
18	AL feed FE55 1/4ct,pink safety,MNH,VF	1.50	63	CA fishing #9 1966 \$1 sig.,U,VF,P	2.50
19	AL feed FE68 1/12ct,MNH,F	2.00	64	CA hunting (3) duck Scott #4 1974 \$1 unsig. U not toned; duck Scott #5 1975 unsig. U, toned;hunting Scott 2A22 1970 U,VF lightly toned	11.50
20	AL liquor seal LS18,U,VF	3.50	65	CA liquor (20) 1933 10ct L3 or L3a (17), L3b (3) U,F-VF good study group,P	20.00
21	AL sweet potato tag SP3 2004,U,VF,clea,n,P	10.00	66	CA liquor (17) 1933 5ct L2 (11), L2a (6),U, F-VF, couple dirty or faded	10.00
22	AL tobacco (4) T227 1/4ct yellow, T230 1-1/2ct gold, T233 2-1/2ct magenta, T244 75ct blue, all w/ "A" in side, MNH,VF	6.00	67	CA liquor (12) 1933 2ct L1 (7), L1a (5), U, F-VF, couple pretty dirty	12.00
23	AL tobacco (3) T1 1ct, T2 2ct, T3 3ct all U,VF	3.00		CA liquor (12) 1933 L4(4) 16ct, L5(8) 20ct, L5a(4), U,F-VF good study group	10.00
24	AL tobacco (2) Bibb Co. 2ct blue, 5ct red,both MNH,VF,P	1.50	69	CA liquor (7) 1933 80ct, U,F-VF	50.00
25	AL tobacco (2) City of Decatur 1/2ct red, 1ct blue, both MNH,AVG-F,P	1.50	70	CA liquor (6) 1933 L1, L2, L3b, L4, L5, L7,U,F-VF	30.00
26	AL tobacco (2) Franklin County 1ct dark brown cream safety card, 4ct yellow green yellow safety card, both MNH,VF	1.50	71	CA liquor (6) 1933 L1a, L2, L3, L4, L5, L7,U,F-VF	30.00
27	AL documentary D1 U,F, cxi June 16, 1876,P	5.00	72	CA liquor (3) L10c 10ct royal blue,U,VF; L11 16ct, MH,VF;L18d 16ct clear roul,M,Vf,crease	2.50
28	AR feed (2) 1941 FE39 75lb MH,VF; F40 100lbs MH,VF, tiny scuff	1.50	73	CA liquor L18 16ct strip/6,MH,VF	10.00
29	AR feed (2) FE29 100lbs rare,MH,F, FE39 75lbs,MNH,F	10.50	74	CA liquor L22 5ct rose, pane of 12,MNH,VF	10.00
30	AR feed FE12 175 lb, MH,crease, control or serial number "1" in red, selvedge with a piece missing	10.00	75	CA liquor L23 10ct, pane of 12,MNH,VF	10.00
31	AZ cosmetics CSM4 2ct,MH,VF,P	8.00	76	CA liquor 1940 L22 5ct pair, L23 10ct pair,both MNH,VF	5.00
32	AZ cosmetics CSM5 4ct,MH,VF	8.00	77	CA scale seal 1971 green Santa Clara County, U, small faults,P	5.00
33	AZ cosmetics CSM6 10ct,MH,VF	8.00	78	CN bedding BD2 1ct lilac,U,XF	1.25
34	AZ egg E2 2mills,MNG,VF	1.50	79	CO beer B49 288oz U,F,faults	3.00
35	AZ feed FE3 8-1/3 lbs,MNH,VF	1.50	80	CO feed (3) FE9 100lb, FE10j 100lb(2), fertilizer FT3, all U, F-VF	1.50
36	AZ luxury (3) LX17 1ct blue; LX20 2ct, LX20 10ct green, all U,VF,P	1.50	81	CO feed FE7c 10lb gold bug, FE9 50lb both MNH,F-VF	1.50
37	AZ luxury LX10 10ct carmine,MNH,VF,P	25.00	82	CO fertilizer (2) FT3 100lbs MH,VF;FT4 25lbs MH,VF; feed FE2 MH,F,P	1.50
38	AZ res trout #37 \$3 1977,MNH,VF,P	12.00			
39	AZ res. trout #15 \$2 1966 sig. U on lic fragment	4.00			
40	AZ tobacco T2,MH,VF	1.50			
41	CA beer Los Angeles 3ct 1 case,U,VF	2.50			
42	CA beer Los Angeles B1 on piece,SON cxi "B.&W. DIST. INC. DEC 13 1933", punch hole,min bid \$10,P	15.00			
43	CA documentary San Benito County (13) full set of values - 55ct, \$1.10, \$1.65, \$2.20, \$2.75, \$3.30, \$3.85, \$4.40, \$4.95, \$5.50, \$11, \$22,\$33, \$44,\$55, all MNH,VF min bid \$25,P	75.00			
44	CA documentary D5 15ct 1866,U,AVG,SON blue cxi,P	2.50			
45	CA exchange EX121 \$4 first (Hubbard D121),U,AVG,P	7.50			



Auction 40

83	CO waterfowl Scott #2 \$5 1991 sig. U,VF	2.50	of 3/ no serials,MNH,VF	15.00
84	CO wine & liquor (2) WL40 6ct U,VF,dirty; WL41 20ct U,AVG	1.50	125 GA liquor L6 60ct,MNH,AVG,torn very close to decal in two places,P	10.00
85	CO wine & liquor (2) WL58 3ct, WL59 6ct both U,VF	2.00	126 GA liquor L8A unlisted 7-1/2ct blue,MNH,VF	25.00
86	CO wine & liquor (3) WL61 3ct U, WL663 20ct U, WL70 7-1/2ct MNH, all VF,P	5.50	127 GA liquor L9 10ct,MH,VF	7.50
87	CO wine & liquor (4) WL37 6ct (2), WL38 20ct (2) one dirty, all F,U	2.50	128 IA habitat #2 1980 \$3 sig.,U,VF	6.00
88	CO wine & liquor WL8 10ct,U,VF,P	2.25	129 IA habitat #3 \$3 1981 sig.,U,VF	4.00
89	CO wine & liquor WL12 10t,U,VF	2.00	130 IA habitat #3 1981 \$3,MNH,VF,min bid \$12,P	25.00
90	CO wine & liquor WL17 10ct,U,AVG,clean	5.00	131 IA habitat #4 1982 \$3 sig.,U,VF	4.00
91	CO wine & liquor WL19 3ct,U,VF	10.00	132 IA habitat #6 1983 \$3 sig.,U,VF	4.00
92	CO wine & liquor WL38 20ct pair w/margin imprint U,F,perf separation along imprint	1.50	133 IA habitat #15 \$5 1992 sig. U,VF	4.00
93	CO wine & liquor WL71 22-1/2ct,MNH,VF	10.00	134 IA waterfowl Scott #3 \$1 1974 sig.,U,VF	7.00
94	CO wine & liquor WL9 15ct,U,VF,ms cxl	2.50	135 IA waterfowl Scott #14 1985 \$5 sig.,U,AVG	2.50
95	DC cigarette C1 1ct,U,VF	1.00	136 IA waterfowl Scott #15 1986 \$5 sig.,U,F,P	2.50
96	DC liquor L6a 1/5 gal,U,F	1.25	137 IA waterfowl Scott #17 1988 \$5 sig,U,VF	2.50
97	DC liquor L18 1/5 gal,U,VF,perfs at top trimmed	2.50	138 ID cigarette pile(140+) C1-5 all U,AVG-VF	20.00
98	DE beer B39 unlisted black serial variety ,U,VF, upper left corner creased	15.00	140 IL beer (2) B25 1/2 bl,U heavy scuffs on face, two small holes but tough stamp; B85 3gal perfin "C.A.B. CO/7-28-52",	42.50
99	DE waterfowl Scott #7 \$5 1987 on backtag w/US RW53 w/pulled perfs, both sig.,P	15.00	141 IL beer (2) B80 24/12 U,VF perfin "ATLAS B CO/4-18-49"; B83 2gal U,VF, perfin "PBSI/7-26-48",rare	28.00
X 100	FL citrus (4) CF32 1ct U,VF paper adhesions on front; CF45 U,VF; CF45 pair on document fragment creased,VF; orange OR13(2) 1ct,U,F-VF both dirty	7.50	142 IL beer (2) B83 2 gal rare U,VF,perfin "PBSI/7-26-48", B87a 1/2bbl U,AVG,perfin "GARDEN CITY/8-27-48/BRWY" beer stained, small faults	31.00
X 101	FL citrus CF13 25ct MH,VF	4.00	143 IL beer B10 1/2bbl,U,VF,perfin "ATLAS B Co/8-25-34", two holes	7.50
X 102	FL documentary D18b \$10 dark purple perf 12-1/2,U,VF	8.00	144 IL beer B48 1 case, perfin on piece of box, w/reamins of decal mostly gone	6.00
X 103	FL documentary D19a \$25 dark blue,U,F-VF	7.50	145 IL beer B64 1 case,U,VF,perfin "2-3-42" on piece of box	4.00
X 104	FL documentary (15) Gay sig. D21 10ct, D21a 10ct (2), D22 30ct, D23 50ct (2), D24 \$1 (7), D25 \$3, D26 \$5, all U,F-VF,P	37.50	146 IL beer B72 (2) 24/12ox B7D serial letters, both perfin	5.00
X 105	FL documentary (11) Green sig. D31 10ct (2), D34 30ct (4) includes one pair, D35 50ct (2), D37 \$1, all U,F-VF	12.75	147 IL Beer B37 1/2case,MNH,VF	5.00
X 106	FL documentary (8) D80a 5ct, D81a 15ct, D82 30ct, D83a 75ct, D84 75ct, D85 \$1, D88a \$5, D89 \$10 all U, F-VF	10.00	148 IL cigarette C9 (2) 20 cig,U,VF,one with small faults	1.00
X 107	FL documentary (3) D23 50ct U,VF,ruffled; D24 \$1, U,VF; D25 \$3 U,VF	3.75	149 IL liquor L1a wavy safety, MNH,VF	1.00
X 108	FL documentary (2) D12 10ct U,VF ms;D17b \$5 slate green perf 12-1/2,U,VF	11.50	150 IL liquor L2 1934 1/10th pt,MH,VF	6.00
X 109	FL documentary D1 10ct,U,VF	1.00	151 IL liquor L4 4oz 1934,MH,F	20.00
X 110	FL feed (2) FE20 50lb U,VF; FE26 25lb U,VF,dirty; fertilizer FT20 200lb U,VF	5.50	152 IL liquor L11 1934 1 qt,MH,VF	20.00
X 111	FL fertilizer (2) FT11 200lbs torn off at right, FT13 100lbs,U,VF-XF	5.00	153 IL liquor L66S 1/2pt red, two small punch holes,MNH,VF	12.00
112	FL fertilizer FT18 10lbs,MH,VF	2.00	154 IL liquor L68 1 pt blue,MNH,VF	12.50
113	FL liquor L3 8ct,MNH,VF,couple small scuff only in safety	17.50	155 IL liquor L69 1/5 gal orange,MH,VF,P	15.00
114	FL liquor L13 16ct,MH,VF	17.50	156 IL liquor L69 1/5 gal, MNH,VF	15.00
115	FL liquor L14 20ct,MH,VF,P	20.00	157 IL waterfowl Scott #14 \$5 1988 sig. U,F-VF,P	2.50
116	FL liquor L24 1-1/2ct,MNH,VF,P	4.50	158 IL waterfowl Scott #7 1981 \$5 sig,U,VF-XF	16.00
117	FL orange OR13 1ct,U,VF	1.50	159 IL wine W139 26 oz.,MNH,VF	10.00
118	FL waterfowl Scott #8 1986-87 w/small tab at top, MNH, VF, heavy paper clip indentation,P	10.00	160 IN beer B3 9ct, U,VF, perfin "T.H.B.Co./1-29-40" and w/ black handstamp "Yater Beverage Company/ Seymour, Indiana",P	2.00
119	FL waterfowl Scott #9 1987-88 w/small tab at top, MNH,VF, heavy paper clip indentation	9.00	161 IN beer B44 24-12oz,U,VF,little dirty	5.00
120	GA apple AP2 bushel,MNH,VF,P	5.00	162 IN case wine CW1 96ct,U,VF,small thin	10.00
121	GA beer B33b \$5 no safety, U,VF,pulled perfs on top edge, tack hole,perfin "PABSTP/11-22-65",tear,P	30.00	163 IN intaglibes (15); 1939 D50 5ct, D51 10ct (5), D54 \$1 (2); 1940 D58 5ct, D60 25ct (2), D61 50ct, D62 \$1, all U, F-VF,P	8.55
122	GA feed (5) FE66 1/4ct (2); FE69 1ct (3)	2.50	164 IN intangibles (23) D19 10ct strp/3 MNH,F;D30 \$1 pair MNH,VF; D35 10ct pair U,VF; D50 5ct strp/3 MNH,VF; D51 10ct pair MNH,VF;D66 5ct blk/4 strp/3 both MNH,VF; D78 50ct two pairs both MNH,AVG,P	16.25
123	GA feed FE66 (2), one very dark and with freak offset image on back,P	5.00	165 IN intangibles (17) 1934 D10 5ct (2), D11 10ct; 1935 D19 10ct (2); 1936 D26 5ct(2), D27 10ct(2), D30 \$1; 1937 D34 5ct, D35 10ct (3), all U,VF	3.70
124	GA liquor proof L59P 6-1/4ct 1961? olive, strip		166 IN intangibles (11) 1933 D1 5ct(2), D2 10ct(5), D3 25ct, D4 50ct, D5 \$1(2), all U,F-VF	7.00
			167 IN intangibles (7) 1938 D42 5ct MH,VF; D43 10ct (2) M,VF;D44 25ct U,VF; D46 \$1 U,VF; D47	



Auction 40

	\$2.50 MNH,F	20.00	215	MD liquor (2) L35 1/10pt U,VF,small scuff perfin "88/W"; L37 1/16 gal,U,VF,perfin "M/4", wine W21 1/8gal U,VF,perfin "M/86" pulled perfs	2.35
168	IN intangibles (6) D93(2) 10ct U,VF one nipped corner; D95(2) 25ct both M,VF, disb gum; D97(2) \$1 MNH & M disb gum, VF	21.00	216	MD liquor L20 1-1/2ct,U,VF,dirt,P	5.00
169	IN intangibles (4) 1943 D83 5ct,D84 10ct, D86 25ct, D87 50ct, all MNH, AVG-VF	7.40	217	MD recordation (2) D1 10ct, D10 50ct,U,VF,P	17.50
170	IN intangibles (2) 1939 D43 10ct U,AVG; D46 \$1 U,VF	2.25	218	MD recordation D22 55ct,U,VF SON cxi,P	7.50
171	IN intangibles D19 10ct blk/20,MNH,VF	20.00	219	MD waterfowl Scott #25 \$6 1998-99 sig,U,F-VF,P	2.50
172	IN intangibles D50 5ct blk/20,MNH,VF	10.00	220	MD waterfowl Scott #26 \$6 1999-2000 sig. U,VF,on lic.	5.00
173	IN intangibles 1947 D125 \$2.50,MH,VF	1.50	221	MI apple AP10 2ct,MNH,VF,P	2.00
174	IN intangibles (10): 1941 D66 5ct MNH, D67 10ct MNH, D68 25ct, D69 50ct, D71 \$2.50 MNH; 1942 D74 5ct, D75 10ct,D77 25ct, D78 50ct, rest U,F-VF	18.00	222	MI bedding City of Detroit (2) 1ct MH,VF;2ct MH,AVG	3.00
175	IN liquor L17 25ct 1 qt, U,VF	1.50	223	MI feed (2) FE6 100lbs green U,VF; pair FE7 8 oz MNH,VF	1.50
176	IN liquor L37 1/2pt specimen or proof, no serial number,MNH,VF,light crease,P	10.00	224	MI fishing (2) res fishing #1 \$3 1968 sig. and trout #21 \$2 1968 sig. both on lic. fragment	8.00
177	IN malt MA1 3ct and spiritous liquor L1 25ct (3), all U, VF	6.75	225	MI waterfowl Scott #1 1976 \$2.10,MNH,VF	5.00
178	KS amusement device Wichita 1971 dark green metallic decal,U,VF	5.00	226	MI waterfowl Scott #13 \$3.85 1988 and US RW55 sig. and MI senior fishing \$1 #28 sig. and MI senior hut #23 \$4 sig., and MI senior fishing spouse (unlisted) on pass book lic,P	20.00
179	KS amusement device Wichita 1972 blue metallic decal, U,VF, still on backer	5.00	227	MN deed D50 \$50,MNH,VF,P	3.00
180	KS beer B5 Mitchner sig. U,VF,P	5.00	228	MN deed D57 \$3 blk/4,MNH,VF	6.00
181	KS cigarette strip C12,U,VF,perfin"4382"	2.50	229	MN deed D61 \$100 1982?,MNH,VF	7.50
182	KS cigarette meter CM3b 20cig blue,U,VF	2.00	230	MN deed D61 \$100 blk/4,MNH,VF, no roulettes along bottom or right selvedge	15.00
183	KS cigarette machine CVM35 1972,MNH,VF	4.00	231	MN deed D61 \$100 blk/16,MNH,VF, no roulettes along to or right side selvedge, some ink in right selvedge, may be printers waster	25.00
184	KS egg 15 doz A E43 "5-55-10M" imprint,MNH, VF, low serial number 933	6.00	232	MN deed D61 \$100 blk/4,MNH,VF, no roulettes at bottom, crazy roulette in left selvedge at center	15.00
185	KS egg 15 doz B E51a "7-55-10M" imprint,MNH,VF	5.00	233	MN deed D61 \$100 blk/16,MNH,VF, no roulettes along top or right side selvedge	25.00
186	KS egg E39 A Medium,MNH,VF	2.00	234	MN deed D61 \$100 blk/4,MNH,VF, no roulettes at top, extra row of roulettes in left selvedge	15.00
187	KS eggs (3) Grade A E37 Peewee, E38 Small, E40 large all MNH,VF,P	6.00	235	MN deed D61 \$100 blk/4,MNH,VF, no roulettes along bottom or right selvedge, light ink in selvage printers waste?	15.00
188	KS feed FE18 80lbs,MNH,VF	1.00	236	MN wine W28 6ct perf 6-3/4,U,VF	6.00
189	KS liquor L8, 12-1/2ct,MNH,F	3.00	237	MN wine W28a 6ct thick paper,U,VF	25.00
190	KS liquor L11 40ct,MNH,VF	3.00	238	MN wine W40a roul 12 cont 7x9-1/2,MNH,VF	25.00
191	KS liquor L11 40ct,MNH,VF-XF	3.00	239	MO cigarette meter Kansas City 20 cig, bright magenta, affixed to piece of cardboard,U,P	1.50
192	KS liquor L12 50ct,MNH,VF	4.00	240	MO gasolene G27 50 bli,U,VF	5.00
193	KS liquor L14 \$2,MNH,VF,P	4.00	241	MO sales tax receipt 1 mill wooden coin,M	2.00
194	KS liquor L12,50ct,MNH,VF	3.00	242	MO sales tax token 1ct blue round heavy cardboard,U,VF	5.00
195	KS quail #17 1954 50ct, unsig.,U,VF	3.50	243	MO secured debt proof D4P 20ct,MNH,VF	2.00
196	KY beer B14 .0045,U,VF	1.00	244	MO trout #11 1979 \$4.40,MNH,VF-XF	60.00
197	KY beer B18 .0045ct blue,U,AVG,clipped close at both ends,P	1.50	245	MS feed FE4 pair 100lb,MNH,VF,P	5.00
198	KY cigarette fusion C23 20 cig, black on green,U,VF	1.00	246	MS feed FE15 25lbs,MH,AVG	1.00
199	KY fertilizer FT21 1913 100lbs,MNH,VF,P	1.00	247	MS fertilizer FT1 100lbs,U,F	2.50
200	KY liquor L28 1/5 gal.,MNH,VF	3.50	248	MS mineral documentary (2) on fragment, MN6b 50ct, squiggle left of "HB" variety, MN7 \$1,both U,VF	3.50
201	KY liquor L29 1 qt,MNH,VF	10.00	249	MS mineral documentary (3) MN7 (2) embossed, \$1, MN7j broken inner left frame line,all U,VF on fragment	2.00
202	KY scale seal David Boswell sig., MNH,VF	7.50	250	MS mineral documentary (5) on fragment;MN1 1ct, MN2 3ct, MN4 (2) 20ct, MN7e damaged lower left corner, all U,VF blue handstamped "WASH./COUNTY/MISS."	3.00
203	KY wine W44 1/2pt,U,VF on white card	1.00	251	MS mineral documentary (6) on fragment;MN2 3ct, MN3 5ct, MN3b 5ct variety with two dashes,MN5 20ct, MN6 50ct, MN7 \$1 all U,	4.00
204	KY wine W45 1 pt with ring of holes, MNH,VF,P	7.50	252	MS mineral documentary strip of 4, MN3(3) 5ct, rightmost MN3d two dots after "HB"	
205	LA feed (11) FE76, FE78, FE79, FE80, FE83, FE90b, FE92, FE99b perf 12, FE101, FE103, FE109, all MNH,VF	10.50			
206	LA insecticide-fungicide(3) IF25 blank, IF25a 3/4 lb, IF25d 6 lb all MNH,VF	7.00			
207	LA paris green PG1 1/4 lb,MNH,VF	1.00			
208	LA tobacco T1 1ct,MH,VF,P	4.00			
209	LA tobacco T69 \$1.60,MNH,VF,P	1.00			
210	LA waterfowl Scott #19 \$5.50 1998,MNH,VF-XF,P	8.00			
211	MA archery #15 \$5.25 1974 MNH,VF,P	12.00			
212	MA stock transfer (19) ST1-7 2ct-\$1 dups,U,F-VF	4.00			
213	MA waterfowl Scott #12 \$1.25 1985 sig.,U,VF	3.00			
214	MD Chesapeake Bay fishing #8 \$2.50 1987,MNH, VF w/tab min bid 10.00,P	30.00			



Auction 40

variety,U,VF	3.50	creased	5.00
253 NC cotton seed tag CST28 1937 100lb red,brown,brown, MNH,VF, min bid \$10	15.00	293 NY sportsman #3 1984 \$23.50 unsig. U,on license, stamp creased noticeably	5.00
254 NC cotton seed tag CST31b 1939 100lb green, yellow-brown, dark brown,MNH,VF,Min bid \$10,P	20.00	294 NY stock transfer (11 diff) ST97 2ct,ST119 4ct, ST120 5ct, ST131 10ct, ST135 80ct, ST147 20ct, ST148 40ct, ST149 50ct, ST150 \$1, ST151 \$2, ST152 \$3, all U,F-VF, 5 with perfin	1.75
255 NC cutdowns? from Dubious Varieties article 3rd Qtr 2007, feed FE90b 1ct (3) MNH,VF all imperf	25.00	295 NY stock transfer (200+) on two stock sheets ST8//ST165, some perfin, punched or faulty but most good, lots of dups	15.00
256 NC cutdowns?(4) from Dubious Varieties article 3rd Qtr 2007, feed FE36 1-1/2ct MH, FE81 3/4ct MNH; FE98 1ct MNH; FE115 1-1/4ct MH,all imperf	4.00	296 NY stock transfer (7) receipts w/NY (8) and federal stock transfers (6) on them, 1933-35 time frame, most stamps perfined	1.50
257 NC cutdowns?(4) from Dubious Varieties article 3rd Qtr 2007, bedding BD1 MNH, BD3 MNH, BD4 thin, wine W8 MH all imperf	4.00	297 OH bedding BD6 2ct,U,VF,P	2.50
258 NC cutdowns?(8) from Dubious Varieties article 3rd Qtr 2007, lime LM9 (2) 2 ton MNH;LM10 (2) 3 ton MNH; LM14 15 ton MNH; LM15 (2) 25ton; LM18 50 ton,H,paper attached	20.00	298 OH beer B8 1ct surcharge,MH,VF	1.00
259 NC feed tag FET11 1932 50 lb,black, brown, brown, MNH,VF	7.50	299 OH cheapo pile (37) 12 diff, beer, wine and liquor all U, F-VF	15.00
260 NC feed tag FET13b 1934 50lb, navy blue, manilla, tan,MNH,VF, min bid \$10	20.00	300 OH cigarette (2) C11 2ct U,F;C15 2ct MNH,VF	1.50
261 NC feed tags FET15b 1936 25lb blue, cream, white strip of 3,MNH,VF, Min bid \$30	60.00	301 OH cosmetics (39) 1/2ct//10ct, dups,U,AVG-VF,P	15.00
262 NC feed tag FET16 1937 25lb blue, brown, brown, MNH,VF	7.50	302 OH sales tax (12) unused w/stubs C6 damaged, Hubbard C11, C51B, SU2,R83, R85, R94, R95, couple more M,VF	10.00
263 NC feed tags FET18h 1939 100lb black, brown, brown, strip of 4 attached,MNH,VF, min bid \$30	50.00	303 OH sales tax (150) sorters delight, many stapled together or with staple holes, wide variety all U	10.00
264 NC feed tag FET198 100lbs blue, ivory, brown, MNH,VF,P	10.00	304 OH wine (2) W1 5ct, W3 15ct both U,VF	1.00
265 NC gas pump seal 2006 vertical orange, black, and white,U,VF	5.00	305 OK bedding BD1,U,VF	1.00
266 NC gas pump seal 2007 verical dark blue, black, white, U,VF	5.00	306 OK cigarette C6 1936 1-1/2ct,MNH,VF	4.00
267 NC gas pump seal 2007 vertical dark blue, black, white,U,VF	5.00	307 OK cigarette C21 3ct 1938,MNH,VF	1.00
268 NC paint & varnish PV5 4ct,MNH,F,disb gum,P	15.00	308 OK cigarette C27 (2) 3ct 1940,U,Avg and VF,P	1.50
269 NC wine specimen/trial color Troutman NC W70TC 7ct red,MNH,VF,min bid \$25,P	50.00	309 OK cigarette C30a 2-1/2ct 1941 on gray card,MNH,VF	2.00
270 NE fortified wine W73,MH,VF	5.00	310 OK documentary D27 5ct,MNH,VF	25.00
271 NE liquor L44 20ct,MH,VF,P	5.00	311 OK egg E49 Grade A 15 doz shiney gum,MNH,VF	10.00
272 NH tobacco T46 18ct brown,U,VF,small scuff on bottom edge,P	1.50	312 OK egg E60 AA Peewee,MNH,VF	5.00
273 NJ res. trout #21 1963 \$1,MNH,VF	8.00	313 OK egg E69a A Medium,MNH,VF	4.00
274 NJ non-res. trout #22 1963 \$5,MNH,VF	8.00	314 OK egg E74 B Small,MNH,VF	5.00
275 NJ non-res. trout #30 1967 \$5,MNH,F	8.00	315 OK egg E78 B Extra Large,MNH,VF	5.00
276 NJ pheasant & quail #1 1975,MNH,VF,P	5.00	316 OK egg E89 AA Jumbo,MNH,VF, off backer,P	3.00
277 NJ pheasant & quail #2 \$5 1976,MH,VF	5.00	317 OK egg E99 B Extra Large, yellow glossy paper,U,VF	3.00
278 NJ pheasant & quail #3 \$5 1977, MH,VF-XF	5.00	318 OK egg E104 B Medium,U,VF,P	3.00
279 NJ woodcock #17 \$2,MNH,VF-XF	6.00	319 OK sparking wine W38 2.4 gals,MNH,F	4.00
280 NM feed FE4 50 lbs; fertilizer FT1 5 lbs, both MNH,F-VF	1.75	320 OK sparking wine W46 12 liter,MNH,F-VF	4.00
281 NM feed FE8a inverted overprint,MNH,AVG	7.50	321 OK tobacco (3) T14a 1ct 1941 gray card; T20 2ct 1941 U on piece of tobacco strip faulty;T23 3ct 1942 MNH,VF	6.00
282 NM trout #4, U,VF,crease and line of stain of some sort,P	18.00	322 OK tobacco T16 15ct 1941,MNH,VF	7.00
283 NM wine W2 2ct, MNH,AVG,P	35.00	323 OK tobacco T74 10ct 1969?,U,VF,P	4.00
284 NY bedding (13) 3 diff, study lot,U,VF	7.50	324 OK tobacco T75 15ct,MNH,Vf	10.00
285 NY bedding BD4 1ct on tag for Layer Cotton Felt, Nathan Straus Duparuet	2.50	325 OK wine (3) W41 9 liter; W44 12 liter; W46 sparkling wine; all MNH,VF	3.00
286 NY big game non-res. #16 \$80.50 1989-90 sig. U,VF	3.00	326 OK wine W5 1.2 gals,MNH,F-VF	8.00
287 NY bowhunting #3 \$3.25 1969-70 sig. U,VF	8.00	327 OR beer Klamath Falls (2) 25ct brown, 50ct green, both MH,F-VF	10.00
288 NY bowhunting #9 \$3.25 1975-76 sig. U,VF,P	8.00	328 OR beer(2) City of Toppenish 1/2ct red, 1 ct green both MNH,VF	2.00
289 NY muzzleloading #2 \$4.25 1978-79,MNH,VF,min bid \$10,P	35.00	329 OR cigarette C10,MNH,VF blue & black on brown paper, some flaking	1.00
290 NY res. fishing #39 \$9.50,U,VF	2.00	330 OR insurance DN5 \$1 perf 12,U,VF-XF,ms cxl 8/3/1873,P	25.00
291 NY senior hunting #17 \$3 1986-87 sig.,U,VF	2.50	331 OR insurnace DN31 1886 perf 11,MNH,F-VF	5.00
292 NY sportsman #2 1983 \$23.50 sig, U,on license, stamp		332 OR liquor seal LS2 (8), U,AVG-VF,P	10.00
		333 OR liquor seal LS2,MH,VF	2.00
		334 OR transaction (3) Multnumah County, 10ct, 25ct, 50ct all MNH,VF	1.50
		335 OR unemployemnt (4) Lick 1ct, 2ct, 5ct,10ct, all MNH,VF	5.00
		336 PA archery #3 1978 \$2.20,MNH,XF	10.00
		337 PA archery #4 1979 \$2.20,MNH,XF	10.00
		338 PA bedding BD7 Hammermill safety paper,MNH,VF	7.50

Auction 40

339	PA bedding BD9c white,U,F-VF,P	10.00	1ct black on white, MNH,VF,staple holes	7.50
340	PA bedding BD12,U,VF-XF	2.50	376 PA real estate Jenner Township, Somerset Co.,	
341	PA bedding BD14,U,VF	2.50	1ct black on white, MNH,VF	7.50
342	PA beer (2) B5 pint MH,AVG; B7 pint MH,VF	2.00	377 PA real estate like RE3 but perf 12-1/2x12,U,VF, unlisted	6.00
343	PA beer (2) B6 pint MH,F; B9 qt blk/4 MNH,VF	5.75	378 PA real estate Lincoln Township, Somerset Co.	
344	PA beer B12a 1/8 bbl red overprint,U,VF,beer stain	20.00	1ct black on white,MNH,VF	7.50
345	PA beer B14 1/4 bbl U,perfin "33" lower right corner nipped	3.50	379 PA real estate Meyersdale Bourough, Somerset Co.	
346	PA cheapo pile (13) D1 (5), Philadelphia's (5) 3 diff, stock transfers(3),U	8.00	1ct black on white,MNH,VF	7.50
347	PA ciagrette C73 heat fusion in 4th qtr SRN,U,VF	1.00	380 PA real estate North Star School District Somerset Co. 1ct, black on white,MH,VF	7.50
348	PA cigarettes (12) C2 2ct 1935, C2a 2ct 1935 w/control number(2 one faulty);C4 2ct 1936;C23 2ct faulty; C27(2) 4ct; C28 5ct 1942;C29 2ct 1943;C34 5ct faulty; C35 4ct 1955?;C46 1ct 1945 MNH; rest U,VF	8.00	381 PA real estate RE11c \$100 perf 12-1/2x12,U,VF	25.00
349	PA cigarettes (3) C2 2ct 1935 ;C26 2ct 1942; C46 1ct 1955; all MNH	4.25	382 PA real estate RE4,25ct U,VF	3.00
350	PA cigarettes (2) C1 1ct,C2 2ct both MNH,VF,P	4.00	383 PA real estate RE5c 50ct perf 12-1/2x12,U,VF	6.00
351	PA deed Milaim Borough School District, \$20 yellow U,VF	5.00	384 PA real estate Salisbury Township, Somerset Co.	
352	PA deed School District of the Township of Penn, \$1 black,U,Avg (cxl 1956) cut close at right,P	3.00	1ct black on white,MNH,VF	7.50
353	PA deed School District of the Township of Penn \$5 red,U,VF	5.00	385 PA real estate Shade Township, Somerset Co.	
354	PA deed School District of the Township of Wilkins, \$1 green,U,VF	5.00	1ct black on white,MNH,VF	7.50
355	PA deed Versailles Township \$1 green, large ornate stamp,U, but badly damaged,P	1.50	386 PA real estate Shanksville-Stonycreek School,P District, Somerset Co 1ct black on white,MNH, VF,staple holes	7.50
356	PA deed Westinghouse Valley Area Schools, \$1 orange,U,VF (1966)	5.00	387 PA real estate Somerset Area School District, Somerset Co., 1ct black on white MNH,VF,staple holes	7.50
357	PA deed North Versailles Township \$1 orange, U,VF ms cxl(1955)	5.00	388 PA real estate Somerset Borough, Somerset Co.	
358	PA hunting back tag 1983 with indicia for \$8.25 res. adult hunter imprinted on tag, no stamp,U	2.50	1ct black on white MNH,VF	7.50
359	PA hunting back tag w/1981 muzzleloader unsig. #6,U,VF, scarce	15.00	389 PA real estate Somerset Township, Somerset Co.	
360	PA hunting back tag w/1988 res. adult hunting #20 \$12.75 sig. U,VF, stamp a little discolored	3.00	1ct black on white,MNH,VF	7.50
361	PA hunting back tag w/ 1982 muzzleloader #7 \$3.25 sig., U,VF	3.00	390 PA real estate Turkeyfoot Valley Area, Somerset County 1ct, black on pink ,MNH,VF,P	7.50
362	PA hunting back tag w/ 1987 res. adult hunting #15 \$12.75 sig. U,VF,P	5.00	391 PA spirituous liquor L1 bottle blk/4 MNH,F-VF, two stamps with gum creases	10.00
363	PA hunting back tag w/ 1982 archery #7 \$2.20 sig. U,VF, and 1982 muzzleloader #7 \$3.25 sigl U, right edge of stamp gone along tear line	5.00	392 PA stock transfer (12) ST1f 2ct red ovpt, ST2d (4) 4ct purple ovpt, ST3b(3) brown ovrt, ST3c(2) red ovpt, ST4a(2) 20ct blue ovrt punched, all U	6.50
364	PA liquor seal LS5,MNH,VF,P	4.50	393 PA stock transfer (2) ST1a single 2ct red overprint U,AVG; ST6b \$1 U,F	3.50
365	PA motor vehicle inspection widow decal 1948-49, punched, perfin "478"	7.50	394 PA stock transfer (2) ST21 2ct U,VF, ST22 4ct, U,AVG,perfin RHJ	5.25
366	PA motor vehicle inspection window decal, 1947 punched, perfin "7493" handwritten on back "Trailer"	7.50	395 PA stock transfer (3) ST30 2ct, ST31 4ct, ST34 50ct, all U,F-VF	3.00
367	PA muzzleloader #3 \$3.25 1978,MNH,XF,P	10.00	396 PA stock transfer (5) ST1 2ct U,F;ST3(2) 10ct U,VF; ST5b 50ct U,F;ST7 \$2 U,VF	7.00
368	PA muzzleloader #4 \$3.25 1979,MNH,XF	10.00	397 PA telephone coupons Pennsylvania Telephone Company 5ct, blk/4 & single printed on back expires "July 31st 1898" all MNH,VF	10.00
369	PA real estate Black Township, Somerset Co 1ct black on white,MNH,VF,staple hole	7.50	398 PA trailer inspection window decal 1951-52, punched, perfin "6933", on back it was used on a 1948 Rogers Trailer,P	7.50
370	PA real estate Borough of Wilkinsburg \$1 yellow, U,VF,ms cxl	5.00	399 PA trailer inspection window decal 1952, punched, perfin "4870" on back it was used on a 1948 Rogers Trailer	7.50
371	PA real estate Conomaugh Twp, Union School District, Somerset Co, 1ct black on white,MNH,VF staple hole	7.50	400 PA trout/salmon #8 1998 on lic. sig.,U,VF	3.50
372	PA real estate Elk Lick Township, Somerset Co. 1ct black on white,MNH,VF	7.50	401 PA trout/salmon #9 1999 on lic. sig.,U,VF	3.50
373	PA real estate Fairhope Township, Somerset Co. 1ct black on white,MNH,VF,staple hole	7.50	402 PA trout/salmon #10 2000 on lic. sig. U,VF	3.50
374	PA real estate Indian Lake Boro, Somerset Co. 1ct black on white,MNH,VF	7.50	403 PA trout/salmon #11 2001 on lic. sig. U,VF	3.50
375	PA real estate Jefferson Township, Somerset Co.		404 PA trout/salmon #12 2002 on lic. sig. U,VF	3.50
			405 PA trout/salmon #13 2003 on lic. sig. U,VF	3.50
			406 PA trout/salmon #14 2004 on lic. sig. U,VF,P	3.50
			407 PA trout/salmon #15 2005 on linc. sig. U,VF	3.50
			408 PA trout/salmon (8) above 8 lots as set	28.00
			409 PA waterfowl Scott #19 \$5.50 2001,MNH,VF	7.00
			410 PA waterfowl Scott #21 \$5.50 2003,MNH,VF	7.00
			411 PA waterfowl Scott #25 \$5.50 2007,MNH,VF	7.00
			412 RI tobacco T7 1ct,U,VF on piece of tobacco carton,P	1.00

Auction 40

413	RI tobacco T29 13ct,MNH,VF-XF,P	4.50	454	TX citrus fruit CF34 2ct 1943,U,AVG	2.00
414	RI tobacco T31 17ct,MNH,VF	6.00	455	TX citrus fruit CF40 2ct 1946,U,F,big thin	3.00
415	SC beer & wine BW9S 1ct specimen, rare ,MNH,VF, punched,P	75.00	456	TX citrus fruit CF46 1949 2-1/2ct purple,U,VF, clean, crease	3.00
416	SC beer B26 48ct,MNH,VF-XF	8.00	457	TX liquor L65 35.2ct pale blue pair,M?,VF,P	7.00
417	SC business license (2) BL97 2ct U on piece of tobacco strip; BL99 5ct on pink card(unlisted as such) MH,small fault, card dirty,P	5.00	458	TX liquor L69 28.16 ct,U,VF,crease	5.00
418	SC business license (2) unlisted decals 1ct red, 2ct green, both U and both faulty,P	5.00	459	TX stock transfer (3) ST11 (2) 1ct yellow; ST13 15ct blue all perfin "CNT", on 5 shares of Gulf States Utilities Company stock	4.00
419	SC business license (3) BL105 3ct, BL107 2ct, BL108 3ct, all U,VF, tough to find	1.50	460	TX stock transfer (4) on 100 shares of Gulf States Utilities stock, ST14 (2) 30ct, ST17a (2) \$3 orange, all stamps perfin "CMR"	5.00
420	SC business license (4) BL175 1ct, BL177 3ct, BL178 5ct, BL178A unlisted 8ct lilac, all U,VF,P	7.50	461	TX stock transfer (8) ST11(6) 1ct yellow; ST14 (2) 30ct perfin, on 20 shares of Gulf States Utilities Company stock	5.00
421	SC business license BL177 3ct,U,VF on piece of cigarette pack	1.50	462	TX white wing dove #1 1971 \$3,MNH,VF	3.00
422	SC business license BL62S 25ct unlisted ,MNH,VF, punched, tiny tear along top edge,P	25.00	463	UT beer Acme 12oz BA5a,MNH,VF	3.50
423	SC business license BL67S (2) 2ct ,MNH,VF,punched both with damage on left side	6.00	464	UT beer BPS1 Century 12oz,MNH,VF	4.00
424	SC business license BL98 3ct,U,VF, seldom seen used	1.00	465	UT beer BB2 Beckers neck label 22oz,MNH,VF	2.00
425	SC cooked shrimp SH3 1-1/4ct blue, MNH,VF, ruffled and sun bleached along bottom edge	7.50	466	UT beer B17 30ct,MNH,VF-XF	10.00
426	SC cooked shrimp unlisted 4ct 1953 Seabrook signature C-53 like SH11,MNH,VF,P	12.00	467	UT cigarette C21,MNH,VF	1.00
427	SC documentaries (30) D22 10ct(5), D23(16) 20ct, D25(2) 50ct, D26 \$1(5), D28(2) \$5, all U,F-VF	11.00	468	UT consumers formula feed CFM3,MNH,VF,P	2.50
428	SC documentary (87) on document fragments, 1923-70 stamps to \$5 values	20.00	469	UT liquor seal LS2a,U,VF,P	3.00
429	SC documentary D8 \$1 on deed w/US R630 50ct, R658 5ct, ms cxls	3.00	470	UT non-res deer tag 1951 Matesen DT2,MNH,VF,P	1.25
430	SC documentary D8 \$1(3) on deed w/US R419 25ct, R420 40ct, R423 \$1,ms cxls	5.00	471	UT res game bird Matesen GB3 \$3,MNH,VF,P	40.00
431	SC feed (2) FE37 6-1/4 mills MNH,VF;FE43a 1-1/4ct carmine,MNH,VF	3.00	472	UT res. trapping Wooton #1 1951 \$5,MNH,VF,P	25.00
432	SC liquor L53 17ct, strip of 10,MNH,VF	1.50	473	VA beer B7 \$1.55,MNH,XF	25.00
433	SC scale seal 2007 black on yellow,U,VF,P	5.00	474	VA feed (5) all imperf featured in dubious varieties article in 4th quarter. FE29, FE31 (2), FE32 (2 diff colors),MNH,VF, cut downs?	10.00
434	SC scale seal 2007 black on yellow,U,VF	5.00	475	VA feed (3) FE31 3/40ct MH,VF;FE32 3/16ct MH, VF; FE33a 3/8ct vermillion MH,VF	3.50
435	SD beer & wine BW55 \$.145,U,VF,perfed on 3 sides,P	15.00	476	VA hunting license w/res big game #33 1954-55 \$1 sig. VF; National forest hunt-trap-fish #17 \$1 sig, VF creased; and Washington Co res. bear-deer #9 sig. VF-XF stamps catalog \$33, min bid \$15	35.00
436	SD beer & wine BW62 \$.0775, "No." instead of serial letter,U,VF,clean	12.50	477	VA import beer IB1,MNH,XF,P	6.00
437	SD beer & wine BW64 \$.145,MNH,VF-XF	15.00	478	VA liquor permit 1946 booklet with 1 LP2 in it from 1946,M	10.00
438	SD beer and wine BW67P, \$.0725,MNH,VF	12.00	479	VA liquor permit LP1, two 1/2 unit stamps making a full unit, MNH,VF,light crease,P	10.00
439	SD habitat #9 \$8 1997 sig.,U,VF	4.00	480	VA res. big game #19 gray blue sig. 1947-48 \$1,U,F, very dirty but a tough stamp	28.00
440	SD liquor L57 3-3/4ct off sale,MNH,VF	7.50	481	WA apple AP74 10ct,U,VF	1.00
441	SD non-res. small game #53 \$50 1985,U,F and SD pheasant #9 \$5 1989 on SD license, both stamps with heavy creases	15.00	482	WA apples (10) on piece of bill-of-lading: AP12 1ct (6), AP14 50ct, AP15 \$1 (2), AP17 \$5, all U	7.50
442	SD small game #7 \$2 1963 sig.,U,VF	2.00	483	WA apples AP7 1ct,MNH,VF	5.00
443	SD transportation 1948 \$3 Walworth County,U,VF	20.00	484	WA apples AP20 \$7.56,U,VF,ms cxl	7.50
444	SD waterfowl Scott #4 \$2 1986 sig.,U,F and US RW53 sig. U,F on SD sportsman lic, each stamp has crease on margin	15.00	485	WA conveyance (2) D1 50ct U,F and D3 \$2,U,VF	2.50
445	TN feed FE120 1/2ct,MNH,VF,P	1.50	486	WA export beer EB4,U,VF,perfin "8-1-40/G.A.B. Inc."	2.00
446	TN gas pump seal 2006-2008 black and green on white, U,VF,P	5.00	487	WA fruit FR12 50ct,MNH,VF	3.00
447	TN scale seal 2006-2007 Shelby Co green on white,U, but looks new	7.50	488	WA fruit FR16 10ct,MNH,VF	1.75
448	TN trout #2 \$1 1957-58,unsig. U,VF,P	8.00	489	WA fruit FR23 \$100 serial #28, U,VF	20.00
449	TX archery #1 1975 \$3.25,MNH,XF	3.00	490	WA fruit FR27 \$10 MNH,VF,P	6.00
450	TX cigarettes (2) C10? 1-1/2ct blue, C14 3ct,both U,F	1.00	491	WA fruit FR27 \$10,MNH,VF	6.00
451	TX citrus (2) CF28 1940 2ct U,VF,crease; CF30 1941 2ct U,F	4.00	492	WA upland game permit #1 \$2 1971 sig. U,VF, pink stains around three edges	55.00
452	TX citrus fruit CF32 2ct 1942,U,VF	2.50	493	WA upland game permit #2 \$2 1972 sig. U,VF	35.00
453	TX citrus fruit CF34 1943 2ct black,U,VF,dirt,thin,P	2.00	494	WA waterfowl Scott #3 \$5 1988 sig. U,VF w/tabs on both sides	3.00
			495	WA wine W10 1/8 gal,MNH,VF,P	5.00
			496	WA wine W11 1/5 gal,MNH,VF	2.50
			497	WA wine W11 1/5 gal,MNH,VF	2.50
			498	W1 beer B8 \$.07258,U,VF,perfin "JLB Co/	



Auction 40

8/17/33" clean	4.50	Lindbergh 50th Anniversary local post U, and	
499 WI beer B11 \$.125,U,VF, perfin "G.H.BRGCo/		O.K. Central Office U,P	5.00
5/29/34", small beer stains	10.00	530 Hodgepodge (14) feed Al,MI,TN, Doc. NV, Honey (WA),	
500 WI Great Lakes salmon & trout (2) #3 1984,	6.00	liquor (2) NV, OH; luxury (2) AZ, red liquor bottle	6.00
#4 1985, both sig. \$3.25 on lic. fragment,VF,P		strip series 112, Canada tobacco, Belgium stamp	
501 WI liquor unlisted 1950? style 50ct,MNH,VF,	35.00	531 Hodgepodge (11) CA liquor, FL feed, IN intangibles	
very rare		(3 diff), LA feed (3 diff),PA beer, OK egg, VA feed,	10.00
502 WI liquor L75a 6-1/4ct on lilac safety card,	20.00	all M	
not listed ,MNH,VF,wear on card		532 Hodgepodge (10); AL feed, AZ	
503 WI liquor L93 1952 40ct,MNH,VF on pink card	20.00	fertilizer, AZ beer, LA feed (4 diff), LA insecticide-	10.00
roulette 7		fungicide,OK egg, VA feed all M	
504 WI liquor L93 40ct,MNH,F,cut very close	20.00	533 Lathrops Local Post (7) highly creative	
on pink card, unlisted ,P		stamp designs scissored off a thin sheet of	7.00
505 WI pharmaceutical liquor PL18 1ct W in tip,MNH,VF,P	30.00	typing paper. No idea what this is,P	
506 WI special liquor (2), SL6, SL10, both MNH,VF	4.00	534 Park Avenue Local Post (2), smaller red &	3.00
507 WI waterfowl Scott #1 \$3.25 1978 sig.,U,VF,P	9.00	black \$5 MNH,VF and huge yellow and black \$5,U,VF,P	
508 WI waterfowl Scott #1 1978 \$3.25 sig.,U,XF,	9.00	535 Ticket for Philadelphia Suburban Transportation	5.00
lightly soiled		Co. One zone fare Special School Ticket,M,P	
509 WI waterfowl Scott #3 1980 \$3.25 sig.,U,VF,no tab	2.50	536 Wounded stamps pile (50), stuff from all over,	
510 WI wine W23 10ct,MH,VF,P	5.00	beers, liquor, tobacco, cigarettes, citrus, deeds,	
511 WI wine W45A 60ct,U,VF, slot roul. 3 at top,little dirty	7.50	gasolene all in tough shape (tears, dirty, tape	1.00
512 WI wine W57 80ct,U,VF-XF	3.00	burns, decals flaking). Do you feel lucky?	
513 WI wine W69 72ct,U,VF-XF,clean	5.00	537 1991 Audobon sheetlet of 5 \$1 conservation	5.00
514 WI wine W69 72ct,U,VF,clean,crumpled ll corner,	5.00	stamps,MNH,VF	
bottom roulettes scissored off partway		538 US Junior duck stamp \$5 Dumaine JSD14,MNH,XF,P	10.00
515 WI wine W78 4 gals,U,VF, slot roul. 3 at top,P	5.00	539 1918 engraved coupon for \$14 The Realty	2.00
516 WV documentary D1 \$1.10,MNH,VF	3.00	and Commercial Company, cut off bond,punched	
517 WV feed FE9a 100lb perf 12-1/2 x slot 7 vert,MNH,VF	7.50	540 1918 engraved Coupon for \$25 Auburn and	
518 WV handgun HG1 1986 \$5,MNH,VF	6.00	Northern Electric Railroad Company [trolley],cut off	2.00
519 WV soft drink SD33 1ct decals pane/10,MNH,VF,P	1.50	bond, punched, stain,P	
520 WV trout #25 1984 \$5,MNH,VF,P	5.00	541 Pennsylvania Railroad Package stamp 6ct,	5.00
521 WV trout #27 \$5,MNH,VF	5.00	black on orange,U,F,P	
		542 US 1949 retail dealer in fermented malt liquor special	
		tax stamp \$22, from Billiard parlor in	20.00
		Whitesville, WV, darkened, tax holes in corners	
		543 US 1949 special tax stamp for coin operated	
		amusement devices \$18.34, coupons for 2 devices,	25.00
		from Billiard parlor in Whitesville, WV,	
		darkened and water stained, tack holes in corner	
		544 US 1948-49 special tax stamp for Billard or Pool	
		Room premises \$55, coupons attached for 3 tables and	100.00
		11 months, darkened, tack holes in corners, for	
		billard parlor in Whitesville, WV,P	
		Foreign	
		545 Brazil sello Forbin #2 400r 1869,U,AVG	1.50
		546 Canada cigarette 20 cig. black,U,VF-XF,dirt,P	2.50
		547 Canada habitat 2001 Quebec \$10, single stamp	12.00
		pane in presentation booklet	
		548 France (6) 1918-1919 time frame, one damaged,	5.00
		quittance (4), all different,U	
		549 Irish hospital sweepstakes lottery tickets	1.25
		and receipts (6 each) all from 1971 lottery	7.50
		550 Phillipines cigarettes W1213 10 cig,U,AVG	25.00
		551 Phillipines cigarettes W1240 10 cig,U,AVG	10.00
		552 Phillipines cigarettes W1241 20 cig,U,AVG	
		553 Worldwide (14) France (2), Norway (1 pair),	
		German (3), Austria (1),Russia (1), Mexico? (1),	
		Sweden (1), El Salvador registry receipt,US	7.50
		charity seal, (2), beats me, all U, some back	
		into 1880's	

End of Auction 40

Errors and Fat Fingers in the New SRS Catalog

by Scott Troutman

The following are errors people and myself have found in the new catalog. Thanks to James Timpson, Charles Glenn, Ron Leshner, Peter Martin, Kent Gray and other sharp eyed folks. Please change it as follows.

Alabama

CG6 is missing the last "2" in 12-1/2.

Arizona

B23 beer set has the imprint "AMERICAN BANK NOTE CO LITHO".

Arkansas

CG63 and CG64 are repeated. Second set should be CG65 and CG66.

C66 in description at top should read "on C65", not "on C68".

California

Documentary D33 should be \$3 not \$2.

Exchange EX97 should be without period after "TAX" instead of "EXCHANGE".

Liquor L18b and L19b should both be with cream safety, black roul.

Suction Dredge. James Timpson reports

SD7 \$5 1979 pink 20.00

SD15 \$5 1983 white 20.00

Colorado

There are two WL56's, the second should be WL56a.

Connecticut

C4 is blue or violet blue with yellow

C5 is blue, no yellow

Florida

FT36a imperf pair, increase price to 45.00

Georgia



Picture of apple stamp AP1 is wrong picture.

a. variety of B6-B8 beers should be "Horizontal safety" and not not "Co., Atlanta Ga." removed.

CCG45 should read "75ct on CCG38".

FR1 is 1-1/2 cent not 1-1/2.

Indiana

D82a should be \$10 not \$1.

Kansas

C109 will be a black & blue version of C108.

CM3b comes in two shades of blue.

Gasoline - G2 has a date of 1914, Charles Glenn has a copy from 1913.

Liquors - The "a" versions of L1-L14 are duplicates of L15-L21. Scratch out the L1a...L15a.

W12b and W12c should be numbered W11b & W11c.

Louisiana

T41 should read 8ct purple overprint on C40a (1950)

Maryland

L48a should be red, not tan.

Michigan

LS28 should read "95ct on LS18".

Minnesota

Bicycle BY3, BY4, BY9 second color should be silver instead of white.

Christmas tree tags omitted as Peter Martin is working on revised listings.

Mississippi

Above BW14 it should read *See BW38-39*

Above BW33 it should read "House Bill No. 194" instead of 184.

Above BW38 it should read "Like BW14 but perforated 12.".

T4 is 3ct not 5ct.

Nebraska

FE7 100lbs should read "on FE6" not FE4.

New Mexico

HY4 and HY4a should be 22 oz.

Oklahoma

D26 has now been seen and is brown. The note can be removed. 1962 wines Green Over 14% (not 15%).

South Carolina

BW26a change to "BW26 die cut" not BW24.

50lb feed in the first set was omitted

FE4A 50lb black 17.50

South Dakota

BW13 is pale blue not pale orange.

BW62-BW62d should be .0725 not .0775

Tennessee

CG35 and CG35a are 52-1/4ct.

Pictures above tobaccos T37 and T47 are reversed.

T59 change color to olive brown.

T142a is 1-1/34ct not 1-1/2ct.

T149 has wrong color, should be purple (shades).

Texas

C2 change denomination to 1-1/5ct.

Utah

BBM4 22oz like BBM3 (not BBM4)

Virginia

FE29b 3/8ct not 3.8ct.

Washington

FR19 and FR19a are \$5 stamps.

West Virginia

B9S 1/2 bbl blue & bistre, manuscript VOID and punches has been found estimated at \$75

Cigarettes C4 and C5 from Hubbard were accidentally omitted. These will become C3A and C4A.

Wisconsin

The \$.25 beer with Leviatan signature was left out.

B20A \$.25 orange 15.00

Above B50 add "Wider. 133x32-1/2mm."

PL11 has now been seen in both a light blue and dark blue shade.

Add "(shades)" to the color.

Wyoming

L4 should be 23-1/4ct.

"Perforations" On Pitney-Bowes Cigarette Tax Meter Imprints: A Counterfeit Detector

by Terence Hines

Collectors long wondered what, if any, significance those perforation-like fringes on Pitney Bowes cigarette tax meter imprints had. To the extent that I thought about it, I sort of figured it was just to make the imprints look sort of stamp-like. That is, until back in 1973, I obtained a copy of a paper by Durley B. Davis. Davis was the Chief Document Examiner of the Virginia Bureau of Forensic Sciences. He died in 1995. The paper, titled "Identification of Counterfeit Cigarette Tax Impressions" was presented at the 1973 annual meeting of the American Society of Questioned Document Examiners. When Mr. Davis sent me the paper 35 years ago, he requested that I not disclose the contents because it might help counterfeiters. But now, when Pitney-Bowes cigarette tax meters have been out of use for years, I see no problem in describing the use of the "perforation" patterns in the detection of counterfeit meter imprints.

First, a note on terminology. In Mr. Davis' paper, he used the term "scallop" to describe the wavy nature of the borders of the meter imprints. However, this being a philatelic publication, I think the term "perforation" is appropriate. In this paper, I will use the term "pattern" to describe the number of perforations on the four sides of an individual meter imprint. I will use the term "configuration" to describe the arrangement of different patterns within a carton of 10 packs of cigarettes.

Mr. Davis started his paper with a description of a counterfeiting operation in West Virginia in the early 1970s. The op-

eration counterfeited imprints of West Virginia 20 cigarette meter number 25140. The counterfeits were crude, relative to the actual imprint. So, collectors with copies of this meter number that look poorly printed probably have an example of the counterfeit.

In his paper, Davis illustrated a configuration of the real imprints of meter number 25140. It is reproduced here. Since the Davis paper is dated 1973, the illustrated 20 cigarette meter imprint is obviously from that year or earlier. The paper does not state the color of the meter imprint. Harold Effner tells me that in his master list of state cigarette meter numbers, West Virginia meter # 25139 is known in both black and red, presumably evidencing payment of different tax rates. Thus meter # 25140 was probably also printed in black and red. Which color was counterfeited is not known.

In the illustration below the numbers above and below the individual meter imprints are the numbers of perforations on the corresponding sides of each imprint. How many different patterns are there? With only 14 or 15 perforations at the top and bottom of an imprint and 6 or 7 at the sides, there are 2 to the 4th power or 16 different possible patterns. Of course, only 10 of these will be present in any carton of ten. When I first read Davis' paper, I got the impression that the configuration shown here was the same for all metering machines. But an examination of several Connecticut meters in my collection showed the existence of two patterns not

seen on the illustrated configuration. Thus, I am assuming that all 16 patterns were used.

Harold Effner, the premier cigarette meter collector, has in his collection several complete "panes" of ten meter imprints, taken from full cartons of cigarettes. He tells me that panes from different meter numbers have different configurations while panes from the same meter number have identical configurations.

The next question is how many different configurations are there? Since the pattern on each pack in the carton has to be different, the answer is not, as I first thought, 16 to the 10th power. Rather it is 16! minus 6!, or just over 29 billion.

The utility of the patterns and configurations of perforations is such that if a suspect meter imprint had a pattern of perforations that differed from that seen on the real meter, it would be revealed as a counterfeit. In reality, I wonder how often this was actually used. The two counterfeits I've seen (one from Vermont and the one from West Virginia in Davis' paper) are both very crude and one would presumably not have to resort to counting perforations to identify them as such. However, cigarette meter imprint counterfeiting was a huge criminal business and, in fact, led to the abandonment of this method of evidencing tax payment. So perhaps, even probably, there were some very well executed counterfeits out there. One doubts very much if the counterfeiters would have paid attention to the exact number of perforations on each imprint.

Davis mentions another anti-counterfeiting characteristic of meter imprints that is a mystery to me. He says:

"There are pin markings in addition to scallop counts which are coded differently for each tax meter. The pin markings prick the cellophane in an area beside the inked impression and the layman seldom observes these, and when he does he generally fails to see a geometric pattern in the pinpoint type punctures."

Now, I've examined dozens and dozens of meter imprints in my own collection with a magnifying glass and not one of them shows *any* such pattern of pinpricks. It is impossible that *all* my meter imprints are counterfeit. So what gives? Davis says that the pinpricks are "beside the inked impres-



Perforation patterns connected with the meters

Continued page. 33.

AD CORNER

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

WANTED: EGG Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. **WARREN KELLEY**, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (6)

WANTED: OHIO REVENUE

COLLECTION or large accumulation. **HANS POHLER**, 7280, HUDSON RD, KENT, OH 44240 330-673-4238 hpohler@juno.com. (3)

MINNESOTA mint Conservation (3 kinds), duck, pheasant, or wild turkey stamps.

WISCONSIN mint duck, pheasant or turkey stamps. Face value or Best Offer. Send SASE for list. **DICK BILEK**, BOX 803, MOUNT PROSPECT, IL 60056. (1)

WANTED: LOS ANGELES BEER stamps. Trying to complete set. Also keen to purchase other unusual or scarce State Revenue Stamps. Email scans and what you're asking for the stamps to jtimpson1@verizon.net or call (631) 751-2054. **James Timpson Jr.**, 7 Tudor Drive, Stony Brook, NY 11790-1313 SRS #1351 (3)

WANTED: STATE FISH & GAME stamps (especially on license) Michigan Cisco Netting, Pymatuning and PA Non-resident Trout. **Howard Lutz** (APS, ARA) PO Box 26, Cortland, OH 44410 howrex2@aol.com. (4)

STATE REVENUES WANTED: Airport use, fireworks, gambling, fruit/vegetables, seafood, WA electrical inspection, IA alcohol refund, beer, wine refund; PA beer provisions/keystone; private die: UT beer, WA honey. **SCOTT McCLUNG**, 8381-H Montgomery Run Road, Ellicott City, MD 21043. (9)

OVER 100 STATE REVENUES FOR SALE in the State Revenue section at Stamps2go.com website. These include some items from Hubbard's personal collection. **James Timpson** (4)

WANTED: TRADING PARTNER to complete sets of Washington Fruit, NY Stock Transfers, Indiana Intangibles, Ohio Vendor/Consumer Receipts, California Documentaries etc. Email me at: jtimpson1@verizon.net (4)

STAMPS WANTED TO PURCHASE: NY Bond, Florida Lime, Connecticut Elevator, DC Alcohol, California Grapes - Attorney - Passenger & Poll Tax, Minnesota Xmas Tree and other rarities. jtimpson1@verizon.net (4)

Donations

Terence Hines donated all his expenses as SRS Sales Manager to the SRS.

Ron Leshner sent in some money.

Romie Coltrin donated auction material that did not sell to the society.

Thanks to all. Monetary donations should be sent to the treasurer **Harold Effner Jr.** at 27 Pine Street, Lincroft, NJ. 07738.

SRN Publishing Schedule

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

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

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

** No SRS auctions in 4th quarter.

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

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

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

The American Revenue Association

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

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

MAIL AUCTION'S

STATE REVENUES OF ALL KINDS'S

Also Featuring a Large Selection of...

Freaks, Errors & Oddities, Better U.S. Stamps.
British Commonwealth, General Foreign with a nice group of Better Germany & Worldwide,
Postal History, Cinderellas, etc. Accumulations and Balance Lots.

Catalog is FREE! NO 10% Ever!!

EFO-LIFE
APS

Beck Stamp Auctions

AAMS-LIFE
ASDA
SRS

P.O. Box 2506 MESA, AZ 85214-2506
480-969-5835 FAX 480-813-3960

1972 The Oldest Philatelic Auction House in Arizona 2004

(1)

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		Single	\$1
Playing card 10ct	.10ea	Block of 4 unused	\$5
pane10/	\$1	Vending \$10 2002	\$5.50
Tobacco		Vending \$15 2002	\$8.25
Double Springs 4 ct.	.25ea	Vending \$5 2004	\$2.75
Arizona		Vending \$10 2004	\$5.50
1935 12c malt liquor,used cat B2		Vending \$15 2004	\$8.25
Red on pink, Moore sig.	.50ea	Vending \$2 2005	\$1.10
Colorado		Vending \$5 2005	\$2.75
2005 Waterfowl \$5	\$5.25	Vending \$10 2005	\$5.50
2006 Habitat \$5	\$5.25	Vending \$15 2005	\$8.25
2006 Waterfowl \$5	\$5.25		
2007 Habitat \$5	\$5.25	South Carolina	
2007 Waterfowl \$5	\$5.25	Cigarette	.07
Town of Walsenberg cigarette		Documentary	.10
5ct pane/10	.25		.50
sheet/100	2.50		\$1
Florida		Tennessee	
Documentary		Ammunition (new) .10 ea	pane/10 \$1
D65A 2ct used	.25	Drug	
D65 5ct used	.25	Marijuana purple	40ct
D67 30ct used	.25	Marijuana red	\$3.50
Georgia		Alcoholic beverage gold	\$12.80
City of Griffin .05 Excise Tax	Free	Illicit Alcohol orange	\$31.70
Iowa		Cocaine	\$50.00
Cigarette C1 or C7 1ct	.25	Virginia	
Ohio		Wine W20 used	.25
Sales tax 15ct (M25 or M37 w/stub)	.35	Wisconsin	
Oklahoma		Liquor stamps	
1964 1 pint liquor (Cat. L4)		1.75 liter	\$2

Dealers

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

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

SRS Sales Philosophy

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

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

Coming Next Issue
Feed, Seed and
Fertilizer
and Lots More

Continued from page 31

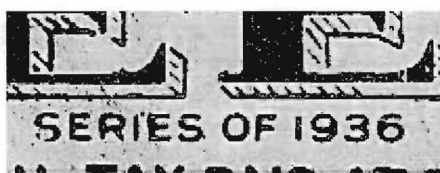
sion" but even on meters with wide margins, I see no such markings. Perhaps they are to be found elsewhere on the cellophane rather than the very bottom of the pack? An examination of an unopened pack of cigarettes with a meter imprint would help clear up this mystery.

LETTERS TO THE EDITOR

Illinois Beer Question

The new State Rev. Cat. is most impressive, a massive success! Don't know if this helps. Your B28a, I think, is dated 1936 not 1937.

David Semsrott
Missouri



The series before this is also marked "Series of 1936". Hubbard indicated this Nudleman signature only series came out in 1937. Does anyone have one with a perfined 1936 usage to prove Elbert wrong?

West Virginia Documentaries

On the West Virginia article in the 4th quarter 2007 SRN, here are a couple more that merit discussion.



This pair of the \$1.65 stamp has had the \$1.65 in the upper stamp erased, and a bad job of it. Another one for the dubious varieties pile.



This \$1,650 stamp has the control letter of "H" while your illustration and my remainder adjacent to it has an "I". Never seen any other than this one.

As to the closing comments in the article, the "remainders" were the punched stamps for the 1968 issue, RE8S thru RE16S in Peter Martin's catalog. The first sets specimen's are specimens.

M.E. Matesen
Washington

Ohio Sales Tax Cataloging

I need to report that Monte Dean and other members of the American Tax Token Society are currently working on a new catalog of the Ohio sales tax receipts. Their goal is to make the catalog one that is easy for collectors to use in identifying which receipts they have. Anyhow, with a new catalog eventually being available, I think it is okay that these receipts were left out of the Hubbard replacement.

Mike Florer
Pennsylvania

The best listing of Ohio Sales Tax receipts and cards is in Malehorn and Davenport United States Sales Tax Tokens and Stamps. It has an extremely detailed listing. It has 53 pages including data on perforated specimens by Columbia Bank Note Co Chicago.

Art Mongan
Maryland

Georgia Fruit

In the new SRS catalog I question if entry FR2 even exists since it is identical in description to Hubbards FR2 except the SRS picture (which is identical to SRS FR3). Does anyone know if the vermillion color exists, and if so, how is it perforated?

James Timpson
New York

State Revenue News

Comments That Came in with the Dues

In most cases the name was cut off when Harold kept his part.

Great job. I love the interesting articles, new finds, the auctions and all the photos in each issue. I am happy with the new catalog is available and look forward to comparing its listings with my collection.

This is one of the best organizations I've been a part of. I love state revenues and I love the SRS. You guys are the greatest.

New catalog's great! No more squinting.

Thanks for all the work you guys do.
Rog Beals

I recieved my new SRS catalog on State Revenues. It is the best thing since sliced bread.

Jerry G.

Might note in future articles which new items have been or should be added to the new catalog (with a note or *). New catalog is great.

What became of the Editor's name and address in the 4th Qtr SRN? A great issue. It is still there in the Board of Directors where it has been all year.

I collect fish & game stamps. So more articles on them! Otherwise terrific!

It just keeps getting better, just rec'd new state catalog. Thanks for all the work you're doing.

GLD

Florida Limes

The illustration of the Florida lime used in the new SRS catalog is a forgery. The illustration is of a slot perforated stamp; this was the lot in the Nutmeg sale. I was the successful (??) bidder and returned the lot. They were crude reproductions on a very yellowish paper unlike the genuine stamps. The genuine lime advertising stamps are perforated.

Ron Leshar
Maryland

The one in my catalog is perfed. But good to know there are dubious varieties out there.

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

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

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
\$5 **REDUCED PRICE**

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)

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

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) \$9.99

REDUCED PRICE!

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 \$16.00

22. Colorado Revenue Stamps **NEW**

Kenneth Pruess 2007 58pps. B&W \$12.50

23. State Revenue Stamps Catalog **NEW**

Scott Troutman 2007 700+pps B&W
3-Hole

Members \$56.00

Non-members \$66.00

Spiral Bound

Members \$61.00

Non-members \$71.00

Outside the US, contact Terence Hines for a price (shipping is all over the place)

24. SRS Archive Series **NEW**

Florida (2007), 260pps \$33.50 members \$39.50 non member

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 _____

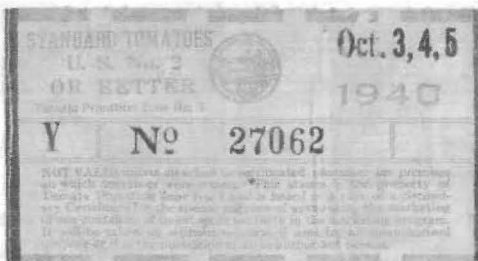
Address _____

Free For All

This Free for all is provided by Romie Coltrin and is a City of Baltimore, Maryland tobacco meter.

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

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



California Tomato Find

by James Timpson

The tomato proration shown above is not listed in the new SRS catalog. It would be TM232A and is green and purple. This is a used copy.

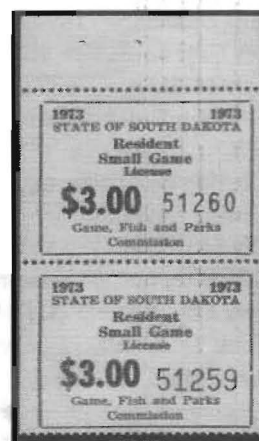
There is also an error in catalog on the TM232 stamp its. Letter should be "X" instead of the "Y" listed as this partial scan of a used copy shows.



South Dakota Small Game Variety

by Scott Troutman

The August 29, 2007 Sam Houston Duck Company auction had the item shown up for sale. It is part of a pane of 1973 South Dakota resident small game stamps, where the serial numbers are very different in size and shape on the two stamps.



State Revenue Society
Kent Gray
Box 67842
Albuquerque, NM 87193

Address Service Requested

PRSRT STD
U.S. Postage
PAID
Greenville Jct.,
Maine
PERMIT NO. 4

08-1347
Wrisley, Dave
5160 Far Oak Cir.
Sarasota, FL
34238-3303