



State Revenue News

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APS Affiliate 164

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Ohio Beers



B86A with Eureka Specialty Printing Co.
Scranton, PA. imprint. Discovery copy.
(Courtesy Steven Bassett).

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Auction 45

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Second Quarter 2009

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President's Notebook by Hermann Ivester

SRS Constitution

In the First Quarter President's letter I indicated that a new constitution and by-laws for the SRS would be my first priority. However, the comments received upon circulating proposed language for a new constitution among Board members indicated that it would be very desirable for the SRS to qualify as a tax exempt organization under Internal Revenue Service Code § 501(c)(3). Presently, the SRS is qualified as a tax exempt, unincorporated association thanks to the efforts of Mack Matesen many years ago.

The main advantage to qualifying under § 501(c)(3) would be that donations to the SRS would be deductible on federal and most state income tax returns. This would apply to such things as contribution over and above the amount of dues or a donation of stamps to be sold in the SRS auction for the benefit of the SRS. I have been told that in the past the SRS has missed out on donations because a deduction was not available.

Despite this obvious benefit, qualifying under § 501(c)(3) also has disadvantages. To do so the SRS would first have to incorporate and thereby become a new legal entity before even applying under § 501(c)(3). Approval can take a long time and is not automatic. Without the approval, we would be better off as an unincorporated association. It is not clear yet whether we should apply for § 501(c)(3) status. When the Board decides on the best course of action we will present a new constitution and bylaws for your approval.

Catalog Update Project and Email Addresses

Much work is being done reviewing portions of the catalog. Drafts of an updated Florida catalog have been circulated to the Catalog Review Committee, and we anticipate that it will be ready for circulation to other members by emailing it to those of you who have supplied an email address.

tion to other members by emailing it to those of you who have supplied an email address.

We initially anticipated that circulation by email would reach most members. However, we have email addresses for only a small percentage of you. As you can imagine, mailing review copies to most of the members would get expensive, and they would not be in color. Moreover, we know that not everyone will review all states. As I did in the 2nd Quarter President's letter, I urge you to please provide your email address (or one that you can access) to our Secretary, Kent Gray, at kent@staterevs.com. If you do not have an email address and want to review the draft of the Florida Catalog (or other specific states) for the purpose of comparing it to your collection and providing input, write or telephone me and a copy will be mailed to you.

Review copies cannot be circulated by mail to all members due to the cost of copying and mailing. As stated last time, your email address will be used only for SRS business.

Work is also progressing on other portions of the catalog, although not as fast as we had hoped. Please be patient. I urge anyone who would like to work on updating any state or any category of stamps in any one or more states to speak up. Your participation would be very welcome.

Catalog Editor

Scott Troutman exerted a tremendous effort in making the first edition of the SRS State Revenue Catalog a reality, and is rightly given the lion's share of the credit for that accomplishment. Scott has chosen to hand the job of updates and future editions of the Catalog to a successor and has resigned as Editor of the Catalog. He will continue to serve as Editor of the SRN. Fortunately, we have a worthy successor

SRS Committees

Annual Mtg.	Hermann Ivester	Librarian	Peter Martin
Attorney	William Smiley	Membership	Jim Timpson
Auction	Scott Troutman	Nominating	Harold Effner Jr.
Awards	Harold Effner Jr.	Publications	Peter Martin
Bylaws	Hermann Ivester	Publicity	John Bowman
Exhibitions	Ken Pruess	SRS Sales	Terence Hines
Historian	Peter Martin	Webmaster	Dave Wrisley

to Scott as Catalog Editor in Dave Wrisley. Dave is the unanimous choice of the Board for the job. The personal circumstances that caused Dave to withdraw as Chairman of the Catalog Review Committee have been resolved, and he has enthusiastically accepted this new responsibility.

Annual Meeting – Chicagopex

As a reminder, the SRS Annual Meeting will take place at 10 a.m. Saturday, November 21, 2009, at the Sheraton Chicago Northwest, Arlington Heights, Illinois, in the Lake Huron Room. The meeting will immediately follow the annual meeting of the American Revenue Association in the same room during the previous hour. Come and meet some of your fellow Society members.

New Security Feature Being Used on Heat Fusions

Larry Frederick and Scott Troutman

Recently we have been reporting many new heat fusions as having a gray or gray black ink jet control numbers. We recently discovered that this is coming from a new security device apparently put into use about 1999. What is actually happening is that the control number is printed in black on the back of the fusion and appears gray from the front. It would seem a new attachment process has been created to allow this to be done as previously the control numbers were added to the fusions before attachment. This new process may apply the control number as part of the attachment process.

Larry, went back and reviewed his fusions and found examples in Pennsylvania stamps from 1999 (C66), 2004 (C72) and 2007 (C73). Stamps from Hawaii (C2), Massachusetts, Michigan, Oregon, South Dakota, and Texas all from 2007 have this property.



Front and back of a Texas fusion with the control number printed on the back.

Seed Tag Paying Tax in Two States

by Tony Crumbley

I spotted this seed tag from Mayo's Seed because of the "SEED TAX PAID" in the lower right hand corner. However, on looking closer I discovered it paid the tax in both North Carolina and Tennessee. Just above the SEED TAX PAID in small lettering it says the following:

STATE OF TENNESSEE
DEPARTMENT OF AGRICULTURE
REPORTING PERMIT NO. 2
STATE OF NORTH CAROLINA
DEPARTMENT OF AGRICULTURE
REPORTING PERMIT NO. 4

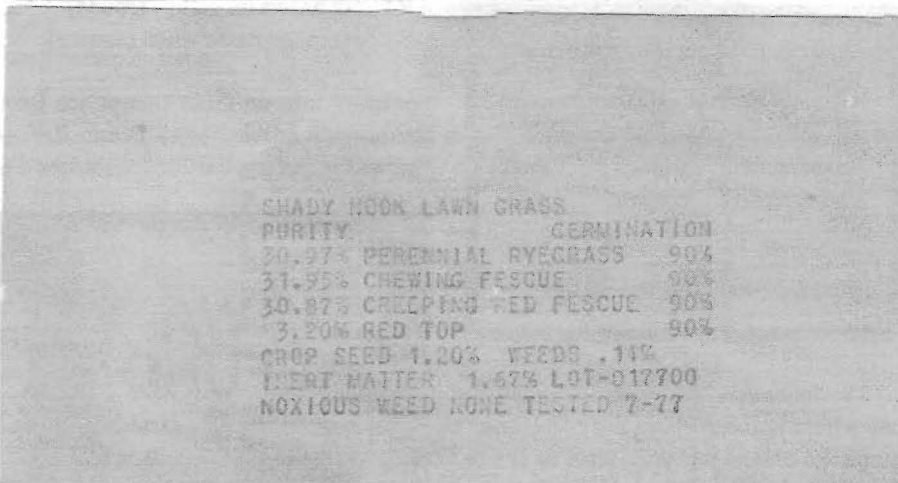
You often see bedding tags with stamps or notations paying taxes in multiple states, but this is the first time I have seen it on a seed tag. A line at the bottom on the back

below the analysis ends "TESTED 7-77". I am assuming this grass seed was tested July of 1977.

D.R. Mayo's Seed Company, according to an internet article in the Knoxville News Sentinel, is the oldest business in Knoxville, Tennessee having operated since 1878. It is a family business and has been operated by the Mayo family for six generations. In the 1970's they opened a second store in Fountain City, but it closed in the 1990's. Dan Mayo at age 91, the grandson of the companies founder, is a wholesale seed broker and still working. Apparently they do enough business in North Carolina to justify paying the double tax.

Bibliography

1. "Mayo Family Keeps Business Going", Knoxville News Sentinel, www.knoxnews.com/news/2008/oct/12/mayo-family-keeps-business-going/



Front and back of the seed tag. Tag is red and green on yellow. 159x83mm.

Texas Stamps Still Used At International Bridges

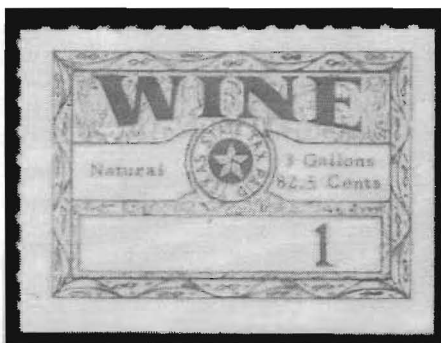
by Kenneth Pruess



I have long suspected that stamps might still be in use for taxable products brought into Texas from Mexico. This was confirmed when my daughter provided the illustrate stamp for 1/5 gallon of liquor taxed at \$1.00. This is a self-adhesive computer printed stamp with black text but central seal in light blue and yellow and bar code at bottom. Overall size is about 51 x 16 mm. Such stamps probably exist for beer and perhaps even cigarettes. I suspect the tax is largely ignored. Whether these stamps can be purchased without actually having the taxed product is unknown. Someone who lives close to the border should make an effort to obtain examples.

Interesting Texas Wine

by James Timpson



This looks to me to be Texas wine W102, but whereas the catalog says the color should be orange this appears to be red or carmine to me, but definately not orange.

Also check out the serial number.

Ohio Malt Finds

by Steve Schaap



Above is a green MA5 with a Columbian perfin specimen imprint. This will be MA5S.



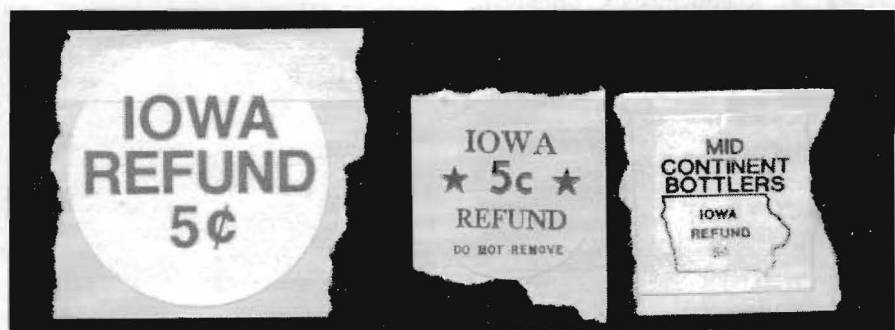
Here is an unlisted blue nine cent malt with the imprint "EUREKA SPECIALTY PRINTING COMPANY". It has a vertical "OHIO" watermark. This would become MA8.

More Iowa Bottle Refund Stamps

by Sean Roberts.

Sean sent in these three Alcohol refund stamps which are used on bottles. All are self adhesives on a white backing paper. These become from left to right;
AR10 5ct blue on white (round)
AR11 5ct brown on yellow (round)
AR12 5ct magenta on white (square).

For more info on these stamps see Scott Troutman's article "Iowa Bottle Refund Stamps" in the 2nd Qtr 2007 SRN, pps 4-6.



AR10

AR11

AR12

Ohio Beer Notes

by Scott Troutman

In auction 44 and 45 in this issue we are selling a large run of Ohio beers from a collection that was found in Canada. These stamps have allowed me to create much better pictures and listings of the stamps. Copy this new listing on pages five through nine and replace them in your SRS catalog.

One of the most interesting new pictures is of B25, which has the small "S" hidden in its upper right corner of its webbing. The collector who formed this collection believed this stamp was produced by the Warner Simpson Company of Columbus, Ohio and the "S" was an indication of this. It seems reasonable, but I have no indication of when this was done. If you have stamps with the hidden S I would be curious to know when they were used if you possess copies that have some kind of date on them.

Another change is that I have switched in some of the descriptions, to using whether the sun has a rim or not on it. Hubbard used whether the clouds were made up of horizontal lines. In some cases the sun on the state seal is nothing but a blank space in the engraving. In other cases there is an arced line giving it a definite rim. My suspicion is that this is either a case of two different printing firms, or the engraving plate wore out and a second one was made. This is an area ripe for study. In the 1935 set there are values with both rimless and rimmed suns. Adding the wide seal border on B26 and B26a it is possible their were three different manufacturers of these stamps.

Ohio beers are one of the more difficult stamp sets to sort and these newer listings should make that easier.

Here is a set of relatively cheap stamps that could use a lot of study.

Beer (Beverage, Bottled Beverage, Malt Beverage)

Use tax

Note-Many Ohio breweries added printed cancels, some quite elaborate. On average these cancels add about a dollar to the stamps value.



1933. Perforated 12-1/2. 21x24mm. See B9 also.

S. Specimens with "CBNC CHICAGO" perfin

B1	1/2ct	bluish gray	1.50	.50
B1a	1/2ct	bluish gray, imperforate pairs	7.50	
B1S	1/2ct	bluish gray	5.00	
B2	2ct	brown	2.50	1.50
B2a	2ct	brown, gray safety paper	1.50	.50
B2S	2ct	brown	10.00	



1933. Perf 12-1/2. 30x21-1/4mm.

S. CBNC perfin

B3	10ct	red lilac	5.00	5.00
B3S	10ct	red lilac	10.00	
B4	50ct	turquoise blue	15.00	5.00
B4S	50ct	turquoise blue	10.00	
B5	\$1	yellow	-	?
B5S	\$1	yellow	-	

Note - \$1 stamps were on sale for 1 month, no used examples have been reported.



1933. Reading "OHIO BEER TAX". Perf 12-1/2. 21x24mm.

B6	2ct	gray (August)	2.50	1.50
B6a	2ct	blue, white paper horiz. OHIO watermark	-	



1933. Provisional. Diecut. Gray safety paper. 75x25mm.

B7	1ct	black (Sept.)	65.00	75.00
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1933. Surcharged.

B8	1ct	on B6 (Sept)	1.00	.75
B8a	1ct	pale greenish gray	4.50	3.00
B8b	1ct	on B6, top serif of "1" missing	40.00	15.00
B8c	1ct	on B6, pair one unsurcharged	50.00	-
B8d	1ct	on B6, double surcharge	25.00	10.00
B8e	1ct	B8d with inverted surcharge	-	75.00

1933. Like B1.

B9	1ct	blue (Nov.)	1.00	.50
B9a	1ct	blue, imperf pairs	15.00	
B9S	1ct	blue, CBNC perfin	5.00	



Symmetrical L's

1934. Gray safety paper. Imperforate. "L's" in frame around seal symmetrically reversed. Sun has no rim. 73x21mm.

S. Specimen overprint

B10	1ct	gray (shades)	2.50	1.00
B10S	1ct	gray	5.00	
B10a	1ct	light gray		7.50
B10b	1ct	blue gray		5.00



normal L's.

1934. Same. Imperforate. Normal "L's" in frame around seal. Shades. Sun has a rim. 73x21mm.

B11	1/2ct	green	5.00	3.50
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B11S	1/2ct	green	-	
B12	1ct	bluish gray	2.00	.50
B12S	1ct	bluish gray	-	
B12a	1ct	gray	5.00	1.50
B13	1-1/2ct	chocolate	4.00	3.00
B13S	1-1/2ct	chocolate	10.00	
B14	2ct	orange	4.00	3.00
B15	2-1/2ct	carmine	4.00	3.00
B15S	2-1/2ct	carmine	10.00	



1934. Same, perforated 12-1/2. Gray safety paper with OHIO watermark horizontal. Shades.

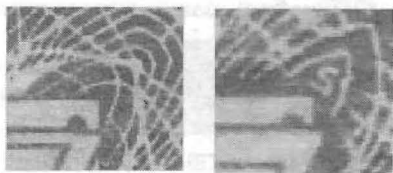
S. CBNC perfin

B16	1/2ct	green	1.00	.50
B16S	1/2ct	green	2.00	
B17	1ct	bluish gray	2.50	1.25
B17S	1ct	bluish gray	3.00	
B18	1-1/2ct	chocolate	2.00	1.00
B18S	1-1/2ct	chocolate	4.00	
B19	2ct	orange	2.00	2.00
B19S	2ct	orange	10.00	
B20	2-1/2ct	carmine	2.00	1.50
B20S	2-1/2ct	carmine	3.00	
B21	3ct	blue violet	2.00	1.50
B21S	3ct	blue violet	5.00	
B21Sa	3ct	blue violet, imperforate but not perfin	-	

Up to 1935 stamps below 10ct in value were also used on all other bottled beverages except those retailing at 5ct or less per bottle and milk, cream and medicines, but were used mainly on 3.2% beer.



B27S



Normal with small S

1935. Stamps issued for over 3.2% read "Malt Beverage Tax".

Imperforate. No imprint. Gray security paper with horizontal "OHIO" watermark. Sun just a blank space. 71-1/2x21-1/2mm.

a. Perforated 12-1/2.

B22a	3/4ct	green	1.50	.60
B23	1-1/2ct	red violet(shades)	1.25	1.00
B23a	1-1/2ct	red violet (shades)	3.00	2.00
B23aS	1-1/2ct	red violet, "CANCELLED" perfin	7.50	



B24	1-1/2ct	red violet, rim on sun	1.25	.30
B24a	1-1/2ct	red violet, rim on sun		8.00
B24b	1-1/2ct	red violet, imperf pair B24 perf 12-1/2 between	-	-

B25	1-1/2ct	red violet. Tiny "S" at inner upper right corner of network border.	1.50	1.00
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		normal border around seal		wide border around seal
B26	1-1/2ct	red violet. Wide border around seal 1mm wide	-	5.00
B26a	1-1/2ct	red violet. Wide border around seal 1mm wide.		10.00
B26aS	1-1/2ct	red violet, SPECIMEN ovrrpt	5.00	
B27	3ct	orange	2.50	1.00
B27S	3ct	orange, red SPECIMEN overprint	3.50	
B27a	3ct	orange	3.00	1.50
B27aS	3ct	orange, SPECIMEN ovrrpt	5.00	
B28	8-1/4ct	turquoise blue (like B24)	3.00	1.00
B29	16-1/2ct	brown, rim on sun	4.50	1.00



BARRELSTAMPS. 69-1/2x57mm.

B30	31-3/4ct	blue	10.00	6.50
B30S	31-3/4ct	blue, imperf	15.00	
B31	62-1/2ct	orange	15.00	5.00
B32	\$1.25	brown	35.00	10.00



1935. Rate raised on 3.2%. Imperforate. No imprint. Gray "OHIO" safety paper, OHIO horizontal. Shades. Also see B53-B59.

a. Perforated 12-1/2.

S. Columbia perfin.

B33	1/2ct	ultramarine	2.50	.50
B34	1ct	gray, "L's" around seal		
		symmetrically reversed	1.50	.50
B34b	1ct	gray black	2.00	1.00
B34c	1ct	blue gray	2.50	1.00
B35	1ct	blue gray, normal "L's"		
		around seal	1.50	1.50
B36	1ct	blue gray. Similar but dot		
		1mm to right of top of		
		weight panel	-	1.50
B36a	1ct	blue gray	3.25	2.00



B37	1ct	deep blue gray, wide border		
		around seal 1mm. wide, sun has		
		rim, "-1c-"	1.00	1.00
B37a	1ct	deep blue gray, with dot		-
B38	2-1/2ct	carmine	15.00	7.50
B38a	2-1/2ct	carmine	2.50	1.50
B39	3ct	orange	2.50	1.50
B39a	3ct	orange	4.00	2.00
B40	5-1/2ct	green	10.00	5.00
B41	11ct	red violet	10.00	5.00



1936. Barrel stamps. COLUMBIAN BANK NOTE COMPANY imprint. Perf 12-1/2 horizontally. 147x43mm. OHIO safety paper vertically. See 1952? on.

S. CBNC perfin

B42	18-3/4ct	carmine	20.00	10.00
B42S	18-3/4ct	carmine	15.00	
B43	37-1/2	red violet	10.00	5.00
B43S	37-1/2ct	red violet	5.00	
B44	75ct	violet blue	18.00	8.50

B44S	75ct	violet blue	5.00	
B44a	75ct	blue, horiz. safety	25.00	12.50



1936. Same. RESERVE LITHO CLEVELAND O. imprint. Perf 12-1/2 horizontally. Gray safety paper horizontal "OHIO" watermark. 144x44mm.

3/2% Beer.

B45	37-1/2ct	red violet	20.00	10.00
B46	75ct	blue	16.00	8.00
B47	\$1.50	green	30.00	15.00
B47a	\$1.50	green, thicker grayish		
		paper		-

OVER 3.2% Malt Beverage

B48	62-1/2ct	orange	10.00	5.00
B49	\$1.25	brown	20.00	10.00
B50	\$2.50	black	37.50	15.00

1937. Same. COLUMBIAN BANK NOTE COMPANY imprint. Perf 12-1/2 horizontally. Gray safety paper horizontal "OHIO" watermark. 145x43-1/2mm.

B51	18-3/4ct	red		7.50
B52	37-1/2ct	magenta		25.00
B53	75ct	blue	-	35.00
B54	\$1.25	brown	50.00	50.00

1938. Rate reduced on 3.2% beer. Imperforate. Gray OHIO safety paper, OHIO horizontal. Sun has a rim. No imprint.

B55	"1/2c"	gray, "L's" symmetrical,		
		plain gray paper	5.00	2.50



B56	"--1/2c--"	gray, no rim on sun.	1.00	.30
B56a	same	gray, perf 12-1/2, no rim		
		on sun.	1.50	.75



B57	"1/2 CENT"	blue gray, L's normal,		
		rim on sun, white paper	25.00	5.00



B58	"1/2c"	blue gray, "L's" normal,		
		rim on sun	2.00	2.00
B58a	"1/2c"	dark blue, perf 12-1/2	25.00	
B59	1ct	carmine	2.50	1.25
B60	1-1/2ct	orange yellow	4.00	2.00
B61	2-3/4ct	green	6.00	3.00



1939-42. COLUMBIAN BANK NOTE COMPANY imprint. Imperforate. Gray safety paper with horizontal "OHIO" watermark.

3.2% Beer. 73x23mm.

B62	1/2ct	bluish gray	1.50	.75
B63	1-1/2ct	yellow orange	1.50	.75

OVER 3.2% Malt Beverage. Gray safety paper with horizontal "OHIO" watermark. Sun is just a white space.

B64	1-1/2ct	red violet	1.00	.30
B64a	1-1/2ct	red violet, perf 12-1/2	1.50	.50
B65	4-1/2ct	black	2.00	1.00



1938. AMERICAN BANK NOTE COMPANY LITHO imprint. Different seal. Gray OHIO safety paper, OHIO horizontal.

3.2% Beer.

B66	2-3/4ct	green	12.00	6.00
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1939. "RESERVE LITHO CLEVELAND O." imprint very close to stamp. Like 1935 issues. Imperforate. 71-1/2x21-1/2mm.

a. Imprint 1/2mm from stamp.

b. Imprint 1 mm from stamp. Prices for copies trimmed at left.

3.2% Beer

On gray safety paper.

B67	1/2ct	gray	-	4.50
B67a	1/2ct	gray	-	3.00
B67b	1/2ct	gray	-	3.50

Plain gray paper

B68	1/2ct	gray	25.00	12.00
B68a	1/2ct	gray	-	3.50
B68b	1/2ct	gray	-	5.00

On safety paper with plain back

B69	1/2ct	gray,	-	?
B69a	1/2ct	gray	40.00	20.00



OVER 3.2% Malt Beverage.

a. Imprint 1/2mm from stamp.

On gray horizontal "OHIO" safety paper. Sun has a rim.

B70	1-1/2ct	red violet	2.00	1.50
B70a	1-1/2ct	red violet	-	2.00

Plain gray paper

B71	1-1/2ct	red violet	-	5.00
B71a	1-1/2ct	red violet	-	15.00

On gray horizontal "OHIO" safety paper with plain back. Sun is just a blank space.

B72	1-1/2ct	red violet	-	7.50
B72a	1-1/2ct	red violet	-	15.00

1941. Like 1935 issue Imperforate. THE WARNER SIMPSON CO COLUMBUS O. imprint. Gray plain paper. 71-1/2x21-1/2mm.

3.2% Beer

B73	1/2ct	gray	3.00	1.50
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Over 3.2% Malt Beverage imperforate.

B74	1-1/2ct	red violet	-	1.00
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1943. Imperforate. "EUREKA SPECIALTY PRINTING CO. SCRANTON PA." imprint. Gray security paper with vertical "OHIO" watermark. 73x27mm.

3.2% Beer

B75	1-1/2ct	yellow orange	5.00	-
B76	2-3/4ct	green	1.25	-

OVER 3.2% Malt Beverage

B77	1-1/2ct	red violet perforated 12-1/2	.50	.25
B77a	1-1/2ct	red violet, imperforate	1.00	-
B78	3ct	orange, perf 12-1.2	2.50	-
B79	4-1/2ct	black	5.00	-
B80	8-1/4ct	blue	2.00	-
B81	16-1/2ct	brown	4.00	-



1944? More than 3.2%. Panel added at bottom for imprint of "EUREKA SPECIALTY PRINTING CO. SCRANTON, PA". Perf 12-1/2. Gray paper watermarked "OHIO". 73x22mm.

B82	1-1/2ct	red violet	4.50
B82a	1-1/2 ct	red violet, white paper	25.00

1951? "STEELGRAPH INC. CHICAGO" imprint. Roulette 6-3/4 horizontally. Blue gray paper with horizontal "OHIO" watermark. 145x44mm.

B83	75ct	dark blue	27.50
B84	\$1.25	brown	7.50



1955-1959. "RESERVE LITHO, CLEVELAND, OH." imprint. Blue gray safety paper. Perforated horizontally. Design 143x44mm. OVER 3.2% AND NO MORE THAN 7% BY WEIGHT

B84A	\$1.25	brown	25.00
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1959. Section 4305.09 of Revised Code of Ohio. EUREKA SPECIALTY PRINTING CO. SCRANTON, PA. imprint. Perf 12-1/2 horizontally. White unwatermarked paper. 145x45mm.

B85	75ct	blue (1959)	20.00
B86	\$1.25	blue "NOT MORE THAN 7%" (1967)	-
B86A	\$1.25	blue "Not More than 3.2%"	30.00
B87	\$1.25	brown (1960)	-
B88	\$2.50	dark green "Not more than 3.2%"	100.00

Library Notes

by Peter Martin

Barry Porter's *The State Revenuer*

One reference in the SRS Library that is frequently overlooked, particularly by fish and game enthusiasts, is Barry L. Porter's *The State Revenuer*.

Porter was a Hendersonville, Tenn., revenue dealer who specialized in fish and game stamps. He issued a series of pricelists that were later combined with his cataloging efforts. Most of the text was produced on his memory typewriter. Porter died in 2003. Porter had issued previous pricelists but, beginning in August 1992, he changed his format and began producing numbered *The State Revenuer* pricelists that he sold by subscription. The 5-1/4 by 8-1/4 inch lists were issued monthly until the January-February 1985 issue, when they became bimonthly.

The initial issue had 32 pages, a number that jumped to 36 pages with issue two and 44 with issue three. The May-June 1985 issue increased the size to 56 pages and the pricelist jumped to 64 pages with the September-October 1989 issue. Most of the pricelists have different colored covers, often with some fish and game artwork.

The first issue was priced at \$1. The price was raised to \$3 in January 1983, \$4 in January 1985, \$5 in January 1988, \$5.65 in January 1990 and \$6 in March 1990. Many of the early pricelists have photo plates, mostly of fish and game stamps. Most of the 1988-1989 issues have no photos. Beginning with #58, the November-December 1989 issue, many of the listings have photos with the description. Issue #64, the November-December 1990 pricelist, is the last bound-in copy.

As Porter developed his pricelists, he included references to his catalog numbering system, which he developed but which never gained a foothold anywhere else. Porter's cataloging efforts coincided with expanded descriptions that included design and perf measurements. While the majority of the listings are for fish and game stamps, there are still many listings for other state revenues, which he also sold. Specialists may well find an obscure reference or useful photograph that may aid in research. The photo quality is generally very good.

The library has five hardbound volumes of *The State Revenuer*. They include:

- 1982-1983 #s 1-16
- 1984 #s 17-28
- 1985-1986 #s 29-40
- 1987-1988 #s 41-52
- 1989-1990 #s 53-64

Beginning in 1991, Porter went to a catalog format for his listings. Number 65 covered Virginia (especially the Bear-Deer Dam-age stamps), Number 66 featured Virginia cities and the W states and Numbers 67 and 68 (issue price \$10 each) covered AL city and state issues. The September-October 1991 *The State Revenuer* (#68) is the last recorded issue.

Porter also produced monthly mail bid sales from October 1989 to at least March 1991 and these illustrated listings can be of interest to researchers.

Cigarette Meter Finds from All Over

by Kent Gray

Numbers in italics are tentative SRS catalog numbers.

Louisiana



Here is a 5 cent value of the magenta 2000 series with the state seal at left. (CM0).

Maine



Unlisted purple 20000 series from Maine. (CM2A).

Minnesota



This is the three cent magenta little brother to the newest Minnesota CM0. I recommend we renumber this entire run as earlier material has come out of the woodwork.

Mississippi



This four cent dark purple 20000 series meter is unreported (CM1).



So is this purple 20000 series meter with the value removed (CM2).

New Hampshire



This is a scan of Hine's CM11 which isn't in the SRS catalog. This meter is black. (CM11).

New Jersey



New Jersey 20000 series not listed in catalog (CM7A) in purple. This is like the 40000 series set with the stars at the sides.

A note on the stars to the sides of these. Not only have I noticed the stars can be rotated to various positions (8 different), but the stars can also be solid or hollow as well. I have a few that are opposite of the catalog. This observation applies to this design, which was used in other states as well. I don't think they should rate a separate catalog entry, but their existence should be noted.

New York



Here is an unlisted 20000 series two cent meter from New York (CM1A).



A different 20000 series meter in purple (CM1C). This design is also known in magenta (CM1B).

Ohio



Not sure what denomination this purple meter is (notice round bottom: 3 cent? 5 cent?) but the 20000 series isn't listed. (CM2A)

Oklahoma



Here is an Oklahoma 40000 series CM2 in black, an unlisted color (CM2a).

Rhode Island



This is the a copy of the CM3 in a bright magenta (CM3b). This color has not been reported.



Here is an unreported purple meter with a series 20000 meter. This is in the catalog with a later 40000 series meter. (CM4A).

South Carolina



Here is a magenta business license meter (BLM2) for 3 cents (hard to see).

Cigarette Vending Machine Decals

by Gates Clarke, Dave Wrisley and James Timpson

Delaware



Most people forget that Delaware has cigarette machine decals because they are so rarely seen. Gates Clarke sent in this example of CVM2 from 1967. It is red and black on a cream card. The decal measures 80x53mm.

Florida



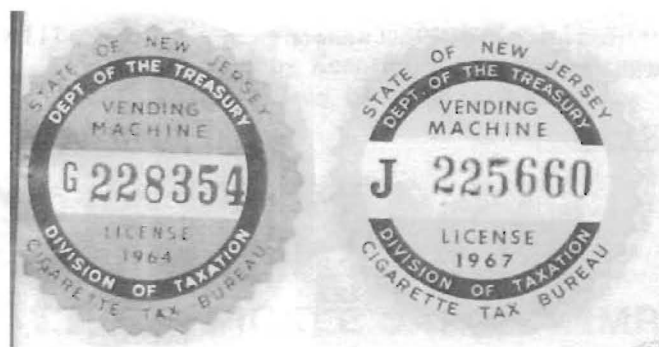
This is Florida CVM1. Dave Wrisley notes that even though this is punch cancelled, it should not be given a specimen designation. This is for the year 1951-52, signed by James T. Vocelle and is black on blue with a white serial number panel.

Michigan



James Timpson spotted this "1968 Tobacco Vending Machine" stamp for sale on Ebay in December 2008 where it sold for \$56, unfortunately not to Jim. Our guess is that these were used on cigarette vending machines, and this is either a red decal, front facing, on a thin brown paper backer, or a self adhesive with adhesive on the front, made to stick on the front glass of a cigarette vending machine. If any of the readers won this, tell us more about it, including its size.

New Jersey



Timpson also spotted these two New Jersey cigarette vending machine stamps which are much earlier than what had been reported. The 1964 decal is black on brown, and the 1967 decal is black on blue green. Both have black serial letter and numbers on white serial number panels (different sizes) and are on plain pale yellow cards. Cigarette vending decals are known used through 1976. One speculation is that the serial letter may be connected with the year. If so, these may exist back to 1959. These both sold for \$26.

Unlisted Cigarettes and Tobaccos

by John Funkhouser

Arkansas



Heat fusion like C79 but orange-red in color. (C79A).

Illinois



Picture for C13.
C15 is salmon in color.



Heat fusion, like C45 but green, white and black. 11x11mm. (C45A).

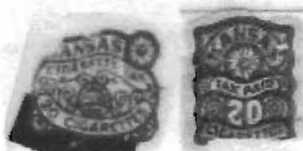


Better picture of Illinois C37 at right and new variety C37A, black on white 20 cigarette at left.



Heat fusion like C39 but white on green with black (C39A).

Kansas



At left decal like C100 but in red (C101A). At right decal like C105 but brown on beige. (C105A).

Iowa



Cigarette decal like C41 but one cent white on green (C42A).

Kentucky



Heat fusion like C25 but for 20 cigarettes not 25, black on light green background. 11x11mm.



Heat fusion 20 cigarettes but black on red with white border, red reverse safety design, 11x11mm. (C26B).

Louisiana



Tobacco T13 with Columbian Specimen punches.

Minnesota



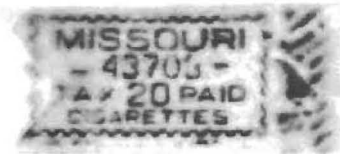
Heat fusion, 20 cigarettes, black on red, white center panel with black ink jet control number in middle. 10x10mm.

Missouri



Self adhesive 13 cents, red, 12x13mm.

(C6A).



Meter, 20 cigarettes 40000 series, color magenta orange. (CM4).

New Hampshire



Tobacco decal similar to T242, except letter B. Black on white. 12x17mm.

New Jersey



Decal like C8 in pale blue or aquamarine for 20 cigarettes, 11x14mm.

New Mexico



Decal like C1 but green (C1A).

New York



Decal similar in design to C25 but 3 cent red, 11x13mm. (C25a).



Heat Fusion, 20 cigarettes, red and black on white, 11x11mm. (C60).

North Dakota



Decal like C34 but 3 cent purple.

Pennsylvania



Like C30 but 1ct green decal on cream safety card, black rouletted. (C29A).

Rhode Island



Meter like CM5 but red. (CM5b).

South Carolina



Decal similar to business license BL155 but 5ct green, 11x 14mm. (BL156A).



Heat fusion similar to BL162, 5 ct black on green, 11x11mm. Wording "SOUTH CAROLINA/BUSINESS LICENSE/5c TAX 5c". (BL186).



Business license heat fusion, 20 cigarettes, black on green, 11x11mm. Wording "SOUTH CAROLINA/BUSINESS LICENSE/20 20" (BL187).

Tennessee



Heat fusion, black on dark olive green same design as C6. 11x11mm. (C7)



Like tobacco decals T164 but in three unreported colors. Brown (T165A), red (T165B), and green (T165C).



Meter, like CM1 but 3 cent purple, 32x16mm. (CM0).

Wyoming



Meter, 20 cigarettes, 20000 series meter, red.

New Nebraska Pickle Card Stamp

by Kenneth Pruess

The Pickle card law was modified in 2007¹. Approved April 4, it probably became effective in September when licenses had to be renewed. Although other fees were changed, there was no change effecting stamps. However after the supply of old stamps was exhausted, the State had a new stamp prepared with text noting the change in the laws.

The new stamp is black on glossy white, die cut self-adhesive. Overall size 63 x 19mm.

The State seems to order new stamps in multiples of 10,000 which take several years before all are used. These stamps still have a monetary value of only 10¢ but can be sold only to licensed distributors. Their primary function is to identify the set of cards as meeting legal requirements for Nebraska. Other States have similar stamps but most use the term "pull-tab" for this form of gambling. There are undoubtedly many unlisted stamps in this category. In some cases the laws are such that even used copies are difficult to obtain. Fortunately Nebraska has no auditing laws on the posters on which stamps are used and once all cards in a deck have been sold, the posters can be destroyed.

Bibliography

1. Laws of Nebraska. 2007. Legislative Bill 638.
2. For a more complete discussion of pickle cards see "Nebraska Pickle Card Tax", by Kenneth Pruess, State Revenue News, 199 1st Qtr pps 8-10 ill.

Nebraska Department of
REVENUE
www.revenue.ne.gov

1301544
PICKLE CARD STAMP

9-057-1988 Rev. 9-2007

Nebraska PB5

Secretary's Report

Previous Total	276
New Members	6
Reinstatements	11
Resignations	0
Deaths	1
Dropped Not Paid	0
Current Total	292

New Members

- 1428 William Hartman
886 Hartman Road
Pellston, MI 49769
- 1429 John Drew
33 Prairie Street
Bellingham, MA 02019-1941
- 1430 Robert O. Crossman
810 Scherman Oaks Circle
Conway, AR 72034
- 1431 Clifford G. Armstrong
12104 NE 150th Place
Kirkland, WA 98034
- 1432 Jeanne M. Ladd
475 Selborne Road
Riverside, IL 60546
- 1433 Mark Trujillo
PO Box 2094
Dublin, CA 94568

Reinstatements

- 678 Vecchiarelli, Carlo
- 1123 Torre, David
- 1159 Drummond, James
- 1167 Van Orden, Lee
- 1278 Aldham, Albert
- 1304 Roberts, Sean*
- 1306 Fox, Vernon
- 1330 Bonem, Bert
- 1343 Campbell, Steven
- 1348 Noble, Robert
- 1369 Russell, Kevin E

Resignations

Deaths

- 607 Lyle Herman, CA

Dropped Not Paid

Address Changes

- 1187 Postal History Foundation
920 N. First Street
Tucson, AZ 85719
- 1317 Norm Hart
PO Box 293, Euroa
Victoria 3666, Australia

*Sean Roberts was listed in error in the dropped not paid list in 2nd quarter and should not have been -editors mistake.

South Carolina Scale Seals Available From SRS Sales Service

Thanks to the generosity of member Frank Binder, the SRS Sales Service can offer a limited number of South Carolina scale seals from the years 2000, 2002, 2003, 2004 and 2008. These measure 2.5 by 1.5 in and are die cut and self-adhesive. There are three different designs, as shown in the accompanying figure. The seals from 2000 (orange and black), 2002 (blue and black) and 2003 (yellow and black) share the same design. The 2004 seal in blue on white. The 2008 seal has black and green text on a white background. Rumor has it that a special issue of the 2009 seal has been overprinted for use in Argentina. These seals are available for \$3.00 each, first come first served. To be fair, no phone or email orders will be accepted. Send orders to Terence Hines, Box 629, Chappaqua, NY 10514-0629. Include additional 50 cents postage or a self addressed stamped envelope, LETTER SIZE please.

Sales Service Postage Charge Reduced

Effective at once, the postage charge for orders of stamps from the SRS Sales Service has been reduced to 50 cents OR a self-addressed stamped envelope. In the latter case, the envelope should be letter, NOT legal sized. For orders of high value stamps insured, certified or registered mail fees must be paid in advance if one of these services is desired.

Donations

Thank you to Frank Binder who sent South Carolina scale seals as a donation to the SRS.

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

Auction Notes

by Scott Troutman

Auction 45 contains some really long runs of material. The remainder of the Ohio beer collection is here, a long run of Illinois beers, and a ton of Florida citrus and documentaries from three different consignors. There is also a lot of very rare municipal Missouri secured debt, including some never reported before. For the fish and game folks, there are some early Wisconsin ducks, Wyoming conservation stamps and a couple rarely seen Maryland big game.

Bidders need to watch for minimum bids on better material. A bid below minimum is no bid at all.

Consigners have been sending in quite a few US duck stamps on and off license. With rare exceptions, this material tends not to sell in this auction, and when it does it goes cheap. Great buys are to be found. But I will send back wounded ducks, as this just doesn't seem to be the venue for selling them.

Dave Wrisley has put up some new consignment sheets on the web site. Thanks to Dave.

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). 2000 is in stock.

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**

- 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
- 281 9/02 Soft Drinks and Arizona

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.

"Egyptians pictured the deceased's destination as a Nile Valley with taller crops, easier work and unlimited beer."

Doug Stewart

Smithsonian, July 2003

Colorado 2008 Waterfowl and Habitat Stamps Available from SRS Sales Service.

The above mentioned two stamps are now available from the SRS Sales Service for \$5.10 each. Colorado habitat stamps have no printed face value but sell for \$10 during the year they are current. The Colorado Wildlife Heritage Foundation sells full sheets of 30 for half face value, plus a minimal postage charge. The 2008 stamp shows the uncommon ferruginous hawk. The Colorado duck stamps have a face value of \$5 but remainders sold by the Colorado Wildlife Heritage Foundation come at face value with a \$1 postage charge



Dealers

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PO Box 421
Duncansville, PA 16635

New York Mortgage Endorsement, Secured Debt, and Investments Stamp Taxes, 1911-1920.

Michael Mahler has announced that he has submitted a four part series to be published in *The American Revenuer* on these stamps. Three of the articles are posted online at the ARA website http://www.revenuer.org/research_intro.htm

Michael notes that the attraction to these stamps is that "they were used exclusively on bonds held by New York residents during this time frame, most notably the exceeding beautiful bonds of America's Gilded Age. The single most salient feature of New York's mortgage, secured debt, and investments taxes is that they draw into the philatelic area an entire class of articles that are arguably the most beautiful ever to bear stamps".

Michael is also trying to pull together a census of these stamps both on and off document. If you have copies he would appreciate it if you would e-mail him what you have at

mikemahl@dslextreme.com



New York and Putnam Railroad Company
Bond with NY mortgage endorsement stamp.

Utah Beer and WWII

by M.E. Matesen

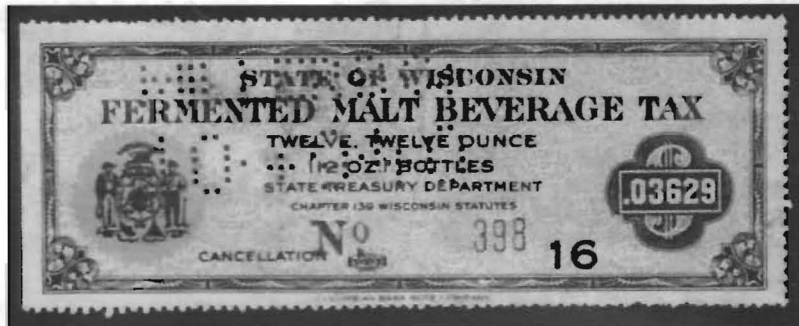


As World War II progressed there was more and more need for help from those back home. That help was manifested in many ways but maybe one of the least known was promoting the sales of war bonds and saving stamps via the consumption of beer. Inventive as they were, several breweries were to pay their Utah "tax due" on every bottle of beer and at the same time say "We can help as well". How? Promotion.



By doing so every bottle of beer carried a label somewhat akin the one shown with the hope it would encourage the beer drinking public to buy bonds and saving stamps. Breweries such as Pabst employed neck labels that were surprisingly similar to those which carried the applicable Utah state tax medallion. Most, would have their "brand" label applied to the upper part of the bottles neck (i.e. from whence comes the term "long neck's") and the requisite tax medallion which was incorporated into the breweries own label, often applied just below or shall we say in parallel.

Breweries known to have used labels which were similar to their tax medallion labels included Pabst, as well as Fisher's out of Salt Lake City and out of state as well, and Walter's from over in Colorado.



Wisconsin Beer Note

by Kent Gray

I think the picture in the SRS catalog for the 1941 Wisconsin beer series is incorrect. Above is a scan of B41. Note where the "FERMENTED" and "TAX" sit in relation to the crest and denomination.

The picture in the catalog is from the longer beers which begin with B50 and run through B53. These are 133x32-1/2mm. The smaller values are 96x33mm like the B41 shown. The same is also true of the 1942 set. I'll change to show both.

Illinois Beer Discovery

by Kent Gray



B10b

B10a

Delaware Beer Finds

by James Timpson and David Semsrott



James Timpson found this 4 cent beer with a red serial number and almost imperceptible hoe handles. It will be B20b.

Dave Semsrott reports finding a version of B40 the 20ct half gallon brown, with blue serial numbers and control letter A. B40a

First, in the SRS catalog, the first two beer series are listed as from 1931. They should be 1934.

The second series should be perf 12, not perf 11-1/2. The first series is perf 11-1/2.

Shown above are pictures of a newly found 1/2 gallon stamp (B10b) with the Brande-Ames signatures from the second series, which is green with no color (white) on the back.

At right is a copy of the dark green B10a. Note that it is on paper with vertical lines.

State Revenue News
SRS Auction 44 Results

Twelve sellers and at least 46 bidders in this auction.

The Ohio beers all went for about double estimate with about 12 bidders fighting over them. Most sought after lots were 247 OH B66 (\$5 est/\$12.50), 226 OH B39 (\$1.50/\$2.75), 230 OH B41 (\$4/\$11), 210 OH B8 (\$1.50/\$5), 251 OH B83 (\$5/\$28), 253 OH B86A (\$20/\$37), 21 AR malt (\$3/\$4.25) and 448 Canada liquor

strip (\$5/\$7.25). Highest realization was lot 254 OH B88 (\$50/\$110).

Other lots with heated bidding were 85 a GA cigar & cigarette (\$1/\$2), 86 GA CCG30b (\$4/\$6.25), 109 KS C18a cigarette strip (\$2.50/\$3.50), 144 MI bear (\$45/\$52). The New Orleans liquor and wines all went high. Beer, eggs, playing card and oleo did well. Ducks either federal or state were just not moving. Trout stamps did alright, but hunting brought some low bids. Lots 2

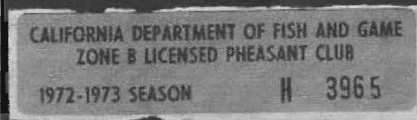
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and 418 were misdescribed and withdrawn. Overall I couldn't tell we were in a recession/depression.

Auction 45 will feature the remainder of this run of Ohio beer. Auction 46 won't be until 1st quarter.

Note, on the winnings sheet an * indicates you got the lot for lower than your highest bid. t indicates tie bids. Items in **bold** went for more than estimate.

1	3.50t	58	-	111	4.25*	163	5.25*	216	2.00*	271	3.50	346	3.50*	401	4.25*
2	with	59	2.75	112	1.75*	164	4.00	217	3.00*	272	4.25*	347	3.25*	402	4.50
3	15.00*	60	3.25*	113	2.25t	165	-	218	7.00*	273	-	348	3.25*	403	4.75*
4	13.00*	61	2.50*	114	2.25	166	3.75	219	10.50*	274	-	349	-	404	3.00*
5	-	62	1.00	115	2.25	167	3.25*	220	12.00t	275	7.00	350	2.75*	405	-
6	15.00*	63	2.00t	116	4.50*	168	7.50	221	6.25*	276	22.00	351	5.25*	406	5.00
7	5.00*	64	1.50	117	4.00	169	15.00*	222	2.25*	277	4.258	352	5.00*	407-15	-
8	25.00*	65	3.00*	118	4.25	170	5.00*	223	3.25	278	6.00	353	3.25*	416	3.25*
9	30.00	66	3.50	119	4.25	171	2.75*	224	16.00*	279	4.00	354	4.50*	417	10.00
10	-	67	1.50*	120	2.00	172	42.00*	225	2.50*	280	13.00*	355	4.50*	418	with
11	-	68	1.75	121	13.00t	173	2.25*	226	2.75*	281	-	356	-	419	5.00*
12	2.00*	69	-	122	2.50	174	4.25	227	2.75*	282	22.00*	357	4.00	420	12.75*
13-18	-	70	1.50t	123	-	175	2.75*	228	5.25*	283	20.00	358	-	421	2.50t
19	3.00*	71	1.75	124	1.75*	176	-	230	11.00*	284	10.00*	359	-	422	1.50
20	5.25*	72	2.75*	125	24.00*	177	12.00	231	5.50*	285	7.00	360	1.00*	423	1.50*
21	4.25*	73	2.00t	126	3.00	178	15.25	233	8.50*	286	28.00	361	-	424	2.25
22	-	74	1.50t	127	1.50	179	2.50	234	28.00*	287	30.00	363	-	425	2.50
23	-	75	1.75t	128	2.50*	180	4.25*	235	8.00*	288	-	364	8.00*	426	3.00
24	6.00*	76	3.00*	129	4.00	181	3.75*	236	8.25*	289	-	365	-	427	1.75*
25	2.25*	78	2.00t	130	3.25*	182	3.75*	237	13.00*	290	-	366	3.00	428	7.00
26	20.00*	79	8.75*	131	3.25*	183	3.25	238	4.00*	291	-	367	3.25	429	-
27	3.25*	80	2.25*	132	23.00*	184	8.25	239	6.75*	292	1.50*	368	2.50*	430	-
28	2.25*	81	1.25	133	27.00*	185	2.50*	240	9.00*	293	1.75*	369	3.25	431	25.00*
29	-	82	2.00	134	5.50*	186	2.50	241	3.00*	294	2.50*	370	3.25*	432	-
30	2.75*	83	7.75*	135	15.00*	187	6.00*	242	4.50*	295	5.50	371	2.25	433	-
31	4.00*	84	4.50*	136	23.00*	188	2.00t	243	2.25*	296	2.50	372	-	434-37	-
32	1.50*	85	2.00	137	25.00*	189	4.50*	244	3.50*	297	3.75	373	-	438	38.00*
33	1.25	86	6.25*	138	1.75*	190	5.75*	245	5.50*	298	-	374	7.50*	439	-
34	1.75	87	3.75*	139	4.25*	191	8.00	246	2.25*	299	2.25*	375	7.50*	440	5.25*
35	2.00	88	2.00	140	-	192	2.25*	247	12.50*	300	-	376	-	441	-
36	2.00t	89	4.25*	141	4.00	193	-	248	12.00t	301	2.00t	377	5.75*	442	1.25*
37	1.50*	90	8.75*	142	4.00	194	45.00	249	19.00*	302	2.50	378	5.50	443	3.25*
38	1.50*	91	11.00*	143	24.00*	195	3.50*	250	3.25	303	3.25*	379	-	444	4.25*
39	3.00	92	4.00	144	52.00*	196	4.00	251	28.00*	304	4.25	380	8.25	445	5.00
40	1.75t	93	4.00*	145	20.00*	197	-	252	18.00*	305	1.50	381	-	446	-
41	1.00	94	4.50*	146	2.00*	198	7.75*	253	37.00	306	1.50*	382	-	447	50.00
42	3.75*	95	6.50*	147	3.00	199	7.50	254	110.00	307-30	-	383	5.50*	448	7.25*
43	1.50*	96	5.00	148	9.00	200	7.50	255	2.00t	331	1.00	384	1.00*	449	4.25*
44	3.75*	97	5.00*	149	9.00	201	1.00	256	1.75*	332	-	385	-	450	5.00
45	3.00	98	9.00	150	9.00	202	1.50	257	6.50*	333	-	386	4.25*	451	5.00
46	2.25*	99	9.25*	151	31.00	203	8.00*	258	20.00*	334	-	387	13.00*	452	3.00*
47	2.25	100	2.00t	152	2.75*	204	16.00*	259	2.75*	335	-	388	3.50	453	2.00*
48	4.25*	101	12.50	153	2.75*	205	2.75	260	1.25*	336	1.50*	389	-	454	5.25*
49	2.00*	102	15.00*	154	3.00t	206	1.75*	261	1.00	337	2.25*	390	13.00*		
50	1.75	103	-	155	12.00*	207	4.50*	262	2.75*	338	3.25*	391-93	-		
51	-	104	8.25*	156	4.50*	208	3.00*	263	25.00	339	4.25*	394	9.00		
52	-	105	1.25*	157	3.25	209	1.50	264	2.00	340	-	395	4.25*		
53	1.25*	106	-	158	4.00	210	5.25*	265	23.00*	341	4.00	396	2.25t		
54	2.00	107	5.25	159	2.50	211	1.75*	266	2.25*	342	-	397	4.00		
55	6.00	108	3.50	160	2.75*	212	4.50*	267	4.25*	343	15.00*	398	-		
56	11.00*	109	3.25*	161	3.00*	213	2.50*	268	1.50*	344	4.25*	399	-		
57	2.00	110	4.00	162	-	214	1.25*	270	3.75*	345	10.00*	400	-		



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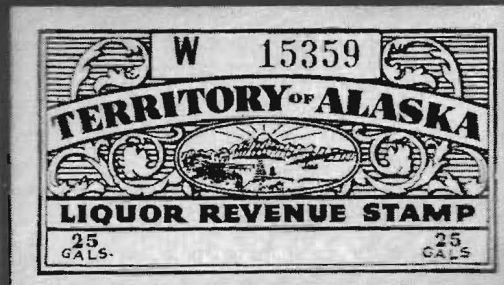
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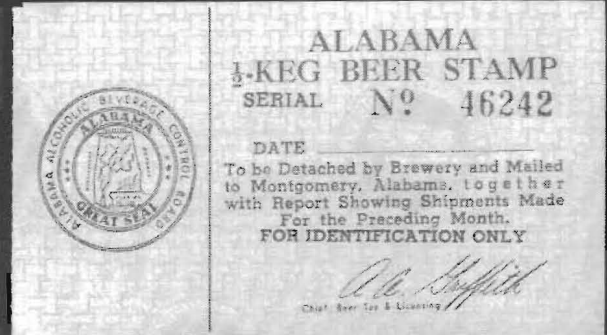
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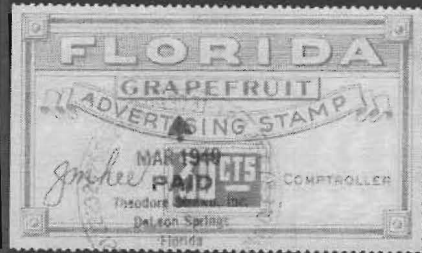
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SRS Auction 45

Auction ending - October 16th 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 beer B7a 3gal,MNH,F	7.00	44	FL citrus CF38 50ct,U,F	3.00
2	AK liquor L19b 1pt pane/10,MNH,VF, slight scuff on reverse side	15.00	45	FL citrus CF39 \$1,U,F,corner pulled perf,P	5.00
3	AK liquor L20b 4/5qt pane/10,MNH,VF	15.00	46	FL citrus CF46 2ct,U,VF	2.00
4	AK wine W5a 25 gals,MNH,VF,P	15.00	47	FL citrus(2) CF25 1ct,U,F;CF26 5ct,U,VF	2.25
5	AL beer B25 1/2keg,MNH,VF,P	25.00	48	FL documentary (2) D12 10ct;D12a 10ct on gray paper, both U,VF	6.00
6	AL cigar CG1 1ct,MNH,VF,min bid \$15	20.00	49	FL documentary (3) D14 50ct,U,VF;D14b 50ct black gray paper U,F, D23 50ct U,VF	8.35
7	AL cigar CG3 5ct,MNH,VF,min bid \$25	30.00	50	FL documentary D1 10ct,U,VF	1.00
8	AL cigar CG6 12-1/2ct,MNH,VF pulled perf, min bid \$30 40.00		51	FL documentary D13c 30ct,U,F,perf 12 light crease	3.00
9	AL cigar CG7 15ct,MNH,VF min bid \$20	25.00	52	FL documentary D14b 50ct,MNG,VF,grayish paper	6.00
10	AL cigar CG8 25ct,MNH,VF min bid \$30,P	40.00	53	FL documentary D15 \$1,U,VF	1.50
11	AL feed (4) FE23 1ct MH,AVG;FE36 1/20ct MH,F; FE37 1/10ct MH,VF;FE59 1/12ct U,VF	4.00	54	FL documentary D16b \$3,MNG,VF,gray paper	8.00
12	AL feed FE26a 1ct,MNH,VF	75.00	55	FL documentary D17 \$5,U,F	6.00
13	AL feed FE59 1/12ct,MNH,VF	2.00	56	FL documentary D17a \$5 slate green, U,VF	7.50
14	AR amusement machine AD14 \$5,MNH,VF,P	15.00	57	FL documentary D18b \$10 gray paper,MNG,F-VF	8.00
15	AR beer B30 \$.03515625,U,AVG,crease, faults,P	1.50	58	FL documentary D25 (2) \$3 two shades of green, U,VF,light stain on one	4.00
16	AR beer B30 \$.3515625,MNH,VF	5.00	59	FL documentary (3) D31, D31a, D31 dark royal blue shade, all U,VF	9.00
17	AR feed FE43 100lbs,MNH,VF,P	1.50	60	FL documentary D38 \$1.50,U,VF	5.00
18	AR honey HY3 5ct brown roul.,MH,VF,P	15.00	61	FL documentary D39a \$3,U,VF	25.00
19	AR honey HY6 2lb, black roul. MNH,VF,P	5.00	62	FL documentary D49 \$25,MNG,VF,P	10.00
20	AR liquor L11 5ct,U,VF,dirty,jumbo	1.50	63	FL documentary D90 \$25,U,F	10.00
21	AR malt MA7,MNH,VF,red value way off center, interesting freak,P	7.50	64	FL feed(3) FE14,FE16,FE17 all MNH,VF	2.60
22	AZ beer (2) B28 11ct, B29 12ct,both MNH,VF	5.50	65	FL feed (2) FE16 5lb MNH,F;FE18 10lb MNH,F	3.50
23	AZ beer B24 12ct,U,VF,on piece of box	2.00	66	FL feed(2) FE19a, FE20a, both MNG,VF	1.10
24	AZ luxury LS19S 2ct dull red specimen,MNH,VF,P	10.00	67	FL fertilizer FT16 8-1/3lb MNH,F,P	2.00
25	AZ luxury LX2b 2ct yellow brown,MH,AVG,P	10.00	68	FL fertilizer FT17 10lbs,MNH,VF	3.50
26	AZ tobacco (6) T2,T15,T17,T19,T29,T30,MNH,VF min bid \$9	11.00	69	FL fertilizer (2) FT19 100lbs, FT20 5 lbs, both U,VF,small thin on FT20	1.00
27	AZ trout #3 \$2 1960-61, unsig,U,VF,P	4.00	70	FL fertilizer (3) FT21 5 lb MH,F; FT22 5lb,U, VF, FT28b 10lb MNH,VF	4.25
28	CA "Zone B Licensed Pheasant Club 1972-73 season", unlisted, self adhesive black on pink w/green backer, MNH,VF,P	25.00	71	FL grapefruit GR1 3ct,U,VF	2.00
29	CA duck Scott CA13 \$5,U,VF	5.00	72	FL grapefruit GR10 \$1.50,U,F-VF	5.00
30	CA exchange EX25 30ct first,U,VF, SON controller handstamp, very nice copy,P	15.00	73	FL grapefruit GR11 \$3,U,F-VF,P	15.00
31	CA exchange EX4 40ct first,U,AVG,SON controller handstamp	3.75	74	FL grapefruit GR13 3ct,U,VF	1.50
32	CA exchange EX98 20ct U,AVG,SON controller handstamp,P	2.00	75	FL grapefruit GR14 15ct,U,F,crease	1.50
33	CA exchange EX98 20ct,U,F-Vf,cut round	2.00	76	FL grapefruit GR14 15ct,U,VF	1.50
34	CO wine & liquor(5) WL9, WL40, WL43, WL46, U,VF	4.00	77	FL grapefruit GR15 30ct,U,F-VF,SON blue cxl	4.00
35	FL bedding BD1 1ct,VF,U	2.50	78	FL grapefruit GR16 \$1.50,U,F-VF, sm. tear	7.50
36	FL cheapo pile (6) cigarette C21; documentary D21(2) 10ct,D24 \$1,D37 \$1,D80 15ct, all U,VF	2.50	79	FL grapefruit GR17 \$3,U,F-VF	10.00
37	FL citrus CF26 5ct,U,VF	2.00	80	FL grapefruit GR18 \$12,U,AVG,P	20.00
38	FL citrus CF27 10ct,U,VF,purple SON handstamp	1.75	81	FL grapefruit GR2 15ct,U,F	2.25
39	FL citrus CF28 50ct,U,F-VF	2.75	82	FL grapefruit GR3 30ct,U,VF,SON cxl,P	3.50
40	FL citrus CF29 \$1,U,F	5.00	83	FL grapefruit GR7 3ct,U,VF	1.50
41	FL citrus CF29 \$1,U,VF,P	5.00	84	FL grapefruit GR8 15ct,U,F-VF	2.00
42	FL citrus CF31 \$4,U,F	15.00	85	FL grapefruit GR8 15ct,U,VF	2.00
43	FL citrus CF35 10ct,U,F	1.50	86	FL grapefruit GR9 30ct,U,VF	3.50
			87	FL orange OR7 1ct,U,F	1.50
			88	FL orange OR8 5ct,U,AVG	1.50
			89	FL orange OR9 10ct,U,AVG	2.50
			90	FL orange OR9 10ct,U,VF	2.50
			91	FL orange OR10 50ct,U,AVG	5.00
			92	FL orange OR11 \$1,U,F-VF	9.00
			93	FL orange OR11 \$1,U,F,P	9.00
			94	FL orange OR12 \$4,U,F-VF,pinholes	10.00
			95	FL orange OR13 1ct, U,F	1.50
			96	FL orange OR13 1ct,U,VF	1.50
			97	FL orange OR14 5ct,U,AVG	2.00
			98	FL orange OR14 5ct,U,F	2.00
			99	FL orange OR15 10ct,U,F	3.50
			100	FL orange OR16 50ct,U,F	9.00



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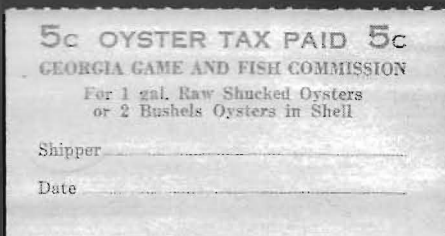
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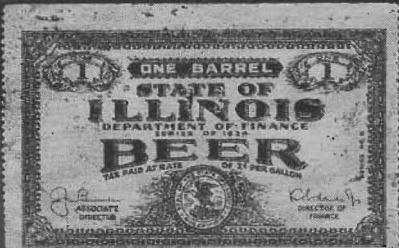
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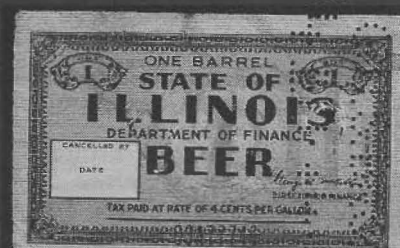
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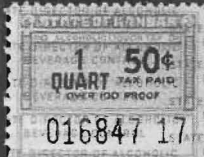
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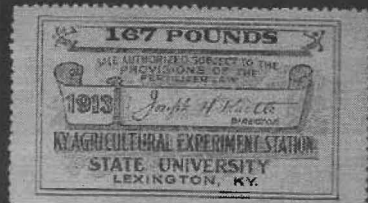
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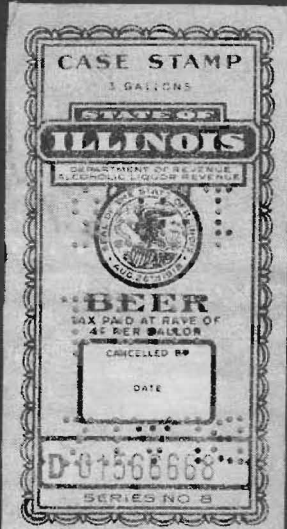
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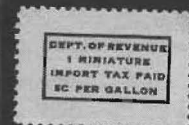
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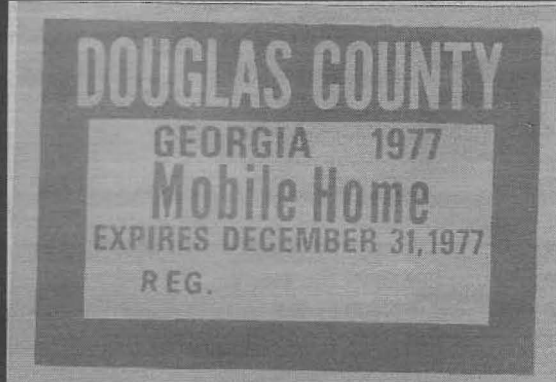
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SRS Auction 45

101	FL orange OR17 \$1.U,F-VF, 1/4" tear repaired with tape	10.00	140	IL beer B42a 1/2 bll,U,VF, clean, double perfin "A.B. Co/1-27-41"	15.00
102	FL orange OR17 \$1.U,VF,P	10.00	141	IL beer B42A 1 bll,U,F, scotch tape burn,perfin "A.B. Co./2-6-41"	100.00
103	FL waterfowl Scott #2 \$3.25 w/out tab,1980,MNH,VF,P	15.00	142	IL beer B44 1 case,U,VF, clean, perfin "5-6-40/BEST"	10.00
104	FL waterfowl Scott #3 \$3.25 w/out tab,MNH,VF	15.00	143	IL beer B48 1 case,U,VF,perfin "WEB CO/8-1-41"	10.00
105	FL waterfowl Scott #8 \$3.00 w/small tab,MNH,VF,P	10.00	144	IL beer B50 3gal,U,VF, staple holes,dirty,perfin "PIONEER/7-9-41", creased,P	12.00
106	FL wild turkey #3 1988-89 \$5.50,MNH,VF,P	25.00	145	IL beer B55 1/2 case,U,VF,crease,perfin "PABSTM/9-31-41"	10.00
107	GA beer B10 1-2/3ct,MNH,VF	2.00	146	IL beer B56 1 case,U,VF,handstamp, clean	20.00
108	GA beer B16 2ct,MNH,VF,P	4.00	147	IL beer B58 3 gal,U,VF,perfin "PILSEN B Co/8-16-41"	15.00
109	GA cigar & cigarette like CCG47 but imperforate 2ct orange, not listed, MNH,F-VF on a safety paper, possibly a proof	25.00	148	IL beer B61 1/2 bbl,U,VF, stains,perfin "PHAND B Co/8-23-41"	10.00
110	GA cigarette (20) great starter set - C1-C6, C8, C9a,C12,C16,C17,C19,C20,C21,C22,C23,C24,C24a, C25,C28 MH,VF-XF min bid \$32,P	38.50	149	IL beer B62 1 bbl,U,VF, stains,perfin,tear in center,P	25.00
111	GA feed FE2b 3/4ct,U,F	4.00	150	IL beer B63 1/2case,U,VF, clean,perfin "P.HAND B. Co./6-11-47"	7.50
112	GA feed FE17 1ct,MH,VF	2.00	151	IL beer B64 1 case,U,VF, clean,perfin "M.B. Co./12-19-41"	4.00
113	GA feed FE19 1-1/2ct,MH,F	4.00	152	IL beer B64 1 case,U,VF, fugitive ink gone,perfin	4.00
114	GA feed FE25 1/2ct,MH,VF	2.00	153	IL beer B64 1 case,U,VF,handstamp 1942, clean, staple holes	4.00
115	GA fruit FR2 1/2ct,MH,F	2.50	154	IL beer B66 3gals,U,VF, clean, handstamped	4.00
116	GA insecticide/fungicide IF18 1/16ct,MNH,VF	2.50	155	IL beer B67 1/4 gal,U,VF,perfin "AMBROSIA/1-23-5?", staple holes	25.00
117	GA liquor L110 750ml,MNH,VF,P	2.50	156	IL beer B70 1 case,U,VF, clear,perfin "ATL B Co/10-27-43"	2.50
118	GA mobile home 1977 yellow and green self adhesive on brown backer. 3-1/2x5",MNH,VF,P	10.00	157	IL beer B71 3 gal, U,VF,handstamped, clean,P	15.00
119	GA oleomargarine OL1 10ct,MNH,VF,P	1.50	158	IL beer B72 1 case,U,VF,small scuff, perfin "ATL B Co/8-5-44"	1.50
120	GA oyster OY24 5ct,MNH,VF,"for 1 gal shucked oysters/or 2 bushels oysters in shell",min bid \$15,P	25.00	159	IL beer B74 3 gals,U,VF,perfin "PABSTP/6-12-46", little dirty	3.00
121	GA tobacco T2 3ct,MNH,F,P	2.50	160	IL beer B85 3 gals,U,VF,perfin, on piece of box,P	2.50
122	IA cigarettes (9) C6 U,AVG;C8 1-1/2ct U,VF; C12 (2) 2ct shades U;C13 U,AVG;C18 1ct U, VF;C20 2ct U,AVG;C29 2ct,U,F;C30 2ct U	4.00	161	IL cigarette C6 24cig,MNH,VF	25.00
123	IA oleomargarine OL13 60ct,U,VF, repaired tear,P	2.00	162	IL cigarette C5 20 cig round decal, MNH,VF,P	2.50
124	ID oleomargarine OL11b 10ct,U,VF,P	2.50	163	IL cigarette C52 unlisted 20cig black on gold, "ILLINOIS" reading upward at diagonal, heat fusion, U,VF	1.00
125	IL beer B1 1/2case,U,VF,perfin "PRIMA/21-35", clean,P	3.00	164	IL cigarette Chicago 20 cig, pane/10,MNH,VF, \$5 min bid	10.00
126	IL beer B2 1 case,U,VF,perfin "U.S.B. Co/4-9-34", clean	3.00	165	IL waterfowl Scott #17 1991 \$10 unsig,U,VF, tiny tear, light crease outside design,P	3.00
127	IL beer B7 1 case,U,VF,perfin "PETERFOX/10-6-34", clean	2.50	166	KS cigarette C57 2ct U,VF on piece of blue Federal cigarette (note I think the picture in the catalog may be wrong on this stamp),P	1.00
128	IL beer B8 1/8 bbl,U,VF, stains,perfin "ATLAS B Co/10-23-35"	3.00	167	KS cigarette strip C15 2ct,U,VF,perfin "702"	2.00
129	IL beer B9 1/4bbl,U,VF,lot of surface scuffing, perfin "PIONEER/7-29/37",P	10.00	168	KS cigarette vending machine CVM25 50ct,MNH,VF,P	15.00
130	IL beer B10 1/2 bbl,U,VF, stains, some surface scuffing, perfin "A.B. Co"/5-22-35"	7.50	169	KS cigarette vending machine CVM34 1971,MH,VF	7.50
131	IL beer B11 1 bbl,U,VF,dirty but good shape for issue,small staple holes,P	15.00	170	KS cigarette vending machine CVM36,MH,VF	6.50
132	IL beer B35 1 case,U,VF,perfin "C.C.B./8-8-39", clean	5.00	171	KS egg (2) E32 AA Large, E34 AA Jumbo, both MNH,VF	4.00
133	IL beer B36 3 gals,U,VF, lower left corner nipped but not into design, perfin "ATL B CO/6-21-40", clean	7.50	172	KS egg (2) E55 Ungraded medium, E57 Ungraded Extra Large,both MNH,VF	8.00
134	IL beer B37 1/2case U,VF, little dirty, VOID not exposed,perfin "PABSTM/3-28-41"	5.00	173	KS egg (3) E33, E34, E37, all MNH,VF	6.00
135	IL beer B37 1/2case U,VF,dirty VOID exposed, creases,perfin "PABSTM/9-15-41"	2.50	174	KS egg E37 A Peewee,MNH,VF	2.50
136	IL beer B38 1 case,U,VF, stains VOID exposed, Perfin "PeterFox/6-17-41"	1.00	175	KS egg E50 B Jumbo,MNH,VF	2.00
137	IL beer B38 1 case,U,VF,VOID not exposed, faults, perfin "S&K Inc./12-18-40"	1.00	176	KS egg E67 Ungraded medium,MNH,VF	4.00
138	IL beer B40a 3 gals, U,VF,VOID not exposed, fault along top edge, perfin "P. HAND B. Co./7-3-40++5"	8.00	177	KS feed FE18 80lbs,MNH,AVG	1.00
139	IL beer B41 1/4 gal,U,VF,light stain, perfin "PILSEN B CO/5-9-41,w/Decalomania Co patent number in selvedge,P	40.00	178	KS liquor L12 50ct,MNH,VF,P	3.00
			179	KS livestock remedy LR4 20lb,MNH,VF	4.00
			180	KS secured debt D14 \$5,U,VF,P	13.00
			181	KY fertilizer (2) FT18 125lbs and FT19 167lbs both MNH,VF,P	3.00
			182	KY fertilizer (2) FT23 167lbs MNH,VF;FT28	



SRS Auction 45

	200lbs MNH,VF	2.25	224	MO secured debt St. Louis County \$1 black on blue paper,MH,VF	15.00
183	KY import liquor L13 miniature,MNH,VF,P	3.50	225	MO secured debt St. Louis County 75ct black on white paper,MNH,VF	10.00
184	KY waterfowl Scott #3 1987 \$5.25 sig.,U,F-VF	2.50	226	MO secured debt St. Louis County 50ct black on white paper,MNH,VF,P	10.00
185	LA bedding BD2 1ct,U,VF,pulled corner perf	4.00	227	MO secured debt St. Louis County 75ct black on white paper,MNH,VF	10.00
186	LA dubious varieties (11) all imperforate but assumed to be cut downs; FE111 feed(2), D5 law, tobaccos T1 1ct, T1a 1ct(2), T2 2ct(2), T4 10ct(2), T23 4ct, all U	3.00	228	MO secured debt St. Louis County \$2.50 black on yellow paper,MNH,VF	30.00
187	LA feed (2) FE45 100lbs,U,AVG; FE91c 100lbs perf 12x13,MNH,VF	6.00	229	MO secured debt St. Louis County \$2.50 black on yellow paper,MNH,VF	30.00
188	LA feed (3) FE46 143lbs U,VF,creased on piece of tag serial #14; FE76 8-1/3lbs U,VF; FE77 10 lbs MH,AVG,P	3.75	230	MO secured debt Wayne County 20ct dark blue,MNH,VF-XF	75.00
189	LA insecticide/fungicide IF3c 1lb,MNH,VF	2.00	231	MO waterfowl #2 \$3.40 1980 sig.,U,F-VF; MO trout #12 \$4.40 sig.,U,F-VF; US RW47 \$7.50 sig. F-VF on 1980 MO res. Hunt and fish Lic.	25.00
190	LA seed S4 registered,MNH,VF,self adhesive on backer	5.00	232	MS beer & wine BW8 11.25ct,U,VF,thins,P	10.00
191	LA seed tag SET9 certified,MNH,VF	5.00	233	MS beer & wine BW67 48ct (U) blue-green,U,VF, SON cxl,P	6.00
192	LA waterfowl Scott #2 1990-91 \$5 sig.,U,F-VF,P	2.50	234	MS beer & wine BW68 48ct (V),U,VF,heavy black crayon cxl	5.00
193	MA deed (4) D2(3) 10ct, D4 \$1, all U,VF	2.00	235	MS feed FE16 50lbs,MNH,F	2.50
194	MA waterfowl Scott #3 1976,sig.,U,VF, light crease	3.00	236	MS feed FE18 feed 100lbs, unlisted MNH,F,creased	25.00
195	MD big game firearms #5 1964-65 sig.,U,VF on piece of lic.,P	30.00	237	MS imperforate cutdowns?: T12(4), FE47, MN7, MN8,U,VF,P	3.00
196	MD big game firearms #6 1965-66 sig.U,F on MD lic./backtag (tear in stamp)	30.00	238	MS tobacco T11 2ct,U,VF	1.00
197	MD cigarette (2) Baltimore Hubbard C1 1ct on cream card, C2 1ct on yellow card,MNH,VF	4.50	239	MS tobacco T144 75ct,MNH,VF,P	50.00
198	MD cigarette Baltimore Hubbard C2 1ct black on yellow card,MNH,VF,P	2.00	240	MS tobacco T146 12ct,U,VF	1.50
199	MD liquor L49 1/5 gal U,F,perfin "W/27" glued on piece of black cardboard,P	1.00	241	MS tobacco T19 25ct,U,VF,son handstamp "STATE TAX COMMISSION/NOV 1935/JACKSON, MISS."	5.00
200	MD recordation (5) D1,D2,D4,D10,D15 all U, VF, min bid \$25	29.50	242	NC bedding BD1 2ct,U,F	1.75
201	MD tobacco Baltimore Hubbard T2 3ct blue, MNG,XF,jumbo	2.50	243	NC bedding BD7 3-6/10ct green,U,XF,jumbo	3.00
202	MD tobacco Baltimore Hubbard T1 2ct MNG,VF; T2 3ct MNG,VF;T5 5ct MNG,VF,P	10.00	244	NC bedding unlisted like BD4 1-3/5ct but perf 12-1/2,MH,VF,P	10.00
203	MD waterfowl #9 \$3 1982-83 sig,U,F-VF on backtag with US duck RW49 sig. U,F-VF	12.00	245	NC insecticide/fungicide (8) IF4-IF11 all MH,F-VF	21.75
204	ME alien/muzzelader #9 \$50 1988,MNH,VF,P	6.00	246	NC seed S1 2ct,MNH,VF,dark spot at right, may be paper defect,P	5.00
205	ME cigarette (2) C3 2ct, C8 4ct, both MNH,VF-XF	2.00	247	ND liquor L65 3-3/4ct MNH,VF,P	3.50
206	MI apple AP10 2ct,MNH,VF	2.00	248	NH tobacco (15) decals and fusions, some mint, most U,AVG-VF	5.00
207	MI apple AP11 3ct,MNH,VF,P	2.00	249	NH tobacco (3) T1 1/2ct, T155 1/2ct, T183 1/2ct, all MNH,VF-XF	2.50
208	MI malt MA18 5ct,MNH,VF,P	10.00	250	NJ woodcock #19 1985 \$2.25 sig,U,F-VF,P	2.50
209	MI trout #1 1948 unsig.,U,VF,P	15.00	251	NM honey HY15 2-1/2 lbs,MNH,AVG, extra row of perfs or gutter, freak,P	7.50
210	MN deed D43 \$200,MNH,VF,P	10.00	252	NM honey HY17 60lbs,MNH,AVG	7.50
211	MN marijuana DRM1 \$10,U,VF,never hinged	15.00	253	NM honey HY20 16 oz,MNH,VF	25.00
212	MO cigarette Kansas City nurse & child 1-1/2ct, imperforate,MNH,VF	5.00	254	NM honey HY23a 8oz,MH,VF	25.00
213	MO gasoline G31 1 bbl,U,VF	4.00	255	NM wine W2 2ct,MNH,VF,P	35.00
214	MO kerosene K28 10 bbl,U,F,P	4.00	256	NY cigarettes (including New York City) (24) meters, decals, fusions, all U,AVG-F	7.50
215	MO kerosene K32 1 bbl, U, VF	3.50	257	NY hunt/fish #6 no fee 1987-88 sig.,U,VF,toning,P	4.00
216	MO kerosene K32 1 bbl,U,VF,crease	3.50	258	NY processed trout & game #1 5ct,MNH,VF,P	35.00
217	MO secured debt Butler County 20ct,MNH,VF,P	50.00	259	NY sportsman #2 \$23.50 1983 unsign,U,VF,toning	4.00
218	MO secured debt Cole County \$2 not listed in Hubbard's Municipal catalog,MH,AVG,P	25.00	260	OH beer B6 2ct,U,F	1.50
219	MO secured debt Cole County \$1 not listed in Hubbard's Municipal catalog, MH,F,P	25.00	261	OH beer B8 (4),U,F-VF, slight differences in placement of the overprint	2.25
220	MO secured debt D8P \$1.25,MNH,VF	3.00	262	OH beer B22a 3/4ct perfed, MH,VF,P	1.50
221	MO secured debt Randolph County 15ct brown,MNH, VF	10.00	263	OH beer B23 1-1/2ct,U,AVG,printed black cxl "Belmont Brewing Co/63903"	1.50
222	MO secured debt Randolph County 75ct brown, MNH,VF,P	50.00			
223	MO secured debt St. Louis County \$2 black on rose paper,MNH,VF, tiny tear at top,P	25.00			

SRS Auction 45

264	OH beer B23(2) 1-1/2ct, one U,AVG,printed cxi "HEIDELBERG BREWING CO/FEBRUARY 1, 1936", one MH,VF-XF	2.25	303	big printing problem in blue, printers waste?, no serial number, MNH,VF,P	4.00
265	OH beer B24 (2) 1-1/2ct, one U,VF, one w/ printed cxi "PFEIFFER BREWING COMPANY/DETROIT MICHIGAN/March 17, 1937,U,VF	1.50	304	OH sales tax Hubbard C36 12ct pair,perf but uncut,MNH,VF	2.00
266	OH beer B25 1-1/2ct,MH,VF-XF	1.50	305	OH sales tax Hubbard C37 15ct pair, perf no serial numbers, uncut, MNH,VF	2.00
267	OH beer B25 1-1/2ct,U,VF,printed on back "NBPCO/4-25-38"	1.50	306	OH sales tax Hubbard C41a \$3 carmine & black, pair perf but uncut,MNH,VF	7.50
268	OH beer B26a 1-1/2ct,U,VF,unlisted, wide border around seal perf 12-1/2, blue handstamp "Rockman Dickerson Distributing Co/SEP 27, 1939",pulled perfs along bottom,P	7.50	307	OH sales tax Hubbard C42a \$15 pair, perf but uncut, red serial numbers,MNH,VF	10.00
269	OH beer B27 3ct,MH,VF	3.00	308	OH sales tax stubs (41) sorters delight, saw Columbians, Reserves and Superiors	2.00
270	OH beer B27a 3ct,U,VF,handstamp "AMMAR BROS/ June 30, 1936/CAMBRIDGE OHIO"	1.50	309	OH wine (2) W1a 5ct, W3 15ct,U,VF	1.50
271	OH beer B28 8-1/4ct,MH,F,P	3.00	310	OK documentary D27 5ct,MNH,VF	25.00
272	OH beer B29 16-1/2ct,MH,VF	4.50	311	OK egg E69 A Medium(narrow),MNH,VF	5.00
273	OH beer B37 1 ct,U,VF	1.00	312	OK wine W33 3gals,MNH,VF	1.00
274	OH beer B37 1ct,U,VF,printed black cxi "A.W. & S. B. Co./7811"	1.50	313	OR melon & tomato MT1a 3ct,MNH,VF,P	1.50
275	OH beer B48 62-1/2ct orange, U,VF-XF,perfin "MATZ/4-14-42/Brg. Co."	5.00	314	PA archery 1977 \$2.20,MNH,VF,toning,P	15.00
276	OH beer B49 \$1.25 brown,U,VF,clear	3.25	315	PA beer B22 1/2 bbl,MNH,VF,lower right corner bent,P	15.00
277	OH beer B50 \$2.50,MH,VF,P	37.50	316	RI tobacco T13 8ct,U,VF,P	1.50
278	OH beer B54 \$1.25,MH,VF-XF, min bid \$20	50.00	317	RI tobacco T19 25ct,MNH,VF-XF	8.00
279	OH beer B56a 1/2ct, perf 12-1/2,MH,VF	1.50	318	SC case liquor unlisted CL10 \$2.50 Bryon imprint, U,VF on cardboard w/red handstamp "RICHLAND WHOLESALE/LIQUORS INC./JUNE 1 1961/COLUMBIA S.C."	20.00
280	OH beer B57 1/2ct,U,F-VF	5.00	319	SC documentary (6) D7 50ct,U,VF,curled corner, D22(5) 10ct,U,VF,two color shades	3.00
281	OH beer B58 1/2ct,U,VF	2.00	320	SC documentary D7 50ct,U,VF,ms cxi,P	2.00
282	OH beers B62(3), one U,AVG, one U,VF, one U,VF printed black cxi "THE CONSUMERS BREWING CO/ April 24, 1940"	2.00	321	SC feed FE40 3-1/8 mills,MNH,VF	1.00
283	OH beer (3) B64 1-1/2ct U,VF; B64a 1-1/2ct,MH,VF; B65 4-1/2ct,MN,VF	4.00	322	SC oil OI33 5/8ct,MH,VF	5.00
284	OH beer B70 1-1/2ct,MH,VF jumbo	2.00	323	SC terrapin TE1 5ct,MH,VF, Min bid \$15	35.00
285	OH beer B72 1-1/2ct,U,VF, printed cxi "A.W.B. Inc./16235"	7.50	324	SC waterfowl Scott #2h \$5.50 1982-83 sig.,U,VF,P	25.00
286	OH beer B74 1-1/2ct,U,VF,printed on back "S B CO/ 1-21-46"	1.50	325	SD non-res small game G8a \$25 1963 sig.,U,VF rouletted on lic,P	15.00
287	OH beers(2) B75 1-1/2ct,MH,VF; B76 2-3/4ct MH,VF,P	6.25	326	TN ammunition AM24b 1/10ct pane/10,MNH,VF	10.00
288	OH beer (2) B77 1-1/2ct, B78 3ct both MH,VF	3.00	327	TN cigar CG9 10ct,U,VF,clear,P	1.50
289	OH beer (3) B79 4-1/2ct, B80 8-1/4ct, B81 16-1/2ct all MH,VF-XF,P	11.00	328	TN cigar(2) C28 10ct,MNH,VF;C30 15ct,U,VF	1.75
290	OH beer B82 1-1/2ct,U,VF	4.50	329	TN feed FE55 1/4ct,MNH,VF	2.00
291	OH beer B82a 1-1/2ct white paper,U,F,one pulled perf, rare stamp,P	25.00	330	TN malt MA2 15ct,U,VF	2.00
292	OH beer B84 \$1.25 U,VF-XF, perfin "A.W.BREWING INC./7-17/1951", hole and tear,P	7.50	331	TN seed S15 1ct,MNH,VF,P	2.50
293	OH beer B87 \$1.25 U,VF-XF,perfin "DUQUESNE/ 7/26/60/DB Co", little dirty	40.00	332	TN tobacco (4) T54 (2) 3ct one U one M;T58 (2) 5ct, both M, AVG-F,P	4.75
294	OH beers B23(4) 1-1/2ct w/printed cxls,U,VF: "THE FOSS SCHNEIDER CO." (stamp faulty), "RED TOP BREWING CO.", "THE SCHMIDT BREWING COMPANY", and red "BRUCK'S",P	5.00	333	TN tobacco (3) T76-T78,MH,VF,P	10.00
295	OH malt (2) MA5 3ct, MA6 9ct, both MH,VF	6.25	334	TN tobacco (12) T111(3) 1/4ct, T112 5/10ct, T114(2) 1ct,T118(2) 2ct,T121 3 ct, T123 5ct, T126(2) 6ct, all U,F-VF	6.00
296	OH malt MA6a 9ct,MH,VF	3.00	335	TN vegetable seed VS23 unlisted, 1984-85,MNH,VF	10.00
297	OH malt MA7 9ct,U,VF	2.50	336	TX beer B41 9ct,U,VF,perfin "BLATZ/9-11-41"	3.00
298	OH malt MA8 9ct,U,VF,clear,P	25.00	337	TX documentary D5 \$2 trial color proof in black, marked SPECIMEN on back on heavy cardboard like paper, min bid \$50,P	150.00
299	OH malts (3) all U,VF w/typed cxls-MA5 "A&P", MA6 "KS&B Co", MA6 "KROGER",P	6.75	338	TX stock transfer ST4 75ct,U,VF	2.50
300	OH sales tax (39) all Reserves U,fair number of dups	2.00	339	TX white wing dove #1 \$3.00 1971,MNH,VF	3.00
301	OH sales tax (99) all Merricks U, lots of dupes, some sideways watermarks, lots of color shades	4.00	340	TX white wing dove #25 \$7 1995 sig.,U,VF,P	3.00
302	OH sales tax Hubbard C35 9ct freak w/stub		341	TX wine W29 .01ct turquoise blue,MNH,VF-XF,P	2.50
			342	TX wine W72 2ct,MNH,VF,perf 11-1/2	1.50
			343	TX wine W73 2.5ct,MNH,VF	1.50
			344	TX wine W76 5ct,MNH,VF	1.50
			345	TX wine W77 20ct,MNH,VF,P	5.00
			346	TX wine W78 5ct,MNH,VF	1.50
			347	TX wine W79 6.25ct,MH,VF	1.75
			348	TX wine W81 2ct,MNH,VF	2.50
			349	TX wine W82 4ct,MNH,VF	1.00
				UT beer BF10 Fisher 12 oz,MH,VF-XF	10.00



429



417



432



402



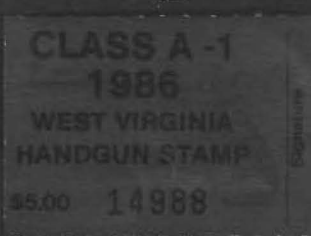
387



394



418



390



377



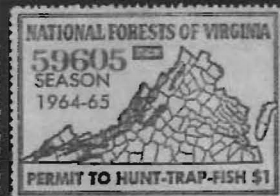
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360



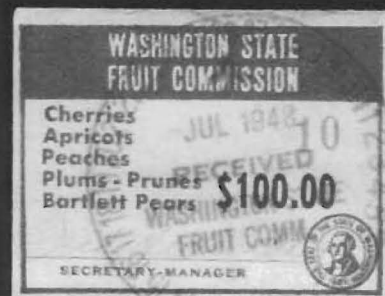
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364



373



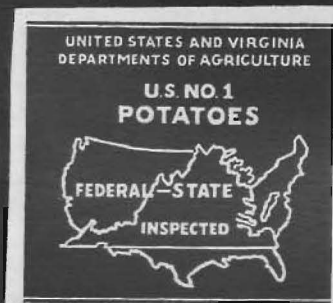
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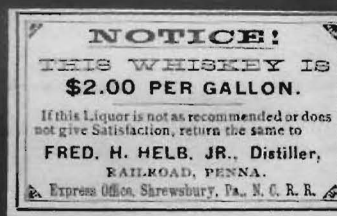
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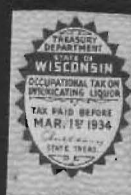
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365



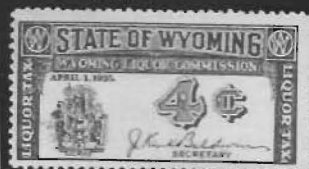
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382



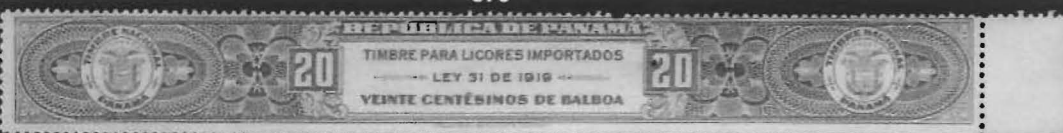
383



399



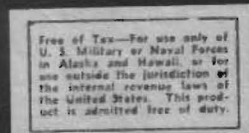
379



434



367



409

SRS Auction 45

350	UT beer BF3 Brown Jug 64oz,U,VF,stain,pin hole	37.50	401	WY oleomargarine OL1 10ct,MNH,VF	15.00
351	UT beer BF5 Fisher 22oz,MNH,VF	4.50	Collections and US Tax paid		
352	UT beer BF8 Fisher 12 oz,U,VF,stains	7.50	402	US beer REA53 25ct,U,F,small faults,P	25.00
353	UT beer BF8 Fisher 12 oz,U,VF	7.50	403	Better cheapos (17) - OH wine, TX beer, CA liquor (6), AL feed, CO Wine & liquor, TX cigarette, NM feed (2), CA feed(2), CO feed, CO fertilizer, MI feed, FL doc., most M	9.00
354	UT beer BPS1 Century 12 oz,MNH,VF,creased	5.00	404	Better hodgepodge(9), CA fishing #11,pair U; IL beer B66 U faults;MN beer B82 U(Cat \$17.50); PA bedding BD15 U,VF; SC bedding BD2 on piece of tag;UT beer B16 U;German censor mark WWII; (2) US profit sharing coupons	20.00
355	UT beer BUT1 Olympus 12 oz,MNH,VF	3.50	405	Cheapo pile (51) MI feed,OH sales tax(21);NY bedding, NY stock transfer(11),TN feed, SC doc (9); foreign(7), no dups, most U	2.50
356	UT beer BUT1 Tivoli 12 oz,MNH,VF	3.50	406	Cigarette heat fusions (25) CA C10,IL C50, C51, IN C26, MI C4, NY C57(2), RI C11 unlisted , WI C63(12), WI C64(5), all U	4.00
357	UT beer BUT18 Old Broadway 32 oz,MNH,VF	3.50	407	Feed hodgepodge (10) AL,CO (3), MI, NC (4), UT,VA,most MNH,F-VF	7.50
358	UT beer BW5 Walters 12oz 3.2,U,VF,little dirty	4.00	408	Hodgepodge (13) CA liquor L2; US R6c U,VF,RF23 U,VF; RE41 10ct,U,VF;RD30 U,VF,punched initials WWC; R218 \$2 U,F, R315 U,VF,perfin, R494 U,F; RF28 U,VF preprinted KEM Cards, New Zealand postage due, France 20c Judessus (judicial?) U,AVG; German label, Ecuador cigarette	2.50
359	UT oleomargarine OL3a \$1.50,MNH,VF	2.00	409	Sea stores free to tax red, "for use only of the U.S. Military or Nval Forces in Alaska or Hawaii, MNG,VF,P	3.00
360	UT oleomargarine OL4b \$1.60 yellow gum,MNH,VF,P	3.50	410	United Cigar Stores Company 12-1/2ct certificate (Coupon),MNH,VF	2.00
361	UT oleomargarine OL4b \$1.60,MNH,VF	2.50	411	US duck RW16 \$2 1949-50 sig.,U,VF on 1949 PA resident lic.	15.00
362	UT oleomargarine OL16b \$3.60,MNH,VF	2.75	412	US duck RW17 \$2 1950-51 unsig.,U,F on 1950 NE res. hunt & fish lic.	12.00
363	VA liquor permit LP1,MNH,Vf	5.00	413	US duck RW25 \$2 1958-59 heavy sig.,U,VF on PA backtag	10.00
364	VA national forest hunt-trap-fish #27 \$1 1964-65 unsig.,U,VF,P	3.00	414	US duck RW37 \$3 1970-71 sig.,U,F-VF on PA backtag	10.00
365	VA potatoes No. 1 red unlisted ,MNH,VF,P	75.00	415	US duck RW42 \$5 1975-76 sig.,U,F on KS lic.,stamp curled at one end	10.00
366	VA wine W30 25.6oz,MNH,VF,P	5.00	416	US duck RW47 \$7.50 1980-81 sig.U,F-VF on PA backtag/lic.	12.00
367	VT waterfowl Scott #4 \$5 1980,MNH,VF,P	10.00	417	US duck Scott RW5 \$1 sig.,U,F, min bid \$20,P	60.00
368	WA beer B17b 2 doz 12 oz,MNH,VF	8.00	418	USDA inspected circular "stamps" (4) printed as part of labels for Onion and Pepper Blend, Tyson chicken, Perdue chicken, and one just torn off a box,P	2.00
369	WA beer B28 50ct U,VF,creased on left side	15.00	419	USDA large inspection label (203x102mm) for fruit, vegetable and nut inspection from a box of Idaho potatoes, black on florescent yellow, U, lower right corner missing	10.00
370	WA beer City of Tacoma 3ct,MH,VF	1.50	420	US proprietaries RB32(67) reclamation project in blocks of 10 or bigger,most M,F with disb gum and a big block of 76 stuck together (must be soaked) at least 12 badly damaged. About 10 MNH,F can be found	5.00
371	WA egg E1 15 doz,MNH,XF	100.00	421	US proprietaries RB34 (281) reclamation project. These were stored with high humidity somewhere some and are stuck together, some have paper adhesions on front, most have disturbed gum of some kind, in big blocks, most F-VF	7.50
372	WA egg E21 1 doz,MNH,F-VF	7.50	422	US Treasury Department Internal Revenue Service seals (2), U,VF, These may have been used on	
373	WA egg E22 1 doz,MNH,VF,P	25.00			
374	WA fruit (2) FR8 5ct, FR9 10ct, both MNH,VF	5.50			
375	WA fruit FR18 50ct,MNH,VF	4.50			
376	WA fruit FR21 \$100,U,VF,SON cxl,P	10.00			
377	WA fruit FR22 \$10,MNH,VF, full gum,P	25.00			
378	WA liquor seal LS2a,MNH,VF,right end has been rumped	1.50			
379	WA liquor seal LS4c,U,VF,P	10.00			
380	WI liquor L15 6-1/4ct,MH,VF	10.00			
381	WI liquor L97B unlisted 40ct red & orange, no wording below value on cream safety card,VF,MNH	25.00			
382	WI liquor tax paid LTP1,MNH,VF,P	30.00			
383	WI pharmaceutical liquor PL18 1ct,MNH,VF,rare,P	75.00			
384	WI trout #6 1983 \$2.50 MNH,VF-XF w/control number selvedge, min bid \$2	6.00			
385	WI waterfowl Scott #1 \$3.25,1978 MNH,VF, min bid \$25	100.00			
386	WI waterfowl Scott #2 \$3.25,1979 MNH,VF,min bid \$7	20.00			
387	WI waterfowl Scott #3 1980 \$3.25 MNH,VF-XF w/control number in selvedge,min bid \$5,P	15.00			
388	WI waterfowl Scott #4 1981 \$3.25 sig. U,VF-XF	2.50			
389	WI waterfowl Scott #4 1981 \$3.25 MNH,VF-XF w/control number in selvedge, min bid \$4	13.00			
390	WV handgun HG1 1986 \$5,MNH,VF,P	6.00			
391	WV soft drink SD33 pane of 50,MNH,VF	7.50			
392	WV trout #27 \$5 1986,MNH,VF	5.00			
393	WY conservation Dumaine WY10 1993 \$5,MNH,VF, min bid \$5	22.00			
394	WY conservation Dumaine WY11 1994 \$5,MNH,VF, min. bid \$5,P	22.00			
395	WY conservation Dumaine WY7 1990 \$5 sig.,U,VF, min bid \$6	15.00			
396	WY conservation Dumaine WY8 1991 \$5 MNH,VF, min bid \$8	40.00			
397	WY conservation Dumaine WY9 1992 \$5 sig.,U,VF, min bid \$5	11.00			
398	WY conservation Scott #1 \$1 1984 sig.,U,F-VF	9.00			
399	WY liquor L9 4ct,MNH,VF,P	8.00			
400	WY liquor L17,MNH,VF	15.00			

- revenue stamp shipment,P 10.00
- 423 US Treasury Department Internal Revenue Service seals (2), U,VF. These may have been used on revenue stamp shipments 10.00
- 424 US Treasury Department Seal Bureau of Engraving and Printing, these were used to seal stamp shipments,U,VF,P 5.00
- 425 Whiskey stamp "NOTICE:/THIS WHISKEY IS/\$2.00 PER GALLON/.....FRED H. HELB. JR.,Distiller,/RAILROAD, PENNA./Express Office, Shrewsbury, Pa. N.C.R.R." Something connected with North Central Railrd.,MH,F,P 5.00

Foreign

- 426 Argentina municipalidad de Esperansa (5); orange, .20c brown; 1924 .20c gray, 10 pesos red;1926 20 pesos blue,M?,AVG-VF, some small faults,P 5.00
- 427 Begium bill-of-lading Barefoot #19, used 1923,U,AVG 2.50
- 428 Belgium goods statistics tax Barefoot #2, 10 used 1920's,U,VF 2.50
- 429 Canada customs (5) Van Dam FCD1 1ct, FCD2 2ct, FCD6 1ct, FCD7 2ct, FCD8 5ct, all U,VF,P 1.00
- 430 Canada excise (2) Van Dam FX36 2ct, FX47 3ct,F-VF,U 3.50
- 431 Canada excise (3) Van Dam FX35 2ct, FX57 1/4ct, FX64(2) 3ct, all U,VF 1.00
- 432 Egypt salt Forbin #9 500m,U,VF,SON cxi "DEKERNES",P 6.00
- 433 France two different quittences (receipt) and and unidentified Japanese revenue,all U 3.50
- 434 Panama imported liquor strip 20 olive,M,F-VF,disb gum, pin hole,P 2.00
- 435 Puerto Rico rectified spirits (6);RE34 1ct Nieves perfin; RE35 2ct; RE37 4ct;RE39 6ct; RE44 50ct; RE47 62ct, all U,VF-VF 8.15

End of Auction 45**Alabama Cigarettes**

In additions to his Alabama catalog in early 2008, John Bowman added two cigarettes.

At left is decal Bowman No. T204A (SRS C6B) Black on white, with newspaper style dots to make gray. On yellow pie-slice safety card. Copyright symbol at lower right and "JP" at lower left in corners. For 20 cigarettes.

At right is Bowman No. T317 a heat fusion, black and white (looks gray) 11x11mm, with straight line purple "STATE of ALABAMA" safety. A copyright symbol is in the upper left ear, and initials that look like "PA" in the right ear. (SRS C6A).

Texas Beer Discovery

by Joe Jeter



ON ONE CASE SIX 12
BEER .0907 CENTS

B81

Shown are two Texas International Beer stamps which on close inspection I happened to notice are different. The first is the SRS B81 which is roulette 6-1/4 with the vertical roulette in black. It has the wording above the serial number which can be hard to see from the panto.

ON ONE CASE SIX 12 OUNCE BOTTLES
BEER .0907 CENTS NOT OVER 4%

Hubbard noted in his catalog that this is a decimal point error on the stamp as the tax was actually 9.07 cents.



ON ONE CASE SIX 12
BEER .907 CENTS

B85

The second stamp is a slightly darker blue than the first and has a much lower serial number. It is rouletted 10-1/2 with the vertical roulette on the end being black (hard to see as it is quite fine). The wording on this stamp is different.

ON ONE CASE SIX 12 OUNCE BOTTLES
BEER 9.07 CENTS NOT OVER 4%

The decimal point is very hard to see but it is there.

State Revenue Society Annual Statement January 1, 2008 to December 31, 2008

Account Balances on Jan. 1, 2008

Account 1 - Checking	\$6,012.33
Account 2 - CD's	\$5,394.66

Income

Dues	\$2,590.00
Advertisements	\$54.00
Refund for Library	\$38.50
Refund for Entry Fee	\$9.62
Stamp sales	\$825.57
Overpayments	\$262.59
Sales of back issues	\$111.50
Publication sales, excluding catalog sale	\$1,052.49
Catalog sales	\$14,202.90
Donations (cash)	\$25.00
CD interest	\$157.14
Auction Income	\$6,522.74
Total Income	\$25,852.05

Expenses

President	\$147.88
Editor	\$268.70
Secretary	\$139.23
Treasurer	\$150.24
Sales Manager	\$187.47
Board expenses-micellaneous	\$77.95
Newsletter printing	\$4,106.75
Newsletter distribution	\$684.86
Stamp purchases	\$2,745.60
Refunds	\$262.59
Entry Fees	\$40.00
Insurance	\$154.00
Publication Purchases	\$249.07
Awards and Service Plaques	\$149.40
Website	\$448.00
Library	\$725.12
Auction Payments	\$4,974.48
Auction Supplies and Expenses	\$18.11
Auction Postage	\$213.33
Archives	\$108.59
Catalog Printing	\$4,518.69
Catalog Update 1 Total Expenses	\$1,274.02
Catalog Postage	\$683.80
Catalog Expenses	\$42.75
Honorarium	\$500.00
Total Expenses	\$22,870.63

Net \$2,981.42

Checking - Account Balances on Jan. 1, 2008 (2 accounts)

Account 1 - Checking	\$3,836.61
Account 2 - CD's	\$10,551.80

Due to late publication of the 4th Quarter SRN of 2008 with the 2009 dues reminder, 2009 dues payments were no receive and

deposited in 2008.

Inventory

Stamps for Sale	\$3,400.00
SRS State Revenue Stamps Catalog	\$3,500.00
Publications/back issues	\$1,500.00
Total inventory	\$8,400.00

Net Worth of Society \$22,788.41

Respectfully submitted.

Harold A. Effner Jr.

SRS Treasurer 2008

February 16, 2009

Hall of Dubious Varieties - Mississippi

by M.E. Matesen

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



Georgia Beer Laws

by Kenneth Pruess

Our library has disposed of old compiled statutes for Georgia (called Georgia Laws), making the search much more difficult. Some are available on microfilm but time consuming to search. Here is what I found. Effective dates not stated in all laws. I could not find when beer stamps were discontinued but I think it must have been soon after the 1964 tax increase and reverted back to the original 1935 reporting method. Compiled statutes had extensive citations and no laws after 1964 which specifically discontinued stamps. Note that there was a tax reduction in 1951. Thus only the last set dated 1965? is clearly out of order.

1935. Malt beverage:excise and license. No. 207, pp. 73-81. Approved March 23. Only beer not over 6% alcohol permitted. Tax \$1.25/31 gal. barrel. Subject to special election on May 15. Tax paid by reports.

1937. Malt beverage tax law amended. No. 471, pp. 148-154. Approved March 30. \$2.50/31 gal. or proportionally. Provides for stamps and tax paid crowns or lids.

1937-38 Extra Session. Malt beverage - amount of tax. No. 10, pp. 173-174. Approved Dec. 13, 1937. \$4.50/31 gal., 2ct per 12 oz or fraction. This would have permitted stamps only in multiples of 2ct for bottles or cans. To be in effect until June 30, 1939 when tax reverts to 1935 rate.

1937-38 Extra Session. Malt beverages - crown tax rate. No. 404, pp. 175-176. Approved Feb. 16, 1938. Tax changed to 2ct per 12 oz or proportionally for other sizes. Thus odd denominations case into use and continued to the end.

1939. Malt Beverage - amount of tax. No. 307, pp. 101-103. Approved March 24. Tax \$4.50 per farrel, 2ct per 12 oz or proportionally. This nullifies rate reduction provided in 1937-38.

1949 Extra Session. Taxation of malt beverages and wine. No. 233, pp. 356-359. Effective July 30, 1949. Tax increased to \$9.00/ barrel, 4ct per 12 oz.

1951. Taxation of malt beverage and wine. No. 223, pp. 356-359. Approved Feb. 20, 1951. Tax reduced to \$4.50/ barrel, 2ct per 12 oz.

1955. Extra Session. Malt beverages - taxation. No. 5, pp. 23-25. Effective July 1, 1955. Tax increased to \$9.00 / barrel, 4ct per 12 oz.

1964. Revenue - malt beverage excise tax. No. 536, pp. 60-61. Effective March 1, 1964. Tax increased to \$10.00/barrel, 4-1/2ct per 12 oz. Because this was an amendment only of tax rate, there is no mention of stamps.

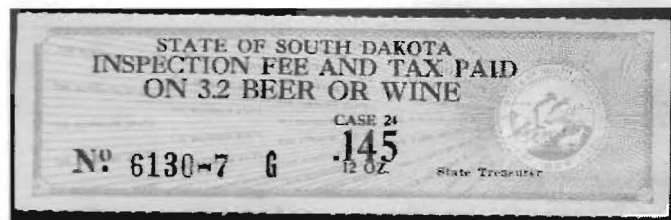
1977. Malt beveage tax amended. No. 652, pp. 1154-1160. Provides for refund for liquor and wine stamps. Presumably beer stamps were discontinued at some earlier date.

Also found some very complex laws on requirements for local beer taxes. That would be another story.

South Dakota Beer Question

by Chuck Soter

The South Dakota BW64 beer shown has some kind of broken character or dash in the serial number. Anyone know anything about these?



Missed Mississippi Tobaccos

The following Mississippi tobaccos were pointed out by Chuck Soter as missing from the SRS catalog.



1940. Decals on cream safety card, black roultetted 4-1/2. Designs in black. 12 x 9-1/2mm. Similar to 1941-46 set.

T86A	1ct	blue	1.00	.25
T86B	2ct	yellow	1.00	.25
T86C	3ct	pale green	1.00	.25
T86D	4ct	orange	1.00	.25



1941. Decals on linac gray safety card, black slot perfed 9-1/2. Designs in black. 12-1/2x9mm.

T86E	1ct	tan	1.00	.25
T86F	2ct	salmon	1.00	.25
T86G	3ct	violet	1.00	.25
T86H	4ct	lilac rose	1.00	.25



19???. Decal on yellow plain card. Roulette. Abt 12x9mm.

T86J	4ct	lilac	3.00	
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State Revenue Stamp Research Help Needed

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

State	Cat #	Description	Need				
AK	PB1	\$2 punchboard	illustration, info	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 of 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
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 state, 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)

WILL TRADE current issues of Arizona Cigarette fusions for current fusions from your state. soter@q.com CHARLES SOTER, 6790 E. PASEO PENOSO, TUCSON, AZ 85750 (0)

TRADERS WANTED: Buyer of number of Hubbard's state revenue collections and overstock would like to trade with other buyers of Hubbard collections. Contract Steve at ssnyl@aol.com (4)

Wacko Collector of Michigan state revenues stamps is willing to trade out better material from other states for better material needed from Michigan. Contact Steve at ssnyl@aol.com. (4)

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>

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(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 50 cent for return postage on all orders or a SASE. If you want insurance or certification send money to cover that. 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

Cigarette	
Ohatchee 1 ct decal/pane 10	.50
Rainsville 2 ct decal/pane 10	.50
Feed FE53b, no gum	.75

Marijuana

1 gram	\$3.50
5 gram	\$17.50
10 gram	\$35.00
Playing card 10ct	.10ea
pane10/	\$1

Tobacco

Double Springs 4 ct.	.25
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Arizona

Fertilizer FT10a, 5lbs	.50
1935 12c malt liquor, used cat B2	
Red on pink, Moore sig.	.50

California

1959 fishing stamp, used	.50
1960 fishing stamp, used	.50

Colorado

Bedding BD8 on white tag	\$4.00
2006 Habitat \$5	\$5.25
2006 Waterfowl \$5	\$5.25
2007 Habitat \$5	\$5.25
2007 Waterfowl \$5	\$5.25
2008 Waterfowl \$5	\$5.10
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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Indiana

Intangibles	
D130 15ct 1948 MNH	.50
D148 15ct, 1950 MNH	.50
D166 15ct 1952 MNH	.50
D175 15ct 1953 MNH	.50
D184 15ct 1954 MNH	.50

D193 15ct 1955 MNH	.50
D202 15ct 1956 MNH	.50
D247 15ct 1961 MNH	.50
D256 15ct 1962 use	.25
D256 15ct 1962 MNY	.50

Iowa

Cigarette C23 used	.25
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Kentucky

Marijuana	\$3.50
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Georgia

City of Griffin .05 Excise Tax	Free
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Louisiana

Feed	
Packet FE42, 70, 76, 78, 79, 80, 82, 83, 85a, 86, 86a, 87	\$5.00
same minus FE42	\$4.75
Packet FE88, 90-93, 99, 101-103, 105, 108-110	\$5.00
Same minus FE96	\$4.75

Maine

Beer B1 dark blue roul.	.10
Beer B1c ultramarine on blue	.50

Massachusetts

Marijuana	\$3.50
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Minnesota

Deed D61 \$100, MNH	\$1.00
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New York

2008-09 habitat	\$5.00
Secured debt D2 5ct used	\$3.00
Secured debt D9 \$5 used	\$1.50

North Carolina

Marijuana 1 gram	.40
Marijuana seed & plants	\$3.50
Illegal mash	\$1.28
Illegal liquor	\$12.80
Illicit mixed beverage	\$20.00

Coming Next Issue
New Finds, all
Kinds
and Lots More

Illicit liquor by the drink	\$31.70
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Cocaine	\$50.00
---------	---------

Controlled substance 10 dose	\$50.00
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Ohio

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

1964 1 pint liquor (Cat. L4)	
Single	\$1.00
Block of 4 unused	\$5.00

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

Oregon

Klamath Falls beer 25ct	\$4.00
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South Carolina

Cigarette	.07
Scale seal 2000	\$3.00
Scale seal 2002	\$3.00
Scale Seal 2003	\$3.00
Scale seal 2004	\$3.00
Scale Seal 2008	\$3.00

Tennessee

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

Texas

Marijuana	\$3.50
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Utah

Beer B4 32oz	.50
Oleomargarine OL9a \$1.20	.50
Oleomargarine OL17 \$2	.10

Washington

Liquor Seal LS3	2.00
Toppenish beer 1/2 ct	2.00
Toppenish beer 1ct	2.00

Virginia

Wine W20 used	.25
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West Virginia

Soft drink 48ct perf 11, unlisted	1.00
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LETTERS TO THE EDITOR

Kanawha County

The counterfeiting article on page 9 of the last *SRN* says that it refers to South Carolina. But that should be West Virginia. The capitol of West Virginia is Charleston, which is located in Kanawha County, West Virginia.

Scott A. McClung
Maryland

Bad Googling by your editor. Mr. McClung is right and the newspaper in Charleston, WV is the Charleston Gazette.

Mississippi T53

In the second Qtr *SRN* there is a picture of a faulty copy of Mississippi. I can verify that the stamp is indeed T53. I have mint copies of this set.

Jimmy Gilbreath
Tennessee

Maine Liquor Seals

In the SRS Catalog, what is the difference between LS4 and LS6?

Terence Hines
New York

Upon review, I think they are the same stamp. I am dropping the LS6.

Virginia Fertilizer Tags

Regarding the Virginia fertilizer tags with the so-called double denomination: I believe there is a simple explanation. Since there are 2000 lbs in a ton, 10 to Ton means 10 bags of 200lbs in a ton. 167lbs bags are 12 to a ton. And so on. I don't think it is worthy of a research project.

Pieter P. Bonsen
California

California Food and Drug Inspection

I now own all three California food and drug inspection stamps. In looking at them I noticed that FD2 has a printing order number in the lower left corner that indicates that it was printed in 1923, not 1927. I suggest you update the listing accordingly.

Mike Florer
Pennsylvania

Texas Beer Color

Texas B33 does not have a color listed in the catalog. It is royal blue. I have one that appears MH no gum. It is not listed as mint.

James Timpson
New York

PEQAP - Is This the End?



Since the middle of 2008 I have noticed that one of the nine PA preferred program members (Martins) no longer displays the PEQAP (Pennsylvania Egg Quality Assurance Program) symbol on their egg cartons. This has been noticed on the medium, large, extra large and jumbo boxes of eggs.

Could this be the beginning of the end of the PEQAP symbol on top of the boxes?

Larry Frederick
Pennsylvania

At the Pennsylvania Farm Show in January 2009 the PEQAP program was still being touted by the Department of Agriculture and you can also find much information on the Department of Agriculture's web site. All the cooking demonstrations involving eggs at the Farm Show used PEQAP inspected eggs. The program involves a rigorous continuous inspection program to prevent salmonella from getting into eggs. Apparently Martin's has lost their certification, and as such the right to display the PEQAP symbol on their eggs, or they may have dropped out of the program. In late May 2009 I saw Martin's boxes and the symbol was still missing.

Editor.

Wisconsin Liquor

I noticed this used Wisconsin liquor I have is not listed in the catalog. It is green at top and orange below.

Joe Jeter
Texas



This will be L96B for now.

NC Cleaning and Pressing

I have discovered an error in the SRS catalog for the North Carolina cleaning and pressing stamps. In the Cabot and Hubbard catalogs it says that the 1933 issue was perforated 12-1/2 and that the 1934 issue was rouletted 6-1/2. They are reversed in the Troutman North Carolina catalog and the SRS catalog.

Mike Florer
Pennsylvania

He is right.

Wisconsin 1941 Beer Stamps and other errors

In the 1941 beer stamps a note needs to be inserted about the size of the high values, which are similar to the later sets. Also items such as B43P without a serial number and a security punch, most times similar to this you have called Specimens but these are noted as proofs. I think Specimen would be more accurate. I have a B53P or S without serial number and two security punches.

Also Utah beer B6 is blue not violet. This is an error in the Matesen catalog where it is listed as violet but blue in the illustration.

In California documentaries I have DN59a in a strip of four. DM83 I have on a bluish paper in a strip of four. It originated from the Hubbard/Nutmeg auctions where it was listed incorrectly as on white paper. D33 should read \$3 red, not \$2.

Eric Jackson
Pennsylvania

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, by Peter Martin, spiral bound

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

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

25. State Revenue Catalog Number Prefixes

Peter Martin 2009 4pps

Members \$1.50

Non-Members \$2.00

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 the 4ct red Rainsville, Alabama tobacco decal. Last time we offered the 2ct.

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 times are provided as a benefit to members to enhance their collecting enjoyment. There are given away on a first come-first served basis and any left are sold through the sales service.



California Temporary Operating Permit

by John Boal

When I went to the auto club today to renew my "3" (March) month sticker for the back window (I am awaiting new plates) I was surprised to see that the state has substantially increased the size of the "temporary operating permit", and has added something new: a "temp permit" sticker. In the past all we were given was a small paper to attach to the back window that had a number corresponding to the



Stamp part is black on gray.

month of the year when the permit expires. The permit had no serial number and in pads accounted for only by the "number". Now the new permits have a carbon copy, and are numbered, plus the "temp permit" stamp/sticker has its numbering system. The state seems to have complicated a very simple system. But, hey, they have at least given us something new to collect.

State Revenue Society

Kent Gray

Box 67842

Albuquerque, NM 87193

Address Service Requested

PRSRT STD
PAID
Greenville Jct.,
Maine
PERMIT NO. 4

Wrisley, Dave (SRS# 09-1347)
5160 Far Oak Circle
Sarasota, FL 34238