



State Revenue News

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2nd Quarter 2009

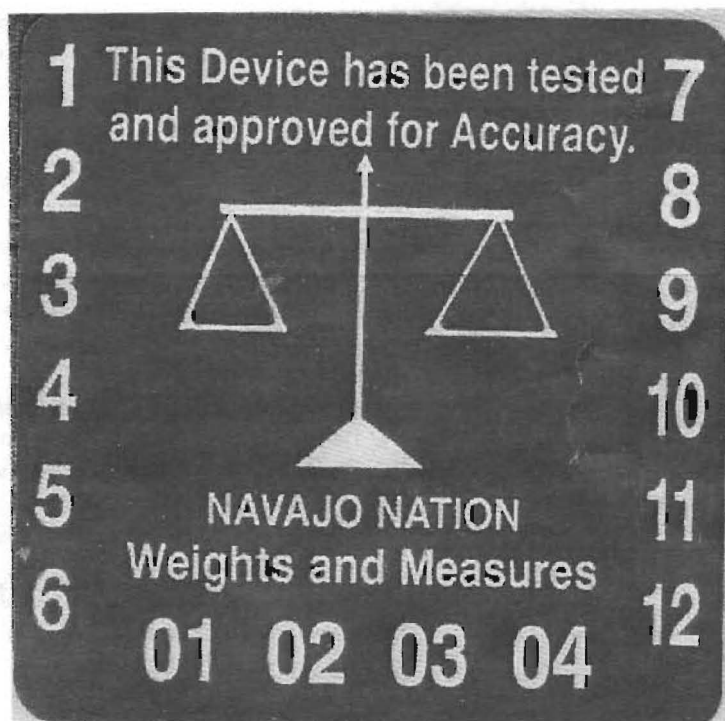
SRS website : <http://staterevenue.org>

APS Affiliate 164

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Soft Drinks and Arizona



Red Navaho scale seal from Arizona, see article page 16.

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Auction 44

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Second Quarter 2009

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President's Notebook by Hermann Ivester

This issue of the SRN is the 50th issue produced by Scott Troutman as Editor. This represents twelve and one half years of service to the SRS. In most collector societies their newsletters or other publications are the glue that holds the society together, and ours is no exception. Scott has worked tirelessly to produce a consistently high quality SRN on a timely basis. It is my pleasure to announce that the Board of Governors has unanimously approved an award of \$500 in recognition of his long and able service. In addition, Scott will be presented with a plaque recognizing this significant milestone and expressing the SRS' appreciation for his service. Congratulations, Scott.

2009 SRS Annual Meeting

The SRS Annual Meeting will take place at 10 a.m., Saturday, November 21, 2009, at Chicagopex to be held in the Sheraton Chicago Northwest, Arlington Heights, Illinois. This meeting will be held immediately following the annual meeting of the American Revenue Association. We will discuss the SRS Catalog update project and any other items of interest. I do not know yet if other Board Members will be there but I will, and encourage you to join me. I also encourage you to make a presentation on any state revenue subject of interest to you. If there are several presentations we will also have a meeting separate from the annual meeting on Friday, November 20.

Catalog Update Project

As part of this project, we have found it necessary to produce some standards applicable to the review. The standards can be viewed on the SRS Web site. As this is being written, we are in the process of concentrating our review on Wisconsin as a pilot project under the review standards.

Not only do we intend to circulate the

revised listing among the Catalog Review Committee members, but among all members of the SRS. This means we will be asking all of you to compare the revised listings to your collections and reporting any new listings or other information for incorporation in the Catalog. This effort to make the state revenue catalog as complete as possible has never been attempted before, and we can be successful only if all of you participate.

I indicated in the prior SRN that Dave Wrisley would be Chairman of the Catalog Review Committee. Dave has done an admirable job of drafting the standards and otherwise helping to move the project along, but for personal reasons has found it necessary to step down as Chairman. He will still serve on the Committee, but, having unsuccessfully offered the job to several members with better judgment than me, I will serve as Chairman. At Bill Smiley's request, he has been appointed to the Catalog Review Committee. Bill also volunteered to serve as the state catalog coordinator/lead reviewer for Illinois, Kentucky and Michigan, and Mack Matesen likewise volunteered for Tennessee and West Virginia. We need someone to volunteer to cover Georgia and Virginia now as these are also states currently under review. In addition, as we progress we will need volunteers to cover seven other states: Indiana, Kansas, Minnesota, New York (other than stock transfers), North Dakota, Ohio (especially the sales tax receipts, which are not included in the Catalog) and Oregon. Anyone willing to be the coordinator and lead reviewer should have a comprehensive collection or access to a comprehensive collection of the chosen state. In addition, we would welcome volunteers to be part of the early review of particular categories regardless of state.

Continued page 7

SRS Committees

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An Update on Soft Drinks

by Scott Troutman

As many people know, soft drink stamps are some of your old editors favorite stamps. Since the new catalog came out many, many new varieties have surfaced, and thanks to all those who reported them - Pieter Bonsen, James Timpson, Ron Leshner, Kenneth Pruess, Peter Martin and Dick Bilek being the principle ones.

For those interested in the taxation history of soft drinks, the 2nd Quarter 2002 *SRN* included a large article by myself detailing out all the laws in the states that issued the stamps. These show how both bottled soft drinks and syrups used to produce soft drinks at soda fountains were taxed, and hint at the political fights as to what constituted a soft drink. Is chocolate milk, or lemonade, or Kool Aid a soft drink? Do we tax soft drinks sold at state run rest stops along interstates? In many of the quirky laws you can just see lobbyists working behind the scenes. One of the strangest tax laws I have ever read was from Oklahoma and involved taxes on soft drinks and terra cotta sewer pipe. I have no clue as to how those two disparate subjects got lumped together in one bill. States like West Virginia and North Carolina even had bottle caps and crowns (or lids) on everything from Coca-Cola to Juicy-Juice with tax paid indicia.

I have tried to clump together the information that has come in by state for easier assessment by you, the readers. This way I can try and give credit to the people who found all these good things. Keep looking. I sure there are more to be found.

Many states are still taxing soft drinks, but none are using stamps that I know of. My guess is that with cigarette and tobacco sales declining and the obesity and diabetes on the increase, these taxes are not going away. Now I see school boards wrestling with questions such as do we remove soft drinks from schools to prevent obesity, and if we do can we afford to go without the kickbacks some soft drink manufacturers provide to the schools to have a monopoly (a fairly common practice). Tough questions in a free society.

Louisiana



Louisiana SD4S

James Timpson spotted the above specimen of Louisiana SD4, with Columbia specimen perfin on Ebay.

Pieter Bonsen and Dick Bilek sent in these two unlisted soft drinks.



SD22A 1/4 cent red on cream card.



SD23c 1/2 cent red on yellow card.

Pieter Bonsen also reported this variety.



SD24b 3/4 cent red on cream card.

And Dick Bilek found this unreported type.



SD24A 1ct red on yellow card

North Carolina

Dick Bilek turned up this tiny North Carolina soft drink decal.



SD1 1ct brown roulette horizontally.

West Virginia

Jim Timpson reported a 24ct value of the 1951 soft drinks. I failed to print it and missed getting the color. Also an 80ct value of the 1967 set (like SD20).



He also found this new value of decal like SD26, with no copyright symbol. It is gray green in color.

James Timpson found two new values of the 1974 small decals.



The left stamp is a 10 cent red (this color distorts) and the \$1.20 is a grayish green.

The black 1979 decals, which only had two values when the catalog was published (the 1ct and 60 ct) now has many more. I should note that the color when scanned distorts and appears in a range of colors from a dark gray to a dark navy blue. But



Jim Timpson and Dick Bilek both found these West Virginia decals which are similar to the 1950 decals but smaller at 16x20mm in an orange brown color with black roulettes.

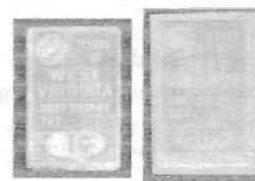
all these stamps are black. Thanks to Pieter Bonsen, James Timpson and Dick Bilek for the scans. All these are 13x19mm with black roulettes.



Higher values in this series have smaller 2mm high values.

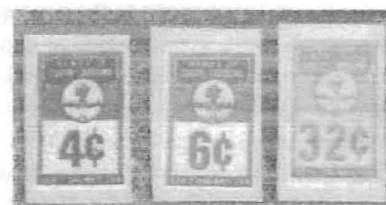


In the 1981 Scotchcals (die cut self adhesives on white backers, Dick Bilek reports several new varieties. These are turquoise and 12x18mm.



Dick has also found an entirely new series. These are also 12x18mm on a white backer. Other values may exist.

Jim Timpson also reported a black 10ct 1981 type scotchcal which sold on E-bay for \$8.49 plus shipping.



4 ct red, 6ct purple, 32 ct pale blue



50ct bright blue, \$4.75 brown.



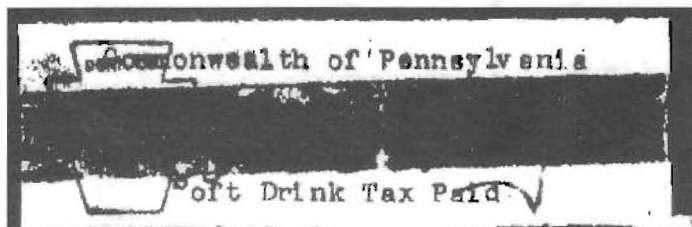
Part of a pane of 10



Pennsylvania Soft Drinks Pictures

by Peter Martin

While inventorying the SRS Library, I came across a bound copy of black and white photocopies of Hubbard's cigarette and liquor collections. The quality is not great but the attached scan show some items not pictured in the SRS catalog.



This is SD20, the typewritten provisional with red handstamped keystone at left, handstamped signature "W.H. Beachy" overlaid with scotch tape (which is the black swath).



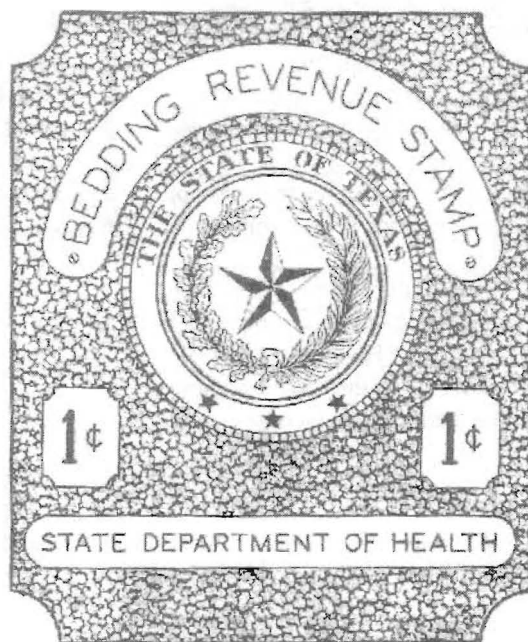
This is SD25 the 94 oz red with the "E.S.P. CO. SCRANTON PA." imprint.



Lastly there is a keystone shaped 94 ounce that is not listed. The picture is about 42x39mm.

Texas Bedding Essay

by Joe Ross



Here is an item that has been sitting in among my Texas bedding stamps. I believe it to be an essay. It is printed on glossy photo paper. The design which looks black in the scan is a silver when held at an angle to the light. The silver/black image is 3-1/4 inches wide by 3-3/4 inches high. The card on which it is printed is 3-3/4 inches wide by 4-1/4 inches high.



Pennsylvania Egg?

by Larry Frederick

This egg label is from about 2004, and is printed on a Pennsylvania cardboard egg carton, and the wording is TESTED QUALITY. The round part is all in red. Is this an egg stamp?

This may be an early version of the egg stamp for the Pennsylvania Egg Quality Assurance Program (PEQAP), which works to keep salmonella out of the commercial egg stream. The design is similar to the Pennsylvania E2 egg. Without the rest of the egg carton it is hard to tell.

The Lost Arizona Beer

by M.E. Matesen

Back in 2006 I was looking through stamp order forms from the Arizona Luxury Tax Division dating from 1935 till 1942. When I started on the 1938 Hubbard B11's (SRS B21's) onward, I'd remembered these and pulled them out to see if any information could be gleaned that was not readily apparent from Elbert Hubbard's work.

The 1935 order form lists five denominations of Malt Liquor stamps all of which correlated to Hubbard B1 thru B6. (SRS B8 thru B14). By the way, all of these invoices were addressed to George Cabot.

MALT LIQUOR		
QUANTITY	DENOMINATION	VALUE
	6c	
	8c	
	11c	
	12c	
	15c	
	40c	
	80c	

March 6, 1941 invoice form

8-13 1935

LUXURY TAX STAMPS

MALT LIQUOR		
QUANTITY	DENOMINATION	VALUE
1	11c	.11
1	12c	.12
1	15c	.15
1	40c	.40
1	80c	.80
		1.58

The 1935 invoice

A March 6, 1941 invoice adds the values 6 and 8 cents which fits with the 1938 O'Neil series, but no purchases were noted.

What caught my eye was a 40 cent which appeared only once, that we know of, and that was the 1935 Hubbard B4 and B4a. (SRS B11 and B11a). The 1941 list along with the 1942 invoice lists a 40 cent

MALT LIQUOR		
QUANTITY	DENOMINATION	VALUE
	6c	
3	8c	Moore .24
2	11c	Moore .22
2	12c	Moore .24
2	15c	Moore .30
0	40c	
1	80c	O'Neil .80
TOTAL	6	36 ME .18

September 16, 1942 invoice form

malt liquor, and that George Cabot purchases a single sample in 1942. As Moore had just retaken office, Cabot was receiving stamps with both signatures so he penned in light pencil what signatures he received. On the 40 cent he penned in the word "Moore" just to the left of the value column. The 80 cent is marked O'Neil. Here we have evidence of a least one of this value existing in what would be part of the 1942 series, but we've no cataloging of the same anywhere. They surely were selling and taxing 1/2 barrels so why is this stamp unknown? I have neither seen one nor was an example in Bert's holdings. Does anyone have one?

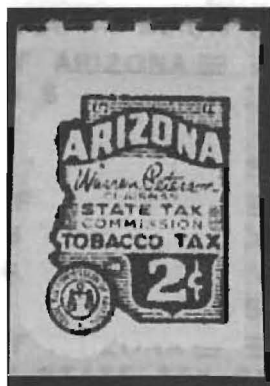


SRS 12 cent B19 from the 1942 beers with Moore signature.

Does a 40 cent exist?

Arizona T34

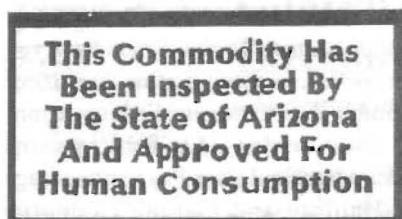
by Jim Timpson



This stamp was not illustrated in Hubbard's catalog. It is a 1950 black and white decal on a cream safety with the word "ARIZONA" in gray. It is black roulette 8 horizontally and with Warren Peterson's signature. It is 11x15mm.

Arizona Watermelon

by Michael Florer



I can tell that the copy of the Arizona watermelon stamp in the SRS catalog is from the *SRN* article by the late Earl Stritzinger. I wrote to him in 1993 and he provided me with the only copy he had seen, which was in terrible condition. He made a photocopy of it and then touched it up for the illustration in the article. He gave me the photocopy too. More recently I acquire a mint copy. Shown above is the better scan.

Presidents Notebook

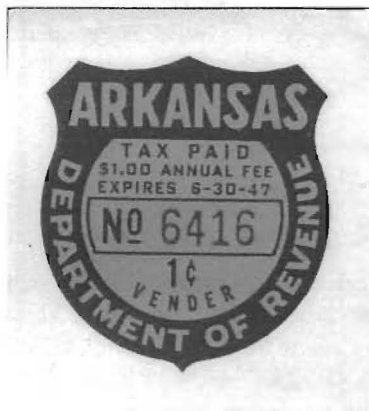
Continued from page 2

Email Addresses

In the past we have not made email addresses a part of our membership information. To facilitate communication regarding the catalog review and to reduce our costs, I am asking each of you who has an email address to send it **by email only** to the Secretary, Kent Gray, at kent@staterevs.com. It will not be made available to anyone for any purpose other than SRS business. Of course, this does not mean that members without email will not receive any communication because of that fact.

Arkansas Vending Machine, Music Machine and Honey Updates.

by Michael Florer



\$1.00 VE33 penny vender. It is black and green.



The color for VE34 nickel vender should be "black and orange".

I have the following unlisted stamps:

On plain card and shield-shaped:

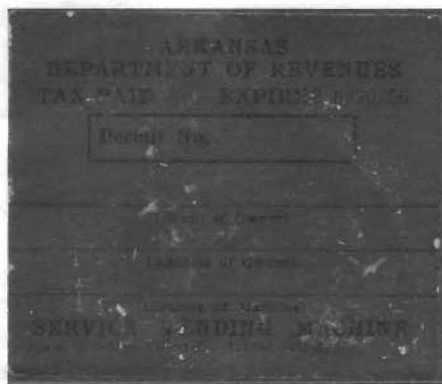
- 1947-48 \$1.00 black and yellow
- 1947-48 \$2.50 black and blue
- 1948-49 \$2.50 black and purple
- 1951-52 \$2.50 black and yellow

On pink card and shield-shaped:

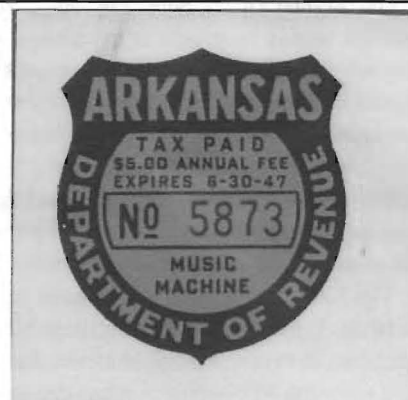
- 1952-53 \$1.00 black, yellow, and white
- 1955-56 \$1.00 black, white, and red
- 1956-57 \$1.00 green, yellow, and white

On pink card and with state outline:

- 1956-57 \$2.50 black and orange (A scan of this one is attached.)
- 1959-60 \$2.50 red and silver



Service Vending Machine stamp



1946-47 Music Machine decal

VE57 and VE58 should probably be expressed as \$1.00 and \$2.50, respectively.

I also have a stamp inscribed "Service Vending Machine." I do not understand what it is for nor why it is so different from the others. It expires 6/30/56. It is black on red.

Above is the \$5 MD7 music machine decal - black and blue on white backer.

On honey samps I have a specimen of HY2 (HY2S) with a row of vertical perforations through it. I also have HY2b in mint condition, so it does exist.

For the 1950? honey issues, I think the description in the catalog should be changed to note that these stamps are all rouletted in red.

2009 Canadian Revenue Catalog

Review By Peter Martin

The Canadian Revenue Stamp Catalogue 2009 Edition by E.S.J van Dam. Unistrade Press, Toronto, 2009. Spiral bound, 6 x 9 inch, 184 pp., color illus., ISBN 1-894763-33-5. \$21.95 plus shipping from: ESJ van dam Ltd, POB 300, Bridgenorth, Ont, Canada K0L1H0; E-mail esvandam@esjvandam.com.

Collectors of Canadian revenues always look forward to the next edition of Erling van Dam's *Canadian Revenue Stamp Catalogue*, and for good reason. Van dam is the leading dealer of Canadian revenues, federal and provincial, and his catalog is the authoritative reference. Every new edition includes more listings, more variety and more information. Unfortunately, the time lag between catalogs has been growing. Previous editions were produced in 1982, 1984, 1987, 1991, 1995 and 2001.

The eight-year lag is far too long. The catalogs should be produced on a regular schedule in the two to four year range. The current delay is partially explained by the loss in 2007 of his wife and business partner, Laurie. She played a key role in the success of the company and designed the popular Canada Revenue Stamp Album. The current edition is dedicated to her.

The 2009 edition looks much like its predecessor. It has the same cover depicting Canadian revenue stamps that has been used since the 1984 edition; it has the now common spiral binding that was first introduced as an option with the 1995 edition and became the standard with the 2001 edition; and it features high quality color illustrations on slick coated stock. Listings show the Van Dam catalog number, the stamp denomination and color and values for unused and used revenues.

The market for Canadian revenues continues to grow and, compared to U.S. revenues, there are still bargains to be found and many rarities that are affordable. Values have been totally updated to reflect the current market. The overall trend shows increases, including some of 50 to 100 percent. The rarer stamps show the most appreciation and that is in line with an increasing number of collectors going after a very limited supply.

You'll also find the expanded coverage that has been the hallmark of every new

edition. The 2009 catalog has 184 pages, 36 more than the last edition. The 2001 catalog added Airport Improvement Fees, revenue meters, revenue perfins and British Columbia Real Estate and Fishing stamps. The 2009 catalog adds Bank of Nova Scotia, Municipal User-Pay Garbage tags, and Hunting and Fishing categories for British Columbia, Manitoba and Quebec. Other areas such as Local Airport Improvement Fee Tickets have been significantly expanded.

In addition, the catalog now provides a premium for never hinged stamps and adds notations for the rarity of on-document usages

The back cover notes that: "All currently known Canadian revenue stamps are listed and priced." While most categories are indeed included in the catalog, two major areas are not. Neither tobacco nor liquor are listed and the inclusion of these groups, while probably doubling the size of the current catalog, are essential to making this a one-stop reference. A separate section for revenue proofs and specimens and the inclusion of the popular playing card precancels would also help to round out the catalog.

These comments are in no way intended to diminish the high regard that I have for Van Dam's work. The Van Dam catalog is clearly the best reference for identifying and valuing Canadian revenue stamps.

The two-column format and spiral binding make the catalog very easy to use and the coated paper helps to enhance the nearly 1,000 high-quality color images. Amazingly, the \$21.95 price is the same as the 2001 edition. For anyone interested in Canadian revenue stamps, this is an essential reference.

New Cigarette Heat Fusions

by Larry Frederick



Indiana

This Indiana heat fusion is from early 2008, is apple green with open black borders on both sides. The wording in black "INDIANA/TAX PAID/20 CIGARETTES". With gray ink jet control numbers, no safety and is 11x11mm.

Illinois



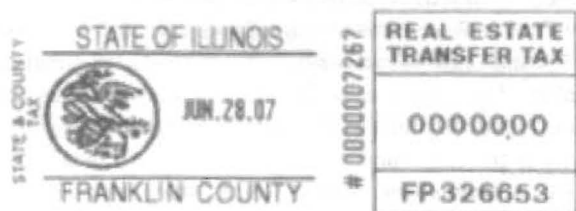
This Illinois heat fusion is from late 2007. It is yellow on top and red on the bottom on a white panel. The wording in red on the top "MNJL/ILLINOIS/TAX PAID". The wording in white on the bottom, "20 CIGARETTES". Gray ink jet control number and is 11x11mm with no safety.



This heat fusion from Cook County, Illinois is all yellow with a closed brown border and wording in brown "COUNTY OF/COOK/TAX PAID/20 CIGARETTES". No ink jet control numbers or safety - 11x11mm.



The town of Cicero in Cook County, Illinois is tan on white. The wording in black is "TOWN OF/CICERO/COUNTY OF COOK/20 CIGARETTES" with no ink jet control numbers or safety. It has two small curly cues at the top and one large one covering the bottom. 11x11mm.



Illinois State and County Meter

by Terence Hines

Shown is an Illinois real estate meter specimen I got from the Franklin County county clerk. It is in red ink. Note the county name at the base. I assume, but don't know for certain, that all counties use these, not actual stamps. Franklin is a very small county so if they use a meter, the larger counties very probably do so as well. I'll try to find out when stamps were eliminated and the meters adopted.



Delaware B8b Specimen

by Kent Gray

Shown is a brown Delaware beer B8bS specimen pane which was auctioned through H.R. Harmer in 2008. The 0000 serial number is blue, the stamps are punched on both sides and there is a hard to see black "SPECIMEN" handstamp stuck diagonally on each stamp.

State Seals Found on Bootleg Liquor - Commission Hears Charge Bottles Passed Around on Election Day

Charleston Gazette Nov. 17, 1936

This is another article on counterfeits found in Hubbard's papers by Mack Matesen.

The liquor commission admittedly was puzzled yesterday over the appearance of apparently authentic state liquor control commission seals on bottles of illicit whisky.

Commissioner A. Spates Brady said that several instances of the use of the seal on illicit liquor had been called to the commission's attention, and added:

"We buy the stamps and then resell them to the various distilleries dealing with the state. We have to allow about a 10 percent loss for spoilage of the fragile seals in the transfer to the bottle, and there is no accurate check on the use of the seals.

Study Half Pint Bottle

"Then, too, someone might be obtaining them from distilleries with whom we have severed dealings.

The commission and the governor studied a half-pint gin bottle which bore a commission seal. Earlier they conferred on a letter which claimed that liquor was passed around in similar bottles on election day in Kanawha County¹.

Both the governor and the commission said they did not believe the bottles were purchased through state channels, and Kump suggested that any evidence of irregularities be presented to the prosecutor. He added:

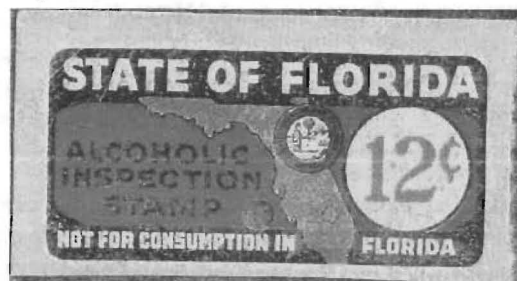
"I can promise one thing. If there are any convictions in connection with the distribution of whisky or liquor at the election, those persons will not be pardoned while I am governor.

"Furthermore, if I find that anyone connected with the liquor commission had anything to do with this matter, that person's connection with the commission will cease the instant I learn about it."

1. A Google search revealed Kanawha County as being in the Charleston area.
2. Meter stamps were being used as liquor seals in this time period.

Florida Alcohol Specimen

John Bowman sent in this AL5S which was unlisted with the specimen punch.



Arizona Tobacco Tax Changes

by Scott Troutman

Effective Oct. 1, 2006, the Laws of Arizona, chapter 278 (Senate Bill 1066) amended many of the Arizona tobacco tax statutes. The following, taken from website www.revenue.state.az.us/brochure/54.pdf details some of those changes. I have extracted some of the paragraphs which affect stamp usage. These law changes are primarily aimed at controlling cigarettes sold on Indian reservations and produce three types of collectable stamps. Thanks to Paul Nelson for pointing this out.

Cigarette Directory

Effective August 18, 2003, Laws 2003, ch. 239 (S.B. 1310) established A.R.S. subsection 44-7111, which prohibits the sale of all cigarettes (including roll-your-own tobacco) in Arizona not listed in the Cigarette Directory maintained by the Arizona Attorney General's Office. It is unlawful for any person to affix a stamp to a cigarette package, or sell or possess for sale, cigarettes of a manufacturer or brand family not included in the directory. The Cigarette Directory is found on the Arizona Attorney General's website at www.azag.gov.

Tobacco Tax Provisions

Effective Dec. 7, 2006, in addition to the general Arizona luxury privilege tax, there are five taxes that may apply to tobacco products sold, used, or consumed in Arizona: the three Tobacco Taxes for Health Care, including the Tobacco Tax for Smoke-Free Arizona Fund levied on cigarettes; the Indian Reservation Tobacco Tax; and the Tobacco Tax for Early Childhood Development and Health. (These taxes are often collectively or individually referred to as "tobacco tax"). The applicability of these taxes to a tobacco product depends on four factors further discussed below...Generally, the luxury privilege tax, three Tobacco Taxes for Health Care, and Tobacco tax for Early Childhood Development and Health are applicable to sales made off the reservation, and the Indian Reservation Tobacco Tax is applicable to sales made on the reservation to non-tribal members.

Current Tobacco Tax Rates

The following list provides the combined rate of Arizona tobacco taxes for Off-reservation sales (rounded up to the nearest tenth of a cent:

Item	Total Tax Rate
Cigarettes (per 20 pack)	\$2.00
(per individual cigarette)	\$.10
Smoking tobacco, snuff, etc.	\$.223 per oz.
Cavandish plus plug or twist	\$.055 per oz.
Small cigars	\$.441 per 20
All other cigars (retailing for not more than \$.05 each)	\$.218 per 3
All other cigars	\$.218 each

Indian Reservation Tobacco Tax

The Indian Reservation Tobacco Tax is a tax on the consumer rather than the seller and generally applies to an on-reservation sale of cigarettes, cigars, smoking tobacco, snuff and other forms

of tobacco by an Indian retailer to non-Indians.

The Indian Reservation Tobacco Tax does not apply to cigarettes and other tobacco products sold on a reservation to enrolled members of the tribe for whose benefit the reservation was established. The Indian Reservation Tobacco Tax also does not apply if the full amount of the other five Arizona tobacco taxes has otherwise been paid. Non-Indian retailers on a reservation pay the full tax of \$2.00 for a pack of 20 cigarettes on sales to non-Indians. On the basis of tribal membership, each tribe has been allocated a maximum number of tax-exempt cigarettes that retailers can sell annually on a reservation to enrolled members of the tribe. The department divides this annual allocation into monthly allocations, distributors are notified each month of the maximum number of tax-exempt cigarettes that they can sell during that month to each Indian tribe and to each Indian retailer registered with the department.

Indian tribes may impose their own tobacco tax or similar levy. When an Indian tribe has imposed a tribal tax, the department notifies distributors and provides them with information on how to proceed and how to stamp cigarettes.

The Indian Reservation Tobacco tax rates are as follows (rounded up to the nearest cent):

Item	Total Tax Rate
Cigarettes (per 20 pack)	\$1.00
per individual cigarette	\$.05
Smoking tobacco, snuff, etc.	\$.113 per oz
Cavendish plus plug or twist	\$.028 per oz
Small Cigars	\$.223 per 20
Cigars retail for under \$.05 each	\$.11 per 3
Other cigars	\$.11 each

Tax Stamps

Cigarette distributors initially pay the appropriate tobacco taxes to the department for the sale of cigarettes by purchasing tax stamps from the department to affix to the cigarettes, thereby reflecting that the tax has been paid. There are three different categories of tax stamps. The distributor affixes the appropriate stamp on each package of cigarettes that is to be sold in Arizona.

1. Blue stamp (General tobacco stamp)
2. Red stamp (Indian Reservation tobacco tax stamp)
3. Green stamp (Indian Reservation tax-free stamp)

The blue stamp is for the full amount of the tax. Distributors affix blue stamps to all cigarettes except those to be sold by Indian retailers on their own reservations. Blue-stamped cigarettes are the only cigarettes that may be in retail outlets off the reservation or for sale off the reservation. Retailers off the reservation may not buy red-stamped or green-stamped cigarettes for resale.

Distributors affix red stamps to cigarettes to be sold on a reservation by Indian retailers to anyone who is not an enrolled member of the tribe for whose benefit the reservation was established....No red-stamped cigarettes may be in retail outlets off the reservation or for sale off the reservation. In addition, Indian retailers may not purchase for sale red-stamped cigarettes from retailers on other reservations.

Distributors affix green stamps to cigarettes that may be sold tax free, according to the department's allocation formula, on a

reservation by a retailer to enrolled members of the tribe. Retailers must be registered with the Department of Revenue to sell tax free cigarettes....No green-stamped cigarettes may be in retail outlets off the reservation or for sale off the reservation. Also, retailers may not purchase for resale green-stamped cigarettes from retailers on other reservations.

Distributors may not affix stamps to packages of cigarettes whose packaging differs from the requirements of the Federal Cigarette Labeling and Advertising Act. Specifically, this relates to cigarettes that were intended for sale outside the United States and have been re-imported or repatriated into this county."

To date three blue fusions have been reported. The C7 is a blue variety. Paul Nelson has reported seeing the red C7 (more pink) for use on reservations. Charles Soter has reported the two heat fusions below.



This black on blue fusion (11x11mm) was found in early 2008 and has a large "AZ" clear safety over most of the design. The control number is gray.



A second black on blue heat fusion was found in late 2008. It also has the gray control numbers, in this case two of them. It is not clear if this is a new control number system in use or if this stamp is an anomaly. This fusion also has the large clear "AZ". Soter also reports both these stamps have "an iridescent magenta background behind the top and bottom line of print, seen when rotating the stamp. Both are 11x11mm.

Based on these new tax laws, red and green fusions of these same designs should exist. As the red and green varieties can only be obtained through Indian smoke shops, they should be much scarcer.

Ebay Auction Results

by Kenneth Pruess

California \$15 D48 very fine (260374415128) \$38.00.

Indiana feed tag 100 lb. Quackenbush signature (200317902810) \$13.18.

Louisiana law 5¢ and 25¢ on newspaper entered in court case (270368465039) \$89.65.

Michigan bear 1959 used (160321939650) \$24.85.



Washington Apple \$1 AP4b used (2504002262608) \$127.50 (reported by Jim Timpson).



West Virginia 50¢ medicinal liquor ML2 in black (250398277749) \$37.87. This stamp had only been reported in blue and red.

Unlisted Mississippi Tobacco?

by Jim Timpson



This faulty yellow green tobacco stamp is unlike anything I can find in the catalog. It has a black control number or cancellation.

This appears to be T53 which has no picture in the SRS or Hubbard catalog. Can anyone verify that? Editor.

Arizona and Kentucky Paper License Plates

by Dr. Edward Miles

In the third quarter 2008 State Revenue News, Michael Florer mentioned the motor vehicle windshield stickers used during World War II due to metal shortages. Shown are some for Arizona and Kentucky from my collection. In both states these were water decals that were applied to the windshield.

Arizona



1943 Commercial license, black and white on maroon. The passenger sticker is similar but yellow. These were on a buff colored backer.



Sample for the Commercial license with "SAMPLE" perforin.



1944 circular passenger license, multicolored with red license number.



1944 passenger specimen with 000000 license number.



1944 commercial license, black on white with red serial numbers. All these circular decals came in a glassine with instructions for applying them.



1944 commercial specimen with 000000 license number and SPECIMEN in red hollow letters.

Kentucky



1943 passenger license. This is a decal and came in a glassine with instructions. This is black on orange with a black serial number.



Two different 1946 passenger licenses. The upper black on white one may have been a temporary tag. The lower one has a multi-colored state seal and is black and white on green.



1943 sample of passenger license with printed "SAMPLE" and 000000 license number.



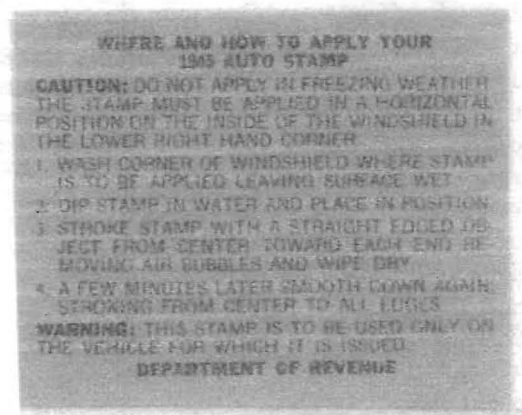
1946 passenger specimen with glassine it came in.



1945 passenger license - black and yellow with white panel for license number. License number in black. This also came in a glassine with these instructions.



1946 commercial specimen. Black and white except the seal is multi-colored.



Secretary's Report

Previous Total	300
New Members	6
Reinstatements	1
Resignations	1
Deaths	2
Dropped Not Paid	28
Current Total	276

New Members

- 1422 William Stalder
2407 Buena Vista Circle
Carlsbad, CA 92008
- 1423 Dieter Miller
1227 Candlelight Ave
Duncanville, TX 75137
- 1424 Dave Barrows
1134 Scenic Way
Los Osos, CA 93402
- 1425 Arthur G. Launier
13 E. Lakeshore Drive
Rome, GA 30161-5917
- 1426 Reginald L. Hofmaier
4005 Driftwood Circle
Yukon, OK 73099
- 1427 Tom Mapes
29 La Cintilla
Orinda, CA 94563

Reinstatements

- 1057 John Lindholm
2316 Lakeview Drive
Fergus Falls, MN 56537

Resignations

- 1370 William Maclean

Deaths

- 1355 David McHugh, CA
1399 Brofos, Frederick A.

Dropped Not Paid

- 182 Englert, D.C.
412 Amundsen, George H.
473 Anderson, Donald
643 Librarian, University of Texas
678 Vecchiarelli, Carlo
734 Turnbull, David Jr.
1051 Wooten, Jan R.
1105 Mann, Richard
1210 Wayne Kroll
1223 Grumet, Mark
1263 Bird, James
1278 Aldham, Albert
1304 Roberts, Sean

- 1306 Fox, Vernon
1307 Kolze, Susan (DBA Nokomis Collectibles)
1330 Bonem, Bert
1343 Campbell, Steven
1348 Noble, Robert
1363 Graham, JR
1366 Wolfersberger, David
1369 Russell, Kevin E.
1376 Stafford II, John W.
1383 Chandler, Steven C.
1386 Standen, Jack C.
1390 Feniello, Paul
1394 Kidwell, Christopher B.
1397 Sims, Steve
1401 Wade, Richard

Address Changes

- 434 Tad Edelis
3990 Stockton Hill Road #F440
Kingman, AZ 864009-3024
- 594 John Funkhouser
2163 Lima Loop
PMB 071623
Laredo, TX 78045-6420
- 644 Michael Morgan
40 Laurin Loop Rd
Sheridan, MT 59749
- 1084 Carl Warschkow
11054 Maverick Drive
Dade City, FL 33525-0934
- 1124 Alan Sanford
11613 River Oaks Trail
Austin, TX 78753
- 1303 James Koutsoures
798 Depot Street
Antioch, IL 60002



Nevada Heat Fusion.

by Harold Effner

I found this Nevada heat fusion on a trip to Las Vegas in April 2009. It is blue on white, open sided, with a gray ink jet control number. 11x11mm. Wording "NEVADA/TAX PAID/20 CIGARETTES". This was about my only profitable outcome from our vacation in Vegas. *This is C14.*

Wrisley Wins Best 2008 Research Article

2008 had a lot of excellent research articles, but the board, in a very close vote, gave the research award for 2008 to David Wrisley for his "Florida Documentary Stamps Article" in the 4th quarter. His "Florida Peat & Humus Stamps" article in the 3rd quarter came in a very close second. Dave will receive a \$50 prize for his fine work.

Five other articles received votes. That is the kind of competition this award was created to encourage. A great thanks to all our authors, who make the newsletter what it is.

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 sending 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

SRN Back Issues

Single back issues are in stock only from 1994 #5, 1995, 1996 and 1999 #4. Otherwise 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**

251	1/04 Vending and Scale Seals
252	2/01 Colorado Cigarettes
253	2/02 Soft Drinks
254	2/03 Tags and Cards
255	2/04 South Carolina
256	3/01 Oklahoma
257	3/02 Alabama Cataloging
258	3/03 Colorado Beers
259	3/04 Arkansas
260	4/01 Maryland & DC
261	4/02 Kentucky
262	4/03 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
278	8/03 X-Files II
279	8/04 Meters
280	9/01 Eggs

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.

A. David McHugh

by Scott Troutman

I received word from California collector A. David McHugh's wife Amanda in early February that he had passed away unexpectedly some time ago. David had an exhibit that was garnering high awards called "Nevada Revenue Stamped Checks, Drafts, and Certificates of Deposit". He had prepared a CD of his exhibit pages plus all the tax documentary tax laws of Nevada from before 1900. He shows many beautiful documents and rare usages. I have a copy of this and it will be donated to the SRS library. He had planned to offer copies to SRS members when I lost contact with him. His wife tells me he died shortly before the NAPEX show and his exhibit had to be withdrawn.

David was one of our newer members and lived in Orinda, California

For the Record

Peter Martin notes regarding the number of SRN issues that Scott Troutman has produced, he has definitive news. With the publication of the December 2008 issue Scott will have produced 48 SRNs, four per year since 1997. To ensure that indexers would be challenged in the future Scott skipped numbers 232 (1997) and 249 (2001). This is Scott's 50th issue as editor.

North Carolina
Controlled Sub-
stances Stamps

by Terence Hines

In the article on the drug and liquor stamps available from the SRS in the 4th quarter 2008 issue I made an error by stating that the North Carolina controlled substances stamps were green. In fact, they are light purple. The SRS Sales Service has purchased a quantity of the \$50 (10 dosage units) controlled substances stamps. They have the same design as the other North Carolina drug and alcohol stamps, as shown in the illustration herewith.

Ebay Auction Results

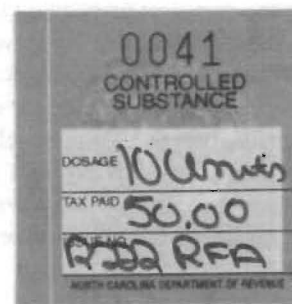
by Kenneth Pruess

To more accurately reflect actual current values, I report 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 kprruess@aol.com. (All numbers in parentheses are eBay item numbers unless otherwise indicated).

Idaho Egg unlisted 15 doz. Checks (250319297817) \$18.51. Indiana Real Estate \$10 RE4 (270340691233) \$26.00. Indiana Real Estate \$20 RE5 (270340691561) \$26.00. Kentucky Egg E1 (220306850636) \$34.00, (220330679862) \$11.50. Kentucky Egg E1 roulette (220355972789) \$20.01. Kentucky Sales SA1-3 (220343309953) \$33.00. New York Liquor L4(?) 10¢ (250355876253) \$129.39. New York Liquor L11 30¢ (330300162796) \$77.89.



Oklahoma 1943 Farm Truck license stamp (120372969772) \$73.00. North Carolina Illicit Liquor (Moonshine) (200255825931) \$51.00. Oregon Insurance 50¢ blue imperf (DN16a) on document (120364251073) \$373.67. West Virginia Deed with Federal and 4State revenues including \$34.10 D5 (38102808582) \$54.99. Washington Egg E1 (200260362918) \$37.78.



\$50 Controlled substance stamp

"A good executive is judged by the company he keeps—solvent."

Capsules of Wisdom

Farmer's Almanac, 1975

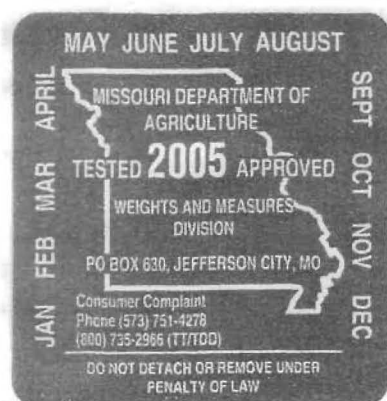
Toledo, Ohio

Weights and Measures Seals

by Charles Soter



I noticed in the 4th Q 2008 SRS Newsletter that the Missouri Free-for-All weights & measures seal contained serial numbers. Some of mine do, some don't.



So I called the Missouri Dept of Agriculture and learned that the unnumbered ones, unaccounted for, are used on scales and gas pumps. The ones with serial numbers are allocated to the Propane Division. Each propane dispenser or delivery truck must be inspected annually. The owner/operator is charged \$10 for said inspection. Thus the serial numbers are used for strict cash accounting purposes. When I related to them the number from my seal they looked it up and confirmed that it was an obsolete remainder which they had sent to a collector.

Incidentally, here in Tucson the international airport recently had its baggage scales inspected. Not surprisingly every airline here failed, no surprise considering what abuse their scales take. All had previ-

ously been "zeroed out," meaning they were accurate when nothing was on them. Naturally. "Spring scales" weaken over time, hence the error only shows when heavy weights are placed on them.

Which calls to mind the several times postal clerks overcharged me on package weights which I had previously weighed on "balance scales." The officious clerks invariably bristled, claiming they had just "zeroed it out." Well duh! Naturally it was indeed accurate at zero, but I've never had to mail a zero ounce package. Yet the postal service being a quasi-federal agency is immune from state inspection, as are also the gas pumps on military bases, where I was once charged for more gas than my tank can hold.



Red Navaho scale seal

Some Native American nations, ie, the Navajo here in Arizona use their own inspectors and seals.



Scale "security" seal

But touche! the last time I filled a five pound propane tank at Davis Monthan Air Base the meter was really broken. It registered only 15 cents after a full tank fill-up. Too bad, but that's all the attendant could charge me! It all evens out, except for the unscrupulous gas stations, often on freeways, who make a lucrative living on intentionally adjusting their pumps to err. For

that reason many of the adjusting screws on gas pumps are covered with small "security seals."



Some towns and counties in Ohio even stick small security seals on parking meters. (SCAN). Black and white seal reads: Inspected and sealed -2004 -Jeff McClain County Auditor sealer -Wyandot County, Ohio.

New Finds in District of Columbia



Art Mongan found this cigarette heat fusion in March 2009. Wording in black "DISTRICT OF /COLUMBIA /20 CIGARETTES". Pale blue with white open sided center panel. Gray-black ink jet control number, 11x11mm.



James Timpson spotted this unlisted 1/10th gallon blue alcohol stamp in an Ebay lot of D.C. stamps in late 2008. This will be AL4A.



New member Art Launier reports having four used copies of this unlisted 1/20th gallon orange stamp from the last series of liquor stamps, which will be L14A.

SRS Auction 43 Results

Twelve sellers and at least 51 bidders were in this auction.

The most sought after lot with maybe more bids than any lot I've ever sold was 485 a cinderella lot (\$1.25 est/\$5.25 realized). Seemed like everybody took a shot. Other heavily bid lots were: 12 AL playing card (\$7/\$6.25), 121 Hoganville GA beer (\$10/\$18), 164 KS eggs (\$2.25/\$3.25), 239 MT

liquor seal (\$10/\$10), 291 OH liquor seal (\$5/\$11), and 492 Virgin Island stamp (\$4/6.25)

Other lots with good realizations were 32 CA DMV (\$10/\$13.75), 77 FL coin operated machine (\$10/13), 158 KS egg (\$20/\$27), 205 MN beer (\$25/\$38), 365 SC soft drink (\$1.25/\$11), and 406 UT oleo (\$20/\$27). Bidding seemed to be lower than usual run with CO wine and liquor, WA fruit and state ducks and fish and game being cold. Florida, SC, NY, eggs and oleomargarine

stamps were areas that got a lot of bids.

Two lots were withdrawn as misdescribed.

Auction 44 will feature long runs of Ohio beer and Utah beers (the better ones) that we haven't seen for a while. Get consignments in for auction 45 by July 15 if you can. Note * indicates bidder willing to go higher, t indicates tie bids. Bold indicates lots going for over estimate.

1	3.75*	62	-	117	3.25	169	3.50*	226	7.50*	278	3.25*	334	5.25*	386	-	441-45	-
2	-	63	-	118	1.00	170	-	227	-	279	1.75*	335	-	387	10.00	446	1.50
3	27.00	64	-	119	3.00*	171	1.50	228	-	280	1.00t	336	7.00	388	-	447	1.75*
4	3.75*	65	-	120	2.00*	172	12.00*	229	1.00	281	1.00	337	7.00	389	-	448	-
5	23.00*	66	4.25*	121	18.00*	173	3.25*	230	10.00	282	7.25*	338	5.00	390	2.00t	449	2.25*
6	4.25*	67	2.25*	122	2.00	174	3.00t	231	5.00*	283	2.50*	339	1.00	391	with	450	8.00
7	1.75*	68	1.25*	123	-	175	1.25	232	4.00	284	1.75*	340	2.25	392	-	451	1.00
8	4.00	69	2.00*	124	8.75*	176	2.00	233	29.00*	285	2.75	341	5.25	393	1.50	452	3.50*
9	2.50	70-72	-	125	1.25*	177	1.50*	234	1.25*	286	2.00t	342	5.00*	394	1.50*	453	3.75
10	10.00t	73	4.00*	126	-	178	10.00	235	4.00	287	4.50t	343	-	395	2.25*	454	5.50*
11	9.00*	74	-	127	1.00	179-82	-	236	2.25*	288	5.25*	344	6.25*	396	2.25*	455	21.00*
12	6.25*	75	2.00*	128	-	183	2.50*	237	-	289	5.00	345	7.50*	397	1.00	456	10.50
13	5.25*	76	1.75*	129	-	184-86	-	238	30.00*	290	1.75*	346	5.00*	398	15.00*	457	4.25*
14	3.50*	77	13.00*	130	8.00	187	6.25	239	10.00t	291	11.00	347	-	399	1.25*	458	1.50
15	9.00*	78-79	-	131	3.00	188	3.50	240	2.25*	292	3.00*	348	1.00	400	1.25*	459	5.25*
16	9.25*	80	2.25*	132	-	189	2.50*	241	4.75*	293	3.00*	349	2.50	401	1.50*	460	3.25*
17	1.50*	81	1.50	133	3.00*	190	3.00	242	3.75	294-96	-	350	4.00	402	-	461	4.25*
18	1.25t	82	-	134	6.50*	191	6.00*	243	-	297	7.00	351	1.25*	403	-	462	1.50
19	1.25t	83	5.50*	135	6.00*	192	-	244	3.25*	298	5.75*	352	1.00*	404	4.75*	463	3.75
20	1.00*	84	2.25*	136	5.25*	193	13.00*	245	10.00*	299	4.50*	353	4.25*	405	2.25*	464	5.00
21	-	85	3.75*	137	2.50	194	3.00	246	3.50*	300	25.00	354	4.50*	406	27.00*	465	2.75*
22	5.75*	86	26.00	138	-	195	-	247	3.00*	301	1.50	355	5.25	407	4.25*	466	5.50t
23	21.00*	87	3.25*	139	3.75*	196	6.25*	248	2.50t	302	-	356	5.50*	408	2.50*	467	20.00*
24	1.50*	88	1.75	140	-	197	25.00*	249	2.50	303	-	357	22.00*	409	17.00*	468	2.00t
25	11.00*	89	3.25*	141	5.50*	198	4.25*	250	-	304	9.75	358	20.00*	410	4.25	469-72	-
26	-	90	1.00*	142	1.50*	199	1.00	251	7.25*	305	4.50	359	5.00	411	4.50	473	2.00
27	-	91	1.50	143	1.75	200	10.00t	252	2.25*	306	4.50	360	3.00t	412	10.00*	474	1.00
28	1.00*	92	4.50	144	1.25	201	10.00t	253	2.00	307	2.50	361	1.00t	413	-	475	1.50
29	1.00	93	4.75*	145	1.75*	202	8.25*	254	6.00	308	-	362	3.00	414	-	476	1.50
30	2.00	94	7.25*	146	-	203	-	255	2.00	309	6.25*	363	2.00t	415	7.50*	477	-
31	2.00	95	1.00	147	-	204	10.00	256	-	310	4.75*	364	24.00*	416	25.00*	478	1.25
32	13.75*	96	9.00*	148	6.25*	205	8.00	257	-	311	8.00	365	11.00*	417	-	479	1.50
33	2.00t	97	6.25*	149	-	206	13.00*	258	2.75*	312-14	-	366	-	418	1.25*	480	5.25*
34	-	98	6.00	150	8.75*	207	6.25*	259	-	315	3.50*	367	7.00	419	-	481	3.00
35	2.00*	99	-	151	-	208	3.00	260	-	316	-	368	5.00*	420	13.00*	482	30.00*
36	1.25	100	2.50*	152	3.50	209	2.00	261	13.00	317	17.00*	369	2.25*	421	-	483	30.00*
37	3.25*	101	5.00	153	-	210	-	262	2.50*	318	27.00	370	-	422	-	484	2.25*
38	3.00	102	-	154	-	211	2.50	263	3.75*	319	4.50	371	9.00*	423	2.00	485	5.25*
39	3.75*	103	-	155	10.00*	212	3.00	264	2.75*	320	2.00	372	7.00	424	-	486	1.50
40	5.00*	104	10.00*	156	2.25*	213	3.00	265	1.75	321	2.50	373	11.00*	425	-	487	12.00t
41-47	-	105	10.00*	157	3.50	214	-	266	5.00	322	1.50	374	3.50	426	-	488	5.25*
48	3.00	106	15.00	158	27.00	215	38.00*	267	-	323	3.50	375	3.50	427	-	489	5.00t
49	1.00	107	-	159	5.25*	216	8.25	268	2.50	324	4.50	376	-	428	18.00	490	3.25
50	2.50*	108	2.00	160	10.00*	217	-	269	5.25*	325	-	377	-	429	-	491	-
51	45.00	109	10.00*	161	11.00*	218	11.00	270	5.25*	326	-	378	5.50*	430	4.00*	492	6.25*
52	3.00	110	with	162	-	219	13.00*	271	2.25*	327	-	379	2.00	431	-	493	2.50*
53-56	-	111	-	163	7.25*	220	14.00*	272	2.25*	328	6.00	380	3.25*	432	30.00*	494	2.50*
57	5.25	112	1.25	164	3.25*	221	3.50	273	1.25*	329	3.50*	381	12.00*	433	11.00	495	3.00
58	1.25*	113	4.25*	165	1.25	222	2.50*	274	5.75*	330	3.75*	382	9.00	434	16.00	496	10.00*
59	1.00	114	3.50*	166	1.75	223	10.00	275	11.00	331	6.00	383	-	435-38	-	487	3.00
60	1.25*	115	8.75*	167	13.00	224	-	276	8.00*	332	1.25*	384	-	439	3.00*		
61	1.25*	116	5.00	168	2.00	225	-	277	12.00*	333	3.00	385	-	440	3.00*		



SRS Auction 44

Auction ending - June 12, 2009 at 4 p.m.

State revenues

SRS catalog used on non-fish & game

Wooten (Streamside) used on fish & game

Other Catalogs as noted.

1	AK liquor L19a 1 pt pair,MNH,VF	3.00	51	CA liquor L7,80ct,U,F-VF	25.00
2	AL beer B24a 1/2 keg,MNH,VF,P	10.00	52	CA liquor L25 20ct blk/12 MNH,VF,with red sheet numbers in top margin	10.00
3	AL liquor seal LS21 strip/3,MNH,VF,P	15.00	53	CA liquor L27 80ct,MNH,VF	1.25
4	AL playing card PC11 1ct,MNH,VF,P	15.00	54	CA pheasant CAP4 \$2,U,F,heavy toning,P	2.00
5	AL playing card PC14 1ct,MNH,VF	15.00	55	CN cigarette C30 1ct,MNH,VF	6.75
6	AL playing card PC14 1ct,MNH,VF	15.00	56	CN cigarette C36 5ct,MNH,VF,P	15.00
7	AL playing card PC16a 5ct,MNH,VF,P	20.00	57	FL bedding BD1 1ct,MNH,F-VF	2.50
8	AL playing card PC17 10ct,MNH,VF	25.00	58	FL bedding BD1 1ct,U,VF	2.50
9	AL playing card PC19 1ct,MNH,VF	30.00	59	FL bedding BD2 2ct,MNG,VF	2.50
10	AL playing card PC19 1ct,MNH,VF	30.00	60	FL bedding BD2a 2ct roulette,U,AVG,pin hole,P	10.00
11	AL tobacco (5) T1,T2,T3,T4,T5, all MNH,VF	16.50	61	FL citrus (2) CF25 1ct, CF27 10ct, both U,VF	2.50
12	AL tobacco T1 1ct,MH,VF	2.50	62	FL citrus CF32 1ct,U,VF,crease	1.25
13	AL tobacco T1 blk/4 1ct,MNH,VF, min bid \$10	10.00	63	FL citrus CF35 10ct,U,VF	1.50
14	AL tobacco T2 blk/4 2ct,MNH,VF,min bid \$10	10.00	64	FL citrus CF46 2ct,U,VF	2.00
15	AL tobacco T3 blk/4 3ct,MNH,VF,min bid \$12,P	12.00	65	FL documentary D26 \$5,U,VF	3.00
16	AL tobacco T4 blk/4 4ct,MNH,VF min bid \$10	10.00	66	FL documentary D30 5ct,U,VF,P	4.00
17	AL tobacco T5 blk/4 5ct,MNH,VF-XF,min bid \$16	16.00	67	FL feed FE13 25 lbs, MNH,VF	1.25
18	AL tobacco T11 blk/4 3ct,MNH,F-VF, min bid \$16	16.00	68	FL feed FE15 100lbs, MNG,VF,P	1.50
19	AL tobacco T73 6ct,MNH,VF	2.50	69	FL feed FE18 10 lbs,MNH,VF	2.50
20	AL tobacco T111 10ct,MNH,VF	5.00	70	FL feed FE25 10 lbs,U,VF	1.50
21	AR malt MA14 5ct,MH,VF,crease,P	3.00	71	FL feed FE27B 50lbs,U,VF	1.50
22	AZ beer B27 8ct,MNH,VF-XF	2.00	72	FL fertilizer FT15 5lbs,MNH,VF	3.50
23	AZ beer B29 12ct,MNH,VF,P	3.00	73	FL fertilizer FT16 8-1/3 lbs,MNH,VF	2.00
24	AZ cosmetic CSM4 2ct,MNH,VF	8.00	74	FL fertilizer FT37 5 lbs,U,VF	1.50
25	AZ luxury LX15 1ct,MH,VF,one pulled perf,P	2.50	75	FL fertilizer FT38 10 lbs,U,VF	1.75
26	AZ luxury LX20b 2ct imperforate,U,VF,rare	25.00	76	FL grapefruit GR7 3ct,U,F	1.50
27	AZ luxury LX21 2ct drab (looks gray to me),U,VF	3.00	77	FL grapefruit GR10 \$1.50 U,VF,P	5.00
28	AZ luxury(2) LX2 U,VF; LX30 U,VF,SON cxl	1.50	78	FL grapefruit GR13 3ct,U,VF	1.50
29	AZ tobacco T22 2ct, pane/10,MNH,VF,P	6.00	79	FL grapefruit GR17 \$3,U,F-VF	10.00
30	AZ tobacco T34 2ct,MNH,VF,P	2.00	80	FL liquor L44 1-1/2ct,U,F-VF	2.50
31	AZ tobacco T46 4ct pair,MNH,VF w/sheet number in selvage,P	4.00	81	FL orange OR7 1ct,U,F-VF	1.50
32	CA exchange EX51b 30ct second,U,F,cut round,P	1.75	82	FL orange OR8 5ct,U,VF	1.50
33	CA exchange EX52b 40 ct second,U,AVG	1.75	83	FL orange OR16 50ct,U,VF	9.00
34	CA exchange EX52b 40ct second,U,AVG,SON cxl	1.75	84	FL tangerine TA9 50ct,U,VF,P	5.00
35	CA exchange EX54 80ct first,U,AVG,SON Wells Fargo cxl 1864	2.00	85	GA cigars & cigarettes CG10 1-1/2ct,U,VF	1.00
36	CA exchange EX55b \$1 second,U,AVG	2.25	86	GA cigars and cigarettes CCG30b 12-1/2ct,MH,VF,P	4.00
37	CA exchange EX59 \$4 first,U,AVG,SON cxl	1.75	87	GA crabmeat CR1 1.25ct,MNH,VF	4.00
38	CA exchange EX57 \$2 first,U,AVG,heavy cxl	1.75	88	GA fruit FR5 \$2.50,MNH,VF	20.00
39	CA exchange EX62b \$10 second,U,AVG,cut round, SON "D. & B./1864".P	3.50	89	GA fruit FR6 \$3,MNH,VF-XF,P	50.00
40	CA exchange EX96 8ct first,U,AVG	2.00	90	GA shrimp SH4 10.43 red,MNH,VF	9.00
41	CA exchange EX96(3) 8ct first,U,AVG,all three cut well into design, but three different shades	6.00	91	GA shrimp SH5 10.43 orange,MNH,VF,P	12.50
42	CA exchange EX97 8ct first,U,AVG,SON cxl,P	3.00	92	IA cigarette C3S 1-1/2ct,MNH,F,P	25.00
43	CA exchange EX98 20ct first,U,AVG,Wells Fargo 1863 cxl,P	1.75	93	IL beer (2) B72 U,VF and B80 U,VF,perfin "PABST/6-8/M-50"	4.50
44	CA exchange EX98b (2) 20ct second both U,AVG, different shades	4.00	94	IL beer B78a 12/12 oz red serial,U,VF	5.00
45	CA exchange (21) E56 \$1.40; EX96(2)8ct; EX98(5) 20ct; EX99 30ct, EX99b 30ct; E100 (3) 40ct; E100b 40ct; E103 (7) 60ct; all cut deeply into design or other faults	4.00	95	IL beer B79a 24/7 oz. greenish blue, black serial number, U,VF,perfin "BUR.BRG.Co./6-3-50",P	9.00
46	CA exchange EX100 40ct first,U,F,cut round	2.50	96	IL beer B80 24/12 oz pair,U,VF,perfin "MILLER/2-28-55"	6.00
47	CA exchange EX103 60ct first,U,AVG-F,SON cxl	2.50	97	IL beer B80c 24/12 oz pair,U,VF, perfin "SCHLITZ/8-22-55"	20.00
48	CA exchange EX104a 60ct second,U,VF,SON cxl	4.50	98	IL beer B82b 36/7 oz gray, perfin "P. HAND B. Co. 6-8-53",P	10.00
49	CA exchange EX116 40ct first,U,AVG,SON cut round	10.00	99	IL beer B82b 36-7oz gray,U,VF,perfin "PABSTM/2-24-53"	10.00
50	CA exchange EX116 40ct first,U,AVG,SON cut round	10.00	100	IL beer B85 3 gal,U,VF,perfin,staple holes	2.50
			101	IL beer B87b 1/2 gal. red serial no,U,VF,perfin "9-27-55/ATLAS B CO",creases	20.00
			102	IL cigarette C6 24 cig,MNH,VF,rare,min bid \$15,P	25.00
			103	IN liquor L5 25ct ultramarine,U,VF,dirt	8.50
			104	IN trout #38 1987-88 \$6.75,MNH,VF	10.00
			105	KS beer B8 94/100ct,U?,VF,clean,P	1.00
			106	KS cigarette machine CVM34 1971,MNH,VF	7.50



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107	KS cigarette machine CVM36 1973,MNH,VF	6.50	157	MO cigarette Kansas City nurse & child 1-4/5ct pair,MNH,AVG	4.00
108	KS cigarette strip C12 2ct,U,VF	3.50	158	MO cigarette Kansas City nurse & child 1-1/2ct pair,MNH,AVG	5.00
109	KS cigarette strip C18a 2c,U,VF,perfin "3987",P	2.50	159	MO cigarette Kansas City nurse & child 3ct,MNH,VF	1.50
110	KS cigarette strips (3) C14 U,perfin, C15 U,VF, C17 M?,all VF	6.25	160	MO cigarette Kansas City nurse & child 3ct,MNH,VF,P	1.50
111	KS cigarettes strips(4) C13 U perfin creased, C14 U,perfin, C15 U,perfin, C17 U,perfin, all VF	4.50	161	MO export beer EB9 24/12 oz,U,VF	2.50
112	KS egg E33 Extra Large AA,MNH,VF	2.00	162	MO secured debt D3 15ct U,VF,pulled perf	10.00
113	KS egg E37 Peewee A,MNH,VF	2.50	163	MO soft drink SD1 no value,MH,VF-XF,P	5.00
114	KS egg E45 Peewee B,MNH,VF	2.00	64	MO stock transfer ST8 25ct,MNH,VF	5.00
115	KS egg E47 B Medium,MNH,VF	2.00	165	MO stock transfer ST8a pane/4,MNH,VF	16.00
116	KS egg E54 Ungraded Small,MNH,VF	4.00	166	MS beer & wine BW47 48ct,U,VF,staple hole,creases	4.50
117	KS egg E55 Ungraded Medium,MNH,VF,couple pulled roulettes along bottom	4.00	167	MS cotton seed meal CS5 100lbs,U,F	4.00
118	KS egg E57 Ungraded Extra Large,MNH,VF,P	4.00	168	MS sweet potato tag SPT2,U,VF,little dirty,P	10.00
119	KS egg E67 Ungraded Medium,MNH,VF	4.00	169	MS tobacco T43 10ct,MH,XF,P	15.00
120	KS feed (2) FE9 8-1/3lbs, FE16 25lbs, both MNH,F-VF,P	2.25	170	MS tobacco T97 50ct brown,U,VF,insect holes, dirty, rare stamp	25.00
121	KS liquor (5) L8,L9,L10,L11,L12 all MNH,F-VF min bid \$5,P	15.00	171	MS tobacco T133 4ct U,VF on US cigarette stamp Springer T274b,P	2.00
122	KS liquor L1 1/2pt,MNH,VF,P	3.00	172	MS tobacco T142 34ct,MNH,VF,P	50.00
123	KS liquor L10 25ct,MNH,VF	3.00	173	MS tobacco(3) T8 1ct, T10 2ct, T13 3ct,all U,VF	1.75
124	KS liquor L14 S2,MNH,VF	2.00	174	NC bedding BD4 1-3/5ct green,U,F	5.00
125	KS oleomargarine OL1 5ct blk/4,MNH,VF	24.00	175	NC cleaning & pressing (2) CP3, CP4,U,VF,P	2.00
126	KS wine specimen? W50 24-4/5 pt, no serial letter or numbers,MNH,VF	20.00	176	NC hunt-fish #17 1985 \$15.50,U,faulty	3.50
127	KY cigarette C14 2ct,U,VF on US cig stamp.	1.50	177	ND self liquidating tax certificate specimens (2), TC1S 2ct and TC2S 10ct,both MNH,VF,P	15.00
128	KY imported liquor IL15 1pt pair,MNH,VF,P	3.00	178	ND trout & salmon #1 1984-85 \$4,MNH,VF,P	22.00
129	LA bedding BD2 1ct,U,VF	4.00	179	NE feed (2) FE2 10lbs MNH,VF, FE14 MH,VF,P	2.25
130	LA bedding BD2 1ct,U,XF	4.00	180	NE habitat (3) #2 1978 \$7.50, 1978.#3 \$7.50 1979, #4 sig. \$7.50 1980, all sig. U,F-VF, #2 and #3 have some wallet rash	10.50
131	LA insecticide-fungicide IF6-IF6a pair,U?,VF toning, full gum, very rare used	20.00	181	NE habitat #1 1977 sig. \$7.50,U,VF,P	3.50
132	LA New Orleans liquor 1 qt,MNH,VF	25.00	182	NE habitat #5 1981 sig. \$7.50,U,F-VF	3.50
133	LA New Orleans liquor 1/2 pt,MNH,VF,P	25.00	183	NE liquor L22 10ct,MNH,VF	3.00
134	LA New Orleans liquor 4/5 qt,U,VF,big fault	12.50	184	NE upland game #2 1959 \$1 sig.,U,VF	10.00
135	LA New Orleans liquor 4/5 pt,U,VF,upper corner has tear	12.50	185	NH 1940 State Liquor Commission retail price list for liquor and wines, no stamps, just interesting ephemera, little dirty	2.50
136	LA New Orleans wine 1 pt,MNH,VF	25.00	186	NH tobacco T2 used on US 20 class A cigarette stamp w/union label, great usage	10.00
137	LA New Orleans wine 4/5 qt,MNH,VF	25.00	187	NH tobacco T27 37-1/2ct,MNH,VF	7.00
138	LA tobacco T70 3ct,MNH,VF,P	1.50	188	NH tobacco T37 3ct,MH,VF	1.50
139	MD bedding BD8,U,VF on pc. of tag, dirty	4.00	189	NH tobacco T51 37-1/2ct,MH,VF	5.00
140	MD Chesapeake Bay sport fishing #2 1985 \$2.50, MNH,VF-XF, min bid 35.00,P	65.00	190	NH tobacco T114 28-1/2ct,VG,MNH,P	4.50
141	MD Chesapeake Bay sport fishing #20 \$2.50 1991, MNH,VF	16.00	191	NJ res. trout #2 1954 \$1,MH,VF,jumbo corner copy with selvege	10.00
142	MD Chesapeake Bay sport fishing #24 1992 \$5, MNH,VF	16.00	192	NJ res. trout #7 1956 \$1 sig.,U,VF	3.00
143	MD cigar Baltimore Hubbard CR4 1946 \$1,MNH, VF,min bid \$20,P	50.00	193	NM tobacco T2 2ct pane/10,MNH,VF,P	10.00
144	MI bear #1 1959 \$2 sig.,U,F-VF, min bid \$25,P	45.00	194	NM trout #2 1974-75 \$3.M?,VF, min bid \$20,P	45.00
145	MI beer B37S, 1/4bbl specimen, punched, no serials	22.00	195	NV beer B2 6ct,U,AVG	3.50
146	MI feed (2) FE6, FE7a, both MNH,VF,P	2.00	196	NY beer label "Glen Ale" with IRTIP indicia, MNH,VF,1938	5.00
147	MI fishing #1 1968 \$3 sig.,U,VF	4.00	197	NY beer label "Glen Ale" with IRTIP indicia, MNH,VF,1938	5.00
148	MI trout #7 1954 \$1 sig.,U,VF,pulled corner perf,P	10.00	198	NY Lake Erie fishing #1A 1986-87,\$3,MNH,VF-XF,P	8.00
149	MI trout #8 1955 \$1 sig.,U,VF	10.00	199	NY Lake Erie fishing #2A 1987-88,\$3,MNH,VF-XF	8.00
150	MI trout #9 1956 \$1 unsig.,U,F	10.00	200	NY Lake Erie fishing #3A 1988-89 \$3,MNH,VF-XF	8.00
151	MI trout #23 1969 \$2.10,MNH,VF,min bid \$10,P	30.00	201	OH beer B3 10ct,MH,VF,tiny thin	5.00
152	MN beer B86 \$.07258,U,VF,perfin "Hamm B. Co./ 7-7-50"	3.00	202	OH beer B3 10ct,MNH,VF	5.00
153	MN case liquor CL7a,MNH,VF,P	2.50	203	OH beer B4 50ct,MH,VF,P	15.00
154	MO apple AP14 \$1,MNH,VF	2.50	204	OH beer B5S \$1,MH,VF,P	10.00
155	MO apple AP15 1ct,MNH,VF	15.00	205	OH beer B6 2ct blk/4,MH,VF-XF	10.00
156	MO beer B176 4-1/2ct,U,VF,two staple holes	5.00	206	OH beer B6 2ct U,VF	1.50



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270 ex



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280 ex



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421 ex



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232



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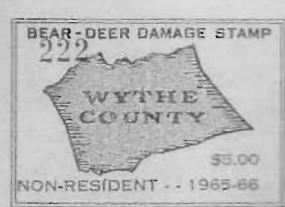
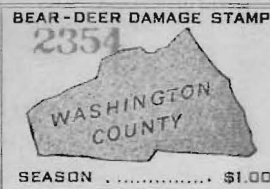
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262 ex

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207	OH beer B6 2ct,U,VF magenta handstamp "Aug 16 1933", very early usage	1.50	251	OH beer B83 75ct,U,VF perfin "AWagnr/8-25-52/ Brws. Inc.", stains	5.00
208	OH beer B8 1ct blk/4 U,F-VF printed black cxl "HOTEL/CLEVELAND/11-1-33"	3.00	252	OH beer B85 75ct,U,F,perfin "MILLER/2-29-59", something blue slopped on it	15.00
209	OH beer B8 1ct blk/4 MH,F-VF	4.00	253	OH beer B86A unlisted Eureka imprint, \$1.25 half bbl, not more than 3.2% by weight, blue, perfin "T.H.B. Co./5-18-60",U,VF little dirty	20.00
210	OH beer B8 1ct, printed black cxl "CANCELLED/ Sept. 14, 1933/PILSNER/BREWING CO.",U,VF,P	1.50	254	OH beer B88 unlisted Eureka imprint \$2.50 bbl., dark green, not more than 3.2% by weight, perfin "T.H.B. Co./7-5-62",U,F,rumpled	50.00
211	OH beer B8 strip of 6, U,F, "I" floats to right on two stamps	5.00	255	OH liquor seal LS8 U,VF	2.50
212	OH beer B10b 1ct,U,VF	5.00	256	OH liquor seal LS9,U,VF,P	1.00
213	OH beer B12 1ct,U,VF black printed cxl "RED TOP BREWING CO/November 7, 1935"	1.50	257	OH malt MA1 3ct,U,VF	7.50
214	OH beer B12 1ct,U,VF black printed cxl "A.W. & S. B. Co./Dec. 26, 1936"	1.50	258	OH malt MA3 9ct,U,VF,typewritten cxl "K.G.B. CO./1933",P	15.00
215	OH beer B12 1ct,U,VF red printed cxl "HEIDELBERG BREWING COMPANY/May 9, 1936",P	1.50	259	OH malt MA4 10ct,MH,VF,P	7.50
216	OH beer B12 1ct,U,VF,printed cxl "RED TOP BREWING CO./MAY 1, 1936"	1.50	260	OH sales tax (22),U,F-VF stubs only,mostly Merricks and reserves	2.00
217	OH beer B23 1-1/2,U,VF,red printed cxl "THE MIAMI VALLEY BREWING CO./January 22 1936"	2.00	261	OH wine W3a 15ct,U,AVG, printed red cxl "THE MIAMI VALLEY BREWING CO./JULY 23, 1934"	1.50
218	OH beer B30 31-1/4ct,U,VF,perfin "R.&W>B.Co./2-27-37/OHIOU636",P	6.50	262	OH wines (4) W2 10ct M? pulled perfs VF, W6(2) 50ct MH,VF;W7 \$1,U,F,P	1.50
219	OH beer B31 62-1/2ct,U,VF,SON straightline purple cxl,P	5.00	263	OK documentary D27 5ct,MNH,XF,P	50.00
220	OH beer B32 \$1.25,U,VF,perfin "RED TOP/10-29-35/O.U.-625"	10.00	264	OR beer City of Klamath Falls 50ct,MNH,VF,P	2.50
221	OH beer B33 1/2ct blk/4 MH,VF	10.00	265	OR liquor seal LS6 unlisted in catalog but shown in 1st qtr 2009 SRN, U,F	25.00
222	OH beer B35 1ct,U,VF black printed cxl "F.C.B./10-1-35"	1.50	266	OR melon & tomato MT1 3ct,MNH,VF	1.00
223	OH beer B36a 1ct,MH,VF	2.50	267	OR motor vehicle registration 1919 on UX30 post card (cat \$1.25) for a Saxon car \$6,U	5.00
224	OH beer B38 2-1/2ct,MH,VF	10.00	268	PA beers (4) B6 U,AVG; B7,U,AVG;B8,U,AVG, B29 U,VF	3.00
225	OH beer B38a 2-1/2ct,MH,F	1.50	270	SC bedding (2) BD1, BD1a both U,AVG,P	7.25
226	OH beer B39 3ct,MH,VF-XF,P	1.50	271	SC bedding (2)BD1a 2ct deep purple,U,F,thin; BD2 U,AVG	8.50
227	OH beer B39a 3ct,MH,F	1.50	272	SC business lic. BL1 21/64ct, blk of 27,MNH,F-VF, many toning on gum side, "21/64" in selvage	50.00
228	OH beer B40 5-1/2ct,U,VF,perfin	2.50	273	SC business license BL11 54/60ct (77), parts of at least 2 sheets, with "54/60" inditia in selvage, M, but backs toning from something, poorly stored, lots of perf seperation	10.00
230	OH beer B41 11ct,MH,VF,P	4.00	274	SC business license BL12 60/64ct (89), parts of at least 2 sheets, with "60/64" inditia in selvage, M, but backs are covered with mildew, treat as used, some creases was stored poorly	10.00
231	OH beer B42 18-3/4ct, U,VF,perfin "KOCH/7-13-50/BEV.&I.Co", stains	3.50	275	SC case liquor CL10 unlisted but known \$2.50 on pc. of box,U,VF,R.L. Bryan imprint, handstamp of "PALMETTO DIST. CO/JULY 26, 1967"	25.00
232	OH beer B43 37-1/2ct, U,VF-XF,perfin "T.C.B. Co./9-27-37, several small holes and internal tears,P	5.00	276	SC case liquor CL10 unlisted but known \$2.50 on pc. of box,U,VF-XF,R.L. Bryan imprint super clean,P	25.00
233	OH beer B44 75ct,U,F,black handstamp "The A.C. CORSEY CO./Feb. 15, 1936"	7.50	277	SC documentaries (39) U on pieces of documents, need soaked off D19 4ct (2)D21 8ct(7),D23 20ct(10), D26 \$1 (3),D34 8ct(2),D36 20ct(2),D42(2),D44(3), D45 \$1 brown(4),D50 20ct(4),D52 \$1	5.00
234	OH beer B44a 75ct blue, MH,VF, OHIO safety horizontal,P	20.00	278	SC documentary (4), D26 41, D27 S2, pair D28 \$5,U,F-VF	7.00
235	OH beer B45 37-1/2ct,U,VF,notch out at top, scotch tape stain at lower left	4.00	279	SC documentary D38 \$1 brown roul. strip/3, U,VF,one damaged	2.00
236	OH beer B46 75ct,U,VF-XF, thins	7.50	280	SC fertilizer (4) FT1, FT2, FT3, FT4, all MNH,F-VF,P	10.00
237	OH beer B47 \$1.50,U,VF,perfin "T.H.B. Co./6-5-43",small rust stains	7.50	281	SD beer & wine BW55 \$1.45,MNH,VF,pulled perfs on lower right corner, small thin	15.00
238	OH beer B49 62-1/2ct,U,VF,dirt	4.00	282	SD fishing Crow Creek Sioux tribal member \$1, 1995, Serial #157,MNH,VF-XF,P	25.00
239	OH beer B50 \$1.25,U,VF	3.25	283	SD mountain goat #3 \$8.50,MNH,VF serial # 38,P	40.00
240	OH beer B53 75ct U,VF,bad diagonal crease,dirt	10.00			
241	OH beer B56 1/2ct blue gray,U,VF printed black cxl "PFEIFFER BREWING COMPANY/ DETROIT MICHIGAN/August 12, 1938",big tear	2.00			
242	OH beer B56 1/2ct plain gray paper,MH,VF	5.00			
243	OH beer B59 1ct,MH,VF	1.25			
244	OH beer B60 1-1/2ct,MH,VF	1.50			
245	OH beer B61 2-3/4ct,U,F-VF,P	1.50			
246	OH beer (2) B62 1-1/2ct U,VF,crease;B63 1-1/2ct,MH,VF	1.50			
247	OH beer B66 2-3/4ct MH,VF,P	5.00			
248	OH beer B68 1/2ct plain gray paper,U,VF,tear	10.00			
249	OH beer B69a 1/2ct,U,VF	15.00			
250	OH beer B73 1/2ct, MH,VF	2.00			

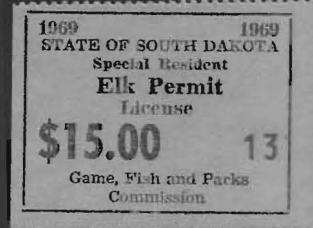


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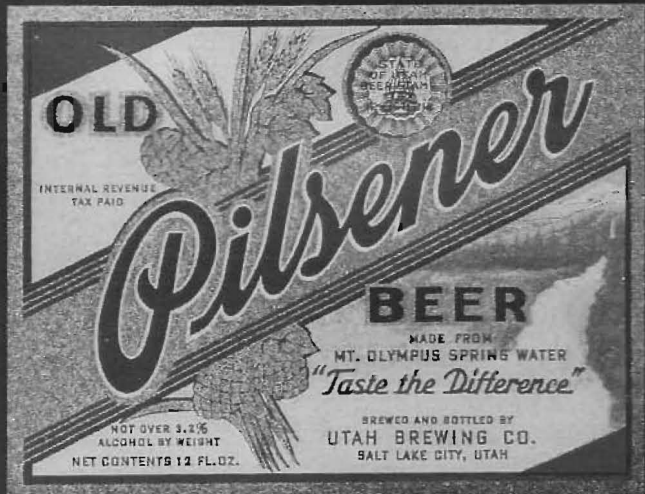
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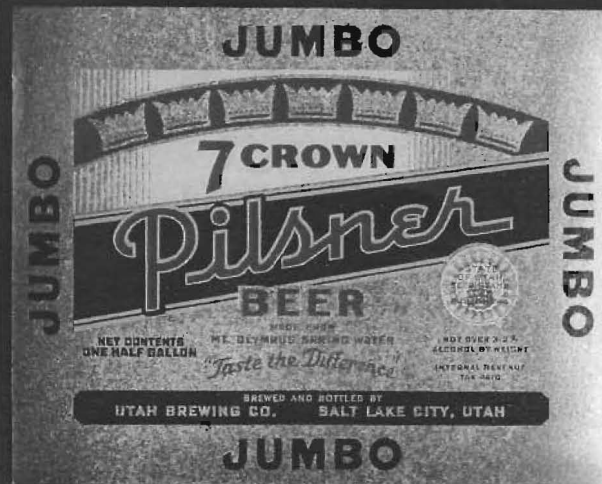
292



343 half size



351



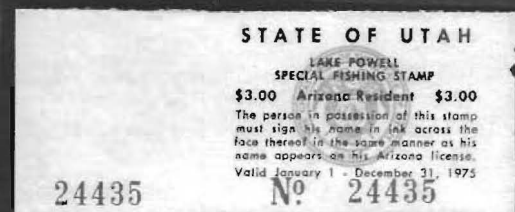
355



428



263



363



381



356



338



264



356

SRS Auction 44

284	SD non-res Special Antlerless deer #3 1969 S35,MNH,VF	35.00	330	UT beer (2) Fisher Beer neck labels,BF4 12 oz U,F; BF5 22oz U,VF,rumpled at left	7.00
285	SD res. Antlerless Deer Unit 11 #2 1969 \$8.50, MNH,VF	30.00	331	UT beer B5 64oz,MNH,VF	1.00
286	SD res. elk #4 1968 \$7.50,MNH,VF, min bid \$25	40.00	332	UT beer B7a 1/4 bbl pair, MH,VF	7.00
287	SD res. elk #5 1969 \$15,MNH,VF,serial #13,P	60.00	333	UT beer B9a 1 bbl, pair,MH,VF,part of stamp used as selvage	25.00
288	SD res. small game G15,1967 \$2,MNH,VF	10.00	334	UT beer B14 1/2 bbl, pair,MH,VF	9.00
289	SD res. small game G17 1968 \$2,MNH,VF	10.00	335	UT beer B16 8ct,MNH,VF	3.00
290	SD res. small game G19 1969 \$3,sig.,U,VF	2.00	336	UT beer BBL1 Blatz 12oz,MH,XF,P	1.50
291	SD res. small game G19 1969 \$3 sig.,U,VF	2.00	337	UT beer BBM2 Becker's Evanston, Wyo. 22oz,MH,VF	1.50
292	TN tobacco T47 1-1/2ct,MNH,VF,P	1.50	338	UT beer BBR2 22 oz Brown Derby,MH,XF,P	1.50
293	TX bedding BD1b ct brown red,U,VF,P	1.00	339	UT beer BC1 12 oz Coors,U,VF,small tear	5.00
294	TX beer B41a .09ct,U,F,no perfs at top, serial letter PB,P	2.50	340	UT beer BF4 12 oz Fishers,U?,VF	2.00
295	TX citrus CF13 1-1/2ct 1933,U,F,big tear,P	50.00	341	UT beer BF7 Fisher's Brown Jug,MH,XF	30.00
296	TX citrus CF22 2ct 1937,U,VF,staple holes	2.50	342	UT beer BF8 12 oz Fishers,U,XF	15.00
297	TX citrus CF26 2ct 1939,U,VF	4.00	343	UT beer BF9 Fisher Beer 32 oz label,U?,VF,P	15.00
298	TX citrus CF26 2ct 1939,U,VF,light crease	4.00	344	UT beer BF16 Fisher Beer 12 oz,MH,VF	5.00
299	TX citrus CF27 1ct 1940,U,VF,crease	2.00	345	UT beer BF21 Fisher Beer label,MH,VF	10.00
300	TX citrus CF28 2ct 1940,U,VF	2.00	346	UT beer BML1 12oz Millers,MNH,VF	4.00
301	TX citrus CF30 2ct 1941,U,VF	2.00	347	UT beer BSB1 Sweetwater,MNH,XF	3.00
302	TX citrus CF32 2ct 1942,U,VF	2.50	348	UT beer BUT1 Mt. Olympus 12 oz,MH,VF	3.50
303	TX citrus(2) CF36 2ct 1944, CF38 2ct 1945, both U,VF,dirty	5.00	349	UT beer BUT2 Mt. Olympus 32 oz,MH,VF	6.50
304	TX citrus CF57 1-1/2ct 1955,U,VF,clean	5.00	350	UT beer BUT4 Mt. Olympus 12 oz,MH,VF	3.00
305	TX documentary D1 10ct,U,VF	1.50	351	UT beer BUT6 Old Pilsner 12oz,MH,XF,P	3.50
306	TX liquor L13 2ctU,VF,SON handstamp cxi,P	1.50	352	UT beer BUT7 Old Broadway 12 oz,MH?,VF	5.50
307	TX stock transfer ST13 15ct blk/4,MNH,VF min bid \$18	60.00	353	UT beer BUT8 Old Broadway 32 oz,MH,VF-XF, small crease on one corner	3.50
308	TX stock transfer (10) ST9, ST10,ST11,ST11a ST12, ST13,ST14,ST15a,ST16,ST17a U,VF most punched or perfin	8.75	354	UT beer BUT9 7 Crown 12 oz,MH,VF-XF	5.00
309	TX stock transfer (3) ST10 1/2ct,ST11 1ct, ST13 15ct, all U,VF,SON cxi	1.10	355	UT beer BUT11 7 Crown 64 oz,MH,VF-XF,P	5.00
310	TX stock transfer ST9b 3/10ct blk/4 MNH,VF, min bid \$15	50.00	356	UT beer BW3 22oz Walters,MNH,XF,P	12.00
311	TX stock transfer ST10 1/2ct blk/4,MNH,VF min bid \$18	60.00	357	UT beer BW12 12 oz Walters,U,VF,faults	5.00
312	TX stock transfer ST10 1/2ct blk/4,MNH,VF, min bid \$18	60.00	358	UT beers (6) B1 12 oz, B2 16 oz, B3d 24 oz, B4 32 oz, B5 64 oz, B6 1/8 bbl, all MH	10.25
313	TX stock transfer ST11 1ct blk/4,MNH,VF,min bid \$9	30.00	359	UT cigarette C42a 2ct roul 9-1/2 strip of 6 MNH,VF	1.50
314	TX stock transfer ST12 3ct blk/4,MNH,VF	6.00	360	UT cigarette C42a 2ct roul 9-1/2 blk/4,MNH,VF	1.00
315	TX stock transfer ST14 30ct blk/4,MNH,VF-XF, min bid \$18	60.00	361	UT consumers formula feed (3) CFM1-CFM3 full set MNH,VF-XF	10.00
316	TX stock transfer ST15a 75ct blk/4,MNH,VF min bid \$20,crease thru two stamps,P	75.00	363	UT fishing Lake Powell #19 1975,MNH,VF,P	8.00
317	TX stock transfer ST16 \$1.50 blk/4,MNH,F,min bid \$6	20.00	364	UT Lake Powell fishing #19 S3 1975,MNH,VF, tiny indent at right	8.00
318	TX stock transfer ST17a S3 blk/4,MNH,VF-XF min bid \$15	40.00	365	UT non-res fishing #4 1951 \$5,MNH,VF	6.00
319	TX stock transfer ST18,MNH,F, very rare stamp, Min bid \$50,P	150.00	366	UT oleomargarine OL3a \$1.50,MNH,VF,gum disb,P	1.50
320	TX waterfowl Scott #16 S3 1996,MNH,VF,min bid \$40.00	75.00	367	UT oleomargarine OL4b \$1.60 yellow gum,MNH,VF	3.50
321	TX waterfowl Scott #17 S3 1997,MNH,VF,min bid \$35,P	65.00	368	UT oleomargarine(2) OL12a \$200 MNH,VF; OL15a \$3.00, MNH,VF,small paper adherence	1.50
322	TX waterfowl Scott #19 S3 1999,MNH,XF, min bid 20.00	40.00	369	UT oleomargarine OL14 \$2.40,MNH,VF	3.00
323	TX waterfowl Scott #20 S3 2000,MNH,VF	30.00	370	UT oleomargarine OL16b \$3.60,MNH,VF	2.75
324	TX waterfowl Scott #21 S3 2001,MNH,VF	20.00	371	UT oleomargarine OL16b \$3.60,MNH,VF	2.75
325	TX waterfowl Scott #22 S3 2002,MNH,VF	20.00	372	UT res. fishing junior #7 1952 \$1,MNH,VF	6.00
326	TX waterfowl Scott #23 S3 2003 ,MNH,VF	20.00	373	UT res. fishing #8 1952 S3,MNH,VF	3.00
327	TX waterfowl Scott #24 S3 2004,MNH,VF-XF	12.00	374	VA bear-deer damage Washington Co #4 1953-54 \$1 pink, MNH,VF	13.00
328	UT beer (2) B12 12ct, B16 8ct,MH,VF-XF	9.50	375	VA bear-deer damage Washington Co #8 1958-59 \$1,MNH,VF-XF,P	13.00
329	UT beer (2) Becker's neck labels BB1 12oz U,VF, BB2 22 oz MH,VF	3.00	376	VA bear-deer damage Wythe Co #13 1958-59 \$1,MNH, VF	20.00
			377	VA bear-deer damage Wythe Co #23 1963-64 \$1, MNH,VF, listed as on pink in Wooton but this in on orange	10.00
			378	VA bear-deer damage Wythe Co #25 1964-65 \$1, MNH,VF	10.00
			379	VA bear-deer damage Wythe Co #26 1964-65 \$5, MNH,VF	24.00



433



447 ex



429



418



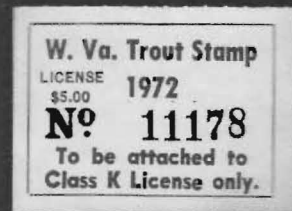
449



448



434



405



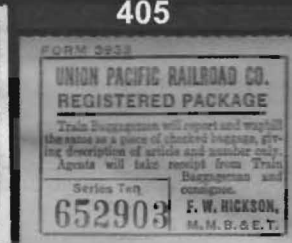
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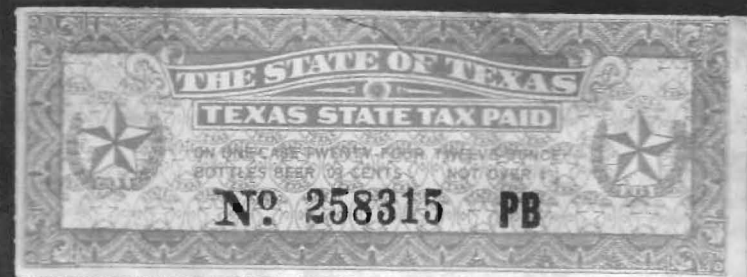
444



387 ex



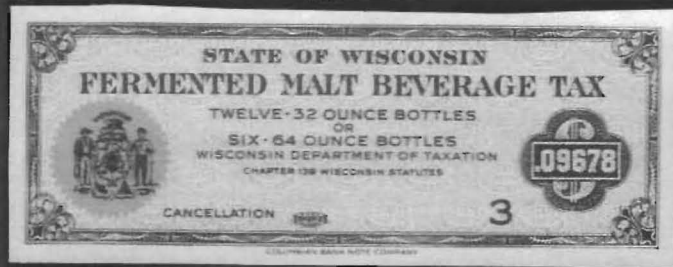
428



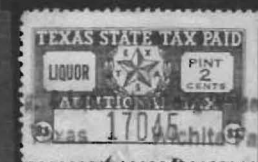
294



366



390



306



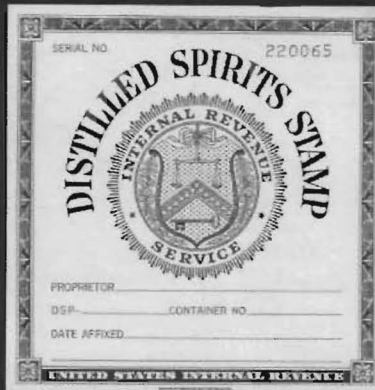
438 ex



395



404



437



436 greatly reduced



383 ex



386 ex

SRS Auction 44

380	VA bear-deer Damage Wythe Co #28 1965-66 \$5, MNH,VF,P	24.00	421	Cheapo file (9) TX cig., PA beers(2),LA feed (3 diff) MNH, NY bedding (4) 3 diff,P	2.00
381	VA feed F32 3/16ct,MNH,VF-XF,P	1.00	422	Cheapo pile (20) CO liq (1), ME cig. (1), MD (2), FL citrus, OH cosmetic (2), OH beer & liquor (3), SC BL (2), TX stock transfer (2), OR liq (1), SC feed, Puerto Rico RE46, US 50 cigars, M and used	5.00
382	VA liquor permit LP1 pair of two 1/2 units,MNH,VF	10.00	423	Cheapo pile(14), NY stock transfer (10 - 8 diff), OH cig. (2), OH beer, SC bedding	2.50
383	VT cigarette (3) C1 3/4ct, C2 1-1/2ct, C3 3ct, all MNH,VF-XF,P	5.50	424	Hodgepodge (12) OK egg E47 MNH,VF;FL feed FE16,MNH,VF;	
384	VT cigarette C12a 2ct,MNH,XF	1.00		CA liquor(4) L23,L24,L25,L29 all MNH,F-VF;CO Wine & liquor WL44,U,F;AZ beer B23 U,VF;KS beer B7,MNH,VF;	
385	VT cigarette C6 blk/4,MNH,VF	6.00		NM feed(2) FE2,FE8a both MNH,AVG;NM fertilizer FT1 MNH,AVG;	10.00
386	VT cigarettes (3) C6 1/2ct, C8 1ct, C9 2ct,all MNH,XF,P	4.25	425	Hodgepodge (12)AL feed FE36,MNH,F; FE37 MNH, VF;AR liquor L10 U,F,dirty; AR feed FE34 MNH,AVG, FE36 U,F; CO fertilizer FT3 MNH;CO feed FE7 MNH,VF;	
387	WA apples (8) A12 1ct U, A13 10ct MNH, A14 50ct U, A15 \$1 U little pink cxi bleed, A16 \$2 U, A17 \$5 MNH, A19 \$6 U, A20 \$7.56 MNH, all VF, Min bid \$10,P	25.15		IN intangibles(3) D84,D151,D276 all MNH,VF;	
388	WA export beer EB3,MNH,XF	3.50	426	MS mineral doc. MT7,U,VF; UT cig. C30 MNH,VF	7.50
389	WA fruit FR13 \$1,MNH,VF	3.50		Hodgepodge (13) CA liquor L2 U,VF;L3 M?,AVG; L5 U,VF;L22 pair,MNH,VF;L28 MNH,VF;CA feed FE14a MNH,VF; FL fert. FT26 MNH,VF;feed FE16 MNH,VF; OH wine(2) W2,W3, both U,VF;OK egg E47 MNH,VF;OH cig. C5 U,VF;UT cig. C30 MNH,VF	10.00
390	WI beer B70P S.09678 unlisted imperforate proof, no serial numbers,P	35.00	427	Hodgepodge (23) (2) 1/2pt or less Series 111 red liquor strips, series 112 bottle red bottle strip, NY bedding BD1, NY stock transfer(2), radio reception stamp WWVA, US playing cards with red precancels-RF20(3),RF21 (cat 5.25),RF23(2),RF26(5)RF27(5),RF28,all U	10.00
391	WI quit claim deed w/ US R630 50ct VF, R667 \$1 F, both ms cxi	1.00	428	Union Pacific Railroad registered package stamp black on pink, M.M.B.&E.T.,MNH,VF,P	5.00
392	WI trout & salmon #5 1986 sig.,U,VF	3.00	429	US duck Scott RW2 \$1 unsig.,MNH,F-VF,crease in gum on back, does not show on front min bid \$50,P	700.00
393	WI wine W69 72ct,U,VF	5.00	430	US duck Scott RW3 \$1 sig.,U,F-VF,min bid \$30	75.00
394	WV cigarettes (4) C1, C2, C3, C3A 1ct brown (Hubbard C4) all MNH,VF	11.80	431	US duck Scott RW4 \$1 sig.,U,F,min bid \$20	60.00
395	WV cigarette C3B 4ct blue (Hubbard C5),MNH,VF,P	25.00	432	US duck Scott RW7 \$1 sig.,U,AVG,vertical crease	45.00
396	WV cigarettes (2) C4 and C5, both MNH,VF	1.50	433	US duck Scott RW9,unsig.,U,VF,bad crease, pulled corner perf,P	45.00
397	WV feed FE3 100lbs,U,VF-XF,gum intact	25.00	434	US duck Scott RW33 \$3 sig., full gum,F-VF,P	10.00
398	WV feed FE9a 100lb perf 12-1/2xroul. 7,MNH,VF	7.50	435	US duck Scott RW34 \$3 sig.,U,F,full gum,min bid \$3	10.50
399	WV liquor permit LP1,MNH,VF	5.00	436	US distilled spirits exportation 10ct blue serises 1940 used 1956,U,VF,min bid \$13,P	20.00
400	WV liquor permit LP2,MNH,VF	5.00	437	US distilled sprits USIR stamp,MNH,XF,min bid \$60,P	120.00
401	WV non-res trout #14 \$5,MNH,VF	5.00	438	US red liquor strips collection (20),12 with printed or typed liquor names, 7 perfin, all U, pretty clean bunch, minature thru 4/5 qt, P	30.00
402	WV non-res trout #16 \$5,MNH,VF	5.00	439	US revenues (8) OX28; R15c(2) U,AVG; R171 U, VF;RD3 U,VF;RD154 U,F,perfin;RD314 U,VF;RF26 U,VF	2.00
403	WV non-res trout #20 1980 \$5,MNH,VF,P	5.00	440	US Treasury Seal and purple handstamp from Nov. 3, 1961, apparently off a shipment of stamps U,VF	5.00
404	WV property transfer DI \$1.10,MNH,VF,P	3.00	441	US cigarette tubes Scott RH3,U,VF	2.25
405	WV trout #5 1972 \$5,MNH,VF,P	5.00	442	US test stamps (2) Scott TD136.,F,VF	1.25
406	WV trout #6 1973 \$5,MNH,VF-XF	5.00	443	USDA cotton order stamp, 25ct black,MNH,VF	5.00
407	WV res-trout #7 1974 \$3.25,MNH,VF	5.00	444	USDA food order stamp 25ct,MNH,VF,P	7.50
408	WV trout #8 1974 \$5,MNH,VF	5.00			
409	WV res-trout #9 1975 \$3.25,MNH,F	5.00			
410	WV trout #10 1975 \$5,MNH,VF	5.00			
411	WV res-trout #11 1976 \$3.25,MNH,VF	5.00			
412	WV res-trout #13 \$3,MNH,VF	5.00			
413	WV res-trout #17 1979 \$3.00,MNH,VF	5.00			
414	WV res-trout #19 1980 \$3,MNH,VF	5.00			
415	WV trout #27 1981 \$5 MNH,VF	5.00			
416	WV soft drink SD33 1ct pane/50,MNH,VF,w/serial number	25.00			
	Collections, taxpays and miscellaneous				
417	Hornell Beer label w/IRTP, Hornell Brewing CO, NY,MNH,VF	20.00			
418	US beer unlisted in Scott catalog, like RE46 but with Type B surcharge instead of Type A. Surcharge on RE39f stamp,U,F,small faults, min bid \$30,P	90.00			
419	Better hodgepodge (20) GA crabmeat CR1;IL wine W4 pair; IL beer B4 faults;SC BW26 U; MN beer B86; TX B42, TX cigarettes C3,C11,C12, TX Citrus fruit CF24 toned, TX liquor L13,L14,L46, TX stock transfers (7)	16.00			
420	Better hodgepodge (43) GA feed (17), beer, cotton seed, FR2 (2), cigar & cigarette (7), tobacco T2; CO wine & Liquor WL20, W118, WL14, W111; FL doc (5); PA real estate,RE8,RE9,RE10; Philadelphia doc. PD12b, PD13,PD3c	30.00			
				Foreign	
			445	Argentina province of Sante Fe revenues 1911-1916 (12) different singles, (7) 1915 pairs all different, all MNH,F-VF	10.00

- 446 Austria stemplemarke (2) 1925 20 groschen, 50 groschen, both U,VF 3.00
- 447 Canada cigarette specimens(3) 1897 C265, C275, C281 each with diagonal red SPECIMEN overprint,MNH,F-VF, min bid \$30,P 50.00
- 448 Canada Ottawa bottled under bond 1896 blue liquor strip,U,AVG,cut in half and repaired,nice job,P 5.00
- 449 Ceylon foreign bill third of exchange 3 rupees 1907,U,VF,P 4.00
- 450 El Salvador (9) 1897 documentary Forbin 34 1p, municipal tax Forbin 46 1899 5c, Forbin 1901 53, 1c, 54 5c,58 1p, 1904 83 5c, and postage dues 1c, 15c, 50c all MNH,F-VF 10.00
- 451 El Salvador (9) 1904 Forbin 83, 100, 101, 109, 119, 123, alcohols 142,143, tobacco 154,all M?,VF couple creased 10.00
- 452 India documentaries(3) two 1 rupee (1 pefin, 1punched), 5 rupee with elaborate exl, British period 3.00
- 453 Foreign hodgepodge (8) French Qittance Forbin #1, Forbin #5,Forbin #10; French Morocco J31, Spain telegraph #197, Japanese Postal savings stamp, Haiti RA28, Christmas seal Greens #110, all U,F-VF 3.00
- 454 Foreign hodgepodge of better revenue stamps (17) Manchuko, France (2),Ceylon draft order, British bill of exchange, German Wechselsteuer 1929, Austria (3), Uruguay, El Salvador (2),some I don't know where they are from, all U, most VF 15.00

End of Auction 44



Researcher Needs Help

Kent Gray is trying to find illustrations of the Kansas taxed beer labels BLB2 and BLB3. Above is an example of BLB1 with the 47/100cent on a Metz Beer Label. If you have copies of any of these please send 300dpi color copies to the editor or Kent. Kent is trying to do a census of how many and what exists. Kent's email is staterrevs@comcast.net

Hall of Dubious Varieties - Louisiana

by Mack Matesen

All of these stamps were found in Elbert Hubbard's materials in unmarked envelopes. While appearing imperforate, none of these stamps are known imperforate. We assume these to be cut downs, but you be the judge. These will be in Auction 45.



FE111 - two used copies



D5 law - one used copy



T1 - one used copy



T1a - two used copies



T2 - two used copies



T4 - two used copies



T23 - one used copy

Continued from Letters to the Editor p. 34

"Bot." or is this another new issue to list?

While on the subject of Michigan wines, I have two stamps identified as W112 and W112a. They both have 31mm wide "DOMESTIC", but one has control letters that are 5mm wide by 4mm high and the other one has control letters that are 4mm wide by 5mm high. Quite a distinctive difference. My copy of W118 has control letters that are 5x4mm. It seems every time I check the Michigan wines out I find another variation.

Steve Schaap
Michigan

Virginia Fertilizer Tags

Reported by Jan Wooton and Jim Timpson

Shown are newly reported fertilizer tags from Virginia. Each tag has two denominations on it and we don't really know why (a great research project). Taking the 1911 tag as an example, it has the marking "10 to Ton, 200 lbs". Here are the new finds. All are 82x41mm.



1911. 10 to Ton, 200 lbs. Black on plum white grommet. G.W. Koiner signature. (Wooton). FTT6



1913. 10 to Ton, 200 lbs. Black on dark blue green, white grommet. G.W. Koiner signature. (Wooton) FTT8



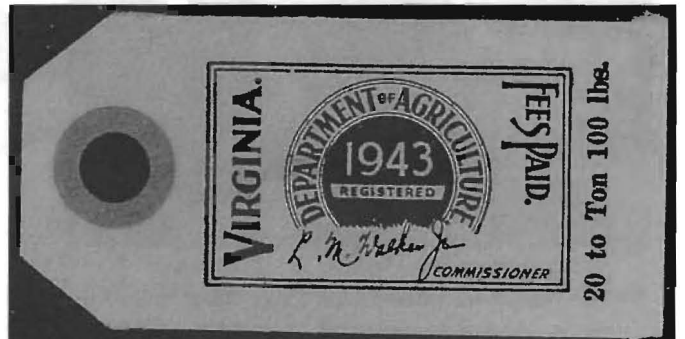
1914. 10 to Ton, 200 lbs. Black on dark brown, white grommet. G.W. Koiner signature. (Wooton) FTT10



1919. 20 to Ton, 100 lbs. Black on blue-green, white grommet. G.W. Koiner signature. (Wooton, Timpson) FTT19



1942. 12 to Ton, 167 lbs. Black on white, brown grommet. L.M. Walker Jr. signature. Unused (Wooton) FTT41



1943. 20 to Ton, 100 lbs. Black on peach, large brown grommet. L.M. Walker Jr. signature. Unused. (Wooton). FTT43.

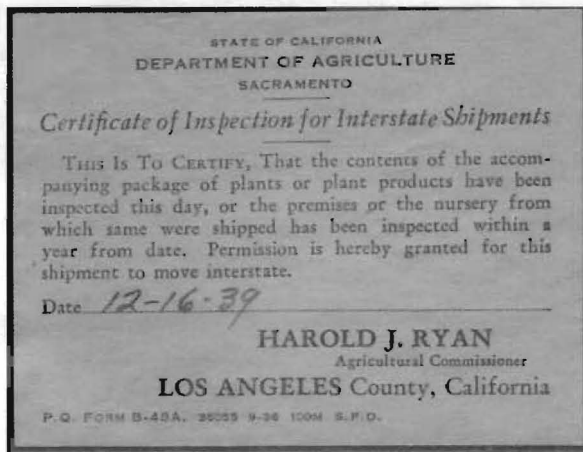
Library Holdings

Note - In the center of this issue should be a copy of the SRS library holdings which may be borrowed from the American Philatelic Research Library (APRL). You may wish to detach this and keep it separately. Our thanks to Peter Martin and APRL librarian Gini Horn for the work that went into preparing this.

California Plant Material Inspection Labels

by Michael Florer

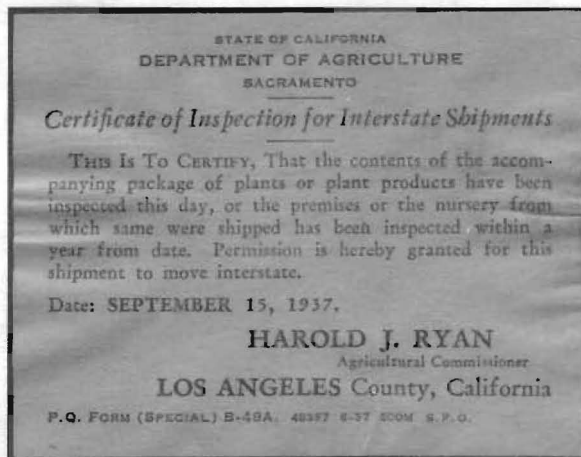
Shown are six stamps/labels for inspection of plant materials, etc. I do not know any more about them than what the inscriptions say. Fortunately, a printing order date is printed at the bottom of each one yielding the likely date of issue.



Black on yellow, Harold J. Ryan signature.
Printing order 9-36 100M. Used 1939.



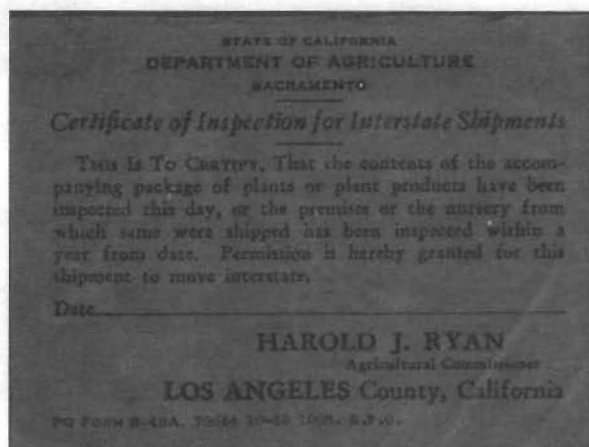
Black on blue, Harold J. Ryan signature.
Printing order 3-46 50M. Used Oct. 2, 1946.



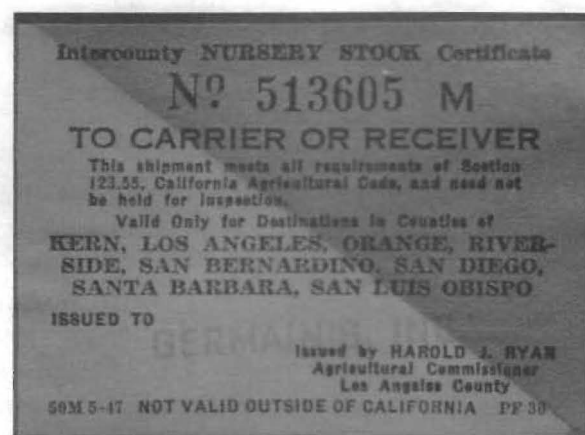
Black on yellow, Harold J. Ryan signature.
Printing order 8-37 500M. Dated September 15, 1937.



Black on blue, Harold J. Ryan signature.
Printing order 1-47 400M. Used 1947?



Black on orange, Harold J. Ryan signature.
Printing order 10-39 100M. Used 1939?



Black on pink\green, Harold J. Ryan signature.
Printing order 5-47 50M. Used 1947?

State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and or identifying information for the following list of state revenue stamps. If you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for members to respond, 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	FL	O1	1-1/4ct oil	300dpi color scan
AK	PB2	\$4 punchboard	illustration, info	FL	TA18	tangerine	300 dpi color scan
AK	L4	1/2 pint carmine	illustration, info	MD	B3	beer	illustration, info
AK	L12	1 pint blue "L"	illustration	KS	BLB2	beer label	300 dpi color scan
AK	L17	1 pint blue, no serial #	illustration, info	KS	BLB3	beer label	300 dpi color scan
DC	C1-3	cigarette	illustrations	MD	B5	beer	illustration, info
DC		cigarette any after C3	illustrations, info	MT		cigarette- any after C2	illustration, info
DC	L13	additional tax stamp	illustrations, info	MT	PB6	\$2.25 orange punchboard	illustration, info
DC	W9	1/5 gal wine, black value	illustration	MT	PB7	\$3 purple punchboard	illustration, info
DC	W10	1/8 gal. wine, black value	illustration	OK	D39	\$100 light green doc.	illustration
FL		Doc. Amos \$25, \$50, \$100	300 dpi color scan	OK		Veg. seed 1955-78, 82-85, past '88	colors
FL		C15-18 20 cig. & Indian	300 dpi color scan	WY	C2	3ct cigarette	illustration
FL		C23,24 scallop edge, large #	200 dpi color scan	WY	C4	8ct red cig.	illustration
FL		E50c double frame, red&blue Special	300dpi color scan				
FL		E51 double frame, red & blue	300 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				

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	rcmstamps@Hawaii.rr.com	HI
Martello, Dan	martellomeister@gmail.com	CA,NV
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,TN,WA,WV
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	IL,KY,MI,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.

GA,IN,KS,MN,NY,ND,OR,SD,VA,

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 Terence Hines, Box 629, Chappaqua, NY 10514-0629

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 (1)

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.(4)

INDIANA INTANGIBLES WANTED:

D25, D27a, D28a, D29a, D30a, D31a, D32a, D34S, D35S, D36S, D37S, D39S, D40S, D65, D73, D76a, D76b, D112, D173S, D176S, D177S, D180S, D181S, D220, D232a, D282-D288. If any available, email jtimpson1@verizon.net. Also, I have many Indiana Intangible duplicates available selling at or below SRS catalog! Send your want list.(0)

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

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?

Use the SRS Web Site at
<http://staterevenue.org>

MAIL AUCTION'S

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fixodine@sbcglobal.net

(1)

(2)

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. Add \$1 for return postage 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

Marijuana	
1 gram	\$3.50
5 gram	\$17.50
10 gram	\$35.00
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

2006 Habitat \$5	\$5.25
2006 Waterfowl \$5	\$5.25
2007 Habitat \$5	\$5.25
2007 Waterfowl \$5	\$5.25
2008 Habitat \$10	\$5.10

Town of Walsenberg cigarette	
5ct pane/10	.25
sheet/100	2.50

Connecticut

Marijuana	\$10.00
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Florida

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

Idaho

Marijuana	\$3.50
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Kentucky

Marijuana	\$3.50
-----------	--------

Georgia

City of Griffin .05 Excise Tax	Free
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Massachusetts

Marijuana	\$3.50
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New York

2008-09 habitat	\$5.00
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North Carolina

Marijuana 1 gram	.40
Marijuana seed & plants	\$3.50
Illegal mash	\$1.28
Illegal liquor	\$12.80
Illicit mixed beverage	\$20.00
Illicit liquor by the drink	\$31.70
Cocaine	\$50.00

Controlled substance 10 dose \$50.00

Ohio

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

1964 1 pint liquor (Cat. L4)	
Single	\$1
Block of 4 unused	\$5
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
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Tennessee

Ammunition (new) .10 ea pane/10	\$1
Drug	
Marijuana purple	.40
Marijuana red	\$3.50

Texas

Marijuana	\$3.50
-----------	--------

Virginia

Wine W20 used	.25
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Dealers

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

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

SRS Sales Philosophy

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

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

Donations

John Lindholm sent in extra money, when he rejoined the society.

Monetary donations should be sent to the treasurer Terence Hines, Box 629, Chappaqua, NY 10514-0629.

Coming Next Issue
Ohio Beers
and Lots More

LETTERS TO THE EDITOR

End of the New Jersey Duck Stamp

2008 was the last year of a "printed" N.J. duck stamp. I'm still on the N.J. State Fish and Wildlife Committee (Duck Stamp Advisory Committee) and that is the official decision.

I'd like to see a directory of current members printed when the treasury is flush enough to afford such an expenditure.

Jack Stewart
New Jersey

The Board of Directors decided to stop issuing the membership directories some years back after a couple of us had friends who were robbed by crooks using philatelic membership lists to find potential targets. Money was never the issue. Sad, but these are the times we live in. Many of the other societies stopped printing them for the same reason.

More Comments that Came in with Dues

Keep up the good work. The catalog and newsletter have been more than I really had hoped for. I belong to two stamp clubs and I made formal comments and reported on SRS. Hopefully you may pick up a new member.

Robert S. Stolarz, Sr.
New Jersey

One of the best societies I belong too! Keep up the great work!

Peter DeSanto Jr.
Pennsylvania

A special thanks to Scott Troutman who is so informative and willing to pass along his knowledge.

Boyd Degeest
Minnesota

It is the people who make the SRS a great society: Peter Martin, Harold Effner Jr., Kent Gray, Terence Hines and Scott Troutman.

Pieter Bensen
California

Looking forward to meeting and working with members on CA & NV materials.

Dan Martello
California

I like the addition of color illustrations.

Gary Potter
Connecticut
Donald Ure
Michigan
Michael Florer
Pennsylvania

Little Mystery in 1st Qtr 2009



U-671, although making for a great sounding WWII themed sub movie, is indeed none other than Delta Brewing Company from Michigan. U-permit beers are neither provisional, nor are they state issues. They were nothing more than a permit allowing brewers to use the ITRP statement stating they had paid their U.S. taxes for beer.

Kent Gray
New Mexico

No, Virginia, this is not a Michigan beer stamp. The permit is a federal requirement. U-671 identifies the user as Delta Brewing Co., Inc., Escanaba, Michigan. Beginning in 1935 the breweries began removing the U permit information. The phrase "Internal Revenue Tax Paid" was also a federal requirement, that was in use from 1933-1950. It is the shorter of two versions that came into use in 1933. Most of the breweries initially used the longer version, so I would suspect the illustration is a neck label from

State Revenue News

the 1934-35 period.

Ron Leshner
Maryland

Kansas Egg

The supposed unreported Kansas egg stamp on page 9 of the 1st quarter SRN is not unreported at all. It is E14 in the SRS catalog.

Mike Florer
Pennsylvania
Charles Glenn
Kansas

I had figured that out but missed marking on the info that Olaf had sent in.

More Catalog Errors

I have a Missouri B138 5% 4-1/2ct beer but it is on white paper, not pink.

David Semsrott
Missouri

You are right, the B138 is black on white, not black on pink. Mark your catalogs.

I stumbled on some typos when working in Arkansas. These beers should have the following values.

B44	.102539
B48	.1758125
B49a	.1758125
B50	.3515625

Joe Jeter
Texas

Wisconsin L100 should be 3-1/8ct not 3-1/2ct.

Jim Timpson
New York

That would line up with the other rates

Michigan W107

Regarding the article on MI W107 in the 4th Quarter SRN p. 26, I checked what I had, and I have a similar copy that I had identified as W107 (Hubbard W97). I do not have what you pictured as W117a (Hubbard 97), but I noticed in Hubbards' catalog, he indicated "bottle size in initial caps.". What you have pictured has "Bot.". I have what I believe is an unlisted stamp that I've personally labeled W117b, which is "24-1/2 BOT.", as it has the long dash, domestic is 31 mm, and bottle size is in initial caps, "BOT.". As I don't have a copy of the "DOMESTIC 12-1/5 BOT", could it be that particular bottle size was printed

Continued page 28

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

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

5. Second Federal Issue: 1801-1802

W.V. Combs 1988, 142 pp, illustrated, hardbound
\$18 (Non-member price \$21)

6. Third Federal Issue 1814-1817

W.V. Combs, 1994, 224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)

7. Field Guide to Revenue Stamped Paper, Part I-Western States

Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$5 **REDUCED PRICE!**

8. State Turkey Stamps

Dr. John Crook SRN No. 220 1994 32pp \$5

9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members

11. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

12. The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)

Jan Wooton, 2006 239pps (6700+ stamps)
\$34.00 Members (Normally \$41.00)

13. Bound State Revenue News back issues

1976-79	23 issues	\$25
1980-83	21 issues	\$25
1984-88	22 issues	\$25
1989-93	30 issues	\$30
1994-96	13 issues	\$30
All 5		\$125
1997-98	8 issues	\$22.50
1999-2000	8 issues	\$22.50
2001-03	12 issues	\$33.00
All three		\$72.50

15. Nebraska Revenue Catalog

Ken Pruess, 1972, 18 pps
\$5 Members, \$7 Non-members

16. Catalogue of the Revenue Stamps of Utah

M.E. Matesen, 2003 55pps
Black & White \$16

18. American Bank Note Company State Revenue Index

Proofs. Peter Martin, 2004 Plastic cover, spiral bound. \$35 Members, \$40 non-members

19. 50th Anniversary Tee-shirt. (XL,L)

\$9.99

REDUCED PRICE!

20. The Revenue Stamps of North Carolina

Scott Troutman 2005 40pps. Color \$20.00

21. Real Estate State Revenue Stamps Catalog

Peter Martin 2006 32pps. Color \$16.00

22. Colorado Revenue Stamps

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

23. State Revenue Stamps Catalog

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

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 Terence Hines and is a block of four of a 2ct red Rainsville, Alabama tobacco decal.

To get them send Terence Hines a self addressed stamped envelope to SRS Free-For-All, Box 629, Chappaqua, NY, 10514-0629. Put in a stiffener if you like. This can be included with other sales or treasurer business going to Terry.

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.



Texas Seed Tag on Cover

by Sean Roberts

In November 2008 I saw this item come up for sale on Ebay but didn't win it. Still on the original seed bag is a 1949 Texas Certified Planting Seed tag. The tag appears black on gray and is for "Texas Yellow No 12 Hybrid Corn". Pettigrew is

one of the signatures on the tag. I can make out the other one.

Also still attached is a red Dup warning tag that the seed has been treated with the poison Arasan and is not to be used for "feed, oil or food".

Below that is another Texas Department of Agriculture tag, but I cannot tell what it is.

State Revenue Society
Kent Gray
Box 67842
Albuquerque, NM 87193

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