



State Revenue News

Vol. 46, No.3--Whole No. 278 *Official Journal of The State Revenue Society*
3rd Quarter 2008

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

In This Issue

X-Files

Florida Peat & Humus Stamps	3
NC Paint, Varnish and Stain	6
Delaware Little Mystery	6
Georgia Live Plant Shipping Certificates	7
Delaware Cigar Vending Specimen	8
Hawaii Plant Inspection Certificate	8
Bingo Stamps Update	11
California Watermelons?	13
Connecticut Stop Sale Notice	15
Wisconsin Cream Tag	30
Virginia Tomatoes	36

Ammunition

Tennessee Ammunition	29
----------------------	----

Cataloging

2007 Colorado Catalog Update	10
SRS Catalog Errors and Fat Fingers	30

Cigars and Cigarettes

Delaware Unlisted Cigar	8
Louisiana Cigar Decals	29
Missouri Cigarette	29

Eggs

Pennsylvania Egg	16
Washington Unlisted Egg	36

Fish and Game

More on Lake Erie Fishing Stamps	16
----------------------------------	----

Malt

Michigan Malt Variety	11
-----------------------	----

Motor Vehicle

Paper License Plates	13
Washington Paper License Plate	13

Seed

Indiana Seed Stamps and Tags	28
------------------------------	----

X-Files II

The Odd and the Unusual



Delaware Cigar Vending Machine Specimen
See page 8

Regular Columns

Presidents Notebook	2
Editors Notes	3
Secretaries Report	14
AD Corner	32
Sales Service	33
Letters to the Editor	34
SRS Publications	35
Free for All	36

Auction 42

Auction 41 Results page17

The State Revenue Society

1 President and Librarian 2

Peter Martin

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

3 Vice President

Hermann Ivester

5 Leslie Circle, Little Rock, AR 72205-2529

4 Treasurer

Harold A. Effner Jr.

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

5 Secretary

Kent Gray

Box 67842
Albuquerque, NM 87193
kent@staterevs.com

6 Sales Manager/Past President

Terence Hines

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

7 Society Attorney

William Smiley

Box 361, Portage, WI 53901

8 Governors

9 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
p.oxbou@verizon.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

Third Quarter 2008
Volume 46 No.3
Whole No. 278
ISSN 1542-0523

President's Notebook by Peter Martin

SRS Election to be Historic

Election 2008

In another sign that interest in state revenue collecting is growing, the State Revenue Society election for officers and governors for the 2009-2011 term will be a contested one. How we got there is an interesting tale.

As I noted last year, I decided not to run for reelection as president because I felt it was time for others to step forward. Either Terry Hines or I have served as president since 1975.

The call for nominations for the 2009-2011 term was recorded in the 2nd Quarter SRN with a response deadline of July 15. From the names submitted, a slate was formed. It consisted of

President	Hermann Ivester	(AR)
Vice Pres.	Harold Effner Jr.	(NJ)
Secretary	Scott Troutman	(PA)
Treasurer	Terence Hines	(NY)
Governors	John Bowman	(TX)
	James Timpson	(NY)
	Dave Wrisley	(FL)

The slate was a nice mix of board veterans and some very talented newcomers. Herman Ivester was stepping up from the vice president position and, after 30 years as treasurer, Harold Effner Jr. was moving into the VP slot.

In mid August, after the ballot had been prepared and the SRN was ready to go to press, I was made aware, indirectly, that there were others who wanted to run for office. This situation was unprecedented. It certainly wasn't covered by our constitution and bylaws. We had a properly constituted slate that had met the nomination deadline but now we had additional individuals wanting to run for office.

We would have been justified in saying that it was too late to accept additional nominations but the board agreed that it was in the best interest of the SRS to allow them to participate. The individuals interested in running were advised that we would accept their late nominations until midnight of August 19 at which time the nominations would be closed and all names would be listed on the ballot.

Properly received nominations were

thereafter entered by Ed Kettenbrink (TX, governor), Ron Leshner (MD, vice president), Mack Matesen (WA, treasurer) and Kent Gray (NM, secretary). They were added to the ballot with name placement selected by lot.

Let me say that I know all the individuals running for office, both those on the official slate and the late additions. They are all well qualified and will work toward the best interests of the society.

In the past, since the elections were uncontested, either the SRS secretary or treasurer received and counted the ballots. That would be inappropriate in this election. As the only officer not running for election, ballots will be going to my post office box. However, I will not open them. They will be secured in a box until after the deadline and opened the following week at the Collectors Club (NY) where individuals not affiliated with the SRS will validate the ballots, count them and certify the election results.

Now it's up to you. Your vote counts more than ever. Read the voting instructions carefully and follow them. Vote for only three governors. Be sure that your ballot is mailed to arrive by October 31.

Editor's Notes

The winds they are a changin'. That will be obvious to you immediately in this issue. This will be the first issue with some color, and that will allow us to show how pretty these stamps are. This is one of the beneficial side effects of the catalog sales.

The second thing you will notice is that we have an election, where offices are being contested. In small societies like this one, you do good to get one person to step forward. Peter Martin is stepping down as president, something he has planned to do for a while. He will still keep be acting as past president is a board member position. Many thanks to Peter for all his time and effort over the years.

The big news is Harold Effner has decided to step down after 30 years as our treasurer. I guess he has earned some retirement and certainly all our thanks. I think Harold works about 12 hours a day and commutes a couple hours each way
Cont. page 30

Florida Peat & Humus Stamps

By Dave Wrisley

Summary

Correct identification of Florida Peat & Humus stamps can be difficult, both because small stamp design details are important, and because of cataloging inaccuracies. This article analyzes details of stamp design, and provides an easy identification method to group stamps into separate issues. The results also indicate that some varieties may not exist.

The Stamps & Background

Florida's Peat and Humus Inspection stamps had their roots in 1935 Legislation¹ that amended previous Fertilizer Law. Inspectors of Fertilizer, and an inspection fee of 25 cents per Ton had been established in 1889 legislation² for commercial fertilizers. The 1935 Law established a separate inspection fee of 10 cents per Ton for "raw ground phosphate rock, soft phosphate, colloidal phosphate, phosphatic clays, and all other untreated phosphatic materials, peat or humus...", and continued the use of inspection fee stamps required by earlier legislation. New inspection stamps were created for this category of fertilizer.

Each bag of fertilizer (including Peat & Humus) had to have a tag attached showing the name of the product, the name of the manufacturer, weight, and analysis. A "label or stamp" showing payment of the inspection fee had to be attached to the tag.³ If shipping in bulk, the tag and stamp were to be attached to the door of the railcar, or to a copy of the invoice if shipped by truck.

Legislation in 1953⁴ established a reporting system in which manufacturers might apply for a permit to report tonnages shipped, and pay inspection fees periodically, in lieu of buying and affixing inspection fee "tags or stamps". This legislation effectively began a phasing out of the use of Peat & Humus inspection stamps. Legislation effective 1/1/66⁵ removed peat and humus from the list of materials requiring an inspection fee. No provision was included in that Law regarding use of, or procedure for returning, unused Peat & Humus inspection fee stamps. Since revenue stamps were a controlled item, subject to audits, all FL State inventories of such stamps would have been destroyed.

Figures 1-3 show examples of the three



Figure 1.

denominations of Florida's Peat & Humus inspection fee stamps. The text on the 50-pound variety shows the tax rate of 10 cents per ton, i.e., stamps purchased for \$0.25/100, and the intention to use these stamps on bags, whereas the 1 and 5 Ton stamps were to be used for bulk shipments by truck or rail.

Hubbard reported four stamps in his original catalog.⁶ He listed PH1, 2, 2a, and 3 (see Table 1), as issued in 1938, and included an illustration of what he meant by PH2 (or 2a, since the catalog was printed in B&W). Hubbard added 3 more varieties in his 1992 Supplement⁷, differing from the previous listings by font size, and provided an illustration of what he listed as PH5. He assigned 1950?, and 19? to the issue dates. Troutman⁸ analyzed an undisclosed number of peat and humus stamps, and reported a way to tell very similar stamps apart based on alignment of words and punctuation, however, identification was still difficult. The SRS Catalog⁹ lists 7 stamps organized and numbered the same as cumulative Hubbard, preserving much of Hubbard's descriptions, with added notes based on a somewhat modified version of the Editor's SRN article findings. Table 1 shows a listing summary.

Results

Trying to find an easier identification method, the author has collected and/or observed at least 150 Florida Peat & Humus stamps and scans of stamps, and grouped them based on detailed design characteristics. The characteristics studied were color, text and text size/alignment,



Figure 2.



Figure 3.

border design details, and perforation. The results are shown in Table 2.

Discussion

The data fit into 3 groups, similar to cumulative Hubbard, and the SRS Catalog. Group 1 contains all three varieties, 50 pound, 1 Ton, 5 Ton. These are the ones listed in the original Hubbard catalog. The Hubbard illustration matches the 1 Ton variety, so this group was issued first. Additional evidence for this group being first is the misspelling of "ANALYSIS"¹⁰, a mistake corrected in later issues/printings. The issue date reported in Hubbard (also used in the SRS catalog) should be 1935, the year of the enabling legislation, not 1938. None of the stamps examined here is a PH2, i.e., the more blue color version of the 1 Ton stamp having the other Group1 characteristics of Table 2. It may not exist. The author believes that what Hubbard had reported as PH2 in the original listing was really the 1 Ton variety of Group 2 printed sometime after the first group, but before publish date of his cata-

Table 1. Summary of current Florida Peat & Humus stamp catalog listings.

SRS catalog #	Denom	Description	Font	Text alignment
PH1	50 lbs	Red on salmon		"S" left of "T"
PH2	1 ton	Blue on lt. Blue		"S" left of "T"
PH2a	1 ton	Violet blue on lt. Blue		"S" left of "T"
PH3	5 tons	Green on lit Green		"S" left of "T"
PH4	1 ton	Blue on lt. Blue	Smaller font in lines	"S" even with "T" at top
PH5	5 tons	Green on lit. Green	Smaller font in lines	"S" even with "T" at top
PH6	5 tons	Yellow green on lt. Green	Much smaller font	"S" even with "T" (by catalog convention)

log. Table 2 shows that the "S" versus "T" alignment descriptions of the first two issues in the SRS catalog are reversed, i.e., the 1935 issue should be described as "S" even with "T".

The second group in Table 2 contains two varieties, the 1 Ton, and 5 Ton, and is consistent with the stamps listed in Hubbard's 1992 Supplement. Hubbard's illustration is the 5 Ton variety, with Group 2 characteristics. The author has never seen a 50-pound variety fitting Group 2 characteristics. According to the data in Table 2, the smaller font reference for the second issue/printing in both Hubbard and Troutman must be referring to the height of the font not the comparative lengths of equivalent text. Since the dimension of the two stamps in this group are not identical, but scaled, the printing process for at least the later 5 Ton stamp may have involved photolithographic processes. The issue/printing date for this group is not known. However, if the author's hypothesis regarding PH2 is correct, the 1 Ton variety's date of issuance would have been on or before printing of the original Hubbard catalog, i.e., 1950, and before the 5 Ton stamp in this group reported only later in Hubbard's Supplement (but before 1/1/66). The perforation of the first two groups is 11.8.

The third group in Table 2 contains only one variety, the 5 Ton, and is consistent with the "much smaller" font description in both Hubbard and SRS Catalogs. The further distinction of "fatter "5"s" has never proven to be a useful identification tool. The author has seen only "S" left of "T" in this stamp. Table 2 shows that the "much smaller type" in the first three lines is true both for both font height as well as length of equivalent text. The issue date for this stamp is uncertain. Assuming Hubbard had reported all varieties actually

in existence in 1950, the true issuance date for group 3 would have been after 1950 but before 1966. Since the design details of this stamp are different by more than just dimensional scaling, this stamp was probably produced last.

Conclusions

1. The easy, foolproof way to identify FL Peat and Humus varieties, especially with no comparative stamps or magnifier available, is to look for the spelling of "ANALYSIS", and if spelled correctly in English, then at the number of bottom border carets.
2. The "S" versus "T" description in the SRS Catalog for the first two issues should be switched.
3. PH2 may not exist.
4. The perforation gauge of the first two issues is 11.8. The third, 12.¹¹
5. Therefore, subject to further reader input, a more correct, and identification-friendly catalog listing is as follows:
Discontinued 1/1/66

1935. Mayo Signature. "ANALISIS" misspelling. 12 caret symbols in bottom border design. "PH2" colors are more violet than "PH4". "PH3", "PH5", and "PH6" are slightly different shades of green. Perforated 11.8

PH1	50 lbs.	Red on light red
PH2	1 Ton	Violet on light violet
PH3	5 Ton	Green on light green

1950?. 13 caret symbols in bottom border design.

"PH4"	1 Ton	Blue on light blue
"PH5"	5 Ton	Green on light green

1950-65. 10 caret symbols in bottom border design. Perforated 12. Issue date uncertain.

PH6 5 Ton Green on light green

Got it? Figures 1-3 are PH1, PH4, and PH6, respectively.

Readers are encouraged to comment on the author's conclusions and speculations, and to report any additional varieties. Images of all known varieties may be seen on the author's site at: <http://floridastaterevenues.spaces.live.com/>. Thanks to Jeff Fu, Steve Schaap, Scott Troutman and Jan Wooton, for providing stamps and scans for examination.

Bibliography

- ¹ Laws of Florida, 1935, ch. 16999, effective 9/1/1935
- ² Laws of Florida, 1889, ch. 3858, effective 6/3/1889
- ³ Florida Fertilizer legislation was imprecise when using the terms "label", "tag", and "stamp". For example, the author has seen instances in which "tag" has meant any one of the three. The terms have been used somewhat interchangeably in the same legislation! In this 1935 legislation, establishing separate inspection fees for peat & humus products, "tag" probably means "(analysis) tag", and "label or stamp" was implemented as an adhesive stamp, the ones discussed herein.
- ⁴ Laws of Florida, 1953, ch. 28112, effective 7/1/53
- ⁵ Laws of Florida, 1965, ch. 65-348, effective 1/1/66
- ⁶ Hubbard, E. S. A., *State Revenue Stamps*, 1950, 1992 re-print of original, p11, reverse.

Table 2. Grouping of Florida Peat & Humus Stamps According to Design Details

1 Stamp	2 # Observed	3 Color (Darker on Lighter)	4 “S” relative to “T”	5 Font Height	6 Spelling	7 Bottom Border design repeats	8 Overall Size	9 Length Text 1	10 Length Text 2	11 Peft
Group 1										
50 lbs	>50	Red/red	Even	1.2	“ANALYSIS”	12	46/3x47	19.8	37.9	11.8
1 Ton	2-5	Violet/violet	Even	1.2	“ANALYSIS”	12	46/3x47	19.8	37.9	11.8
5 Ton	2	Green/green	Even	1.2	“ANALYSIS”	12	46.3x47	19.8	37.9	11.8
Group 2										
1 Ton	10	Blue/blue	Left of	1	“ANALYSIS”	13	46.5x46.8	20.5	38.2	11.8
5 Ton	>50	Green/gree	Left of	1	“ANALYSIS”	13	46/3x46.5	20.2	38	11.8
Group 3										
5 Ton	5-10	Green/green	Left of	0.9	“ANALYSIS”	10	46/3x46/3	17	36/2	12

Table 2 Legend

Column #	Definition
1	Stamp Denomination; grouping based on data similarity
2	number seen by the author in the last year
3	Author's observation keyed into SRS Catalog and Hubbard Descriptions
4	Troutman criteria of alignment of second “S” in “PURPOSES” relative to down-stroke of “T” in “PRODUCTS”
5	Height of “T” in “THIS” in millimeters
6	Misspelling, reported for the first time here, discovered by the author
7	The number of repeats of the caret-like design feature “^”, in the design in the bottom border.
8	Overall stamp design size, in millimeters
9	The length of the first line of test, “THIS STAMP MUST BE”, in millimeters
10	The length of the last line of non-signature block text, “FOR AGRICULTURAL PURPOSES” in millimeters
11	Perforation gauge, stand perforations per 20 millimeters

- ⁷ Hubbard, E. S. A., State Revenue Stamps, 1992 Supplement, pFL4
- ⁸ Troutman, S. M., “Cataloging Florida Peat & Humus Stamps”, State Revenue News, 1Q2005, p31
- ⁹ Troutman, S. M., ed., The SRS State Revenue Stamps Catalog, State Revenue Society, 2007. All references to SRS Catalog are to this source.
- ¹⁰ Misspelling of the English word “analysis”. “Analisis” is the Spanish equivalent, though.
- ¹¹ Measurement by Scott Multi-gauge. Perforation gauge 11.8, and 11 J are difficult to distinguish. Perf 11 J is alternatively called 12-67, which some might then call perf 12. Etc., etc. But the third issue is different and really is perf 12!

North Carolina Paint, Varnish and Stain: Little Mystery Solved

by Kenneth Pruess

Troutman¹ was unable to find the law that authorized the paint, varnish and stain stamps. But his article drew two responses. Kettenbrink² suggested that these stamps were not as rare as Troutman thought. And Conklin³ reported a previously unknown 1/8¢ stamp.



These were listed by Hubbard as issued in 1927 and discontinued 1930 and those dates have been carried over into the new SRS catalog for lack of other information. In the attempt to provide historical background for an exhibit in which I plan to include some of these stamps, I took the same approach followed by Troutman in trying to uncover information and met with the same failure.

From past experience, I have found that dates given by Hubbard are often in error. First I attempted a search of all available consolidated statutes from 1919 to 1939 and failed to find any references. I did find that the tax on linseed oil began in 1917 with the use of stamps or tags. Thus the starting date for those stamps should be corrected. However I do not know if the stamps listed as issued in 1922 are actually older, or if there was an earlier issue which remains unknown.

The next step was to go through the session laws for the entire long era that W. A. Graham was Commissioner of Agriculture, beginning in 1909. Eureka! Chapter 168 of the 1921 session created this tax. The act was ratified March 7 and became effective July 1. It did not apply to paint in stock on July 1, but only on products acquired after that date. The tax was 1/2¢ per pound on products sold by weight, 4¢ per gallon on products sold by volume. Each can or package had to be clearly labeled in

dark-colored letters on a light-colored background, or light on dark, with the name and per cent of each constituent part and the label had to bear the name and address of the manufacturer or jobber. Inspectors and chemists were given authority to enter stores during business hours for the purpose of inspection and taking samples.

The tax was in effect for less than 6 months. It was repealed by Chapter 14 in the 1921 extra session, effective upon ratification on December 15. Thus the tax had come and gone between available sets of consolidated statutes and inclusion after the tax ended would have been irrelevant. I can only speculate why this tax was so short-lived. My best guess is that it was impossible to make meaningful inspections other than to determine if stamps were affixed and the label stated the ingredients. It seems unlikely that the Department of Agriculture was equipped to do all of the chemical analyses which would have been required. Although a few stamps were probably used, only a stamp with a clear cancel (not required by the law), or actually affixed to a label or container would be acceptable proof.

Bibliography

1. Troutman, Scott. 2000. Little mystery: The North Carolina Paint, Varnish and Stain stamps. *State Revenue News*, 4th Quarter, p. 6.
2. Kettenbrink, Ed. 2001. Letters to the editor. *State Revenue News*, 1st Quarter, p. 26.
3. Conklin, John. 2001. X-files Treasure Surfaces. *State Revenue News*, 1st Quarter, p. 28.
4. Public Laws of North Carolina. 1921. An act to prevent the fraudulent sale of paint, varnish, or stain, and to provide for the inspection of same. Chapter 168, pp. 449-450.
5. Public Laws of North Carolina Extra Session. 1921. An act to repeal Chapter 168 of the public laws of the session of 1921. Chapter 14, p. 62.

Delaware Little Mystery

by Kent Gray

As you may and or may not know, I really don't like licenses and permits and all of their ilk, so it irritates me to no end to have discovered this "item". Despite it clearly stating "license" on the front, it also has "State Tax Department". At least it is not a local so I have to decide what to do with it. . It does however, conveniently quote a code which may assist in deciding what to call it.

It sits on a backer (112 x 112mm) and has a wax paper like protective sheet that has stuck bottom left. I didn't want to damage anything so folded the wax paper over for the scan. The outside dimensions of the outside black circle is 102mm.



The decal is gold and blue with writing and edging in black. The writing is as follows: "License No. _____ has been granted for the conduct on the premises of the occupation or business, classified by Chapter 5 of revised Code of Delaware 1915 as A. License Expires June 1, 1936".

On the back it shows that it was made by the Consolidated Decalcomania Company of Brooklyn, New York and has instructions on how to apply it.

Note- Chapter 5 in the current Code of Delaware is a franchise tax on utilities and railroads and it does seem to date back to 1915 or before. It gives no clue as to what this decal signified or how it was used in 1936.

Georgia Live Plant Shipping Certificates

by Scott Troutman

I purchased the certificate shown in a Sam Beck auction and of course the question was, is it a revenue stamp or some kind of label. After looking at the Georgia Department of Agriculture web page I am still not certain. I receive certificates like this on plant material I buy from other states, usually on shipping boxes. I will use this one to describe what these are.

The correct name for this thing is a "Live Plant Shipping Certificate" which is issued by the Georgia Department of Agriculture, Division of Entomology and Plant Industry and the governing laws are to be found in the Laws of Georgia, Chapter 40-4-9. This one happens to be for vegetable plants, but they can be on anything from sod to trees.

In order to ship live plants of any kind within or outside of Georgia, this kind of certificate must be on the plant's shipping containers. The process of getting one of these is not simple. For most nurseries and growers, a \$105 inspection is paid to start the process. This initiates an inspection of your nursery to insure that you are growing disease free plants and that your nursery or farm is not harboring any of a great variety of pests the state aims to control. If it is sod they are inspecting, you are charged an additional \$5 per acre fee. Field grown plants are charged \$8 an acre and container grown plants, greenhouse plants, or collected native plants are charged \$14 an acre. These charges can run upwards to \$1100 for an establishment. That is a maximum charge. Once this is done, you receive a Live Plant Growers License. This costs \$50 to renew and you get an inspection each year.

There are some loop holes. If you are a plant club or a non-profit organization that only has a sale once a year, they will come out and inspect your stuff for free and give you a one day license. Florists, landscapers and hobbyists can get a cut rate certificate if you have under 625 square feet of plants to be looked at. Then they only charge you \$75. Even then you have to get the Live Plant Certificates to put on the items.

The Live Plant Certificates are sold to you at cost by the Department of

Agriculture, but only if you have a license. I could not find what the going rate is but it is probably a penny or two at most.

The inspections are basically looking at the following:

- Plants are free of pests
- They are in good shape
- They are adequately maintained (lots of rules)
- Sufficiently free of weeds and grasses
- Your place is not a giant pest incubator

These inspections are not looking at the quality of plants in genetic terms. They are only trying to keep diseased plants from being spread around the state.

There is another type of certificate you may have to get now called a Phytosanitary Certificate. If you are shipping to another state or country, each state or country has varying standards on specific pests and diseases they want specific inspections for. These are done on a single shipment basis and cost you \$75 a shipment. This is a much tougher inspection done by people with special federal licenses (though in

Georgia the state can do this for you). Without these certificates you are not going to get through customs. Within the United States, many states have reciprocal inspection laws on many commodities to avoid this. So Ohio might accept a Georgia Live Plant Certificate on vegetables. But if a disease or pest threat is high (say oak borers getting into Michigan hardwoods), the state may demand the Phytosanitary inspections.

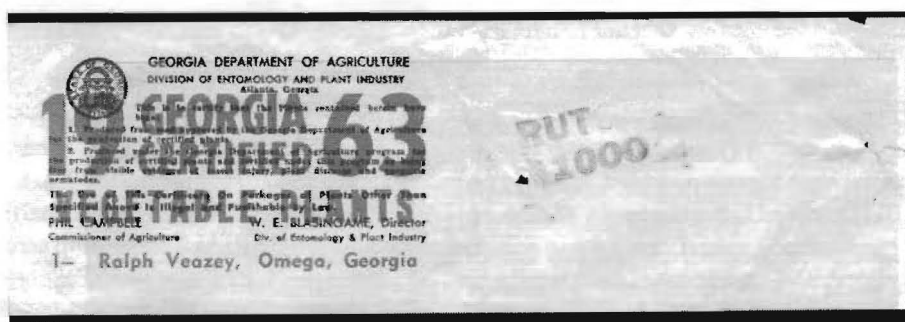
I think the Georgia certificates are a revenue stamp, in much the same way a sweet potato tag is or a scale seal is. They are state provided, there is a charge, and there is a consumer protection aspect. However, these are very seldom saved.

Bibliography

Information is from the Georgia Department of Agriculture web site - agr.georgia.gov and extracts from the Laws of Georgia, Chapter 40-4-9 (Plant Protection Regulations).



Figure 1. The heavy lettering is in orange, the smaller letter is black on a white paper. Numbers and names at the bottom pertain to the Live Plant Growers license.



This version, courtesy Michael Florer, has a long tail, and has heavy lettering in red. It was used on a box of 1000 Rutgers tomatoes. The image has been reduced

Delaware Cigar Vending Machine Specimen

by Michael Florer

The item on the front cover, I got when I ordered a Delaware American Bank Note Specimen for a cigarette vending machine from Eric Jackson. What I got was identical in every way except it is inscribed "Cigar". That's right, not "cigarette". I asked Eric if I could buy a cigarette one too. He checked and could not find one for me. It appears that these specimens were kept together and no one, not even the two dealers selling them, noticed that there are two different types. I guess I get the credit for this new find.

As I stated, the cigarette one is identical except the word "cigar" is replaced with "cigarette". I think it's a water transfer decal since it's on a pink card. It is rouletted 7-1/2 in red. It also has a partial red handstamped cancel that I have seen on other ABNC specimens. I don't recall what the entire cancel says. As you can see by the date at the bottom, these stamps were intended for 1949-50. I don't know if they were ever issued. I had not heard of a cigar vending machine before and wonder if this is an error. Maybe not.

The stamp is blue on white with the serial number in red and the specimen overprint in red-orange.

Delaware Unlisted Cigar

by Gerald Derkson

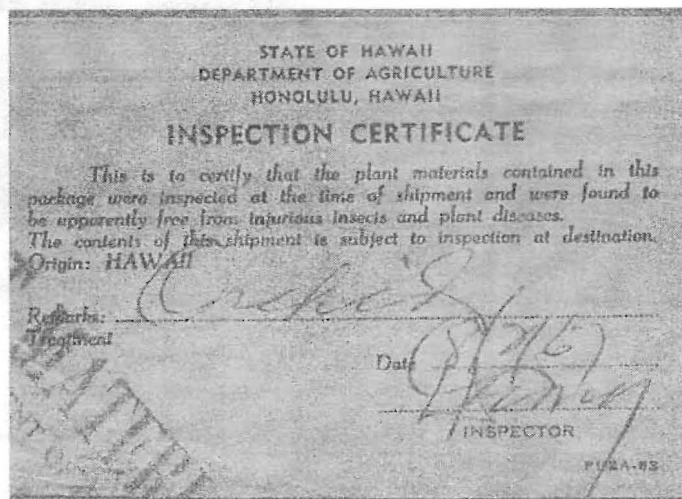


This cigar stamp is an SRS CG3 overprinted with a 5c value. The overprint is black. This is similar to the CG7 with the 2c overprint.

Note-this will become CG8

Hawaii Plant Inspection

by Michael Florer and Scott Troutman



This inspection certificate used on August 2, 1967 to ship orchids is black on brown-orange and has a purple partial "PLANT MATERIAL" handstamp across it. These were used on material exported from Hawaii. There is a small "PI 2A-63" indicia in the corner indicating these may have been printed in 1963.

Hawaii has inspected plant and animal material coming into the state/territory/ country since the late 1880's and the state has a long history of problems with invasive species. The current plague of tiny noisy frogs is but one example.

But the laws on plant export inspections did not become effective until May 2, 1956 with law revisions in 1964, 1969 and 1981. According to the current laws these certificates were used to certify "that the contents of a sealed container is apparently free of burrowing nematode and/or other quarantine pests". The Hawaii Department of Agriculture provides for plant inspection and certification, plant and fruit fumigation, burrowing nematode testing and nursery certification. These services are rendered at offices on the islands of Hawaii, Kauai, Maui and Oahu. The certifications provided paperwork that all export requirements are met to the country or state the material is being sent to.

Burrowing nematode testing costs \$2 for each set of set of six plants. Nematodes (*radolphous similis*) are small worm like creatures that can do great damage to root crops. This would be done on potted

plants. If the plants were coming from certified nurseries, the charge dropped to \$2 for each thirty plants or fraction thereof. Certified nursery's were supposedly nematode free. N e m a t o d e inspection took 4-7 days and if s o m e t h i n g happened to your plants in the

process, tough luck. The process requires taking root samples that have "unpredictable effects on plant life including death in extreme cases". This was all done "at the risk of the owner".

The other fees which could be charged were fumigation fees. Fumigation fees started at \$2 and for each square foot of fumigation vault space an additional 20 cents was charged.

Starting in 1981 the state also handles phytosanitary certifications that can be required by federal or state agencies. There appears to be no charge for this service.

Nothing in the laws indicates a fee was charged for the certificate. The certificate and having your plants given back occurred when you paid the testing fees. The certificates were put directly on containers or boxes. Certified nursery's could issue their own certificates. State certificates were used only when the work was done at the state facilities.

Bibliography

1. Title 4. Department of Agriculture (Hawaii), Subtitle 6, Division of Plant Industry, Chapter 73 - Plant and Non-Domestic Animal Quarantine, Subsection 4-73 Plant Export Rules.

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

by Kent Gray

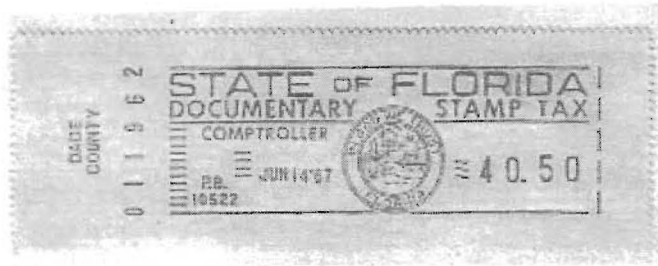


Fig 1, Dade County, FL Real Estate Tax Meter

Back in 2006, I lucked out and outbid more than a few of you on several eBay lots featuring Florida county deed meters. Previously, I had put together the Florida locals catalog (SRN, 3rd Qtr 2005, page 14 – 15), and decided to update the catalog to add the new counties and types (“SUR” and “STAMP” tax). Harold Effner had also sent me some additional info, adding a few counties to the list.

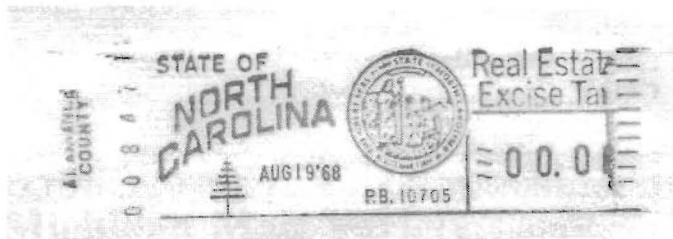


Fig 2, Alamance County, NC Real Estate Tax Meter

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



Fig 3, Cook County, IL Real Estate Tax Meter Specimen

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



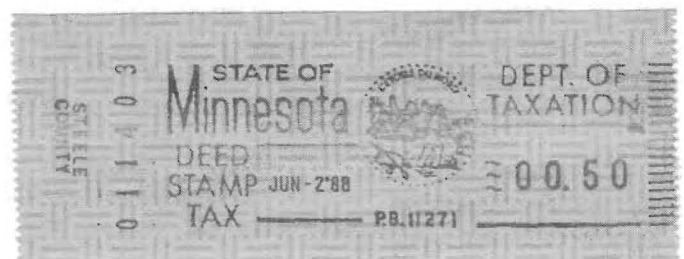
Fig 4, Clark County, NV Real Estate Tax Meter

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

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

The editor comments. At this time, based on the work done by Brady Hunt on the Oklahoma meters, I think all of the above were state issued and collected only state taxes.. In the case of these meters, the tax was a state recordation tax. The same is also true of Hawaii, Minnesota and probably other states. The meter designs were prepared for the state and the metering devices were offered to the county recorders of deeds for their use. The county clique was added to show where the recording was done. What is unclear is whether all the counties used the meters, or if it was a local option the county recorder could choose. In Oklahoma and North Carolina generally the more populous counties are known to have used meters. This could vary state to state.

There are counties which had their own deed taxes, and which prepared their own stamps. I do not recall seeing a meter specifically for local tax collection. Minnesota may have. Shown below are two different meters, one labeled “COUNTY” and the other “STATE OF MINNESOTA”. Both of these specimens are from the same time period, so they could be samples of two proposed state designs.



Minnesota Steele County meter, and St. Louis County COUNTY meter specimens.

Both have the seal of Minnesota

2007 Colorado Catalog Update

Last Update: Sept. 28, 2007

by Kenneth Pruess

The surest way to gain information about a subject is to publish incomplete or erroneous data. Here are a few items to update my recent catalog of Colorado revenue stamps.

Wine and Liquor

Change note after WL18:

WL17 is known overprinted "CANCELLED" in red or black reading up. This is a precancel and was used to pay the increased tax for previously stamped liquor, thus making it unnecessary to cancel both stamps.

Beer

Add note after B10:

Punched specimens of B1, 4, 6, and 9 exist.



The same illustration was mistakenly used for both B11 and 14. B14 also lacks the RMBNCo. imprint. Delete portion of heading which refers to imprint and replace with "Without printer's imprint". Only the barrel stamps have imprints.

- B16 Remove the ? and replace with -
- Heading above B21: Add "Perf 12, (shades)".
- B21a Add serial C
- B31a Change © to C
- B31b Horiz pair imperf vertically (C) -
- B35 Change ? to -
- B37 Add serial (None, A)
- B43 Add: (it occurs without serial letter as well as B43A with serial A)
- B44 Add serial (None)
- B61 Remove the ? and replace with -

Export Beer

Add to known stamps: B4

Remove duplicated listings of B22, B25

Bedding

- BE7 Change description to "perf 12" ."
- BE7b background inverted

Public Utilities

Colors confirmed:

- 1993 orange
- 1996 blue

Cigarette

- C7 20 cig. tan and black (2007)(B) -



- C8 20 cig. yellow and black (2007) -

State Cigarette Meters

Add 6001 Purple

Add 6013 Purple

Add 6047 Purple

City Cigarette

Aurora

Change second C-AU3 to C-AU4

C-AU4 Change ? to -

Boulder

C-BO3 Change ? to -

Cedar Edge

C-CE1 Change ? to -

La Junta

Change prefix to to C-LAJU to distinguish from La Jara C-LAJ

Silverton

C-SL1 Change ? to -

Wheat Ridge



- C-WR1 2¢ blue -

City Cigarette Meters



Add: Canon City
6532 Purple

**Denver**

Add: 20442 Purple

Add: 20451 Red

"FOR RELIEF" and value omitted
20446R*This was likely a temporary alteration made for the tax increase to 2¢.***Feed**

F4a perf 12°

F16b imperf pair ?

This may be a cut down copy of part perf pair

F17b pair imperf vertically

F17c roul 9°

Send other additions and corrections to me at
kppruess@aol.com with subject line "Colorado catalog".Copies of the catalog are still available for \$12.50 postpaid with
check to me at Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE
68505 or PayPal to my email address.

Michigan Malt Variety

by James Timpson



Here is an unreported variety of Michigan malt [it will become MA32]. It is perf 12, 19-1/2x27mm red on pink. What makes this a different design from the 1931 or 1993 sets is that the background is circular.

Bingo Stamps Update

by Michael Florer, Kenneth Pruess and James Timpson

The following are additional bingo stamps (stamps used on Interstate Commerce Commission "bingo" cards) used by truckers or changes based on reported finds.

Alabama

ICC19	1989	white on orange (black)	1.00
ICC20	1990	white on green (black)	1.00

Arkansas

ICC12	1989	light blue	1.00
ICC13	1990	yellow	1.00
ICC15	1992	light gray	1.00

Colorado

ICC9	1989	yellow	1.00
ICC10	1990	gray	1.00
ICC13	1993	orange	1.00
ICC16	1996	blue	1.00

Connecticut

ICC18	1989	bistre	1.00
ICC19	1990	green	1.00

Georgia

ICC24	\$5	1990	black and green	1.00
ICC29	\$5	1993	black and red	1.00

Iowa

Note color pertains only to frame. Some of these are color changes.

ICC24	\$1	1985-86	black	1.00
ICC26a	\$1	1986-87	orange	1.00
ICC32	\$1	1989-90	pale blue	1.00
ICC34	\$1	1990-91	red	1.00
ICC36	\$1	1991-92	lavender	1.00
ICC37	\$1	1992-93	dark green	1.00

Kansas

ICC20	1989	blue on blue	1.00
ICC21	1990	blue on blue	1.00

Montana

ICC18	1989	orange	1.00
ICC19	1990	red	1.00

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 — 2008, 116 pages.....\$23 (\$18 SRS members)

Please add postage and handling from the SRS Publication Sales order form.

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

SRS Exhibition Awards

Some recent winners of SRS medals.

Ronald E. Leshar Sr. - "Taxation in Support of Marketing Farm Products. NAPEX 2008. Show-vermeil, SRS-gold

Kenneth Pruess - "Colorado Revenue Stamps (catalog). Chicagopex 2007, Show - silver, SRS - silver.

Kenneth Pruess - "The State of Taxes", NAPEX 2008. Show - vermeil, SRS - gold.

Arthur Mongan - "Handbook of Perforated or Punched Initials, Numbers and/or Designs in U.S. Revenues", NAPEX 2008. Show - silver, SRS - silver.

Kimber Wald - "Ohio Taxation: No Taxation Even With Representation", NAPEX 2008, Show - silver-bronze, SRS- silver.

Dave Wrisley's Web Site

You might want to take a look at Dave Wrisley's web site.

<http://floridastaterevenues.spaces.live.com/>

Near the bottom is a section on files and contributed articles, which includes some major work on Florida liquor stamps and Florida documentary meters. The liquor article I should note will appear in an upcoming *The American Revenuer*. His site also allows you view most all of the Florida revenue stamps and has connections over to Kent's web page on the Florida municipals.

The site also now had 600 stamp images and four contributed articles, with more to come.

Drug Tax Stamps Back in Stock

The SRS Sales Service now has supplies of marijuana tax stamps from Connecticut, Idaho and Massachusetts for sale at face value to SRS members. The Connecticut stamp is \$10, the Idaho stamp 3.50 and the Massachusetts stamp \$10. Orders should be sent to Terence Hines, Box 629, Chappaqua, NY 10514-0629. Checks payable to the State Revenue Society.



Paper License Plates

by Michael Florer

In the SRS catalog there are paper license plates/windshield stickers listed for several states. I used to collect license plates. I still have a reference book, *License Plates of the United States: A Pictorial History 1903 to the Present* by James K. Fox (Interstate Directory Publishing Company, Inc., 1994). It has photos of the regular passenger car plates for all years for each state. Unfortunately, the paper windshield stickers are not illustrated. They are just listed with the year of issue. I will transcribe that information here. If a state is not listed, it did not issue the paper licenses.

AL	1943
AZ	1943, 1944, 1946
AR	1943
CA	1944
HI	1943, 1944, 1945, 1957 through 1968
ID	1943, 1944
IA	1943, 1944, 1945
KY	1943, 1945, 1947, 1952
LA	1943
ME	1943, 1947
MA	1943, 1944, 1950, 1952, 1954, 1956, 1958, 1960, 1962, 1965, 1968, 1969
MT	1947, 1952
NJ	1956 through 1993 (With the book published in 1994, it's possible these keep going to now.)
NM	1943
NY	1974 through 1993 (With the book published in 1994, it's possible these keep going to now.)
ND	1943
OH	1943, 1952
OK	1943
OR	1930, 1943, 1944, 1945, 1946
RI	1943, 1952
SD	1944, 1945
UT	1943
WA	1943, 1944, 1946, 1948, 1952
WV	1934, 1944

California Watermelons?

by Michael Florer



I have this stamp and attached is a scan for a better illustration. As you can see it is actually black on green (left half) and white (right half). I wrote to the late Earl Stritzinger back in 1993 about the watermelon stamps. For California, he explained that after his article was published in 1985, he discovered that this stamp was used for a wide variety of inspections. For example, his wife ordered a Christmas wreath from out of state and when it arrived it had one of these stamps on it. So, this category will need a new name.

He also reported three similar stamps. One he had a duplicate of and a scan of it is attached.



It has smaller lettering and rounded corners.



The other two he did not have duplicates of but did send me a photocopy. Scans from this photocopy are attached. One stamp is much smaller in size and the other is specifically for Mexican melons. He said

that they are black on green and white just like the others. The three unlisted stamps would date from circa 1993.

Editor's note - These will have to be changed to Agricultural Inspection at some point.

Washington Paper License Plate

by Scott Troutman



A 1943 paper license plate stamp sold on Ebay recently for \$10.50. It is shown. What is unclear from the picture is whether this was a paper windshield type sticker, as most of the World War II paper license plates were, or if this is a self adhesive sticker of the type used on modern license plates. This stamp has the wording "By authority of the director of licenses the use of 1942 metal license plates on the vehicle hereby licensed, is extended until Dec. 31, 1943." This particular one has a notation on the top that it was used on a Hudson. The stamp is green, engraved in the shape of the state, with a red serial number.

Secretary's Report Continued

Address Changes

1206 James Gerson
19 Timber Point Road
Rock Hill NY 12775
1383 Steven Chandler
15608 Powell Lane
Bowie, MD 20716

Secretary's Report

Previous Total	281
New Members	11
Reinstatements	3
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	295

New Members

- 1403 Howard Dennis
1575 Abbey Drive
Troy, MI 48083-5365
- 1404 Wesley Falor
Rendezvous C&S
PO Box 355
Quilcene, WA 98376
Interests: US, Japan, Great Britain,
Canada
- 1405 Harris Leonard
11001 Arroyo Dr.
North Bethesda, MD 20852
- 1406 John K. Bounds
1011 E. Jefferson
Hugo, OK 74743
- 1407 John T. Zwyer
3839 Bellvue Road
Toledo, OH 43613
- 1408 Herb Knittle
1618 42nd Avenue East
Seattle, WA 98112-3216
- 1409 Mike Bowerman
522 S Euclid Street Apt A
La Habra, CA 90631-6162
- 1410 William V. Zeller
PO Box 717
Eustis, FL 32727-0717
- 1411 Jackson L. Cope
376 Prospect Blvd.
Frederick, MD 21701
- 1412 F. Michael Couch
6135 Coloma Drive
Goleta, CA 93117-2043
- 1413 Robert F. Wehle
PO Box 747
Placinda, FL 33946

Reinstatements

- 1101 Jeffries, Stephen M.
1165 Thomas Tonozi, IL
1223 Mark Grumet, CA

Resignations

Deaths

Dropped Not Paid

Ebay Auction Results

by Ken Pruess

To more accurately reflect actual current values, in the future I intend to list only lots which had 2 or more bids. Please report sales of rare stamps or what seem to be unusually low or high prices based on current catalog prices to kppruess@aol.com. (All numbers in parentheses are eBay item numbers unless otherwise indicated).

Arizona Honey Bottlers Permit (320230523241) \$27.86.

Connecticut Elevator 1949 EL4 used (320237124373) \$35.99.

Florida Fertilizer FT3 on tag (20227306833) \$32.01.

Indiana intangible provisionals 1958 on 1959 \$1 (230242628388) \$63.87; \$5 (230242627149) \$22.28.

Indiana Real Estate:

\$1 mint (370039018513) \$52.80
\$1 used (130212615660) \$36.01
\$2 mint (370390018865) \$52.00
\$10 used (130212615983) \$106.49
\$20 used (130212616253) \$52.88
\$50 used (370390019472) \$127.51
\$100 used (370390019947) \$78.99



Louisiana 1943 paper auto license (320237902819) \$780.07. Reported by Jim Timpson. Technically a license but collected by many of our members. This stamp is purple on a brown yellow safety paper

with red serial and black typed license plate number. *Editors Note - this is the highest price I have seen paid on a non-fish and game item. See page 27.*

Nebraska Pickle Card on Poster (320237902962) \$24.47. (Some time ago these were SRS freebies!)

New York City Poultry PLT4 (360037422743) \$66.66.

New York City Emergency Transfer specimens set of 13 corner blocks 4¢-\$100 (300217149896) \$218.38.

Pennsylvania local real estate stamps. Unlisted varieties have been showing up and bring reasonable prices. Examples are Salisbury set of 6 used (120237269048) \$121.38; Allentown set of 10 used (120237239810) \$160.38.



Washington unlisted coin operated machine (320237902904) \$203.51. Reported by Jim Timpson. Blue on white with magenta

serial numbers, roulette.

Washington Potatoes 1, 2, 50¢ (220225652992) \$95.89.

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
Naugatuck, CT 06770

Continued page 13

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

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
276	8/01 Cigarettes
277	8/02 Feed, Seed, Fertilizer

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.

"The man who has not anything to boast of but illustrious ancestors is like a potato - the only good belonging to him is underground."

Bedford Inquirer
July 27, 1927

Annual Board Meeting

by Peter Martin

The Annual Board Meeting of the State Revenue Society was held on May 24, 2008 at NOJEX in Secaucus, New Jersey. A summary of the meeting follows.

Present: Peter Martin, Harold Effner Jr., Scott Troutman, Terence Hines.
Absent: Herman Ivester, Kent Gray, Peter Pierce, Ed Kettenbrink.

Officer and committee chairman reports were presented or read.

The society is in the best shape it has ever been. Financially we have nearly \$18,000 in the bank and membership, as of May 15, is at a record 281. We have gained 56 new members during the past year and lost only 16 for a net gain of 40.

The journal continues to be timely delivered and the editor is flush with articles. We continue to conduct three auctions per year and they have grown significantly in size, scope and quality.

The move of the SRS library to the APRL has been postponed until the APRL librarian returns to work after an injury.

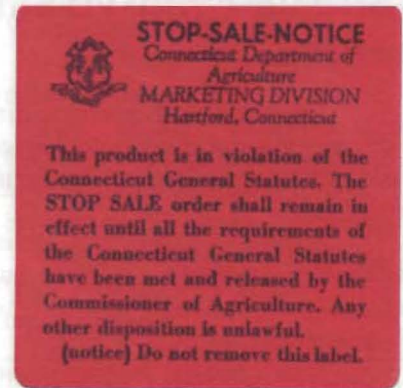
The sales service continues to be popular and the sales manager is looking to add more stamps to the listings.

The SRS catalog sold out of its first printing in under 90 days and the second printing is nearly half sold as well. The first Update has been distributed. Changes, new finds and updates continue to come in affecting nearly 300 pages. It was decided to continue to print corrections in the SRN and to review the situation in the fall to determine the best way to handle Update 2, which will be much larger. Future updates will not be free.

SRS Insurance for the library sales service, auction and SRN was approved with Collectibles Insurance Services. We will have \$22,000 in coverage for \$154 per year.

Alan Sandford has been appointed as the SRS Webmaster and he expects to have the new SRS website online within 60 days. He will need input from each SRS committee to complete the links on the site.

Scott Troutman will contact the ARA to see if we can borrow their mailing list for a recruiting letter to ARA members who are not SRS members. Other membership initiatives are invited.



Connecticut Stop Sale Notice

by Michael Florer

Shown is a black on red die cut self adhesive apparently used on products not meeting Connecticut Department of Agricultural health or safety standards.

Terry Hines will have up to 25 copies of the SRN bound for sale in the Sales Service.

Pending confirmation of the cost figures provided, up to 16 pages of color in each SRN was approved. The additional cost is to be no more than \$1,000 per year.

The 2008 election was reviewed with emphasis on finding replacements for the president and treasurer.

An honorarium of \$500 was approved for the SRS editor, such payment to be made at the end of each year after the successful publication of four issues of the SRN.

The SRS catalog will be entered at STAMPSHOW and Chicagopex in 2008 and the SRN will be entered at STAMPSHOW.

The 2009 board meeting was tentatively scheduled for NAPEX 2009 in the Washington, D.C. area. This decision will be reviewed by the new SRS board that takes office in January.

The annual meeting followed the Board meeting with attendance of nine. A President's Report and question and answer period was followed by presentations by Scott Troutman (SRS Catalog), Terence Hines (Problems in Researching State Revenues) and Peter Martin (Minnesota Christmas Tree Tags).

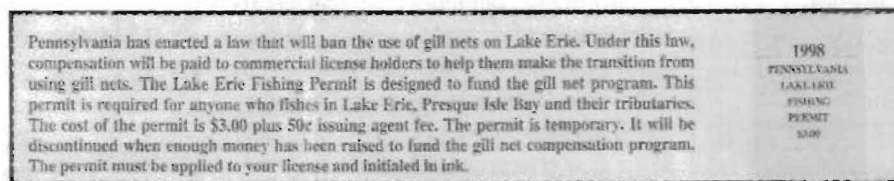
More on Pennsylvania Lake Erie Fishing Stamps

By Ira Cotton

I enjoyed Scott Troutman's article on Pennsylvania Lake Erie fishing stamps in SRN 2nd Quarter 2008 and have a little more of the story to report. I originally learned about these stamps from Howard Richoux and they are listed in his on-line fish & game catalog at www.ducks2k.com in the fishing section. (Every fish & game stamp collector should be familiar with this free site, but that's another story.)

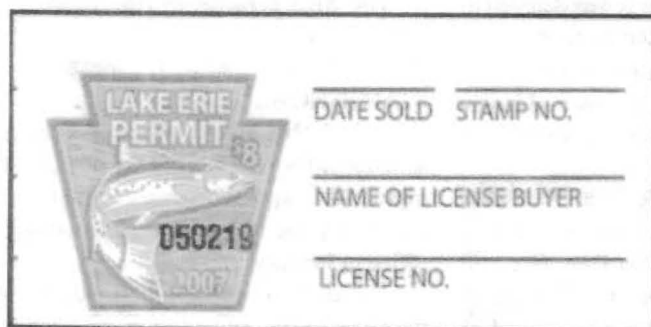
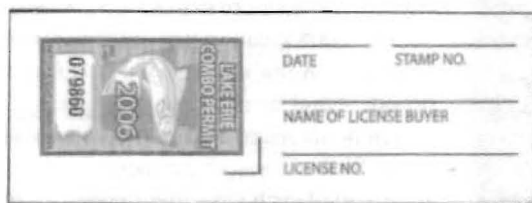
The series was originally conceived as a way to raise funds to compensate commercial fishermen for the banning of gill nets on Lake Erie. As described by Troutman, a series of four stamps were issued in the years 1995-98, die cut in the shape of a keystone and used to validate fishing licenses for use on Lake Erie. Each stamp also bears a thin die-cut X across its center to make removal and reuse on another license more difficult.

What I had not known from acquiring some of the issues on license, and only learned within the last year from a more thorough review of Richoux's listing, was that each stamp was issued with an explanatory tab describing its use, as shown below.



The series was suspended after the 1998 issue, perhaps because sufficient funds had been raised, but it was resurrected in 2005. In addition to the keystone-shaped Lake Erie stamp (somewhat larger in size than the original series), a rectangular combination stamp was issued each year from 2005-07. All stamps in the series are self-adhesive and issued in panes of ten (two adjacent vertical rows of five) with address tabs that were clearly intended to be retained by the issuing agent, as the die-cutting around the stamp allows it alone to be peeled from the sheet.

The first pair of issues (that are undated) were on holographic silver paper that does not copy well, as evidenced by the photo of the combo stamp on-license in the Troutman article. For this reason I picture one each of the second and third year stamps with address tabs, that were printed on more conventional paper.



My understanding is the both of these stamp series ended in 2007 along with the Pennsylvania trout stamp itself, as a consequence of a new state-wide automated licensing system. I further understand that the Lake Erie and combination license endorsements are still available through the automated system.



Pennsylvania Egg

Frank Binder sent in this example of a Pennsylvania E2 egg which he thought Peter Martin, an egg collector, would find interesting. At a display at the Pennsylvania Fair Show in January 2008, the Pennsylvania Department of Agriculture indicated only nine egg producers were authorized to use the PEQAP symbol. This summer, county fairs are being encouraged to have angel food cake contests in which eggs produced under the PEQAP inspection program are used. This colorful example of the symbol is red, blue and yellow. Weis's Supermarkets are known to use at least five different color schemes in two sizes on these stamps.

SRS Auction 41

Results

Most sought after lot was lot 229 the OK E82 egg (est \$3/realized \$4.25). Other hot lots were 19 AZ cosmetics (\$4/\$4.75), 45 FL citrus (\$4/\$8.25), 62 FL USDA labels (\$10/\$37), 180 ND oleo specimen (\$5/\$6.25), 266 SC BW2 (\$2/4.25), 312 TX B77 beer (\$3/\$6.25), 331 Texas natural wine W63 (2.50/4/75).

Other lots with good realizations were Lot 20 AZ chairman missing "i" (\$2.50/\$8.25), 35 CT counterfeit cigarette (\$5/\$22.50), 46 FL crawfish (\$5/22.50), 57 FL meter (5/14), 61 Iowa alcohol refund (15/28), 125 the Leech Lake Indian Reservation (4/7), 198 NY ST68 (5/8.50) and 296 SD West River Prairie deer (5/11). Bidding was all over the place but bedding, liquor, eggs, scale seals, and Florida and Mississippi seemed strong. California fish and game just weren't moving and Wisconsin wines

Page 17 / 3rd Quarter 2008
were left. Best buy may have been the Virginia potato for \$27.50.

Three lots were withdrawn as misdescribed.

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

Next auction will be 1st Quarter. You have until the first of the year to get consignments in.

1	4.00*	54	5.00	106	3.00*	160	40.00*	213	3.00	265	1.00	317	5.25*	369	3.00	406	3.25*
2	13.75*	55	1.25*	107	3.25*	161	9.50	214	3.00	266	4.25*	318	3.00	370a	6.50	407	2.25*
3	-	56	5.25*	108	3.25*	162	-	215	-	267	4.00	319	6.00	371a	-	408	13.00
4	1.00	57	14.00*	109	5.00*	163	7.50*	216	13.00	268	14.00*	320	2.50	372a	5.00t	409	-
5	-	58	-	110	withdrawn	164	7.50*	217	-	269	6.00*	321	5.25*	373a	3.25*	410	9.00
6	3.00*	59	-	111	4.00*	165	12.00*	218	-	270	1.00*	322	2.75*	374a	3.25*	411	9.00
7	3.50*	60	3.00*	112	1.75*	166	6.25*	219	-	271	1.00*	323	9.50*	375a	3.25*	412	9.25
8	-	61	11.00*	113	1.75*	167	6.25*	220	1.75	272	1.00*	324	1.50*	376a	6.75*	413	5.00*
9	6.00*	62	37.00*	114	-	168	6.25*	221	1.00*	273	1.25*	325	-	379a	7.00	414	-
10	-	63	4.50	115	2.25*	170	44.00	222	1.00*	274	1.00*	326	3.25*	380a	6.00*	415	-
11	withdrawn	64	2.00*	116	4.00*	171	-	223	1.00*	275	1.75*	327	12.00	381a	2.75t	416	-
12	5.00	65	4.00*	117	1.00*	172	-	224	1.00*	276	5.25*	328	-	382a	16.00	417	8.25*
13	3.00	66	1.50	118	2.25*	173	2.25*	225	3.25*	277	7.75*	329	2.25*	383a	13.00*	418	4.00*
14	2.50	67	28.00*	119	7.00	174	2.00t	226	6.00t	278	-	330	5.25*	384a	18.00	419	5.00*
15	-	68	1.00	120	3.75	175	25.00	227	6.00t	279	5.00	331	4.75*	385a	25.00*	420	4.00*
16	-	69	-	121	-	176	1.50t	228	6.00t	280	12.50*	332	1.00	386a	-	421	-
17	-	70	-	122	-	177	-	229	4.25*	281	-	333	-	370b	-	422	-
18	1.50	71	-	123	18.00	178	5.00*	230	4.00	282	-	334	3.00	371b	5.00*		
19	4.75*	72	-	124	-	179	4.25	231	3.75*	283	1.00	335	1.75	372b	4.00		
20	8.25*	73	-	125	7.00t	180	6.25*	232	6.25*	284	-	336	1.75	373b	3.75*		
21	10.00*	74	-	126	-	181	2.00	233	-	285	6.25*	337	-	374b	7.00*		
22	5.00	75	-	127	-	182	28.75*	234	-	286	6.00	338	-	375b	10.00*		
23	-	76	9.00	128	-	183	20.00*	235	-	287	-	339	-	376b	-		
24	-	77	8.00	129	25.00*	184	-	236	-	288	6.00	340	-	377b	5.00*		
25	-	78	5.25*	130	25.00*	185	4.75*	237	17.00*	289	-	341	1.25*	378b	5.00*		
26	3.00*	79	-	131	10.00*	186	3.00	238	3.00	290	-	342	3.00t	379b	17.00*		
27	-	80	8.00	132	2.25*	187	4.00*	239	7.00	291	-	343	3.00*	380b	7.75*		
28	-	81	7.50*	133	2.25*	188	3.75	240	-	292	-	344	3.00*	381b	2.00		
29	-	82	4.50*	134	3.25*	189	15.00*	241	21.00*	293	-	345	3.25*	382b	-		
30	-	83	25.00*	135	8.75*	190	10.00*	242	1.50	294	-	346	3.00t	383b	2.00		
31	1.25*	84	5.00*	136	8.75*	191	17.00*	243	-	295	-	347	3.25*	384b	3.00		
32	-	85	1.50*	137	8.75*	192	-	244	-	296	11.00*	348	2.75	385b	4.00		
33	5.75*	86	7.50*	138	8.75*	193	1.25*	245	2.00	297	6.25*	349	2.25*	386b	8.00		
34	2.50*	87	-	140	5.00*	194	-	246	-	298	3.25*	350	3.00*	387	1.75*		
35	22.50*	88	-	141	1.50*	195	3.00*	247	10.00*	299	1.00*	351	-	388	5.00*		
36	2.00*	89	7.50*	142	3.50*	196	-	248	1.00*	300	4.25*	352	-	389	8.00		
37	3.75*	90	3.00*	144	1.75	197	1.25*	249	16.00*	301	3.25*	353	27.00*	390	2.00		
38	5.25*	91	14.00*	145	with	198	8.50*	250	1.00	302	2.00*	354	1.50*	391	2.25*		
39	2.00	92	1.75	146	-	199	2.00*	251	-	303	1.50*	355	1.75*	392	-		
40	1.50t	93	1.50	147	2.50*	200	1.50t	252	1.00	303	3.25*	356	-	393	10.00		
41	2.25*	94	1.50	148	2.00*	201	1.50	253	1.00	304	24.00	357	1.75*	394	10.00		
43	6.25*	95	1.50	149	-	202	1.00	254	1.00	305	18.00	358	1.25*	395	10.00		
44	3.00*	96	1.00	150	-	203	12.00	255	1.00	306	3.25*	359	1.75t	396	10.00		
45	8.25	97	1.00	151	-	204	12.00	256	1.00	307	1.50*	360	4.00*	397	10.00		
46	24.00*	98	13.00*	152	17.00*	205	-	257	-	308	3.00*	361	-	398	3.00		
47	-	99	2.00t	153	2.00*	206	-	258	-	310	3.00*	362	1.50*	399	-		
48	-	100	-	154	5.00*	207	-	259	-	311	-	363	1.75*	400	-		
49	-	101	-	155	1.75	208	-	260	12.00*	312	6.25*	364	2.00t	401	-		
50	-	102	-	156	3.75	209	-	261	-	313	-	365	3.75*	402	-		
51	-	103	1.50	157	4.50*	210	-	262	-	314	-	366	15.00*	403	6.00		
52	-	104	-	158	4.50*	211	3.00	263	-	315	-	367	7.00*	404	-		
53	2.00*	105	3.00*	159	1.25	212	2.00	264	-	316	50.00*	368	5.00	405	10.00*		



Auction 42

Auction Ending -Oct 10, 2008, 4 pm
 State Revenues
 SRS catalog used on non-fish & game
 Wooton (Streamside) used on fish & game
 Other catalogs as noted.

1	AK liquor 1/2pt unlisted like L11 but (A) serial letter,MNH,VF	25.00	48	CT scale seal round blue,A.Koziol Sealer,MNH,VF,P	7.50
2	AK liquor L11 1/2pt or less,MNH,VF	2.25	49	CT waterfowl Scott #9 \$5 2001,MNH,VF	9.00
3	AK liquor L13a 4/5qt (A),MNH,VF	8.00	50	DC liquor L5 1/8 gal,U,F,perfin "5404"	1.50
4	AK liquor L14 1qt,MNH,VF-XF	3.00	51	DC liquor L6 1/5 gal,U,VF, perfin "2445",P	1.75
5	AK liquor L15 1/2gal,MNH,VF,P	7.00	52	DC liquor L19 1/4 gal,U,XF, clean	12.50
6	AK liquor L19 1pt,MNH,VF	4.50	53	DC liquor(2) L3 1/16 gal U,VF perfin "11", D5 1/8 gal U,F,pulled crn perf, perfin "2445"	3.00
7	AK wine W5a 25 gal,MNH,VF	15.00	54	DE bedding BD2a,U,VF	10.00
8	AL documentary (tax on seals) D1,U,AVG	5.00	55	DE cigar CG4 50ct,U,VF,big thin	10.00
9	AL documentary D1P imperforate proof,MNG,VF min bid \$40,P	60.00	56	DE waterfowl Scott #29 \$9 2008,MNH,VF,light paper clip mark	12.00
10	AL feed FE13 1ct,U,VF,P	3.00	57	FL bedding BD1 1ct,U,VF	2.50
11	AL feed FE30 1ct,U?,VF,rare	20.00	58	FL cigarette C13,U,VF,P	1.00
12	AL feed FE54 1ct,MNH,VF,crease in gum	30.00	59	FL cigarettes (3) C21 20cig, C22 20cig, C24 20cig, all U,P	1.50
13	AL liquor seal LS9,MH,VF,cut into,P	25.00	60	FL citrus USDA limited distribution labels (3), two diff,U,VF	3.00
14	AL liquor seal LS10,U,big faults	5.00	61	FL citrus USDA limited distribution labels (2) diff,U,VF	2.00
15	AL liquor seal LS21,U,VF,P	2.50	62	FL citrus CF38 50ct,U,F-VF,big thin	3.00
16	AL tobacco Franklin Co 25ct purple on pie wedge safety card,MNH,VF,P	1.25	63	FL citrus CF46 2ct,U,AVG-F,little dirty	1.50
17	AL tobacco T8a 3ct left frame line missing,U,VF	10.00	64	FL documentary D15 \$1,U,VF	1.50
18	AL tobacco T25b 3ct,M,VF	5.00	65	FL documentary (5) D1 10ct, D12 10ct, D14 50ct, D14a 50ct, D15 \$1 all U,F-VF	7.75
19	AL tobacco T26 3-1/2ct,MH,VF,P	1.50	66	FL documentary (6) D31(2) 10ct, D31a 10ct, D37 \$1, D29 2ct, D80 5ct, all U F,VF	10.00
20	AL tobacco(4) T6 1ct, T7 2ct,T15 3ct all U,AVG-VF	2.15	67	FL documentary D14 50ct U,F-VF	1.75
21	AR cigarette C30 5ct serifless value (all are) U,VF,P	1.50	68	FL documentary D22 30ct,U,VF	1.50
22	AR liquor L15b 5ct dark red and green,MNH,VF	6.00	69	FL documentary D25 \$3,U,VF	2.00
23	AR liquor L89 .504ct,MNH,VF	7.50	70	FL documentary D26a slate green,U,VF,creased	3.00
24	AR malt MA6 10ct, MNH,VF,creases, "T" in MALT" shows plate damage, value off center,P	10.00	71	FL documentary D31a,U,VF	5.00
25	AR waterfowl Scott #9 1989-90 \$7,MNH,VF	10.00	72	FL documentary D31 10ct,U,VF	2.00
26	AR waterfowl Scott #17 1996-97 \$7,MNH,VF	15.00	73	FL documentary D34a 30ct red-orangeU,VF	5.00
27	CA cucumber inspection slip on Mexican cucumbers checked for US EPA pesticide residue	5.00	74	FL documentary D39a \$3 bright green,U,VF,P	25.00
28	CA insurance DN53a 3 Mo. \$2.50 on white,MNH, VF, min bid \$50,P	125.00	75	FL documentary D41,U,VF,one pulled perf	4.50
29	CA insurance DN61a 6 Mo. \$2.50 on white,MNH,VF,P	65.00	76	FL documentary D43 \$,U,VF	7.50
30	CA insurance DN70 9. mo \$3.75,MNH,VF	10.00	77	FL documentary D70 \$1.10 U,VF,P	5.00
31	CA insurance DN76b 12 Mo. 50ct, \$5.00 instead of \$500,MNH,VF Min bid \$50,P	100.00	78	FL documentary D84 75ct lime,U,VF	2.50
32	CA liquor essay LE1 and LE2 imperforate pair, MNH,VF-XF, something not seen before,P	50.00	79	FL documentary D87 \$3,U,VF	2.00
32	CA liquor L7 80ct,U,VF	25.00	80	FL documentary D89 \$10,U,VF	5.00
33	CA liquor L11 16ct,MNH,VF	5.00	81	FL egg E77 1 doz Florida Series A,U,VF	5.00
34	CA liquor L16c 5ct strip/5,MNH,VF	17.50	82	FL fertilizer FT16 8-1/3lb,MNH,VF	2.00
35	CA liquor L17a 10ct,MNH,VF	10.00	83	FL fertilizer (2) FT15 5lb,U,F; FT22 5lb,U,VF	3.50
36	CA liquor L19a 20ct,MNH,VF,strip of 3	60.00	84	FL fertilizer FT15 5lb,MNH,VF	3.50
37	CA liquor L20f 40ct,MNH,VF	30.00	85	FL grapefruit GR9 30ct,MNH,VF	7.00
38	CA tomato TM252 Dec. 16,17,18,U,VF,P	10.00	86	FL grapefruit GP13 3ct,U,VF,P	1.50
39	CA waterfowl Scott #32 2000-2001,MNH,VF	15.00	87	FL grapefruit GP15 30ct,U,VF	4.00
40	CO feed FE16a vertical pair, imperf between,MNH,VF,P	6.00	88	FL liquor L26 7-1/2ct,MNH,VF	3.50
41	CO waterfowl Scott #7 1996,MNH,VF	12.00	89	FL liquor L26 7-1/2ct,MH,VF,P	3.50
42	CO wine & liquor WL1,MNH,VF	7.00	90	FL liquor L44 1-1/2ct,U,VF,P	2.50
43	CO wine & liquor WL7 3ct,U,F	1.50	91	FL USDA citrus limited permit APHIS-PPQ (4) green printed on cardboard box; black on white tag like, Hunt Bros. Cooperative, FL black on white; Florida Classi green on white	20.00
44	CO wine and liquor WL40 6ct,U,AVG	1.00	92	GA apple AP2 bushel,MNH,VF	5.00
45	CO wine & liquor WL69 5ct wine,MNH,VF	10.00	93	GA beer Floyd Co. 50ct black and pink on white, Agnes Beard sig., like black and red type on Kent's online catalog,U,VF,P	15.00
46	CT cigarette C36 5ct overprint,MNH,VF	9.00	94	GA beer Smyrna 36ct green and yellow on white, James E. Quarles sig., appears to be like the 72ct described in 4th qtr 2007 SRN,MNH,VF,P	25.00
47	CT cigarette(2) C34 1ct overprint; C39 20 cig blue, both MNH,VF	2.00	95	GA beer Smyrna 84ct green and yellow on white, James E. Quarles sig., appears to be like the 72ct described in 4th qtr 2007 SRN,MNH,VF	25.00



Auction 42

96	GA beer B27b \$4.50 no safety,U,VF,round bung hole tear in center, perfin "MILLER/8-9-62"	15.00		both single state shape cut from wider tape	4.00
97	GA cigar and cigarette (3) CCG3 1-1/2ct (2 shades), CCG53 1-1/2ct,all U,F	1.25	142	KS feed (4) FE5 10lb, MNH,AVG;FE9 8-1/3lbs, MNH,AVG; FE14 100lbs U,faults; FE16 25lbs, MNH,AVG disb gum, FE19 100lbs MNH,AVG	6.25
98	GA cigar and cigarette Hubbard C14a wide oval variety (I missed it in new catalog),U,VF,dirty	25.00	143	KS fertilizer (2)FT\$ MNH,AVG, FT5 U,AVG	6.25
99	GA cigar and Cigarette CCG12 50ct,U,VF-XF,scuff but scarce,P	50.00	144	KS quail #20 1956-57,U,VF	3.50
100	GA cigar and cigarette CCG25 25ct,MNG,F,P	12.50	145	KY cigarette (2) C14 2ct, C17 2ct, both MNH,VF	2.25
101	GA cigar and cigarette CCG51,U,VF	1.00	146	KY cigarette like C11 but blue instead of green	1.50
102	GA cigar CG3,MH,F-VF	2.50	147	KY fertilizer FT148 100lbs,MNH,VF	2.50
103	GA cigar CG6 16-1/2ct printers waste blk/4, printed on back of beer stamp, unusual,P	10.00	148	KY fertilizer FT172 80 lbs,MNH,VF	1.50
104	GA crabmeat CR1 \$1.25,MNH,VF	4.00	149	KY import liquor IL9 1 qt,MNH,VF,P	5.00
105	GA feed FE27 100lbs,MH,AVG	4.00	150	KY waterfowl #4 1988 \$5.25 w/tab,MNH,VF	10.00
106	GA liquor seal LS1,MNH,VF,pink stain,P	6.00	151	KY waterfowl #17 2001 \$5.25 w/tab,MNH,VF	11.00
107	GA liquor L58P 6-1/4ct proof, no serial no,MNH,VF,P	5.00	152	KY wine W49 1pt no internal holes,MH,VF	45.00
108	GA liquor L59P 12-1/2ct proof no serial no,MNH,VF	7.50	153	LA bedding BDI(2), one dark blue, one lighter,both U,VF	12.00
109	GA military liquor LML1,MNH,VF-XF	15.00	154	LA feed (22) FE70, FE78,FE79,FE80,FE82,FE83,FE85a, FE86, FE86a, FE87, FE88, FE90b, FE92,FE93a, FE96a,FE99b,FE101b, FE102b,Fe103a,FE110, FE111, FE112 allMNH,F-VF, Min bid \$10	27.25
110	GA shrimp SH5 10.43ct,MNH,VF	10.00	155	LA feed (5) FE93, FE94a unlisted perf 12, FE96(2),FE97 unlisted perf 13,all MNH,F-VF	10.00
111	GA wine W32 1ct,MNH,VF,P	2.00	156	LA feed (4) FE88, FE90, FE91a 100lbs, FE97,all MNH,VF	4.00
112	HI waterfowl Scott #9 2004-2005 nene,MNH,VF	15.00	157	LA feed (2) FE103a, FE105a, perf 12-1/2x12, both MNH,VF	3.00
113	IA cigarettes (4) C7,U,VF;C11d, U,VF; C14, U, AVG;C29 U,XF	3.00	158	LA feed FE42 8-1/3lbs,MNH,VF	1.25
114	IA habitat 1991 \$5 sig.,U,VF-XF on license	5.00	159	LA feed FE70 8-1/3lbs,MNH,F	1.25
115	IA marijuana DRM1 1 gram,U,VF on backer	15.00	160	LA feed FE91c 13x12 perf,MH,F-VF,scarce	15.00
116	IA oleomargarine OL13 60ct,U,VF	2.00	161	LA feed FE105a 12-1/2x12 perf	3.00
117	IA oleomargarine OL23 \$1.20,U,VF	10.00	162	LA feed FE109a dark blue,MNH,VF,scarce	15.00
118	IL cigarette C5 20cig,MNH,VF,P	2.50	163	LA feed(4) FE76,FE77,FE78,FE80, all MNH,F-VF	4.00
119	IN beer B26 12-12oz,U,VF,perfin "ORTEL/ 6-18-49",staple hole,P	1.00	164	LA feed(6) FE108, FE109, FE110, FE111(2),FE112, all MNH,VF	3.25
120	IN egg E8 15 doz dark blue,U,VF, nip out of left border,P	20.00	165	LA feed(9) FE82(2), FE83, FE85a, FE86,FE86a(2), FE87(2), all MNH,VF	8.00
121	IN hodgepodge (36) mostly intangibles(32) M and U, few dups: liquor L1, L1a both U;malt MA1 U,VF dirty, Elmhurst cinderella,cigarette C20 U	10.00	166	LA hodgepodge (4) insecticide-fungicide IF11 "POUND",MNH,VF,creased; feed FE76a 8-1/3 lb tall "Y",MNH,F;tobacco T1 1ct U,F,dirty; T2 U,F	4.50
122	IN intangible D235 \$10,MNH,F	5.00	167	LA insecticide/fungicide IF25c 4lb,MNH,VF	2.50
123	IN intangibles (145) collection in two stock sheets 1933-1964,all U,most F-VF, 2-5 copies of many stamps,denom up to 50ct	20.00	168	LA liquor L33 1/2pt,MNH,VF,P	10.00
124	IN malt MA1 2ct,MH,VF	5.00	169	LA liquor L36 4/5qt,MNH,VF	25.00
125	KS amusement device Wichita 1971 dark green,U,VF	5.00	170	LA paris green PG1 1/4lb,MH,VF	1.00
126	KS cigarette strip C12,U,VF,folded,P	2.50	171	LA paris green PG4 2lb,MNH,VF	1.50
127	KS cigarette strip C17,U,VF,folded,perfin "6626"	2.50	172	LA tobacco unlisted design like T26 but tiny 8x11mm green 4ct,U,VF,P	25.00
128	KS cigarette strips(2) C15, C15a both U,VF, C15a perfin and both folder	6.00	173	LA tobacco T20b 1ct safety reading down,MH,F-VF	15.00
129	KS cigarette strips(2) C13,C13a both U,VF,perfin and folded	6.00	174	LA tobacco T70 3ct brown (not blue - error in catalog),MNH,VF,P	1.50
130	KS egg E7a A large,MNH,VF	5.00	175	LA wine New Orleans Hermann-Hubbard W24 4/5qt blue decal,MNH,VF	75.00
131	KS egg E34 AA Jumbo,MNH,VF	2.00	176	LA wine W39 1 pt,MNH,AVG,P	12.50
132	KS egg E37 A Peewee,MNH,VF	2.00	177	MD cigarette Baltimore Hubbard C1 1ct black,U,VF,P	2.50
133	KS egg E42 A Jumbo, MNH,VF	2.00	178	MD cigarette C14 20 cig,U,VF	1.00
134	KS egg E52 A EXTRA Large 7 stars	3.00	179	MD documentary D1 10ct U,VF	10.00
135	KS egg E74 A Large,MNH,VF-XF,P	7.50	180	MD documentary D2 20ct U,VF,P	10.00
136	KS eggs (5) E29-E33 AA Peewee-Extra Large, all MNH,VF	10.00	181	MD documentary D13 \$5 U,F	5.00
137	KS eggs (4) E38 A Small, E39 A Medium, E41 A Extra Large, E42 Jumbo, All MNH,VF	8.00	182	MD documentary D18 \$11 U,VF	4.00
138	KS eggs (3) Ungraded E53 Peewee, E55 Medium, E58 Jumbo, all MNH,VF	10.50	183	MD tobacco (4) Baltimore Hubbard T1,T2,T3,T4 1946 all U,jumbo,P	10.00
139	KS eggs (3) E62 A Medium, E63 Grade A Large, E64 A Extra Large, all MNH,VF	11.00	184	MD tobacco City of Baltimore meter 8ct purple,U,VF	5.00
140	KS eggs (2) B E46 small and E49 Extra Large, both MNH,VF	4.00	185	MD tobacco(2) Baltimore Hubbard T1 1946 2ct and T5, both U,VF	3.50
141	KS eggs (2) E22 A small, E24 A Large,MNH,		186	MD waterfowl Scott #30 \$9 lighthouse,MNH,VF	10.00



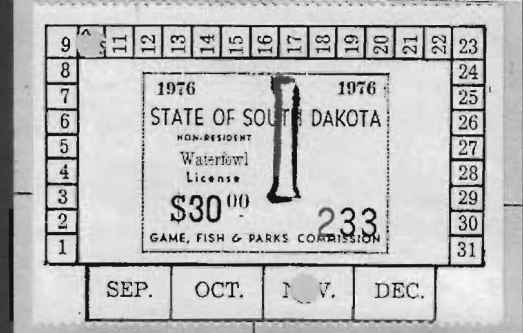
315



238



373 part



358 ex



335



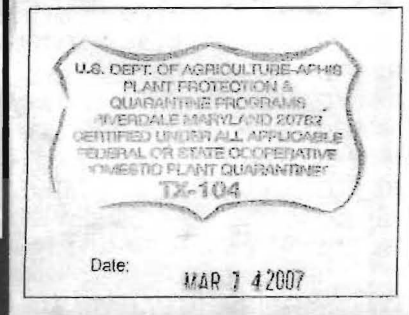
365



333



345 part



420 part



347



374



351



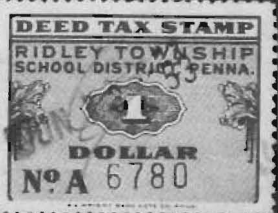
270 ex



327



284



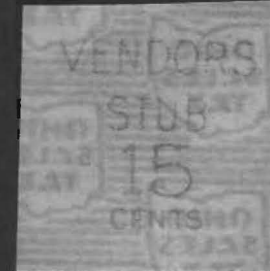
341



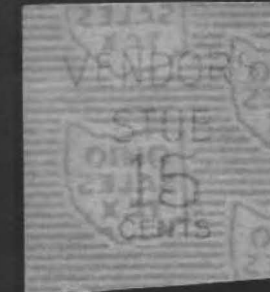
210



256



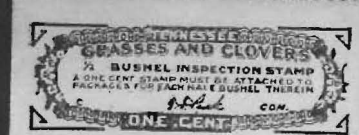
296



295



262



382

Auction 42

187	ME liquor seal LS4,U,VF,P	1.50	237	MS waterfowl 2007 \$10, self adhesive pane of 1, MNH,VF	12.00
188	ME tobacco T29 but black 25ct U on piece of tobacco strip	1.50	238	MT liquor seal LS11,MNH,VF,P	5.00
189	ME waterfowl Scott #4 \$2.50 1987,MNH,VF,P	8.00	239	MT punchboard City of Laurel 10ct,MNH,VF	50.00
190	MI apple AP8 1ct,MNH,VF	1.00	240	MT waterfowl Scott #50 2002,MNH,VF	7.50
191	MI license w/ trout & salmon #15 \$7.25 1982 sig.,VF; res. fish #4 \$7.25 U,VF; waterfowl Scott #7 unsig.U,VF	15.00	241	NC bedding BD7 3-6/10ct,U,VF	3.00
192	MI liquor seal LS84,U,VF	1.00	242	NC hunting-fishing (3) #34 1985-86 \$11.50 U,VF, 2 creases;#140 1994-95 \$15 U,VF,crease;#151 \$15 1996-97 U,VF	8.50
193	MI trout #9 1956 sig.,U,VF,P	10.00	243	NC waterfowl Scott #11 \$5 1993 (Currituck lighthouse),MNH,VF	14.00
194	MI waterfowl Scott #1 1976 \$2.10,MNH,VF	5.00	244	NJ non-res. trout #78 \$11.50,MNH,VF-XF	6.00
195	MI wine W5 6ct,U,F,bottom right corner faulty,P	10.00	245	NJ pheasant & quail #18,\$20 MNH,VF,P	6.00
196	MN bicycle BY3 1979-1981,MNH,VF	6.00	246	NJ res trout #7 \$1,MH,VF-XF	10.00
197	MN bicycle BY18 1996-98,MNH,VF	6.00	247	NJ res trout #57 \$4,MNH,VF	8.00
198	MN deed Ramsey County self adhesive, U,VF, value of \$4.40 written in	5.00	248	NJ res. trout #77 \$7 1990-91,MNH,VF-XF	6.00
199	MN deed D26 \$1.10,MNH,VF	15.00	249	NJ res. trout #79 \$7 1991-92,MNH,VF-XF	6.00
200	MN deed D40 \$3.30 MNH,VF,no rouletting along top selvage,P	3.00	250	NJ woodcock #26 MNH,VF	6.00
201	MN deed D41 \$5.00,MNH,VF	5.00	251	NM cigarette C14 heat fusion with road runner 20 cig. U,VF	1.00
202	MN deed D61 \$100,MNH,VF,very scarce	75.00	252	NM cigarette C14 heat fusion with road runner 20 cig. U,VF	1.00
203	MN deeds (10) D7 55ct, D11 \$2.20, D26 \$1.10, D49 \$20, D54 \$1, D55 \$1.10, D56 \$2, D57 \$3, D58 \$4, D59 \$5, all MNH,F-VF	20.00	253	NM honey HY1a 8oz,MNH,VF-XF	25.00
204	MN duck Scott A1 \$1,unsig.,U,F-VF	8.00	254	NM honey HY2a 12oz perf 12-1/2,MNH,F	10.00
205	MN motor vehicle transfer MV1a silver serial no,U,AVG,P	25.00	255	NM liquor L8b 10ct,U,VF,blue cxi "PORTER/LUMBER COMPANY/JULY 7, 1934/LAS CRUCES, N. MEX./ a classically strange usage	7.50
206	MN olemargarine OL8 \$3.00,U,VF,P	21.00	256	NM tobacco T12 4ct,MNH,VF,P	2.00
207	MN waterfowl Scott #8 1984,MNH,XF	11.00	257	NM waterfowl Scott #3 \$7 1993,MNH,VF	13.00
208	MN wine & liquor WL41 2-1/2ct,MNH,VF	2.50	258	NM wine W1 1ct,MNH,VF	5.00
209	MN wine & liquor WL43a, 3-3/4ct,MNH,VF	5.00	259	NM wine W2 2ct,MNH,F,P	35.00
210	MN wine & liquor WL46 6ct,MNH,VF,P	5.00	260	NY 1897 building permit Buffalo, NY,U.some toning from being partially exposed to light	2.00
211	MO apple (5) A1-A5 full set MNH,VF-XF,25ct has a small gum skip/thin	13.50	261	NY Beer label for Old Ranger Ale 1945 w/IRTP indicia, Hornell Brewing Co, Inc, NY,mint	20.00
212	MO apple (2) AP11, AP12 both MH,VF-XF	3.50	262	NY Beer label of Hornell Beer 1945 w/IRTP indicia, Hornell Brewing Co, Inc, NY,mint,P	20.00
213	MO apple AP8 10ct,MNH,VF-XF	3.50	263	NY waterfowl Scott #18 2002 \$5.50,MNH,VF,P	7.50
214	MO apple AP9 25ct,MH,VF-XF,light crease	4.00	264	OH beer label Gambirinus Beer 12 oz, w/indicia "Permit Ohio-U-604", Internal Revenue tax paid, U,dirty,small fault	12.00
215	MO apple AP14 \$1, MNH,VF-XF	2.50	265	OH beer B19 2ct,U,F,creased, printed cxi "G.B."2.00	
216	MO apple AP15 1ct,MNH,VF-XF,P	15.00	266	OH beer B24a unlisted , sky made of horizontal lines, perforated 12-1/2,U,VF,dirty	5.00
217	MO cigarette Kansas City 1-1/2ct yellow nurse and baby type,MNH,AVG-F	2.00	267	OH beer B35 1ct, U,VF	1.50
218	MO cigarette Kansas City 1-4/5ct blue nurse and baby type,M,AVG,light gum disb	2.00	268	OH beer B71a 1-1/2ct,MNH,F	15.00
219	MO gasoline G49 10 bbl,U,VF,perfin "11-25-22",P	30.00	269	OH cigarette C19 2ct,MNH,VF	1.00
220	MO liquor L112 5ct,U,VF,faults	10.00	270	OH cosmetic(2), CSM13 U,VF, printed cxi "The Dow/ Drug Co./111 3"; CSM15 U,VF,with unusual manuscript cxi "Hayer Metbod?/8/1/33",P	2.00
221	MO scale seal 2005 (no serial number panel),MNH,VF	7.50	271	OH feed FE1a 50lbs,MNH,VF	1.00
222	MO scale seal 2005 with serial number,MNH,VF,P	7.50	272	OH liquor L21 7-1/2ct,U,VF,heavy cxi	1.25
223	MO scale seal 2006 red no serial number,MNH,VF	7.50	273	OH liquor L42 20-31/100ct,U,VF	2.50
224	MO secured debt County of Randolph 75ct brown, MNH,VF-XF	5.00	274	OH sales tax (99) all Merricks U, lots of dupes, some sideways watermarks, lots of color shades	4.00
225	MO secured debt D2P 10ct proof,MH,F	2.00	275	OH sales tax Hubbard C37 15ct pair,perf no serials uncut,MNH,VF	2.00
226	MO secured debt D3P 15ct proof,MH,VF	2.00	276	OH sales tax (39) all Reserves U, fair number of dupes	2.00
227	MO secured debt D10 \$2.50,MH,VF	5.00	277	OH sales tax (33) Columbians unsorted,MNH,VF all with vendors stubs, 1ct to \$3 values	10.00
228	MO waterfowl Scott #4 1982,MNH,VF	60.00	278	OH sales tax (15) Reserves and Merricks unsorted, all MNH,VF w/vendors stubs, 3ct to 60ct some dupes	7.50
229	MS cigar CG1 1ct,MNH,AVG-F,P	2.50			
230	MS cotton seed CS11,MNH,AVG	2.00			
231	MS feed FE22 100lbs,U,F,dirty but rare,P	20.00			
232	MS mineral documentary MN1a roul,MNH,VF,w/ selvage	11.00			
233	MS mineral documentary MN6,MNH?,F	25.00			
234	MS sweet potato tag SPT2,U,VF	5.00			
235	MS sweet potato tag SPT3 2008 Spell and Alpe signatures, not listed in catalog ,U,VF,P	10.00			
236	MS sweet potato tag SPT3 2008 Spell and Alpe signatures, not listed in catalog ,U,VF,light stain	10.00			



Auction 42

279	OH sales tax (2) 1ct and 3ct on green paper, MNH,VF,both missing printers idicia	2.00	305	OH sales tax Hubbard C42a \$15 pair perf but uncut, red serial numbers,MNH,VF	15.00
280	OH sales tax Hubbard C18 1ct pane/10 perf uncut no serial numbers,MNH,VF,bad crease in one stamp	10.00	306	OH wine (4) W3(2) 15ct;W4 20ct; W6 50ct, all U F-VF	1.00
281	OH sales tax Hubbard C26 1ct pair perforate but uncut, MNH,VF	2.00	307	OH wine W7 \$1,exl on front but full gum,VF	1.50
282	OH sales tax Hubbard C28A 1ct pane/10 perf uncut no serial numbers,MNH,VF	10.00	308	OK cigarette C51 20 cig.,MNH,VF	1.50
283	OH sales tax Hubbard C29c 1ct pair perforated but uncut, brown serial number,MNH,VF	2.00	309	OK documentary D2 10ct,U,VF	10.00
284	OH sales tax Hubbard C29 1ct freak , half of stamp side with half brown missing, printers waste? no serial number,MNH,VF, P	5.00	310	OK documentary D4 50ct,U,VF	10.00
285	OH sales tax Hubbard C29 1ct w/stub error green color completely missing , no serials;note indicates only 20 pairs known and 5 blocks.MNH,VF	50.00	311	OK documentary D10 \$1 U,F-VF	7.50
286	OH sales tax Hubbard C30 2ct pair perforated but uncut, no serial number, MNH,VF	2.00	312	OK documentary D12 55ct,U,F	5.00
287	OH sales tax Hubbard C31 3ct pane/10 perf uncut no serial numbers,MNH,VF	10.00	313	OK documentary D14 \$2.20 U,VF	5.00
288	OH sales tax Hubbard C34 6ct pair perf but uncut,MNH,VF	2.00	314	OK documentary D16 \$3.30 U,VF	20.00
289	OH sales tax Hubbard C34 6ct freak pane/10, folder, numeral off register and left "6" breaks frame line,perf no serial, note indicates only two panes known	50.00	315	OK documentary D19 \$5 U,VF,stain, P	7.50
290	OH sales tax Hubbard C35 9ct freak w/stub big printing problem in blue, printers waste? no serial, MNH,VF	5.00	316	OK egg E46 A,MNH,VF	5.00
291	OH sales tax Hubbard C35 9ct pane/10 perf uncut black serial numbers,MNH,VF,2 stamps at bottom with big crease	10.00	317	OK egg E47 B,MNH,VF	3.00
292	OH sales tax Hubbard C36 12ct pane/10 perf uncut black serial numbers,MNH,VF, bottom 2 stamps rumpled	10.00	318	OK egg E50 30 doz Grade A,MNH,VF	10.00
293	OH sales tax Hubbard C36 12ct pair completely imperf , no serials, note indicates only 10 pairs known,MNH,VF	20.00	319	OK egg E52a 15 doz Grade AA,shiney yellow gum, MNH,VF	12.50
294	OH sales tax Hubbard C36 12ct pair perf but uncut,MNH,VF	2.00	320	OK egg E54 15 doz Grade B, shiney gum	12.50
295	OH sales tax Hubbard C37 15ct freak w/stub green line vertically through left 15, note says only 10 known,no serial,MNH,VF, P	10.00	321	OK egg E69 A Medium, MNH,VF	4.00
296	OH sales tax Hubbard C37 15ct freak half green ink on stamp almost missing w/stub no serial number,MNH,VF, P	5.00	322	OK liquor (11) L1-L2, L4-L11, L13, all MNH,VF	11.00
297	OH sales tax Hubbard C37 15ct pair,perf no serials uncut,MNH,VF	2.00	323	OK tobacco (3) T1 1ct, T32 2ct, T78 1ct, all MNH,VF	1.50
298	OH sales tax Hubbard C37 15ct pane/10 perf but uncut w/serial numbers, MNH,VF bottom 2 stamps rumpled	10.00	324	OK tobacco T19a 1ct on buff,MNH,VF	3.00
299	OH sales tax Hubbard C38a 30ct pair perf but uncut,red serial numbers,MNH,VF	5.00	325	OR beer City of Salem 30ct yellow, SON purple handstamp "Salem Brewery Association",U,VF, beer staining	10.00
300	OH sales tax Hubbard C39a 60ct pair perf but uncut, red serial numbers,MNH,VF	5.00	326	OR beer Klamath Falls 24ct green,U,AVG	5.00
301	OH sales tax Hubbard C39 60ct pane/10 perf but uncut no serial numbers, MNH,VF,bottom 2 stamps rumpled	10.00	327	OR insurance D2 20ct,U,VF,perfs along bottom short,ms exl 1871, P	12.50
302	OH sales tax Hubbard C40 \$1.50 pair perf but uncut,MNH,VF	20.00	328	OR Multnomah County transaction tax (12) full set 5ct, 10ct, 25ct(2), 50ct(2),\$1,\$5,\$10, \$20,\$50,\$100,all MNHF-VF	10.00
303	OH sales tax Hubbard C41a \$3 carmine & black pair perfed but uncut,MNH,VF	10.00	329	OR waterfowl Scott #27 \$7.50 2003,MNH,Vf	12.00
304	OH sales tax Hubbard C42a \$15 pane/10 perf, but uncut, no serials folded halfway,MNH,VF	75.00	330	PA bedding BD15 on tag of Knoll Art Metal Co.	7.50
			331	PA beer B14 AVG,used on REA173 federal beer stamp U,VF torn, both perfin "A.S. BRG Co./8-1-34"	10.00
			332	PA beer B17 1 bbl,MNH,F-VF,minute gum disb.	50.00
			333	PA cigarette C4,MNH,VF, P	4.00
			334	PA cigarette C6,MNH,VF	3.00
			335	PA deed Borough of Wilkinsburg \$20,U,VF, pulled perf at bottom, P	7.50
			336	PA deed Pitcairn Borough School District \$20 yellow,U,VF	7.50
			337	PA deed Borough of Wilkinsburg \$1 yellow, magenta manuscript exl 5-1-1,U,VF	7.50
			338	PA deed Wilkinsburg School District \$1,U,VF	7.50
			339	PA deed School District of the Township of Penn Hills \$50 orange,U,VF	10.00
			340	PA deed Monroeville Borough School District \$20 blue,U,VF	7.50
			341	PA deed Ridley Township School District \$1,U,VF, P	7.50
			342	PA motor vehicle windshield inspection sticker 1946-47, marked on back in pencil "Trailer", perfin "7493",U,VF,dirt	5.00
			343	PA stock transfer ST6 \$1,MH,F	1.00
			344	PA stock transfer ST8a \$10,MH,F	50.00
			345	PA trout & salmon #5 1995 \$5 sig. w/Lake Erie Fishing keystone shaped stamp \$3 on license, P	20.00
			346	PA trout & salmon #11 2001 \$5 light sig.,U on license	3.00
			347	SC bedding BD2 2ct purple,U,F-VF, P	3.25
			348	SC beer and wine BW1 2ct,U,VF	1.00
			349	SC beer and wine BW1 2ct,MH,F	2.00
			350	SC beer and wine BW11 2ct,U,VF,thin	1.50
			351	SC cooked shrimp SH11 1ct,MNH,VF, P	6.00

Auction 42

352	SC feed FE10 6-1/4 mills,MH,VF	2.00	396	TX beer B35 12ct,U,VF,perfin,tear in center	5.00
353	SC pay warrant 1932 City of Charleston \$1, possibly Depression script, check size,U,crease	25.00	397	TX beer B41a 9ct serial letter DF,U,VF,creased	1.50
354	SC waterfowl 1998-99 Ruddy ducks and Hilton Head light, does not match Scott descriptions,MNH,VF	14.00	398	TX beer B41a 9ct,U,VF,L serial letter, purple handstamp "JACKSON BREWING COMPANY/JAN 5 1943/NEW ORLEANS, LA."	1.50
355	SD cigarette C23 3ct,MH,VF	1.50	399	TX beer B41a 9ct,U,VF,NE serial letters	1.00
356	SD cigarette C42A 20 cig decal gray green, like C43 in catalog unlist pair,MNH,VF	10.00	400	TX cigarettes (2) C20 3ct, C23 3ct, both U,F some flaking on C20	5.30
357	SD cigarettes (6) C2b 1ct, C7 1ct,C15 1ct, C5a 2ct, C16 2ct(2), all U,F-VF	4.25	401	TX citrus CF20 2-1/2ct,U,F,dirt	4.00
358	SD hunting (2) on lic.; non-res. waterfowl 1976 Scott A7a \$30 "1" overprint; non-res. small game #34 \$30, both punched,P	30.00	402	TX citrus CF26 2ct,U,VF,crease, interesting purple "Inspector 15" handstamp,P	4.00
359	SD hunting (2) on 1977 lic; non-res small game #36 \$30; waterfowl Scott A8a overprint "1" serial #65, both punch cxl	35.00	403	TX citrus(2) CF22 2ct 1937; CF35 1ct 1944,both U,VF,heavy creases	3.75
360	SD liquor seal LS1,MNH,VF	1.50	404	TX documentary D3 50ct,U,F,P	75.00
361	SD liquor L17 1ct,MNH,VF-XF	15.00	405	TX liquor (4) L7 5ct, L8 10ct printed cxl, L9 16ct purple handstamp cxl, L10 20ct, all U,F-VF, orange-red serial nnumbers	10.25
362	SD liquor L18 2ct,MH,VF	15.00	406	TX liquor (4) L12 (2) different serial numbers, L13 2ct,L14 3.2ct all U,VF-XF	6.50
363	SD liquor L51a 18-3/4ct,M,VF,panto on card disturbed, gray card	17.50	407	TX liquor L7 5ct unlisted variety with black serial number,U,VF,P	20.00
364	SD liquor L62 15ct lemon yellow,MH,F-VF	20.00	408	TX liquor(3) L10 all U, one with handstamped cxl "EMPIRE PRODUCTS/CORPORTATION" thin; one w/ typewritten "McK & R, Inc./Dalls" VF,last with handstamp "NATIONAL/ EL PASO, TEXAS",staple holes	15.00
365	SD liquor L77 6ct,MNH,VF,P	5.00	409	TX liquor L8 10 cent,U,VF,w/"H887" plate number? in selvedge	1.50
366	SD liquor L79 15ct,MH,VF	14.00	410	TX liquor L18 12ct,U,F-VF	2.50
367	SD liquor L110 4-11/16ct,MNH,VF	50.00	411	TX liquor L19 19.2ct,U,VF	5.00
368	SD liquor L111 6ct,MNH,VF	50.00	412	TX liquor L46 32ct,MNG,VF-XF	10.00
369	SD liquor L112 9-3/8ct,MNH,VF	25.00	413	TX liquor L91 40ct,MNH,VF-XF	12.00
370	SD oleomargarine OL4 10ct,MNH,VF	10.00	414	TX liquor L92 50ct,MNH,VF	9.00
371	ND res small game G90 \$6 2004,MNH,VF,P	6.00	415	TX liquor(2) L8 10ct,U,AVG;L17 6ct,U,F;L18 12ctU,VF	4.50
372	SD res. small game #19 1969 \$3 sig. on lic. VF	4.00	416	TX liquor(2) L71 33.6ct U,VF; L72 42ct MH,VF	6.50
373	SD res. antelope #8 1966 sig. on lic., blue handstmp "7",P	5.00	417	TX liquor L17 6ct,U,VF-XF, printed cxl "Behrens Drug Co./Waco",P	1.50
374	SD waterfowl Pine Ridge Ogalala Sioux Tribe Scott #3 \$4 1992-93,MNH,VF,P	11.00	418	TX stock transfer ST14a serial number starts with 005, U,VF perfin	5.00
375	TN ammunition AM1 1 mill,U,VF,little dirty	25.00	419	TX stock transfer ST15a dark gray brown, serial starts with "002",U,VF	25.00
376	TN ammunition AM35 2ct,MNH,VF	6.00	420	TX USDA-APHIS grapefruit inspection slip on 5lbs of Healds Vally Farms grapefruit,P	5.00
377	TN cigar CG16a light olive,U,VF	2.50	421	TX wine W37 1.6ct,U,VF	3.00
378	TN feed (2) FE120 1/2ct, MNH,VF;FE122 1/20ct MNH,VF-XF,P	2.50	422	TX wine W41 3ct,U,VF,printed cxl "LIQUOR & DRUG Inc./San Antonio, Texas" low serial #988	4.50
379	TN feed FE6 1-1/2ct,MH,XF	1.50	423	TX wine W42 3.75ct,U,VF,short corner, SON handstamp NATIONAL SALES CO./EL PASO TEXAS	2.50
380	TN feed FE123 1/8ct,MNH,VF	1.50	424	TX wine W47 2.5ct,U,VF	10.00
381	TN feed FE125 1/4ct,MNH,VF	1.00	425	TX wine W50 4 ct,U,VF	7.50
382	TN grass and clover CG22 1ct,MNH,VF,P	3.00	426	TX wine W41(2), U,VF, one faulty, differences in serial numbers	9.00
383	TN liquor L57 yellow-tan,MNH,VF	5.00	427	TX wine(2) W30 .05ct, W31 .0125ct, both U,VF	6.50
384	TN seed S3 1ct,MH,VF	1.50	428	UT beer (5) B1-B5 all MNH,VF	5.25
385	TN seed S20a 4ct deep purple,MNH,VF-XF	4.00	429	UT beer Beckers BB2,MNH,VF	2.00
386	TN tobacco (9) T83 2ct;T87 5/10ct, T88 1ct; T93 4ct(2), T99 3/4ct, unlisted T100A 1-3/4ct orange;unlisted T105A 6ct red; unlisted T106A 9ct black, all U,F-VF	10.00	430	UT beer 8ct Military,MNH,VF	3.00
387	TN tobacco (6) T111 1/4ct, T112 5/10ct, T114 1ct, T121 3ct, T126 6ct, T127 7-1/2ct surface scratch, all U,F-VF,P	2.00	431	UT beer B8 1/2bbl MNH,VF,very rare stamp, min bid \$50	150.00
388	TN tobacco (4) T47 1-1/2ct U,VF; T56a 4ct(3) all with different position white spots	1.25	432	UT beer BW12 Walters Triple Brew,U,VF, rarely seen used	20.00
389	TN tobacco (2) T10 5ct U,F,dirt; T11a unlisted 10ct slot perforated,U,VF	5.00	433	UT beer B16 8ct,MNH,VF	3.00
390	TN tobacco T10a 5ct, slot perfxperf,U,F	1.00	434	UT beer B17 12ct,MNH,VF	10.00
391	TN tobacco T112a 5/10ct imperf blk/4,MNH,VF	5.00	435	UT cigarettes (6) C8 1ct F, C9 1-1/5ct F,C12	
392	TN wildlife \$10 2003, not listed,MNH,VF,P	12.00			
393	TX bedding (2) BD1 vermilion pulled corner perf, BD1b brown red,both U,VF	2.00			
394	TX bedding BD4 1ct,U,F-VF	1.25			
395	TX bedding BD4 1ct,MH,VF	2.50			

Auction 42

2-2/5ct VF, C22 2ct VF, C28 1-1/2ct F, C30			
200 cig VF, C42 2ct, VF all MNH	2.25		
436 UT liquor seal LS1, U, VF, face scrape, P	3.00		
437 UT oleomargarine OL20 5ct, MNH, VF	1.50		
438 UT oleomargarine OL3a \$1.50, MNH, VF, P	2.00		
439 UT oleomargarine OL4 \$1.60, MNH, VF	2.50		
440 UT oleomargarine OL14 \$2.40, MNH, VF	2.50		
441 UT oleomargarine OL19 \$3.60, MNH, VF	2.00		
442 UT oleomargarine OL21 10ct, MNH, VF	2.00		
443 UT oleomargarine(2) OL17 \$2, OL18 \$3.00, MNH, VF	2.75		
444 VA feed FE29a 3/8ct plate flaw, MNH, VF, P	5.00		
445 WV liquor permit LP2 one unit, MNH, VF, P	5.00		
446 VA wine W30 25.6 oz, MNH, VF, w/top selvage, P	2.50		
447 VA wine W30 25.6 oz, MNH, VF	2.50		
448 WA egg E7 1 doz, MH, VF-XF	5.00		
449 WA fruit (4) FR15 1ct, FR16 10ct, FR17 25ct, FR18 50ct, MNH, VF-XF	11.25		
450 WA fruit FR13 \$1 MNH, VF	4.00		
451 WA fruit FR21 \$100, U, XF	10.00		
452 WA fruit FR24 50ct, serial #14, MNH, VF, P	6.50		
453 WA fruit FR25 \$1, MNH, VF	5.00		
454 WA fruit FR26 \$5, MNH, XF	6.00		
455 WA fruit FR27 \$10, MNH, XF	6.00		
456 WA fruit FR28d \$100, MNH, VF-XF	16.00		
457 WA fruit(3) FR8 1ct, FR9 5ct, FR10 10c, all MNH, XF	5.90		
458 WA waterfowl Scott #4a booklet pane of 1, MNH, VF	10.00		
459 WA waterfowl Scott #17 \$9 1991, MNH, VF	12.00		
460 WI beer B8 \$.07258, U, VF, perfin "7-5-35/WAUKESHA"	4.50		
461 WI beer B13, U, big faults, perfin "R GREEN BAY/ 5-11-35"	9.00		
462 WI beer B48P .09678 imperf horiz. pair, no serial numbers, MNG, VF	75.00		
463 WI beer B99 \$.07258, U, VF, perfin "WEBER/ 7-22-53", fault into design at top, P	5.00		
464 WI cigarette unlisted like C23 but with internal circle of holes, U, on piece, P	5.00		
465 WI cigarette unlisted like C59 except 25 cig. dark blue, blk/4 on brown tractor paper, MNH, VF	10.00		
466 WI cigarette C22 U, VF, on fragment	1.00		
467 WI liquor L135 50 ml, internal circle of holes, MNH, VF	10.00		
468 WI liquor L136 200ml, internal circle of holes, MNH, VF	10.00		
469 WI liquor L138 750ml, internal circle of holes, MNH, VF	10.00		
470 WI liquor L139 1 liter, internal circle of holes, MNH, VF	10.00		
471 WI liquor L142 500ml, MNH, VF-XF	1.50		
472 WI liquor L145 100ml, MNH, VF, huge top margin, P	5.00		
473 WI oleomargarine OL2(5) 15ct U on tissue, one w/ large fault	30.00		
474 WI wine W24 24ct, U, VF, fugitive pink, crease	7.00		
475 WI wine W35 48ct, U, square nip out of lower right corner, P	6.00		
476 WI wine W55 48ct, U, VF-XF, perfin	5.00		
477 WI wine W69 72ct, U, VF, small nip off lower right corner	5.00		
478 WV documentary D1 \$1.10, MNH, VF, w/corner selvage	3.00		
479 WV documentary D2 \$3.30, MNH, VF w/corner selvage	3.00		
480 WV documentary D3 \$8.80, MNH, VF	7.50		
481 WV documentary D4 \$14.30, MNH, VF	25.00		
482 WV documentary D5 \$34.10, MNH, VF	50.00		
483 WV documentary D6 \$62.70, MNH, VF, P	40.00		
484 WV liquor seal LS4, MNH, VF, P	5.00		
		OH beer, TX beer (faults), NY bedding, TX liquor, VA liquor Doc, VA feed faulty, TX stock transfer, TX liquor(2), Phillipines impressos, Denver cinderella, Phillipines cinderella, most used	4.00
	486	Giant cheapo pile (41) AZ(2), CA(5), CO, FL, IA(6), IN(7), MA(8), NM, NY(6), OH, PA(2), OK, most U, one or two dups, good starter set	5.00
	487	Giant cheapo pile (40) AZ, CA(13) most M, FL(2), IA(2), IN(10), MA(8), NE liquor, PA, OH, most used, no dups, good starter set	5.00
	488	Hodgepodge (22) MN beer dirty U; NM feed MH, PA stock transfer (12) U; PA doc. (2) UT cig heat fusion U; WA cig. (5 - 4 diff) U	6.00
	489	Stocksheet (53) sales tax OH(27+4 stubs); stock transfers PA(1), NY(15); foreign and cinderellas (7), TX liquor, all U	5.00
	490	Better hodgepodge (7) Feed-SC FE37(3) MNH, VF; LA FE103a MNH, VF; MS FE42 MNH, VF; fertilizer-NM FT1 MNH, VF; AZ FT9, MNH, VF	6.50
	491	Hodgepodge (11) AL feed M, AZ luxury, FL doc., FL citrus, MD Baltimore tobacco (2 diff), MI Detroit bedding, OH liquor, OH cosmetic, TX cigarette, TX liquor, TX wine	7.50
	492	Hodgepodge of better stamps (25) AL feed M, AR liq. U, AZ luxury(2), CA liq, DC liquor U, FL (7 diff), IN liq, MD Baltimore tobacco, NE liquor fault, PA stock transfer(2), MA deed, OK wine(2) M, MA stock transfer \$2, OK egg M, WI cigarette U, NY cig. M	25.00
	493	USIR distilled Spirits Stamp, MNH, VF, min bid \$20, P	40.00
	494	USIR tax paid stamp for 19 gallons of 190 proof alcohol Act of 1938 w/coupons A-J attached MNH, VF-XF, min bid \$60	125.00
	495	Tickets (4) for City Amusement Company, Thomasville, NC, (2) w/federal amusement tax at 20% WWII rate, all MNH	10.00
	496	US Superintendent of Documents 5ct 1960 coupon, M, VF, light crease, P	7.00
	497	US Customs 1891 stamp for imported wine & malt liquors w/tab, MNH, VF, light crease, part of plate number, min bid \$30	50.00

Foreign

498	Denmark waterfowl Dumaine DN3 1997-98, MNH, VF	7.50
499	Great Britian inland exchange(2) 1p used on 1879 pair of receipts for an estate settlement, P	5.00
500	Ireland waterfowl Dumaine IR1 1997-98 L5, MNH, VF	10.00
501	Phillipines (4) 1898 10c, 30c documentary, 10p girl on dock, telagraph stamp, all U, F-VF	3.50
502	Spain waterfowl Dumaine SP1 1996 1.250 ptas, MNH, VF, P	12.00

Collections and US taxpays

485	Cheapo pile (20) CO wine & liquor(3 diff), CO feed M, CA liquor (3), CA feed M, IL beer (2 creased),
-----	--



Indiana Seed Stamps and Tags

by Kenneth Pruess

The State Chemist was also officially the State Seed Commissioner and his signature appears on the stamps and tags. State Chemists during the period covered by this tax were:

1921-1925	E. G. Proulx
1926-1942	Henry R. Kraybill
1943-1965	Forrest W. Quackenbush
1965-1982	E. D. Schall
1982-2005	Alan R. Hanks
2006-present	Robert Waltz

Here is a correction and some additions to the SRS catalog. Illustrated is the 1972 stamp (Fig. 1).

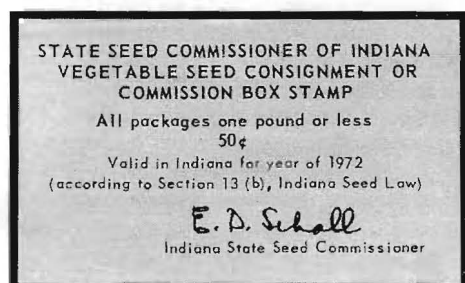


Fig. 1. 1972 box seed

SE14	1972	change color to black on green
SE16	1974	black on green
SE17	1975	black on dark red
SE18	1976	black on white

I question if a 1943 stamp listed as SE1 exists. Nor is the numbering consistent with that date. This was the year that Quackenbush became the seed commissioner but I can find no law authorizing such a stamp before 1957¹ which was effective Jan. 1, 1958. Use was discontinued with passage of the 1977² act and this should be the last year that stamps were issued..

I can add two seed tags. (Fig. 2)

1965? E. D. Schall signature. "B" tag. About 105 x 65 mm (text), 128 x 84 overall. Without statement of penalty for reuse. SET?75 pounds black on manilla (Fig. 3)

1982? Alan R. Hanks signature. "B" tag. About 105 x 65mm (text), 126 x 80 overall. SET?75 pounds black on manilla

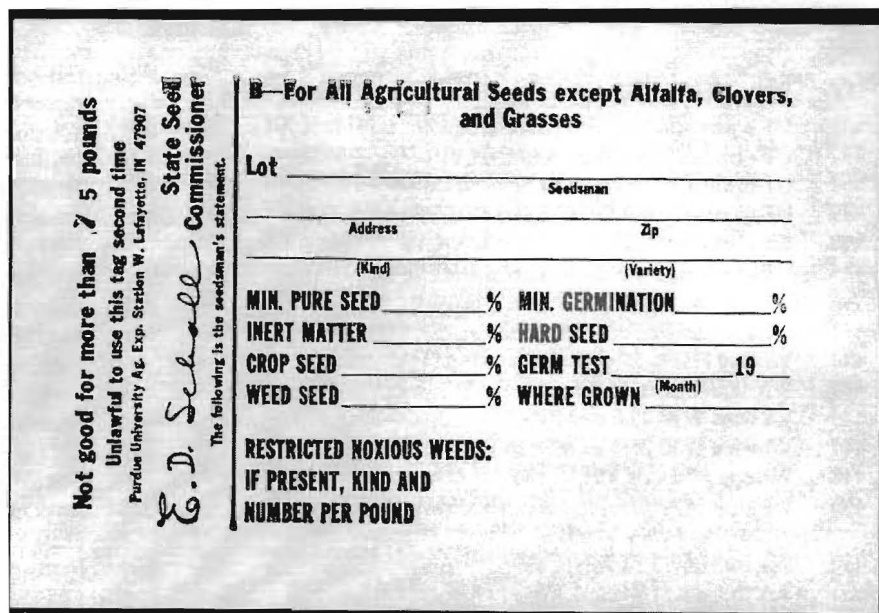


Fig. 2. Schall seed tag

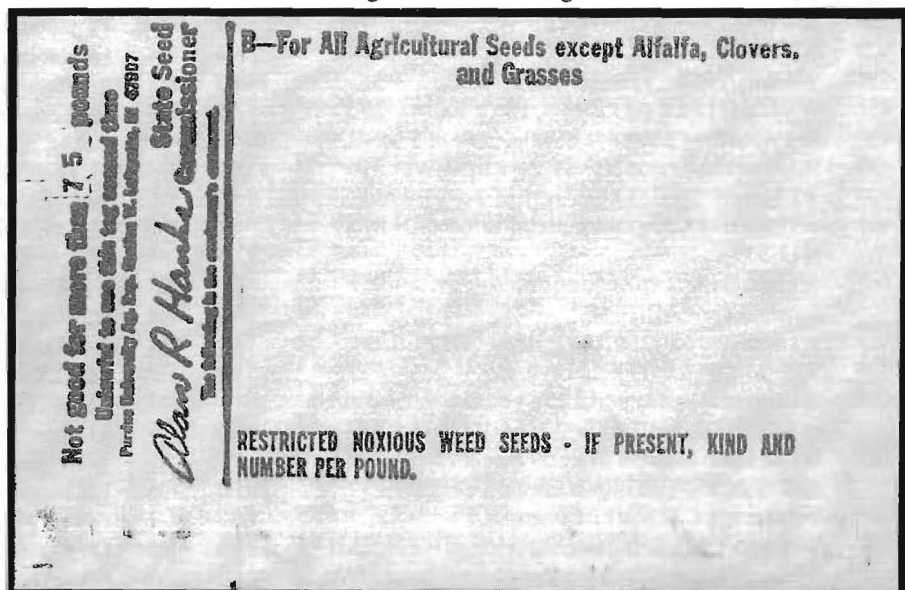


Fig. 3. Hanks seed tag

I personally obtained these tags from the Farm Bureau Co-op store in Lamar, Indiana (no longer in operation). They let me have one of each as a favor but should not have done so.

The 1921³ law specified that tags or labels at 2¢ per 25 pounds were required for alfalfa, clovers, and grasses and 1¢ per 25 pounds for all other seeds. This rate was maintained in the 1957 revision which also authorized a reporting system in lieu of tags.

The "C" tags for mixtures of alfalfa, clover, or grass seed probably went into use after July 1, 1977 and were taxed at the same rate of 4¢ per 25 pounds as "A" tags. "B" tags for all other seeds were 1¢ per 25 pounds. Although separate tags for mix-

tures of alfalfa, clover or grass seed were not required by the 1977 law, they are mentioned in the 1978⁴ report.

The 1985⁵ law increased the price of tags to 6¢ per 25 pounds for alfalfa, clover and grasses, 2¢ per 25 pounds for other seeds. This rate remains in effect today. I was informed that the State still has tags but they are no longer used. I have been unable to learn if these still bear the name of Hanks or were changed to Waltz. Collectors can not purchase these without paying a registration fee for actual seed inspection..

Tags should exist with the signatures of Proulx and Kraybill and in fact specimens of a Proulx tag are illustrated in the 1923⁶ (pp. 6-9) report (Fig. 4). The basic

<p>Not good for more than 75 pounds \$10 to \$100 fine for using this tag second time Purdue University Agricultural Experiment Station, LaFayette, Ind.</p> <p>State Seed Commissioner</p> <p><i>E. Proulx</i></p>	A—For Unmixed Alfalfas, Clovers or Grasses		
	Lot	56	JOHN DOE
			Seedsman
	of	LaFayette, Indiana.	
	Red Clover	Medium	
	(Kind)	(Variety)	
	Minimum Percent Pure Seed	99.56	%
	Minimum Percent Germination	96.5	%
Date of Germination Test	November	1921	
	Month		
State, Territory or Foreign			
Country where grown	Indiana		

Fig. 4. Proulx 1921 sample seed tag

format of these tags was apparently unchanged until 1965 when Schall became commissioner. There were minor revisions to the noxious seed list during those years which resulted in minor changes on the reverse. The reverse of the 1921 sample tag was also illustrated and differs somewhat from the Quackenbush tag which I have. However this would be a specialized project dependent upon finding more of these tags. Throughout the entire period, tags should have been issued for 25, 50, 75, and 100 pounds. It also appears the size was printed on all seed tags by inserting a slug.

References

1. Indiana Acts. 1957. Indiana seed law. Chapter 12, pp. 11-26.
2. Indiana Acts. 1977. Indiana seed law. Public Law 171, pp. 735-749.
3. Indiana Acts. 1921 Chapter 28, p. 83-89.
4. Anon. 1978. Inspection of agricultural and vegetable seeds. Purdue University Agricultural Experiment Station Inspection Report 124, 48 pp.
5. Indiana Acts. 1985. Indiana seed law. Public Law 166, pp. 1277-1282.
6. Anon. 1923. Inspection of Agricultural Seeds. Purdue University Agricultural Experiment Station Bulletin 264, 56 pp.

Louisiana Cigar Decals

Zbigniew Cypel sent in the above pictures of Louisiana cigar decals used on cigar boxes. These are usages that you just don't see every day.

At top is five CG26 green 40ct stamps used on one box.

Lower left is a CG24a 24ct red.

At right is a CG17 40ct green.

Missouri Cigarette

Someone sent me a picture of this Missouri brown cigarette decal which appeared on E-bay. It has never been reported. I do not know if it was ever used.



Tennessee Ammunition

Terence Hines sent in this ammunition stamp which is similar to the 1945 decals, except this is a brown 1 cent self adhesive on a white backer. This will be AM51A in the catalog.



Fat Fingers and Errors in the SRS Catalog

More corrections from James Timpson, John D. Bowman, Mike Florer, Ron Leshar, Eric Jackson and others.

Arkansas

B24 denomination should be .7500
1928? and 1935 feed are roulette 9-1/2. Strike word horizontal in headers (they are not coils).

The FE8A I said to add last time is wrong. The FE9 should be 5 lbs not 50lbs.

Connecticut

C26 color should be dark blue.

Georgia

The first cotton seed set should say "like 1927 feed" instead of "like 1937 feed."

The 1937 liquor decals have "Head" signature, not "Hood".

1943 liquor should be 1945.

Delete FE74 (same as FE68)

Kansas

1928-29 cigarettes are perf 12-1/2.

Maine

Delete B21f (same as B21)

Louisiana

T70 is brown, not blue.

Missouri

1920 Gasolines are Gray-Thompson not Gray-Patterson.

K51 is orange yellow.

1939 liquors are Pierce not Piece.

1938 liquor decals, color is yellow and black with red serial numbers

1939 liquor decals, color is red and cream with black serial numbers

Nebraska

1948 wine heading should read "Smaller" values instead of larger.

New Hampshire

Tobacco 1952? series reads "like T11", should be "like 1948".

New Mexico

Header on first 1945 liquor set, should say 1940.

New York

ST29 color is dark olive, not blue.

Ohio

W34c and W34d should be W33c and W33d

South Carolina

Description on crabmeat CM10 and CM10a should be "1/4" instead of "1-1/4".

Tennessee

CG 35 and CG35a should be 52-1/2ct.

GC28 should be 14ct instead of 10ct.

Texas

B2-B2d value is .10888 cents

B8-9 value is 10.888 cents

L84 should be 1 qt not 1 gal

W24 is .004ct

W25 is .005ct

Wisconsin Cream Tag



Jim Timpson sent in this find, and to be sure it belongs in an X-Files issue. This tag shows as being issued by the Wisconsin Department of Agriculture under Permit 55-36. The tag is 91x46mm with a red grommet and is black on a bright yellow card stock. There is a printers indicia but I cannot make it out in the scan Jim sent.

According to the website www.legis.state.wi.us/statutes/stat0098.pdf milk and cream in Wisconsin is subject to testing for butter fat content. The permit to become a milk and cream tester costs \$50 after you get a \$200 cream tester license. I can find nothing about the state requiring the use of tags, but I could have overlooked it. It is apparently a crime in Wisconsin to be an unlicensed cream tester. Who knew?

Editor's Notes Continued

from his home in NJ to where he works in Manhattan.

Kent Gray was going to step down as Secretary but then reconsidered, in the mean time I said I would take the job to keep it covered. I don't need more work so everyone vote for Kent.

One of the reasons I don't need anymore work is I have literally been buried with new finds, additions and corrections to the catalog. The board has asked me to come up with about a 100 page update (which we will sell) this winter. Trouble is to date I have added about 25 pages and made changes to around 450 pages, and I have not yet applied any price changes from auction results. A full whole catalog change we hope to do in a couple years, once the fire hose of new information dies down some. So crayon up your catalogs with the stuff shown on this page.

I have enough stuff in terms of new finds, and articles to fill the SRN for a year. So if something you sent me is slow coming out, that is why.

That brings up another fellow we need to give a lot of thanks to and that is Terence Hines who has taken the brunt of the effort in handling the distribution of the new catalog.

A while back I did an issue called X-Files (back when the TV show was in full swing) on the more fringe material in the world of state revenues. I always thought it was one of the best SRN issues. In this issue, with the new X-Files movie out this summer, we go back out on the fringe with everything from watermelon inspection, a relook at paint and varnish, peat and humus taxation, plant inspection certificates, paper license plates and that strange cigar vending machine specimen on the cover. It is good to remember in an election year, there is nothing politicians won't tax.

I have spent the last two weeks being inspired by the Olympics. If you didn't watch, all I can say is you missed it. This spring and summer, with the high gas prices, as been a bit of a grind. It was a joy to watch the worlds most talented and interesting people doing what they do best.

As we vote for the new people to lead us for the next three years, we can only hope we have half as much fun and success as Misty MayTreanor and Kerry Walsh did winning gold medals.

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				
AK	PB1	\$2 punchboard	illustration, info	MD	B3	beer	illustration, info
AK	PB2	\$4 punchboard	illustration, info	MD	B5	beer	illustration, info
AK	L4	1/2 pint carmine	illustration, info	MT		cigarette- any after C2	illustration, info
AK	L12	1 pint blue "L"	illustration	MT	PB6	\$2.25 orange punchboard	illustration, info
AK	L17	1 pint blue, no serial #	illustration, info	MT	PB7	\$3 purple punchboard	illustration, info
DC	C1-3	cigarette	illustrations	OK	D39	\$100 light green doc.	illustration
DC		cigarette any after C3	illustrations, info	OK		Bingo (trucker for hire) 1978	color
DC	L13	additional tax stamp	illustrations, info	OK		Veg. seed 1955-78, 82-85, past '88	colors
DC	W9	1/5 gal wine, black value	illustration	WY	C2	3ct cigarette	illustration
DC	W10	1/8 gal. wine, black value	illustration	WY	C4	8ct red cig.	illustration
FL		Doc. Amos \$25, \$50, \$100	300 dpi color scan				
FL		C15-18 20 cig. & Indian	300 dpi color scan				
FL		C23,24 scallop edge, large #	200 dpi color scan				
FL		L111 Liquor Brautigam	300 dpi color scan				
FL		Panama City 1ct cig centered "C"	300 dpi color scan				
FL		Pensacola 2ct tobacco red	300 dpi color scan				
FL		Pensacola 2ct tobacco rose red	300 dpi color scan				
FL	O1	1-1/4ct oil	300dpi color scan				
FL	TA18	tangerine	300 dpi color scan				

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	dbwrisley@verizon.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

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 (4)

WANTED: OHIO REVENUE COLLECTION or large accumulation. HANS POHLER, 7280, HUDSON RD, KENT, OH 44240 330-673-4238 hpohler@juno.com. (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 (1)

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. (2)

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. (7)

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 (2)

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 (2)

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 (2)

WANTED: EARLY CALIFORNIA State Revenues and San Francisco Poll Tax Receipts. Singles and Multiples sought. Dan Martello martellomeister@gmail.com 415-871-3266 (1)

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

Beck Stamp Auctions

AAMS-LIFE

APS

P.O. Box 2506 MESA, AZ 85214-2506

ASDA

480-969-5835 FAX 480-813-3960

SRS

1972 The Oldest Philatelic Auction House in Arizona 2004

(0)

SRS SALES SERVICE

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



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

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

Colorado		
2005 Waterfowl \$5	\$5.25	
2006 Habitat \$5	\$5.25	
2006 Waterfowl \$5	\$5.25	
2007 Habitat \$5	\$5.25	
2007 Waterfowl \$5	\$5.25	
Town of Walsenberg cigarette		
5ct pane/10	.25	
sheet/100	2.50	

Connecticut		
Marijuana	\$10.00	

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

Idaho		
Marijuana	\$3.50	

Georgia		
City of Griffin .05 Excise Tax	Free	
Iowa		
Cigarette C1 or C7 1ct	.25	

Massachusetts		
Marijuana	\$10.00	

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

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

Vending \$15 2004	\$8.25	
Vending \$2 2005	\$1.10	
Vending \$5 2005	\$2.75	
Vending \$10 2005	\$5.50	
Vending \$15 2005	\$8.25	

South Carolina		
Cigarette	.07	
Documentary	.10	
	.50	
	\$1	

Tennessee		
Ammunition (new) .10 ea	pane/10	\$1
Drug		
Marijuana purple	40ct	
Marijuana red	\$3.50	
Alcoholic beverage gold	\$12.80	
Illicit Alcohol orange	\$31.70	
Cocaine	\$50.00	

Virginia		
Wine W20 used	.25	
Wisconsin		
Liquor stamps		
1.75 liter	\$2	

SRS Sales Philosophy

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

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

Coming Next Issue
Florida Meters
and Lots More

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

--There is a minimum purchase requirement.
 Note: Certain stamps may have a purchase
 limit to give all members an opportunity to
 obtain these stamps.

Donations

Thanks to Frank Binder who sent the
 USDA quarentine items in Auction 42.
 Thanks to Peter DeSantis who donated
 some fish and game to Auction 42.

Monetary donations should be sent to the
 treasurer Harold Effner Jr. at 27 Pine Street,
 Lincorft, NJ. 07738.

LETTERS TO THE EDITOR

Indiana Eggs

In looking at the Series number on the Hogue series of eggs, it appears that the last two digits of the series number may be the year date. More used examples ought to be examined before making this conclusion. Furthermore, the first number could be a month, but that's a supposition on my part. Anyone have used examples that would disprove this?

Michael Florer
Pennsylvania

Cigarettes

In the article on cigarette taxation in the 1st quarter issue, Chuck Ardo, a Pennsylvania government official, is quoted as saying "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 loss of tax revenues.

The first part of this statement is true. The second is not. In fact, the most common smoking related illnesses such as lung cancer and heart disease kill people when they are relatively young. And they kill relatively rapidly. Thus, they kill cheaply. Deaths from these diseases are far cheaper, in terms of health care costs, than deaths of non-smokers who live longer, requiring in the process more health care and die of more long-lasting disorders such as neurodegenerative diseases. Economists have known for years that smoking related deaths actually save health care dollars. This is not to say that smoking is in any sense "good". But any rational analysis of the effects of smoking on health care economics can not look at only one side of the equation.

Terence Hines
New York

The latest is the Pennsylvania legislature has abandoned the idea of increasing tobacco taxes and instead is looking to make Interstate 80 a toll road.

Kansas Eggs

On the 1955 Kansas eggs in the SRS catalog, the serial numbers are all the same color as the rest of the stamp. Therefore,

the following stamps are the same.

E36 and E36a
E44 and E44a
E51a and E51b
E52 and E52a
E52b and E52c
E60 and E60c

For each instance the second listing can be deleted. I have a normal E47 and an E47a variety on thinner paper and with yellow gum (like E49a). There are two stamps with E51b. Deleting the first one solves this problem.

Does anyone have a E21B? I don't think it exists.

Michael Florer
Pennsylvania

Texas Wine Question

Can anyone verify if Texas W92 the 60 cent green is a natural wine? It looks like the picture of the 1956 set.

The Editor

Tennessee Feed

In response to the Letter to the Editor in the 2nd quarter issue concerning TN feed questions on FE69 – I do not have this stamp in green or black. However, I see that literally all previous and subsequent cent Feed Inspection stamps are green, while the 1c are black. The ones in green mentioned in the letter would seem to be a color error, and I wonder if the 1c is also an error. These are not the usual colors and I think a mistake was made in printing them.

John D. Bowman
Texas

Answers to Some Past Queries

Regarding the Georgia find (2nd Qtr 2008, p 6, I am sorry to say that is not a new find. These stamps are listed in Hubbard's catalog but got dropped (accidentally) in the SRS catalog.

Regarding the Texas wine stamps with the turquoise blue color. I believe that turquoise blue is not really a single color, but a range of shades from light to dark, which all have a peculiar hue which distinguishes them for a regular light to dark blue. The stamp I have (W29) has a turquoise blue color. So if James Timpson has a dark blue variety, it should have a separate listing.

Regarding the Tennessee feed question, I do have both a green and a black 1/

State Revenue News

4ct stamp (FE69 and FE69a). So the green listing was not in error

Pieter P. Bensen
California

Connecticut Cigarette

While at the APS Summer show I found a new? Connecticut fusion stamp. Design is like C50 but the colors are a bright yellow and white. Tax is now \$2 but I haven't found the effective date.

Art Mongan
Maryland

This is apparently something new. Call it C50A.

Massachusetts Heat Fusion



This Massachusetts heat fusion is from late in 2007. Clear letters MA are hidden in the color lilac. The stamp is white around the edges, black on lilac with the four concave corners. The wording in black is "MASSACHUSETTS/TAX PAID/20 BAY STATE 20/CIGARETTES. It has gray ink jet control numbers and is 11x11mm.

Larry Frederick
Pennsylvania

This will be C6.

New York Heat Fusion



There is a new NY cigarette decal out. It's pale blue with, gray ink jet control number, and very much the same design as the previous rose decal. This is the state decal. I assume that there is a similar new New York City/State decal, but I've not seen a copy.

Terence Hines
New York

This will be C57A.

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 Bellingshausen, 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

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

North Carolina (2008) 116pps \$18 members \$23 non.

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 Dr. Ken Pruess. It is two stamps - a 5ct and \$5 New York secured debt. This is some material that is not easy to aquire.

To get a set 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 stiffner 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.



Virginia Tomatoes

Jim Timpson has found two of these imperforate tomato stamps. The one shown for Grade B has the tomato in red and the rest in blue with white lettering. The Grade C stamp is all red.

It appears these and the potato stamps reported earlier may currently be in use. The Virginia Department of Agriculture and Consumer Services performs these inspections for grade on a fee basis. These inspections are not mandatory but often asked for by bulk buyers. Other vegetables may also have inspection stamps.



Washington Unlisted Egg

James Timpson noticed this unlisted Washington Egg stamp going on eBay. It is similar in design to the E25 round which first appeared about 1987. This is white on red on an egg box.

The inspection stamp is 38mm in diameter.

For catalog purposes it will become

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