



State Revenue News

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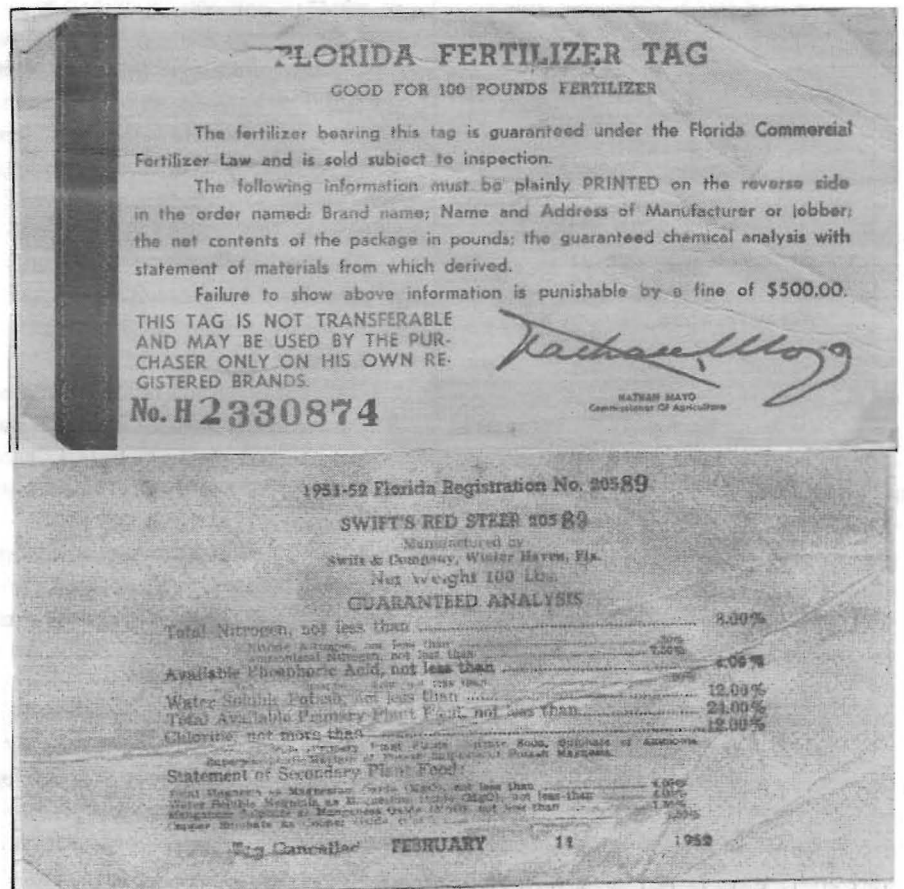
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The State Revenue Society

President

Hermann Ivester
5 Leslie Circle, Little Rock,
AR 72205-2529

Vice President

Harold A. Effner Jr.
27 Pine St., Lincroft, N.J. 07738
haroldeffn@aol.com

Treasurer and Sales Manager

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

Secretary

Kent Gray
Box 67842
Albuquerque, NM 87193
statcrevs@comcast.net

Past President/Librarian

Peter Martin
PO Box 463 Naugatuck, CT 06770
pmartin202@aol.com

Society Attorney

William Smiley
Box 361, Portage, WI 53901

SRN Editor, Auction Manager

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

Governors

David Wrisley
5160 Far Oak Cir., Sarasota, FL
34238-3303
dbwrisley@verizon.net

James Timpson
7 Tudor Drive, Stony Brook,
NY, 11790-1313
jtimpson1@verizon.net

John D. Bowman
14409 Pentridge Dr., Corpus Christi, TX
78410
jbowman@stx.rr.com

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Second Quarter 2009

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President's Notebook by Hermann Ivester

I have just returned from Chicagopex and wanted to get a short report to the members in to Scott before the publication deadline for this issue.

The first SRS event was a meeting at which Dave Wrisby made a powerpoint presentation of his research on the evolution of the design of the Great Seal of the State of Florida. Dave related this to the review of the Florida catalog by describing how the design changes allow us to determine more precisely the issue date of several liquor and cigarette stamps and how the design changes require that the chronology of a number of the stamps be revised. Dave intends to present his findings in a future article in the SRN. Twelve people attended this session, including two non-members who indicated they would be submitting applications to join the SRS.

The Annual Meeting on Saturday drew a "crowd" of 15. Dave Wrisby and I discussed the progress of the 2nd Edition of the SRS catalog. After that the majority of the meeting consisted of a lively discussion of details pertaining to the 2nd Edition. We were very encouraged by the interest and enthusiasm shown by all of those present.

Having the SRS have an official presence at Chicagopex turned out to be a good decision. The meetings were more beneficial than I anticipated. It was a real pleasure to meet so many members, several of whom had been mail or e-mail correspondents. I encourage all of you who can to start making plans to attend these meetings whenever possible. The schedule for future meetings is:

Balpex – Baltimore, Maryland September 3-5, 2010;

St. Louis Stamp Expo – St. Louis, Missouri February 25-27, 2011;

Garfield-Perry, March Party – Cleveland, Ohio March, 2012;

Aripex – Mesa, Arizona January, 2013; and

Westpex – San Francisco, California April, 2015.

The site of the 2014 meeting will, per our current policy, be at the show selected by the American Revenue Association. I have appointed Ken Pruess as Annual Meeting Chairman, and he has graciously accepted the responsibility of making the necessary arrangements with each of the show committees.

I also encourage anyone who would like to enter an exhibit at one of these shows to begin preparing now. It also is important to submit entries early in the application process. At least two SRS member's exhibits were rejected by Chicagopex, apparently, at least in part, because their timely applications were not timely enough under a system that gave priority to earlier submissions. Member Art Mongan, who has been heading up the Rev-Perfs project, did receive a silver-bronze for his "Holey Revenues" exhibit.

Another plus for the SRS that happened at Chicagopex is that the SRN was awarded a silver medal in the literature competition. Congratulations to Scott for earning this award. And thanks to Scott for all of his hard work that this award represents and for keeping the SRN interesting and relevant.

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

Editor's Notes by Scott Troutman

Since the SRS catalog came in out around Christmas 2007, I have been deluged with corrections, additions and new finds of every kind and description. While all this has been cranked into the master catalog, my intention always was to show it all in the *SRN*, so people in the future knew where the information came from. How deep is the backed up information? Consider that much of this issue is from information received in late 2007 and early 2008. In this issue I am trying to make a dint in the backlog. But even as I am about to go to press on this issue, James Timpson has found an unreported Maryland lottery hand stamp from 1847, and Kent Gray has turned up a North Dakota oleomargarine that escaped the eye of even the late Carter Litchfield. In this issue are two pages of new cigarette fusions found by Larry Frederick and Kent Gray and probably that many more have come in recently. And this is the fun of state revenue collecting - there is always more to uncover.

As we announced in the last newsletter, I have turned the catalog editing over to Dave Wrisley and he is redoing it into new InDesign software. Dave tells me he has about 60% of the files converted over at this point and is plugging along. Any new additions you send to me automatically get passed on to Dave.

I spent much of today in a surgeons office and it is fairly likely at this point that the 1st quarter issue of the *SRN* will be out a little late. I tore up my shoulder in September when I fell down my front stairs and crammed into the front door with all my weight onto my right shoulder - an act of pure stupidity. Rotator cup surgery will probably occur in January or late December, and this will have me laid up for about a month. How much I'll be able to type remains to be seen.

I have been a bit remiss in reporting what has happened to Norm Hart, our farthest away member in Australia. Norm is a Lutheran minister, from Minnesota I believe, and a regular bidder in our auctions. About a year ago he sent me copies of a set of Texas cigarette trial color proofs he had acquired through an auction. One of those specimens is shown at the top of this page. The set he bought had copies in dark purple, black, blue, turquoise, red,



One of Norm Hart's Texas cigarette trial color proofs (now lost).

dark green, pale turquoise, and a dark blue green.

Last February Norm's town of Marysville, Victoria got caught in the great Australian wildfires that raged for about a month. Before the fires Marysville had about 400 buildings. After the fires, only about 30 of the buildings were left standing. Gone was Norm's house, church and all his stamp collections. And about 50 of the towns people died in the fires. The bakery where Norm's son worked was gone, as was the school where his wife Patti taught. Even some of the roads were burnt up. The Texas proofs are now dust. Many of Norm and his wife trials and tribulations were carried in *The American Philatelist*, where Norm's friends detailed out what had happened in the Letters to the Editor column.

Norm was lucky in one respect in that the Lutheran church pay kept coming, something that most of his fellow towns people were missing. Recovering took a lot of time. They lived in a camper for much of the winter (our summer) and are now relocated in house in Euroa, Victoria. Philatelic friends send him a lot of supplies to help in restarting his stamp collecting, and we got him a new SRS catalog. Norm and his wife are both busy preaching, and Norm is back collecting state revenues.

Problems like this are not confined to Australia. A year ago my brother was shoveling muck out of his place near Galveston, after hurricane Ike put six feet of water into his house (and mud, sea weed, snakes, and every kind of trash imaginable).

Disasters occur all the time. There have been wild fires in Texas and Florida, hurricane Ida just flooded parts of Florida, Alabama, Tennessee, North Carolina and Virginia. Wind storms here in Pennsylvania this September caused a giant locust tree to fall over and to smash a house up the street from me flat. Any one in the United States can find themselves hit by

a tornado (yes, they occur in all 50 states - not just the Midwest). And sooner or later an earthquake or tsunami will hit.

And on stamp collections, your home owners insurance is not going to cover you, and if they do, they usually have a \$500 limit. The point is if you are serious in your collecting, get some stamp insurance. The American Philatelic Society offers good stamp insurance at a reasonable price. So does Hugh Wood Insurance. I had people in the last auction who bought more stamps than their homeowners policy would cover.

One good bit of news. Norm's Texas cigarette trial color proofs were not unique. Another set of them just appeared in the latest H.J.W. Daugherty auction.

Just as the 3rd quarter issue went to press we got word that Lyle Herman had died. Lyle was the son of the late Charles Herman, one of great state revenue collectors. Then a couple weeks ago I heard George Hayden Jr. of Kansas had died. George was a lawyer by trade, and had been a buyer in the SRS auctions for years. I never figured out a pattern to what he bid on.

We have some good research articles awaiting publication, including good ones in from Mike Mahler, Ken Pruess and Ed Kettenbrink for starters. Mack Matesen is also planning to run some net price sales this coming year. And the best news, the dues are still the same in these tough times! The board debated raising dues to cover going to full color in the *SRN* but decided now is not the right time.

It has been a rough year financially for many (and in my case physically) and hopefully the fun we get playing with our stamps releases some of the stresses. To all of you from us at the SRS we wish you a Merry Christmas, a Happy Hanukkah, and a better New Year.

Virginia State Forests Hunting Stamp - Time To Revise The Catalog

by Ira W. Cotton

Virginia state forest stamps are one of the lesser known series of state hunting stamps. According to the Wooton catalog, the series began in 1960, so I was excited last year when I saw a mint stamp on eBay for the 1959-60 series. Not knowing its provenance, I didn't bid aggressively and was well under the winning bid of \$425. I immediately emailed Howard Richoux, who maintains the www.Ducks2k.com web site and its excellent on-line catalog of fish & game stamps, and told him that changes were needed to that series. He told me that he had won the lot and to go and read what Vanderford had to say about the stamp.

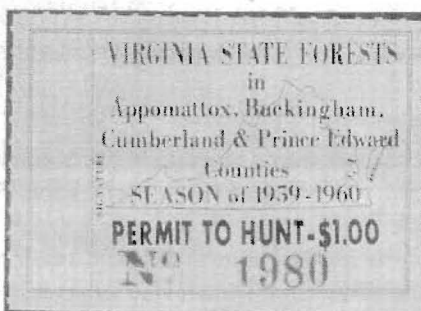
Earl Vanderford, of course, produced the first *Handbook of Fish and Game Stamps*, published in 1973 by this society. I was embarrassed that I had not thought to check this reference before getting so excited, so I did as I was advised. A note at the start of the section for VA State Forests Hunting Stamps read:

Permits, of identical size and design, in use prior to the 1960-61 season were ungummed, were not required to be affixed to the hunting license, and were not stamps (emphasis in the text).

Howard confirmed that the stamp appears ungummed and that seemed to settle the issue, but still I wondered, why were the stamps in use if they were not required, and were they printed by the state or someone else. I had a contact in the State Forrester's office through whom I had been buying new issues of these stamps for a few years until their discontinuance after the 2006-07 season, so I wrote to her asking if there were any records of a stamp being issued for the 1959-60 season. Here is her entire reply:

I found this in our history book:

In 1939 a cooperative agreement with the Commission of Game and Inland Fisheries was entered into, whereunder the game management activities of this and other Land Utilization forests have been carried on. This cooperative effort was strength-



ened in 1948 by the establishment of a Pittman-Robertson Act project. The active guidance and much of the responsibility for the execution of plans has been furnished by the Commission, but cooperation is close and active rather than passive. Management has been directed largely toward the wild turkey. Deer are on the increase but unwanted. Small game is encouraged.

An annual controlled hunt is conducted except in those years when a late summer game census indicates conditions which will not warrant an open season. Hunters must secure permits, check in and out daily, and accurately report their kill. These hunts have been popular and the sportsmen usually observe the rules set up very well. A problem is keeping the number of hunters down to a maximum consistent with the game supply and with safety.

I found this link for the Pittman-Robertson Act:

<http://wildlifelaw.unm.edu/fedbook/pract.html>

For fiscal year 1954, the forest was open for hunting three days and then extended to two weeks by 1958.

FY 1960 (July 1, 1959 to June 30, 1960)

Hunting permitted on the same basis as in the county within which it lies except that a \$1.00 permit stamp on the license was required. Seasons,

bag limits and other regulations were identical with those of the county.

I hope this helps.

Indeed it does! It appears that Vanderford was mistaken and that valid and mandatory State Forests Hunting stamps were issued for the 1959-60 season, as confirmed by the state's own records. I believe it's time to revise the catalog.

Postscript: I showed Howard a pre-publication version of this article which motivated him to carefully re-examine the stamp. He now believes the gum situation is undetermined, as some of the stamps in this series have dry gum which is difficult to determine without a *lick test*, which he is understandably reluctant to do.



Tribal Heat Fusion

by Chuck Soter

In May of '09 I found this Stillaguamish tribal tax stamp at a trolley station across the street from California's San Diego Naval Station. When I Googled the tribe I was surprised to learn they are located near the Puget Sound in Washington State. Then noticed that Whidbey Island Naval Air Station is near the Stillaguamish tribal casino. Frequent in-service training exchanges occur between San Diego sailors and Whidbey Island. Quite likely a Navy person bought smokes at the casino then discarded the pack at the San Diego trolley station.

The fusion is black on yellow with a white surround, 11x11mm. The ink jet control numbers appear gray so they may be printed in black on the back.

Notes and New Finds

by Pieter P. Bensen

Alabama

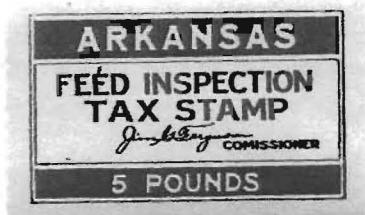


Unlisted heat fusion similar to C10, but it has the wording "CIGARETTES" and "TAX PAID" reversed. Straight line magenta safety "STATE OF ALABAMA". 11x11mm. C10C.



Tobacco unlisted 1951 T131A green six cent used.

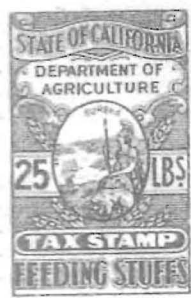
Arkansas



Unlisted feed FE8A dark blue 5 lbs., Ferguson signature, J under A. Roulette 9-1/2. 42x25mm.

Unlisted IW42S. 1875 maroon with vertical column of perfs through stamp.

California

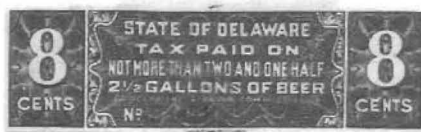


Unlisted feed FE11c 25 lbs brown rouletted 9-1.2.



The serial number and letter on this copy of L7 is orange. L7a

Delaware



Unlisted 1933 beer B2A 8ct dark green, no white space for serial number. Red serial number.



Unlisted beer from 1955? series. \$1 orange on yellow basket weave safety paper. Black serial number, perf 12-1/2 horizontally. This is a mint example.



Liquor dark blue with black serial number, no imprint, on greenish-gray basket weave safety paper. Perf 12-1/2 horizontally. 1954?

Georgia



Unlisted cigar CG12a 5ct - the color should be yellow green.



Unlisted 15ct purple cigar CG43.



Unlisted variety FE72A green 1/4 cent, rouletted 6-1/2.



Unlisted FT2A 200 lbs blue, 3-1/2mm serial numbers. Roulette 9-1/2. 27x36mm.

Kansas

My copies of CVM35 and 36 are orange and bright blue respectively.



The cigarette issues of 1943 and 1944 have the wrong pictures. Above are C51 and C57 from the two sets.

Illinois



Unlisted variety. B23b. 1/8 bbl clear rouletted 9-1/2. Blank front, only black mirror image on back.



Unlisted cigarette decal 1968? type C19A 20 cigarette pink and white.



Unlisted cigarette decal C20A 20 cigarettes dark blue on white.

Iowa



The picture for the 1926 issue in the catalog is wrong. Above is a copy of C14.

Louisiana

Add CG8a 25ct red, with safety reading up.



Cigarette decal similar to C3. "LOUISIANA/TOBACCO TAX/20 CIGARETTES 20". 12x10mm used. Green on white.



Tobacco T22b 3ct red, unlisted. Color of T25 is blue.



Tobacco decals 8-8-1/2x10-1/2-11-1/2mm. T26G 1ct blue, T26J 5ct red.



Tobacco unlisted 1945? T38A 1ct blue, used.



Unlisted still wine decal with a design similar to W53, but with seal in upper left corner. W53A 4/5 quart, 14-24% red on yellow. 26x14mm used.

Missouri

The heading above apples AP6-AP10 should read "FEE EXEMPT" instead of "TAX EXEMPT".



1935 liquor decal L53b 20ct red.

The 1939 set of liquors (starting with L107) are all red and cream with black serial numbers.



New value 1949 Burke-Bates liquor

decal, 8ct yellow L174A.



Color of L183 liquor decal 1953 Ketchum-Morris 16ct is red.

Nebraska

The picture above the 1935 wine set in the SRS catalog should be similar to that of the 1935 liquor stamps (long strip). The picture above the 1936 wine issue should be replaced by the picture on the top of the 1935 issue. The picture above the 1936 issue should move above the 1937 issue.



The picture above the 1938 issue is wrong. Shown is an example of W35.

The value of W8 is 15/16ct not 5/16ct.

New Mexico



Cigarette from the 1971? series C9A 20 cigarette black on yellow used.



I have two additional liquor stamps from the series L24-L32, namely the 3ct and 7-1/2ct which should be listed as L26A and L26B respectively. I also have L30, L31 and L32 just to show that they exist. I got all these out of Jerry Lurie's estate.

New York



Cigarette. Decal. Outline of state in center on cream safety card, black roulette. Design 15x18mm. 2ct black on yellow. C18A.



1959 cigarette decal. 2-1/2ct red. C41A.



1963 city-state cigarette 5c+4c green, 11x14mm used, 11x14mm. CS23A.

North Carolina



Trucker for Hire (Bingo) ICC19 1991-1992 white on red.

Ohio



1955-59 Ohio beer \$1.24 half bbl. "Reserve Litho., Cleveland" imprint, brown on blue gray safety paper, alcohol more than 3.2% and no more than 7% by weight. B84A

Pennsylvania



The picture in the catalog above the 1942-43 cigarettes is incorrect. Hubbard's dates for this issue is 1942-45. C28 is shown.



To 1955 cigarette set add C35a 4ct rose red.



Two values of the C47 were omitted from the SRS catalog. C47A is 5ct red, and C47B is 6ct blue.

South Carolina



Business License BL133A 5ct pink decal.



Business License BL173A 20ct green decal.



Documentary D57A "WELDON WILLIAMS & LICK - FT. SMITH ARK." imprint. Roulette 6-1/2. 17x23mm.



Liquor Decal L48b 34ct violet used (new color).

Tennessee



Ammunition. 1995? Self adhesive on white paper backer. 18x11. These were sold through the SRS.

AM64A 10ct yellow green

AM64B 10ct dark green

AM64C 10ct turquoise

AM64D 10ct blue-green



Cigar CG35. Value is 52-1/2ct not 52-1/4ct. Size of this series is 34x17.5mm.



Feed FE84b 1/12ct orange, perforated 12-1/2.

Note FE41 in SRS catalog has no value, not the 1/2 mill listed.

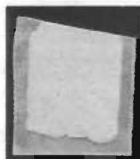


Tobacco meter 3ct purple, 20000 series (TM1).

Wisconsin



1947 beer \$.04234 violet, imperforate, no serial number (B66P?).



1955 cigarette decal unlisted C29A green 12-1/2ct.



Arkansas Cigarette

by James Timpson

Shown is a dark green six cent cigarette decal on cream card with black roulettes. It has a faint gray horizontal safety saying "ARKANSAS DEPARTMENT OF REVENUE". The black 88's appear to be a cancellation or control number.

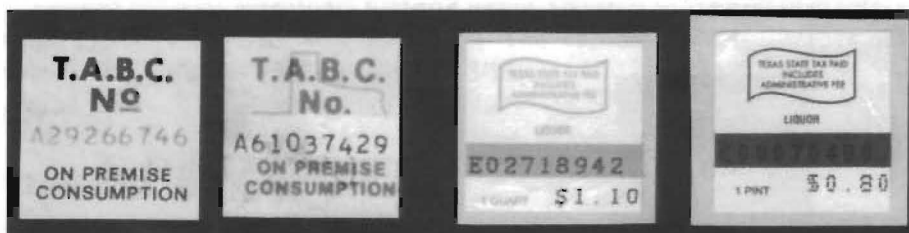
Upon review we have added this to the catalog as C65Aa. It probably was not produced until 1947 when the tax rate on 20 cigarettes went up to six cents. Editor.

Virginia Eggs

by James Timpson



I have seen a new series of eggs sold on Ebay beginning in January 2009. The Grade A Medium and Large shown above sold for \$73. These are roulette horizontally 6-1/4 and are 51x70-1/2mm. The color is white on purple. Note the extra white panel on the Medium A stamp at left. Another stamp from this series, a U.S. Grade AA Extra Large sold for \$79. It is the same format the Large A stamp shown.



Two New Liquors and a Liquor Seal

by Kent Gray

The item on the left is Texas LS2, red on white with a purple serial number. Note that there is a line under the "o" in "No" and no period after it.

The next one is also red but on a pale blue paper with purple serial number. A blue outline of Texas has been added. There is now a period after "No" and no line under the "o". This will be LS3.

The third item from the left is a new liquor. It is blue on white with the value and serial number in black from an ink jet printer. It is for 1 quart. The wording is the flag like area reads, "TEXAS STATE TAX PAID/INCLUDES/ADMINISTRATIVE FEES". It is self adhesive on a white backer. It is about 27x27mm.

The last item is the same, red on white for 1 pint.

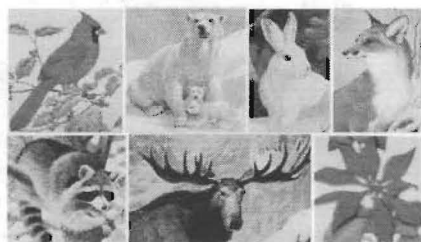
Both of my liquor seals came from a liquor store owner. He had a friend who was a TABC enforcement officer. I asked the owner if I could get any liquor stamps from him (I was willing to pay) and he said he wasn't allowed to - purchases of stamps had to match bottle sold. But he did ask his friend if he knew how I could get examples for my collection. He handed these to me one day (much later on) and said he had nothing to do with it - he wasn't risking his license.. This would have been 2000-2003 since that is the only time I lived in Texas.

New Collector Handbook on National Wildlife Federation® Christmas Stamps



National Wildlife Federation Christmas Stamps

Specialist Handbook



Ira W. Cotton
PaperQuest Press



Fish & Game Collector Handbook Number 3

Just in time for the holidays, PaperQuest Press announces the publication of a new collector handbook, the third in a series of fish & game philatelic handbooks by noted author Ira Cotton.

National Wildlife Federation® Christmas stamps were issued from 1956 through 2000 to promote wildlife conservation and to raise funds for wildlife conservation. These stamps are interesting because of their colorful designs by leading wildlife artists and because of the many varieties in the sheets. Over 80 Christmas sheets and booklets are all illustrated in full color (headers and top row for sheets) and varieties are described in detail. Lists are provided for all sheets and booklets, over 400 stamps, artists, and stamp subjects.

Philatelists, conservationists, wildlife topical collectors, cinderella collectors, and anyone who loves Christmas should find this handbook appealing. The handbook is available in both saddle-stitched and spiral bindings.

Collectors can order and pay on-line at www.PaperQuestPress.com or download and mail an order form at the site. Prices are \$38 for the saddle-stitched binding and \$39.50 for the spiral binding, each plus \$5 shipping and handling. The cover, Table of Contents, and a sample page may be viewed through the website.

For additional information, contact Ira Cotton, 402-871-4015, Cotton@Novia.net.



Library Notes

by Peter Martin

ICAR Newsletter

Another one of Bert Hubbard's creations, the *ICAR Newsletter* was produced from 1978 through the April 1997 issue that was completed shortly before his death. ICAR was originally created as the Inner Circle of American Revenuers, but was renamed Interstate Cinderellas and Revenuers: Educational Club beginning with the February 1984 issue.

The newsletter name itself was alternately *ICAR Newsletter*, *ICAR News-Letter* and *ICAR Review/Digest and Newsletter*. Hubbard served as the editor for all issues, producing six per year issued in February, April, June, August, October and December. Each newsletter was about 16 pages in a 7x8.5 inch format.

The vast majority were black and white, but some were produced on different colored papers. Hubbard used an unusual page number in that each year was assigned a letter and all the pages were sequentially numbered with that letter for the year. 1978 was volume A, 1983 was volume F and 1997 was volume T. The primary focus of each issue is state and federal revenues although there is much other material, including cinderellas and back of the book. You'll also find news of the day including book reviews, obituaries, auction reports, stamp thefts, laws, new issues and feature articles.

Almost all of the material is photocopied from various sources, usually unattributed as to the publication, and presented in a cut and paste fashion. A number of issues include updates from the Hubbard catalog. There are numerous illustrations, although most are of a low quality.

The newsletters are a real mishmash but there are hidden gems of information sprinkled throughout. It's not well organized and there is no index but it is worth a look because of the wide scope of revenue coverage. Some of the articles were indexed in Riley's *Fiscal Philatelic Literature Handbook* (Also called the Riley Index). You never know what you'll find that may be useful.

The SRS Library, located in the American Philatelic Research Library in Bellefonte, Pa., contains two bound volumes of the *ICAR Newsletter* and a nearly complete run of individual issues from 1990-1997.

Hardbound 1978-1982 Volumes A-E

Hardbound 1983-1989 Volumes F-L

Individual 1990-1997 Volumes M-T (incomplete)

The missing issues are: Oct. 1990; Feb., June, Oct., Dec. 1992; April, June, Dec. 1993; Dec 1996; Feb., April 1997. Anyone with copies of these issues is asked to send a photocopy so that we can complete the run. Mail copies to: SRS Librarian, POB 463, Naugatuck, CT 06770.

Notes from Michael Florer

by Michael Florer

California



AP3



California Apple Handstamp

Apples - AP5 is carmine, not black. AP5a is orange, not black. I think one of the typeset stamps should be illustrated. Also, an illustration of a handstamp would be nice. One is shown.

Cigarettes - What is the difference between C5 and C8. I have one like these (we presume C8) that is black on orange.

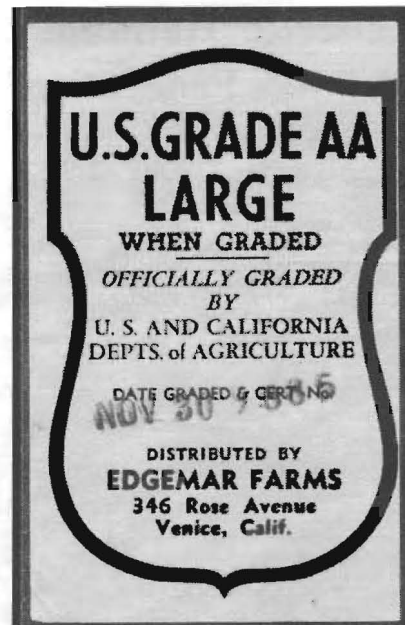
The pictures appear to have got muddled in the catalog.



California C5 is a 20ct with this design.



C8 is this design. The black on orange would be something new.



Eggs - I have an unlisted egg inspection stamp, shown above.



Motor Vehicle - This stamp needs to be illustrated and a scan is attached. Also note it has a red serial number.

Sweet Potatoes - I have SP21 without a printing order number. I have a 1938 issue crate stamp that is on red surface-colored paper. For SP64-66, which I own, only SP64 is per. 12 x roulette 6-1/2. SP65 and 66 are perf 12 all around. SP110 has a green overprint, not red. I have SP127a, SP130 and SP130a each with a printing order number as well as without as listed. SP134 is not a stamp, but a certificate. Many more of these certificates ought to exist (for tomatoes and Concord grapes too).

Tomatoes - For TM11-40, I think the "AGRICULTURE" variety is significant enough to be listed with a small alpha suffix. For TM13 the "M" is misspelled as "N". My TM58a is inscribed Aug 4,5,6,7 and I assume they are all that way. I have 1939 issue Nov. 6,7,8 (AZ) with four bars, which would be TM198A (see

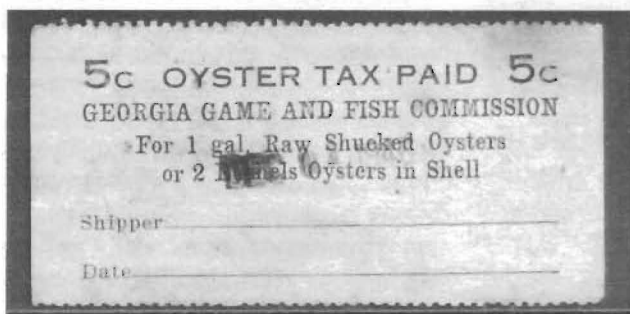
page 23). My TM203 just says Nov. 24,25 and I assume they are all that way. For TM230 I have the listed black and blue and also have one that is gray and blue. TM251, 251a, and 251b do not exist and should be deleted. The correct stamps for those dates are ones listed as TM227, 227a and 227b.

Colorado

Bedding - For the 1953 issue in Ken Pruess' Colorado catalog, he lists a variety where the position number and serial number are omitted, i.e. BD6c. The date of issue for BD7 and BD7a is 1959, not 1953. The illustration for BD7 and BD7a is incorrect since it is the same one for BD8 (it is BD8). Pruess has the 1982 issue as "1982?" so that's how it ought to be unless you have confirmed that date.

Georgia

Oysters - I had a great deal of difficulty when I tried to compare the SRS catalog OY14 through OY22 with what Hubbard had before and the stamps in my collection. I have quite a few of these thanks to winning the Georgia oysters lot in the Nutmeg sale of Hubbard's business holdings. I have one unlisted stamp that is used with a date of 1944. Some of these stamps were current when reported in the *SRN* in December 1963 (whole number 53, page 31). Keeping these dates in mind and examining the fonts, perforations, and measurements of the stamps, I feel strongly that your OY14 through OY22 should be reorganized as follows.



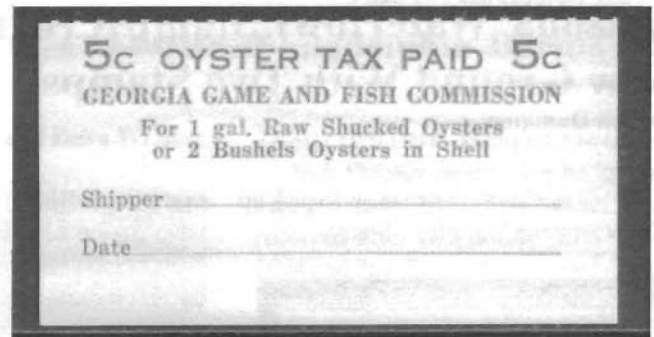
OY17a

1936 perf. 12

OY17 (Hubbard SF16) 5 cents blue (not red)

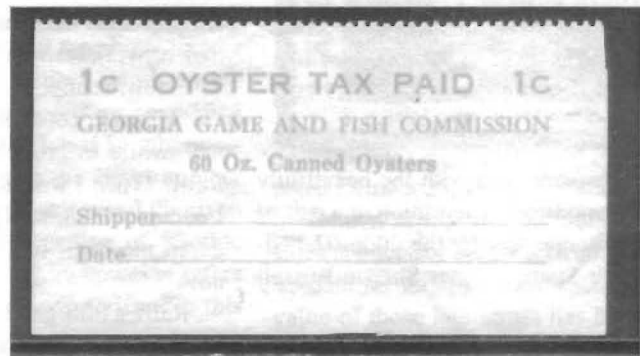
OY17a (Hubbard SF16a) 5 cents black

OY14 (Hubbard SF17) 6 cents black on green



1944? roul. 7

unlisted (Hubbard unlisted) 5 cents blue



1963? perf. 12

unlisted (Hubbard SF17A) 1 cent green 25mm high

OY18 (Hubbard SF17D) 1 cent green 27mm high

unlisted (Hubbard SF17B) 2 cents blue 25mm high

OY19 (Hubbard SF17E) 2 cents blue 27mm high

unlisted (Hubbard SF17C) 5 cents red 25mm high

OY21 (Hubbard SF17F) 5 cents red (not blue) 27mm high

I also suggest that the current OY15, 16, 16a, and 20 be deleted as I do not think they exist. I am tempted to add OY22 to the delete list, but I could be wrong on that one

Illinois



Cigarettes - I have a recent and unlisted heat fusion decal. It is similar to the description for SRS C46 but the colors are magenta at top and orange at bottom. I found this stamp on a discard cigarette pack while I was in Chicago in December 2007. That was the only good thing about my unexpected stay here (Heavy fog caused many, many flight cancellations at O'Hare).

Commerce Commission "Bingo" - I have 1989 pale green (ICC19) and 1990 pale orange (ICC20).

Arizona Waterfowl Stamp Program Breaks New Ground With Two Stamps

by Bob Dumaine

There are three great reasons to pick up a 2009 Arizona Waterfowl Stamp.



The reasons start with the beautifully detailed and life-like rendition of a pair of hooded mergansers by the 2006-07 Federal Duck Stamp winner Sherrie Russell Meline.

Meline is well known for her impeccably textured feather work, using an acrylic wash, delicately applying layer by layer from a self-mixed color palette. Meline's artwork has graced the face of more than 30 other state and Canadian province duck stamps.

Secondly, for the first time ever, an alternative stamp is available - unofficially deemed the state's junior art duck stamp.



"We created it in partnership with the U.S. Fish and Wildlife Service to recognize young inspiring artists who are learning about the importance of wetlands and waterfowl conservation through the Federal Junior Duck Stamp program," said Mike Rabe, duck stamp administrator and migratory bird biologist for the department. "It's really a neat thing and I'm glad we are able to do it."

"To be able to recognize the contribution of our Arizona kids in this state category is truly heartwarming and inspiring,"

said Margot Bissell former Arizona Junior Duck Stamp Coordinator with the Cabeza Prieta National Wildlife Refuge. "Now our young artists have the excitement of a second opportunity to display their conservation and artistic learning's."

Ten-year-old Olivia Raiff, of Scottsdale, has the honors of being the first young amateur artist from the competition to have their artwork featured on the state's annual waterfowl stamp.

"When I got the phone call, it took me awhile to process that I won," said Raiff. "Then I was in shock for a minute. I couldn't think straight when the judges asked me questions. It still seems crazy now."

Raiff, a fifth-grader from Pinnacle Peak Elementary, created an inspiring piece of art of an American widgeon taking flight out of the cattails titled "take-off" using watercolor pencils under the passionate guidance of art teacher, Gay Kohl. Her composition captured the realism of the duck's wings direction at first flight, identified accurate habitat, and incorporated a flock of ducks in the sky off in the distance.

When asked what she liked best about the art program, Raiff added, "I like it all, but my favorite part would be the competition. I always try to add details that would make my picture stand out."

A limited run of 500 of the alternate stamps are available for purchase, but only from the department's headquarters office in Phoenix. Hunters and collectors can choose to purchase one or both of the stamps. Either stamp will validate a general hunting license (along with a federal duck stamp) for the legal take of waterfowl, ducks, and geese during the 2009-10 season.

Lastly, the good news is the money generated from the sale of the state's waterfowl stamp is used to for the conservation of wetlands to benefit Arizona's waterfowl species. When buying either stamp, you are supporting waterfowl conservation. Now in its 22nd year, some of the investments from the program have resulted in amazing resting grounds for wintering sandhill cranes, geese, waterfowl and many other

birds and wildlife.

So, if you enjoy wildlife watching, birding or just beautiful wetland landscapes, show your support for wildlife and artists and buy an Arizona Waterfowl Stamp.

The stamps have been ordered and should be in stock at Sam Houston Duck Company shortly. Each stamp is \$11.50.

Mississippi Tobacco Catalog Notes

by Jim Gilbreath

Much of this information came from a Hubbard supplement your catalog editor had never seen.

Hubbard T65Ga is a 75ct light green from the 1939 tobacco series roulette 6-1/2 vertically and perf 12-1/2 horizontally. In the new catalog it would be T76a.

Hubbard originally has the 30ct blue in the series of 1941 which in the SRS catalog is T85. Later Hubbard eliminated it from that series and moved it to the series which SRS has numbered as T108-111. I'm questioning if the T95 shouldn't be dropped as this became what is now SRS T109. As I only have a copy of T109, I cannot confirm the existence of T95.

The design dimension of SRS T87-106 was originally listed as 70-1/2x20-1/2mm in my version of Hubbard.

For SRS T56-78, again my catalog listed the "a" varieties as being 6-1/2 vertically. I do have a copy of T71a which matches that description.

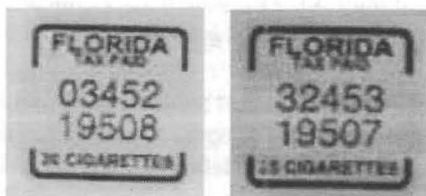
Another issue I stumbled on is that Hubbard had listed what is now T291 and T292 as not having the "C" above the decal. I can confirm that the T291 (8ct), T293 (11ct) and T295 (14ct) do not have the "C". I can only assume that the 9ct, 12ct, 16ct, and 20ct would also not have the "C". This needs to be included in the new catalog.

Can anyone confirm this last assumption?

New Florida Cigarette "Surcharge" and Stamps

by David Wrisley

The "Protecting Florida's Health Act" became FL State law July first. It established **surcharges** on both cigarettes and other tobacco products of \$1.00, and 60% of wholesale price, respectively. The previous **taxes** of 33.9 cents/pack, and 25% wholesale price established in 1990, respectively, remain (as apparently does Gov. Crist's "no new taxes" pledge!). Cigars are still not taxed.



Two new heat-process decals have been issued replacing the yellow, 20-cig, and the yellow & red 25 cig varieties (neither listed in SRS Catalog). The designs are in black with tan and violet backgrounds respectively, have a square partial border, and a 10-digit control number. A spokeswoman for the Division of Alcoholic Beverages and Tobacco has said that the new stamps also include new security features to limit counterfeiting.

The green "Indian" 20-cig (not listed) variety will no longer be used. Seminole Tribes are now issued exemption coupons used when buying inventories for sale which will have one of the two new stamp varieties affixed (non-tribe members are no longer exempt for purchases on-reservation). The surcharge revenue goes to a Health Care Trust Fund. The tax part of the revenue still goes primarily to the General Revenue Fund. Although new stamps are being used, the previous stamps are still found at retail, with a stamp inventory surcharge having been imposed on July 1 inventory.

Delaware L2 Troubles

by Scott Troutman and Dave Wrisley



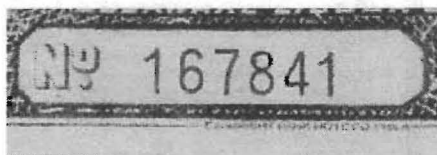
Kent Gray had sent the above picture in with the note "I believe you have the wrong shot for the Delaware beer 1944 series. L2 is just like L1, it is only missing the safety lines in the serial number panel." Kent thought this was L2b given the old Hubbard description of "Gothic serial numbers". Gothic, however refers to a typeface that is sans serif. So this would be L2a.



James Timpson found this Delaware liquor and commented "This is a liquor similar to SRS L1, but it's black with a different thinner font. The serial number is black, with no serial letter and it is perforated 12-1/2 horizontally. I would call it L1B."

The color scan to Dave Wrisley and myself looks like a dark purple faded to black with a dark blue sans serif (Gothic) serial number. Also the serial number panel has no lines in it so it would be from the L2 series. So this would be L2a. Everyone please check to see what perfs you have on this stamp. We suspect this is a perf 12.

We will make these corrections to the catalog.



Gothic serial numbers on L2a

Philadelphia Documentaries -

Information Requested

Jack Stewart reports that he has come across a letter from Ron Leshner that he received after two articles (SRS 3rd Qtr 2004 and 2nd Qtr 2005) appeared updating information the Philadelphia documentary stamps. Ron advises that he saw in the Philadelphia City Hall \$500 and \$1000 values. "They were printed in panes of one with a tab to the left." Ron further wrote that the stamps were perfed 12-1/2 and were created in 1963 and there was a perf 12 version in 1960.

Jack has a copy of the \$500 stamp perfed 12-1/2 that he removed from a deed dated October 25, 1978. The stamp is only perforated at top and bottom. The two sides are scissor cropped (from the tab?). To date no stamps of the \$500 or \$1000 value of these late issues has been found perforated 12. If you have any of these late high value stamps in your collection, it would be appreciated if you would advise the Editor as to their perforations and the copies condition. These had the suggested numbering of PD39, PD39a, PD40 and PD40a in the 2nd Qtr 2005 article.



Delaware Bedding BD4

by Kent Gray

Just a note. The paper on this stamp definitely is ESPCo safety paper, but it is not yellow - more like orange or tangerine. It isn't as dark as my BD2 which is orange.

Secretary's Report

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

New Members

Reinstatements

1015 Michael Mahler (Paid to 2010)
2721 2nd Street Unit 211

Santa Monica, CA 90405

Resignations

Deaths

1121 George Haydon

Dropped Not Paid

Address Changes

Vermont Cigarette Precancel?

Micheal Florer and Terence Hines



Michael Florer sent in this Vermont cigarette decal, a C18 in mint condition, but overprinted with a black horizontal line across it and asked if it is a precancel.

Terence Hines gave his opinion that this decal is a provisional overprint to increase the value. This could be either to increase its value from 5 cents to 7 cents, or to pay a floor tax on packs already bearing the basic 5 cent stamp. In 1969 when the Vermont rate went from 10 cents to 12 cents per pack, similar lines were used on the 10 cent stamp to indicate payment of either the 2 cent floor tax or the new 12 cent rate until new colored stamps arrived. I have several other such seeming overprints that I think were used to pay new rates until new stamps appeared.

Catalog Editor's Report

One of the commitments I've made is to regularly keep the membership aware of progress toward publishing a 2nd Edition of the Society's Catalog. Communications in the *SRN* and the on the website—<http://staterevenue.org>—should serve that purpose.

Target publication date for the 2nd Edition Catalog is the end of 2012, the fifth anniversary of our current Catalog. Recognizing that this date is aggressive, the Board has decided that there should be no publication of updates or supplements to the present Catalog.

Development emphasis for the 2nd Edition (presented at the Annual Meeting) will be to continue to improve catalog accuracy, completeness, and professional look, and at the same time to improve collector-friendliness. Though editorial prerogative is an important and necessary part of my job, the Board will approve appropriate aspects of our plan, and I welcome and encourage input from the membership.

Regarding progress for the year, we formed the Catalog Review Committee (CRC), and published Catalog Standards. Conversion of the present Catalog, plus updates, to new more effective publishing software is about 40% complete. The CRC is actively working on all or portions of several States, with a few nearing completion.

Although there are a number of individuals actively engaged either as lead reviewers, or supporting informally, the effort will need broader support for us to be successful. Anyone willing to help develop catalog content, or to supply new

Donations

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

Larry Frederick donated some Martin egg examples to the auction.

Pete DeSantis donated quite a bit of fish and game material to the auction and sales.

Computer Trouble on the Municipal Catalog

Kent Gray wishes to alert people to two things. First his e-mail has changed to Staterevs@comcast.net

Second, the server that runs Kent's catalog of municipal and city stamps crashed several months ago. A technical glitch is causing problems. The data is still there, as is the website - but the problem is the internet service that "Aims" you to it when you try to go to the website, is pointing everyone to the wrong place, and they can't get it to stop doing that. It is a comedy of errors with forgotten passwords and compounded by Kent's many moves while serving in the armed forces. They are working to resolve the problem.

or better illustrations, should contact me.

Let's all make a contribution to the 2nd Edition!

Dave Wisley

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 collector. 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

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**

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
282	9/03 Ohio Beers

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2005 year sets

\$14.50 per year postpaid

**For bound copies see
Publications Page.**

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

It Sold Too Well

A new book, "How to Spend Money", will probably sell good in Washington.

---O.J. Coffin

Greensboro Daily News - 1934

Ebay Auction Results

by Ken Pruess

California Safeway sales tax punch card (280394287269) \$36.88.

Colorado beer 1/2 bbl B44 serial B (270367213759) \$27.50.

District of Columbia champagne 1 gallon (160335765248) \$34.

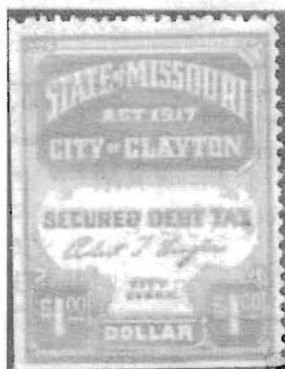


Maine beer B19c unlisted (250413660781) \$13 reported by Kent Gray (roulette 6-1/2 x 9 - 1/2).

Michigan beers B22 (400064258898) \$47.37 and 1/8 bbl B43 unlisted (4000060039993) \$97.87. This is listed only as a specimen in the SRS catalog. Michigan wine W16 (370237349378) \$21.50.

Minnesota feed tax tag 25 lbs 1919 unlisted (280405298500) \$28.00

Mississippi 24¢ beer unlisted like BW18 (400067876925) \$49.00. Mississippi 11.25¢ BW16 (400067876925) \$42.29.



Missouri Clayton City secured debt \$1 (370248194346) \$158.38 and a punched 25ct secured debt (370248193091) for

\$56.88, reported by Jim Timpson. Missouri liquor L16 mint (370260849525) \$33.00.

Nevada \$20 D15 (200367662811) \$19.38.

New Jersey eggs E6 (370185765095) \$61 and E23 (370192239878) \$101.

North Carolina Roses sales tax ticket STC14 (280391420769) \$127.50.

North Dakota 50¢ crow control (180401868308) \$10.46. Once scarce, now fairly common.

Pennsylvania \$10 documentary D8 (200391167177) \$22.50.

Oklahoma 1/2 bbl beer (160340606306) \$19.38.

Oregon amusement 1944-45 \$50 (160335929229) \$51.

South Carolina 10ct clam tag CAT1 (400065288880) \$27.37.

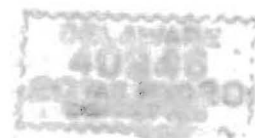
Utah grouse 1962 \$3 pair, one missing orange color (150344131882) \$2.24. This used to be a rare stamp!

Virginia potato Inspection (310142891118) \$15.37

Washington \$50 (D39?) and two other stamps on deed (360168695425) \$273.67 (reported by Jim Timpson). Washington Egg E1 (280391420709) \$22.50.

Uniform Cab Card with stamps from 30 states (270435530458) \$30.

West Virginia sales tax ticket (280391420709) \$89.88. and other from Henlawson, WV (2803911420838) for \$127.50.

Delaware Meter

Gates Clarke sent in this illustration of a green Delaware cigarette meter with with a 40000's series meter number (40946). This is tentatively CM4.

Louisiana Tobacco and Cigar Finds

by Kent Gray



Something kept bugging me about the Louisiana cigars, so I went back to look at my cigar boxes, and lookie there. This decal is very similar to CG29 but it is a mirror image - denomination and "LOUISIANA" are on opposite sides of the stamp. Not sure if this mirror image was used on anything but the 40 cent. This decal is green on white. 23-1/2x12mm. *For now we are calling it CG30.*



This item may be a proof. It is a strip of plastic, but the decals aren't laminated, they are actually on surface. It starts with what appears to be the base material with no printing showing a circle of perforations, then the rest are 1ct thru 4ct. Their size is 8-1/2mm wide x 11-1/2mm high. *This is possibly a salesman's sample.*



These two tobaccos measure 10x11-1/2mm.. (T33 and T34).

Note, the measurements for the T35-38 decals should be 10x12-1/2mm.

Washington Fruit Find

by Craig Shea

I have a new addition for the SRS State Revenue Catalog. I am attaching a scan of a Washington fruit stamp. I cannot locate it in the catalog. If I was to place it, I would call it FR19c. It is a \$5.00 stamp with a blue background and a grey serial number. The denomination is red.

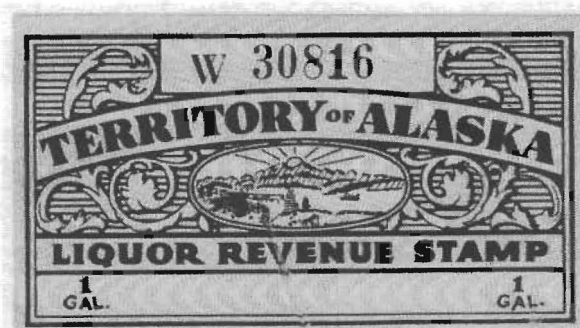


FR19c red value.

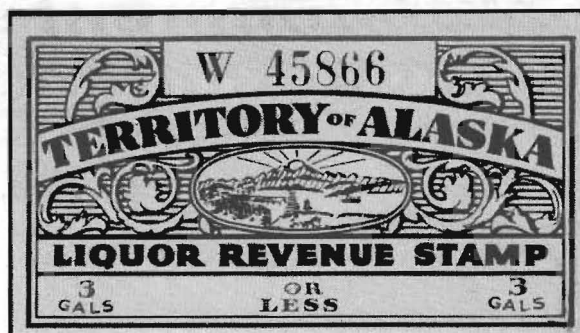
Alaska Wines

by Kent Gray

Below are copies of Alaska W1 and W2 with the "c" version of the W.



W1c



W2c

Unlisted Texas Liquor

by James Timpson

This strip of three stamps is from the Hubbard collection. As far as I can tell it is unlisted and appears to be from the 1960 set. It has the rectangular (not oval) design, rose color 1 pint with the decimal wrongly placed (.21) or in terms of dollars.

Note - the Hubbard Vol 2 has a picture of L82 showing this stamp and a note to say it had a decimal point added in error. This description needs to be revised in the catalog.



SRS Auction 45 Results

50 bidders in this auction with at least 12 going for the Ohio beers. The Ohio beers mostly went for over estimate. Most sought after lots were 292 Ohio B84 (\$7.50 ext/\$27) and lot 330 the Tennessee seed (\$2.50/\$3.75). Highest realization was lot 141 Illinois B42A (\$100/\$185). Other Ohio beers that did well include lot 268 B26a (\$7.50/\$23), 278 B54 (\$50/\$135), 280 B57 (\$3/\$18), 285 B72 (\$7.50/\$17), 287 B75-B76 (\$6.25/\$13)

and 289 B79-B81 (\$11/\$36).

Other lots with heated bidding were lot 14 Arkansas amusement machine (\$10/\$23), 119 Georgia OL1 (\$1.50/\$2.50), 123 Idaho OL13 (\$2/\$3.25), 213 Missouri G31 (\$4/\$4.75), 214 MO K28 (\$4/\$6.25), 232 Mississippi BW67 (\$6/\$7.75), Mississippi T146 (\$1.50/\$3.75) and 425 the NCRR whiskey tag (\$5/\$10). Wisconsin, beer, oleomargarine, Florida, Mississippi, fruit, seed, honey, wine, and kerosene

were all in demand. Many rare Missouri municipal secured debts were picked off at bargain prices. Lot 21 was misdescribed and withdrawn.

Auction 46 will feature the remainder the beer collection with items from other states. Get consignments in for auction 46 by January 1 as this auction already has a lot of material in. * means bidder willing to go high, t means tie, **bold** means made above estimate.

1	4.50	58	-	110	35.00*	165	4.25*	217	11.00*	272	6.25*	324	-	376	8.25	428	-
2	6.00	59	-	111	3.75	166	1.75*	218	16.00	273	2.25*	325	9.00	377	18.00	429	2.50*
3	-	60	3.25*	112	1.75t	167	1.50	219	16.00	274	1.50*	326	2.25	378	1.00t	430	4.25*
4	14.00	61	3.00	113	3.50	168	13.00*	220	3.00*	275	7.25*	327	2.25*	379	7.00	431	2.00*
5-10	-	62	8.25*	114	-	169	-	221	1.00	276	6.25*	328	2.00*	380	10.00	432	6.00
11	4.00	63	9.25*	115	2.50*	170	6.50*	222	20.00	277	22.00*	329	2.50t	381	22.00*	433	-
12	-	64	2.25*	116	2.75*	171	1.00	223	12.00	278	135.00*	330	3.75*	382	28.00*	434	3.25*
13	2.00*	65	-	117	4.25*	172	6.00	224	-	279	4.25*	331	-	383	29.00*	435	4.00t
14	23.00*	66	1.25*	118	10.00*	173	2.00	225	-	280	18.00*	332	8.00	384	6.00		
15	1.75	67	1.75*	119	2.50t	174	2.75*	226	7.00	281	2.75*	333	-	385	34.00		
16	4.25	68	2.25*	120	16.00*	175	2.00	227-9	-	282	1.75*	334	14.00*	386	12.00		
17	1.50*	69	1.25	121	2.25	176	3.50	230	23.00*	283	8.75*	335	2.50*	387	9.25*		
18	12.00t	70	4.50	122	4.00*	177	1.25	231	18.00	284	6.25*	336	50.00*	388	2.25*		
19	4.50*	71	2.00	123	3.25*	178	3.00t	232	13.00*	285	17.00	337	2.75*	389	-		
20	-	72	-	124	2.75*	179	4.25*	233	7.75*	286	1.75*	338	3.25*	390	6.00t		
21	with	73	5.00	125	4.00t	180	10.00	234	5.00*	287	13.00*	339	3.25*	391	7.50		
22	-	74	1.75*	126	3.75*	181	-	235	2.00	288	3.75*	340	2.75*	392	5.00		
23	1.75*	75	1.00	127	3.00	182	2.25	236	6.00	289	36.00*	341	1.75	393	8.00		
24	-	76	2.25	128	2.25	183	3.00*	237	15.00*	290	11.00*	342	1.75	394	6.00*		
25	1.00	77	-	129	10.00*	184	2.75*	238	1.00	291	28.00*	343	1.75	395	9.00		
26	13.00	78	5.25*	130	7.50*	185	-	239	6.25*	292	27.00*	344	5.75*	396	12.00		
27	6.25*	79	7.25*	131	10.00t	186	-	240	2.25*	293	52.00*	345	1.75	397	6.00*		
28	15.00*	80	10.00	132	6.00t	187	6.00	241	5.25*	294	2.25*	346	2.00*	398	8.00		
29	4.00t	81	1.75*	133	7.50*	188	3.25*	242	-	295	8.00*	347	2.75*	399	8.75*		
30	8.75*	82	3.75*	134	-	189	2.00t	243	2.75	296	8.00t	348	1.50*	400	17.00*		
31	3.50	83	1.50	135	2.00	190	5.50t	244	6.25*	297	5.00*	349	-	401	17.00*		
32	1.75	84	1.50	136	1.50*	191	-	245	20.00	298	35.00*	350	7.25*	402	13.00*		
33	1.75	85	2.00	137	2.00t	192	2.75*	246	4.25*	299	3.00*	351	-	403	9.00*		
34	3.00t	86	3.50	138	5.00	193	2.25*	247	4.50	300	-	352	6.00	404	-		
35	-	87	-	139	48.00*	194	3.00	248	5.00*	301	-	353	-	405	2.50*		
36	1.00	88	2.00*	140	17.00t	195	30.00	249	2.75*	302	1.00	354	1.00	406	-		
37	-	89	-	141	185.00*	196	-	250	3.00	303	1.00	355	1.25*	407	-		
38	1.75*	90	2.50*	142	7.25*	197	4.00*	251	4.75	304	1.00	356	1.25*	408	2.00t		
39	-	91	4.00	143	-	198	2.00*	252	4.75	305	2.00	357	2.25*	409	4.25*		
40	4.00	92	5.25*	144	2.25*	199	1.50	253	22.00*	306	3.25*	358	1.75*	410	2.00		
41	4.25*	93	10.00*	145	-	200	27.00	254	10.00*	307	-	359	2.75*	411	10.25*		
42	2.25*	94	8.25*	146	3.25*	201	2.75*	255	23.00	308	2.00t	360	4.25*	412	4.00*		
43	2.00t	95	1.50	147	11.00*	202	-	257	3.00t	309	-	361	2.50*	413	-		
44	-	96	1.50	148	2.25*	203	9.50*	258	20.00	310	5.00	362	3.00*	414	8.00		
45	4.00t	97	2.00	149	6.25*	204	6.25*	259	4.25*	311	1.25*	363	4.25*	415	3.25*		
46	1.75	98	2.25*	150	6.50	205	1.25*	260	1.00t	312	2.25*	364	2.75*	416	8.00		
47	-	99	3.50	151-4	-	206	1.50	261	1.00	313	11.00*	365	21.00*	417	20.00*		
48	5.00t	100	7.25*	155	15.00	207	2.50	262	1.50t	314	11.00*	366	5.25*	418	2.25*		
49	1.50	101	-	156	2.50t	208	13.00	263	1.25*	315	2.25*	367	5.25*	419	11.00*		
50	1.00t	102	10.00*	157	3.00	209	14.00	264	1.25*	316	7.00	368	2.25*	420	2.00		
51	2.25*	103	12.00t	158	1.25*	210	9.00	265	3.25	317	11.00*	369	-	421	3.00		
52	5.00*	104	12.00	159	3.25*	211	19.00*	266	3.25*	318	-	370	1.75	422	8.00		
53	1.00	105	9.25*	160	2.50*	212	3.25*	267	2.75*	319	2.25*	371	-	423	-		
54	6.25	106	20.00	161	-	213	4.75*	268	23.00*	320	1.25	372	5.75*	424	5.25*		
55	4.25*	107	2.25*	162	2.25*	214	6.25*	269	2.75*	321	8.25*	373	7.00	425	10.00t		
56	3.25*	108	4.00	163	1.00*	215	3.75*	270	3.25*	322	20.00	374	5.50*	426	-		
57	6.25*	109	25.00*	164	-	216	3.25	271	6.25*	323	19.00	375	4.25*	427	-		

Comments and Finds in California, Louisiana, Missouri and South Carolina

by John Bowman

California

I have FE1e mint.

The 1943 feeding stuffs are printed in sheets of 10x10.

I have a FE16 variety, perf 12-1/2 but perf 12 at left. (FE16f).

Louisiana

Feed

My FE1 is used.

For FE112, I have two examples imperf with wide margins unused.

Fertilizer Tags



I have the 1939 & 1940 tag serial W with Wilson signature unused I assume. Design and serial number are black on a manila colored tag with a red brown grommet. (FTT50).

Insecticide-Fungicide

I have mint copies of IF3, IF3a and a used copy of IF12.

Paris Green

I have a used PG1.

Soft Drinks

I have an unused example of SD16.

Tobacco.

I have two T1a used and they are both imperf with wide margins.

I have an unused T9.

For the 1932 issue gray safety, I have coils perf vertically of T20, T21 and T23. Clearly a separate series.

I have a T22b unused.

The following tobaccos all on green safety card and roulette 6-1/4 are 12-1/2 x 9-1/2.



1ct blue, 2ct purple, 3ct brown



5ct orange-red, 12-1/2ct black (unlisted color).

Missouri

Unlisted liquors and wines.



L143A 16ct Noel Bell signatures, green, red serial number.



L144 20ct Noel-Bell signatures, vermilion, red serial number.



W5 1-1/4ct violet on gray, black serial number, Henderson-Bell signatures.



W21A 2ct Burke-Winn signatures, carmine

South Carolina

Business License - I have a BL15 1-1/8ct violet mint. I have a mint BL19B rose 3ct both mint and used. BL 179 is probably 8ct pink, not 9ct. I have the 8ct pink.

Crabmeat - CM19 is on white paper, not pale yellow.

Feed - I have a 50 pound stamp from the first set which is black (FE4A). I have an FE27 used with hamstamp. I have the 1925-32 Shealy signature in 1-1/4 ct black on gray-green heavy card stock, imperf. I think this is a cut out from a tag.

Fertilizer tag - I have a 1921-22 black on manila tag with Alan Johnstone/H.M. Stackhouse signatures.

Oyster - The 1950 OY98 is on white, not pale yellow.

Soft drink - I have a SD19b mint example.



Little Mystery

Chuck Soter sent in this cigarette heat fusion he found recently in Tucson, Arizona that reads "IMPORT /FEE PAID /SNI". There is a pale lavender design on white that we can't make out and it has an ink jet control number. 11x11mm.

The only reference your editor could find to SNI was on a web site for Native American produced cigarettes. It listed about 20 different brands and noted that the cigarettes were stamped "SNI Import Fee Paid and all federal excise taxes have been paid". It appears that Native American tribes are having cigarettes manufactured for them in other countries. This may be a customs fee that has been paid.

In Indonesia, SNI seems to be an abbreviation for their customs inspection. I do not know if there is a connection.

If anyone knows more about these let the editor know.

South Carolina Documentaries


by James Timpson

At right is an interesting usage. The SRS Catalog lists the \$50 documentary only as a specimen (D30AS), but here is one (D30A) used with the \$100 (D31) and a whole lot of federal revenues.



Also shown is an 8ct green documentary with the indicia of "THE R.L. BRYAN COMPANY, LITHO." This is unlisted in the catalog and would become D42A.



 **State of Washington** **Nº 13896**

POLL TAX RECEIPT

In accordance with Chapter 174, Laws 1921, for the year 1921.

County of CHELAN May 26 1921

Received from W. W. Fisher \$5.00

Address Leavenworth

Countersigned L. M. Clausen State Auditor.

C. C. Butler County Treas. Paul Hall Deputy.

Washington Poll Tax

By Peter Martin

Since Washington's establishment as a territory in 1853 until the 1930s Depression years the property tax was the principal revenue source for both state and local governments. In 1889, when statehood was achieved, a major provision of the state constitution required that all taxes on property be applied uniformly. Several other taxes were established during the early years of the state including: a two percent tax levied on premiums received by insurance companies (1891); an inheritance tax (1901); a motor vehicle fuel tax of 1 cent per gallon (1921) and a Poll tax (1921).

The Poll tax, authorized by Washington Laws of 1921, Chapter 174, was a charge of \$5 on each citizen between the age of 21 and 49. The tax was so unpopular that it was repealed by initiative the

following year.

Shown above is a 1921 Poll tax receipt used in Chelan County, a 2,994 square mile entity in central Washington that claims Wenatchee as the county seat. The 6-1/4 by 3-1/2 inch black and white form includes the state seal, the \$5 denomination, a black serial number and the signatures of the state auditor (printed), county treasurer and deputy.

Michigan Real Estate Meters

by Kent Gray

I saw these two "Real Estate Transfer Tax" meters in Ebay lot 12039948569 in June 2009. They aren't in the catalog. The difference is these don't have the county name as part of the meter design on the left border. They are red on a pale yellow tape perforated vertically, with black county and date handstamps.



Two examples of what will be RE2. Upper example from Kent County which is faintly handstamp was used in 1991, lower one with unreadable county was used in 1985.



Texas Liquor Essay

Kenneth Pruess sent in this picture of a Texas liquor essay which appeared on Ebay.

Michigan Wine Catalog Error

Eric Jackson noted that in the SRS catalog the W35 and W35a varieties were missing. Below is a correction for that section of the catalog.

1938. Colors changed and size showing in place of value. "No." before serial number.

a. Finely engraved die, prominent train in seal, etc.

S. Specimen or proof punched. Proofs have no serial number.

"STATE" blue.

W34	1/2 pt		22.00
W34S	1/2 pt	16.00	
W35	1/2 bot		13.50
W35S	1/2 bot	25.00	
W35a	1/2 bot		75.00
W35aS	1/2 bot	40.00	
W36	1 pt		12.50
W37	1 bot		15.00
W37a	1 bot.		15.00
W38	1 qt		12.50
W39	1/2 gal.	1.50	
W39S	1/2 gal	15.00	
W39a	1/2 gal		15.00
W40a	1/2 gal, "1/2" at ends		-
W41	1 gal		17.50
W41S	1 gal	17.50	

New York Habitat Stamps

by Terence Hines.



The 2009 - 2010 New York State Habitat Stamps are now available from the SRS Sales service. These non-denominated stamps carry no face value but sell for \$5.00 each. This year's stamps show a pair of foxes and are printed in black on green on the usual thin plastic stock. Unlike previous years, this year all stamps have the same inscriptions on the reverse. In previous years alternating stamps had different inscriptions.

"The recession is hitting everyone. Just last week, a Washington lobby organization had to lay off seven congressmen".

Current Comedy

July 1991

As quoted in the Readers Digest

Hall of Dubious Varieties

As before, these stamps were found in Elbert Hubbard's holdings in unmarked envelopes. All would appear at first glance to be imperforate but none of these stamps is known imperforate. As such Mack Matesen suspects these are cutdowns. These will be offered in the next SRS Auction.

Pennsylvania



B15 MNH?



B29 used?



D1 MNH



ST1a used

ST1d M?



ST4a used

ST5a used



ST35 used



ST35 punch cancelled



ST36 used

South Dakota



OLI MH



C5 used

C16 used (4 copies)

North Dakota



C9 MH and used



C15 used

Maryland



D6 or D13 used



L40 used perfin M/23

L41 used perfin M/76 and with black shifted to the left.



W21 used

New Mexico Catalog Additions and Corrections

by Kent Gray

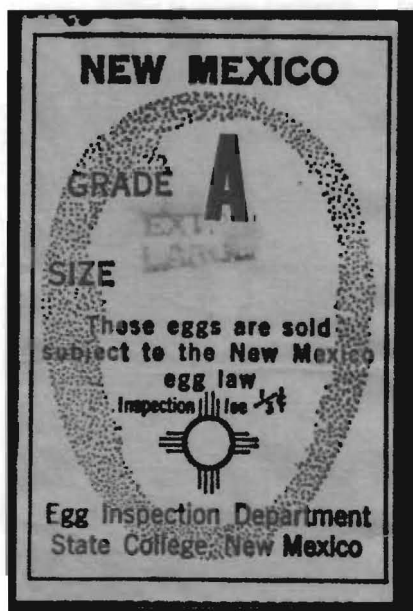


The attached scan is of an unlisted decal at the right including a bonus Santa Fe cigarette decal at left. I would put the New Mexico stamp in front of C6 due to its basic shape and call this C5A. Both C5A and C6 are 9x12mm. The C5A decal is black on gold and white.



Here is a picture of a heat fusion I think is the C7 from about 1961. It has the state seal in the center as the wording "NEW MEXICO/20 TOBACCO TAX". It is black on yellow with a white outside the border. It is 11x11mm.

Fat finger in catalog on C12, it should be "20 cig" not "29 cig".



Here is an E30 egg stamp. I suggest in the description it state "no size specified". In this case there is a handstamped "EXTRA/ LARGE" size. If there was a

different handstamp on another copy, say "PEEWEE" I think this is still the same stamp. I'm not sure they exist, but would guess they do.



This I would call E40A and is something new. This seems to be the only series with a 3 line address - all other stamps seem to be a two line address. This stamp is on the pink paper.



In the description for the 1954 egg series it mentions the round top "3" in the "1/3". Here is a blown up scan.

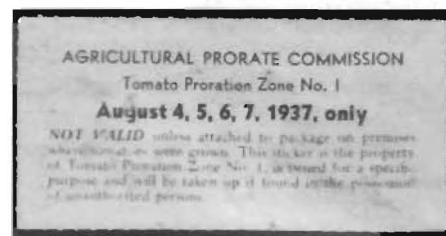


This contrasts with the flat top "3" shown here of the later E41-47 series. The cent sign is also different.

There is a fat finger in the E59 header where "sun" is misspelled "son".

California Tomato Finds

by Kent Gray

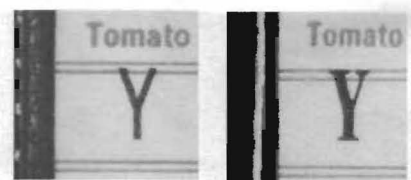


Shown is an example to California tomato proration stamp SRS TM58. This red on white stamp has the dates Aug. 4,5,6,7 1937. In the catalog the 7th date was not included.



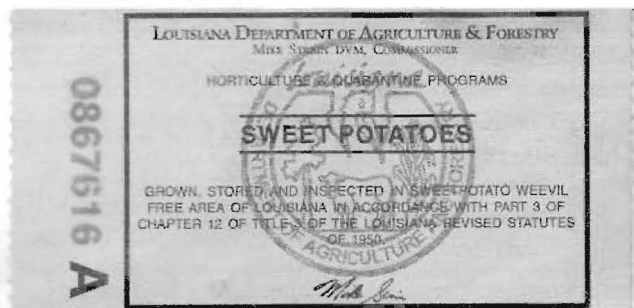
Here are two copies of the a tomato proration that is not in the catalog. This stamp has the date, letter, serial number and side bars in purple and the rest of the design in green. Note that the letter "Y" comes in two varieties, one without serifs (at top) and one with serifs (at the bottom).

These are tentatively TM232A (with serifs) and TM232Aa (without serifs).



Louisiana Sweet Potato Tag: A Tale of Pink and Green

by Scott Troutman



About Christmas of 2008 Harry Najarian sent me the green sweet potato tag that he had got off a box of sweet potatoes in Mattoon, Illinois Nov. 29, 2008. This was interesting as the last sweet potato tags anyone had reported from Louisiana was back in the 1947-48 season. The stamp is on a light cardboard and apparently comes in rolls as it is roulette 9-1/2 vertically. All writing is in black and it has a small signature that might be Mike Stain. The paper on this one is a pale gray green with a red serial number. The Department of Agriculture and Forestry seal is in gray. The square box on the tag is 61x38mm. This green stamp is from a weevil free area. A pink stamp also exists for sweet taters coming from a weevil infected area. The serial number is red.

The stamp indicates that inspection taxes have been paid and that the sweet potatoes you have are clean as far as weevils are concerned. The inspection tax is six cents per bushel and the money goes to fund the inspections, the Louisiana Sweet Potato Advertising Council and Development Commission, and finances research at the Louisiana Agricultural Experiment Station on sweet potatoes¹.

Seed sweet potatoes all get inspected. Vines, plants or slips or cuttings get charged ten cents per thousand to inspect or six cents per bushel of sweet potatoes.

Growing sweet potatoes in Louisiana is far more complicated than I would have ever guessed. I mentioned that there are two colors to the stamps, green and pink. Green indicates that the sweet potato fields are thought to be weevil free. Pink indicates the area may have weevils. If you are not in Caldwell, Catahoula, Claibourne, Concordia, East Carroll, Franklin, Jackson, LaSalle, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, West Carroll or Winn parish, you get a pink tag. At least in the 2007-2008 season. You can only plant seed potatoes that came from a green area. If they trapped weevils in an area last year and pinked it, you cannot plant within 300 feet of where the weevils were trapped. And if your neighbor is "green" and you are "pink" you can't plant within 300 yards of his "green" fields.

I mentioned trapping. When you grow sweet potatoes and get your growers permit (growers have to have one) the state will be out and set traps in weevil season. If they catch weevils, you go pink. If they don't, you might go green.

Even your sheds where you store your potatoes are green or pink as far as the inspectors are concerned. Got two sheds and both were green one year, and they found weevils in one - well guess

what, they both are pink now. And you have the same problem with sheds as you do with sweet potato patches. No pink sheds within 300 yards of a neighbors green field or shed.

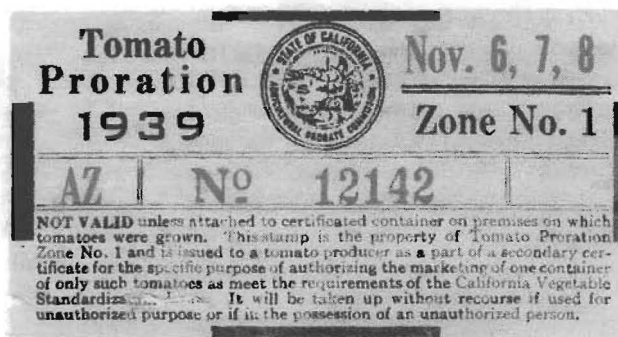
Now suppose you got some infected sweet potatoes. God help you even if you cull out the bad ones, which you have to do. To get rid of the culled ones you have to move them in a solid sided truck tarped (if the top is open) so none can escape. Then they either have to be finely chopped up, or taken to a landfill, or ground up with a rototiller and buried at least two feet down. You can't use them for deer or livestock feed. If you have a home garden and the state finds weevils, guess what - the state will destroy your sweet tater patch and you better not be caught planting more next year. And if they do catch you doing any of these things wrong, they can fine you up to \$5000.

You can grow sweet potatoes in a pink area, but you've got to do all the culling so only the good ones remain, and even then they have to be fumigated. Everything messing with "pink" taters gets to be fumigated - Trucks, sheds, equipment, even packing boxes. And even after they are fumigated then they have to be packaged so they are completely enclosed so no weevils can get at them. Oh did I mention, if you are growing in a pink area, then you have to do a lot of mandatory pesticide spraying for weevils of your fields, the sheds and the trucks. You get to spray your fields every ten days with your choice of Imidan 70-W, Endosulfan, PennCap M, Sevin XLR-Plus, Capture 2EC or Baythroid XL. There are pages of schedules of what to spray where and when. Remember that when you eat your candied yams at Christmas.

When all this is done then people holding the sweet potato dealers permits are issued the pink and green stamps that have to go with the product to show buyers these sweet potatoes are as weevil free as Louisiana can make them. And needless to say Louisiana is equally picky about insuring only weevil free sweet potatoes come in from other states.

Bibliography

1. RS:3:456 Collection and Disbursement of Sweet Potato Tax Money. <http://law.justia.com/louisiana/codes/14/86553.html>.
2. Louisiana Department of Agriculture & Forests, Plant Pest Quarantine Programs. Available online.



This California tomato proration stamp TM198A is mentioned in the article on page 10 by Mike Florer. This example was sent in by Joel Rind and also reported by Kent Gray.

Recent Heat Fusions

by Larry Frederick

Arizona



This Arizona heat fusion was found July 2009. It is bright red and is similar in design as the last blue one. See the article "Arizona Tobacco Tax Changes" by Scott Troutman in the 2nd quarter 2009 SRN. The wording and open borders are black with "ARIZONA/20 CIGARETTES". A clear "AZ" is hidden center of the stamp. The two black ink jet control numbers are printed on the back in black and appear gray from the front. There is also two florescent cooper color panels at the top and the bottom. It is 11x11mm. *C11*

Florida



2008 fusion with a clear "FL" hidden in the center. Yellow with black writing and border. Black ink jet control number printed on the back, appears gray from the front. Pie wedge pink safety. 11x11mm

Idaho



Heat fusion from late 2007, is light blue with a white panel and wording and borders in red. "IDAHO/TAX PAID/20 CIGARETTES". Gray ink jet control numbers and pie wedge pink safety. 11x11mm. *C14*.

Illinois



This City of Chicago in Cook County, Illinois heat fusion if from 2008 and is magenta with a white center panel and surround. Writing and border is in black. "CHICAGO/COOK COUNTY/20 CIGARETTES/TAX PAID". It has no control numbers, but it does have a pie wedge pink safety. It is 11x11mm.



This heat fusion from Cicero is dark tan with black wording and design "TOWN OF/CICERO/COUNTY OF COOK/20 CIGARETTES." 11x11mm.



This Cook County, Illinois heat fusion is brown on yellow with wording "COUNTY/COOK/TAX PAID/20 CIGARETTES". It has been seen used in 2007 and 2008. 11x11mm.

Louisiana



This Louisiana heat fusion is from late 2007. Clear letters "LA" are hidden in the bright lilac. This stamp is black on bright lilac with a black ink jet control number. "LOUISIANA/TAX PAID/20 CIGARETTES". 11x11mm. *C11*.

Maine



2008 fusion with a clear "ME" over-printed on center. Black and orange with a white surround. "Maine/TAX PAID/20 CIGARETTES". Pie wedge pink safety. 11x11mm. *C22*.

Minnesota



This Minnesota heat fusion is from 2008 and is yellow with writing and borders in black. There is a copper color on the top and bottom panel. "A/MINNESOTA/20 CIGARETTES". Black ink jet control number on the back which looks gray green from the front. Pie wedge pink safety. 11x11mm.

Oklahoma



This Oklahoma heat fusion is from late 2007 is bright yellow with black lettering and border. "OKLAHOMA/NATIVE AMERICAN/COMPACT/20/CIGARETTES". 11x11mm. *CMC2*

Oregon



This Oregon heat fusion is from 2007, and is gray green with black lettering and open border. "OREGON/TAX PAID/20 CIGS". Black ink jet control number printed on the back, looks gray from front. Pie wedge pink safety. 11x11mm. *C15*

Pennsylvania



C74



C73

This Pennsylvania heat fusion (*C74*) is from May 2009 and is very similar to the 2007 heat fusion (*C73*). This new fusion has even more security features. The top and bottom panel is a shiny copper or gold color as before. The new fusion has a 13x13mm solid yellow background. On the

2007 fusion the entire fusion is 11x11mm. The design on the new stamp is still only 11x11mm. The wide yellow border is the easiest way to tell the stamps apart. The state and wording plus the borders are again black and the wording "KEYSTONE STATE" is again microprinted in the black border at top and bottom in yellow. The wording on the stamp is "TAX PAID/ PENNSYLVANIA/20 CIGARETTES". On the new stamp "PA" is hidden in clear letters inside the state border. In addition a red safety has been added to the new stamp. Both stamps have a black ink jet control number printed on the back which can look gray-greenish from the front with the yellow background.

South Dakota



This South Dakota heat fusion is from late 2007, is purple with a white center panel with black lettering and border. "SOUTH DAKOTA/20 CIGARETTE" with no "S" on cigarette. Gray safety and ink jet control numbers. 11x11mm. C44.

Tennessee



2008 sky blue with a white center panel and black writing and border. White surround. Clear "TN" hidden in center. "TENNESSEE/TAX PAID/20 CIGARETTES". Black ink jet control number printed on back, appears gray from the front. Gray pie wedge safety. 11x11mm. C8.

Virginia



Three Virginia heat fusions of this type with the wording "VIRGINIA/TAX

PAID/20 CIGARETTES" and open borders have been found. The first from 2004 is green with a white panel with black ink jet control numbers, no safety. The borders are blue. 11x11mm. C10

A second one from 2005 is green with the white panel, but with dark blue borders. Control numbers are in gray, no safety and 11x11mm. C11

The third is from late 2007 and is gray with a white panel. The wording and borders are blue. The ink jet control number is gray. There is no safety and it is 11x11mm. C12



This Virginia heat fusion is from 2007 and is bright orange with a white center panel. The wording and open borders are black. "VIRGINIA 7 NVCTB/TAX PAID/20 CIGARETTES". Control numbers are in gray ink jet with a pink safety. 11x11mm. C13

Washington



This fusion is from late 2007 and is bright pink with blue lettering and borders. "WASHINGTON/20 CIGARETTES". Black ink jet control numbers are printed on back and appear gray from the front. 11x11mm. C46

Wyoming



Heat fusion from late 2007, it is yellow with a white control number panel and black lettering and border. "WYOMING/TAX PAID/20 CIGARETTES". Pink safety and gray ink jet control numbers. 11x11mm. C8

More New Heat Fusions

by Kent Gray

Alaska



Poor copy sent to me by a friend - do not know when used. Blue-green on white with black ink jet control number. "ALASKA/TAX PAID/20 CIGARETTES". 11x11mm. C6.

Arkansas



Found in March 2009. Black on magenta with white control number panel and surround. Gray pie wedge safety. 11x11mm. C82. Control number may be printed on back in black.

Utah



Another one found by friends, when used unknown. Writing and border in black on gray green. "UTAH/TAX PAID/20 CIGARETTES". Control number gray (may be printed on back in black). 11x11mm. C56A

State Revenue Exhibit Awards

SRS sponsors awards for both stamp and literature exhibits at WSP shows. Exhibits which receive a show Gold or Vermeil award receive an SRS Gold, Silver or Silver-Bronze an SRS Silver, and Bronze an SRS Bronze. The same exhibit can receive only one SRS medal unless shown at a show where either SRS or ARA is an official participant. The list below covers only more recent awards. If you have an exhibit which would qualify but for which you have never received an award, let Ken know (kppruess@aol.com). Also let Ken know of any shows you enter in the future well before the show dates so that SRS can receive proper credit and publicity.

Robert Brichacek: Fifty Years of Hunting and Fishing (Omaha 2008, Silver-Bronze)

Brady Hunt: Oklahoma Documentary Stamps (Okpex 2007, Vermeil)

Ronald Leshner: The Taxation of Legal Alcohol During the Prohibition Era (Minnesota Stamp Expo 2008, Gold)

Ronald E. Leshner, Sr.: Taxation in Support of Marketing Farm Products (Napex 2008, Vermeil)

Michael Mahler: Classic State Revenue Stamps of the United States, 1857-1898, A Fiscal History (Sescal 2009, Vermeil)

Michael Mahler: Jewels of the Gilded Age (and Beyond): New York Mortgage Endorsement, Secured Debt, and Investments Stamp Taxes on Bonds, 1911-20 (Sescal 2009, Vermeil)

Arthur Mongan: Handbook of Perforated or Punched Initials, Numbers, and/or Designs in U.S. Revenues (Napex 2008, Silver) (Chicagopex 2008, Vermeil)

Arthur Mongan: Holey Revenues, (Chicagopex 2009 Silver-Bronze)

New Finds from All Over

by James Timpson

Indiana



Here is an imperf pair of Indiana intangibles D157. These sold for about \$100.

Oklahoma



At one point there was a question as to the color of the Oklahoma D26 \$100. It is brown, the same color as the D22 \$20 and others in that series.

Oregon



Here is something I have never seen before, a used self adhesive labeled "Ma-

rine Board". The design is in green with a black "No." and serial number. Two black dots appear to be dirt. *Editors guess is that this was for on a boat.*

Pennsylvania

I have a pale blue four cent SRS C36 with horizontal safety and also a pale blue four cent with orange vertical safety.



This stamp looks to me like 28 ounces from the second 1949 Pennsylvania soft drink set. It has an ESP Co. imprint. The stamp is orange and the serial number is black, and oddly placed at left of the left keystone. *This has become SD10A.*

South Dakota



In the SRS catalog, there is a question mark for the color on the South Dakota C43 decal. Here are two different ones.. The stamp on the left is clear roulette 6-1/2 and a light gray-green in color. The stamp on the right is black roulette 6-1/2, dark green (in the scan it comes out too bright).

Virginia



This item was won on Ebay in September 2008. It looks to me like a Virginia W8a used, previously unlisted. The serial numbers are black.

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	FL	OI	1-1/4ct oil	300dpi color scan
AK	PB1	\$2 punchboard	illustration, info	FL	TA18	tangerine	300 dpi color scan
AK	PB2	\$4 punchboard	illustration, info	MD	B3	beer	illustration, info
AK	L4	1/2 pint carmine	illustration, info	KS	BLB2	beer label	300 dpi color scan
AK	L12	1 pint blue "L"	illustration	KS	BLB3	beer label	300 dpi color scan
AK	L17	1 pint blue, no serial #	illustration, info	MD	B5	beer	illustration, info
DC	C1-3	cigarette	illustrations	MT		cigarette- any after C2	illustration, info
DC		cigarette any after C3	illustrations, info	MT	PB6	\$2.25 orange punchboard	illustration, info
DC	L13	additional tax stamp	illustrations, info	MT	PB7	\$3 purple punchboard	illustration, info
DC	W9	1/5 gal wine, black value	illustration	OK	D39	\$100 light green doc.	illustration
DC	W10	1/8 gal. wine, black value	illustration	OK		Veg. seed 1955-78, 82-85, past '88	colors
FL		Doc. Amos \$25, \$50, \$100	300 dpi color scan	WY	C2	3ct cigarette	illustration
FL		C15-1820 cig. & Indian	300 dpi color scan	WY	C4	8ct red cig.	illustration
FL		C23,24 scallop edge, large #	200 dpi color scan				
FL		E50c double frame, red&blue Special	300dpi color scan				
FL		E51 double frame, red & blue	300 dpi color scan				
FL		L111 Liquor Brautigam	300 dpi color scan				
FL		Panama City 1ct cig centered "C"	300 dpi color scan				
FL		Pensacola 2ct tobacco red	300 dpi color scan				
FL		Pensacola 2ct tobacco rose red	300 dpi color scan				

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

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	jbowman@str.rr.com	AL
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hill, Keith	kjhill1@bellsouth.net	LA
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenue@dmv.com	DE, PA
Malmgren, Richard	rcmstamps@Hawaii.rr.com	HI
Martello, Dan	martellomeister@gmail.com	CA,NV
Martin, Peter	pmartin202@aol.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato, Real Estate
Mongen, Art	revs.perfins@gmail.com	MD
Pirro, Charles	CAPIRRO@aol.com	SD
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	IL,KY,MI,WI
Troutman, Scott	smtoutman@atlanticbb.net	NC,OK,SC
Wootton, Jan	tigre100@alltel.net	Fish & game
Wrisley, Dave	dbwrisley@verizon.net	FL

The following states have no lead catalogers identified. If you are interested in serving as a state coordinator for one or more of these states, contact Peter Martin at pmartin2020@aol.com for details.

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

AD CORNER

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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 (0)

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. (3)

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 (3)

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. (3)

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The American Revenue Association

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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.

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Alabama		Louisiana		Vending \$15 2004	\$8.25
Cigarette		Feed		Vending \$2 2005	\$1.10
Ohatchee 1 ct decal/pane 10	.50	Packet FE42, 70, 76,78,79,80,82,83,		Vending \$15 2005	\$8.25
Rainsville 2 ct decal/pane 10	.50	85a,86,86a,87	\$5.00	Oregon	
Feed FE53b, no gum	.75	same minus FE42	\$4.75	Klamath Falls beer 25ct	\$4.00
Marijuana		Packet FE88, 90-93,99,101-103,		South Carolina	
1 gram	\$3.50	105, 108-110	\$5.00	Cigarette	.07
5 gram	\$17.50	Same minus FE96	\$4.75	Scale seal 2004	\$3.00
10 gram	\$35.00			Tennessee	
Playing card 10ct	.10ea	Maine		Ammunition (new) .10 ea pane/10	\$1
pane10/	\$1	Beer B1 dark blue roul.	.10	Drug	
Tobacco		Beer B1c ultramarine on blue	.50	Marijuana purple	.40
Double Springs 4 ct.	.25	Massachusetts		Marijuana red	\$3.50
Arizona		Marijuana	\$3.50	Texas	
Fertilizer FT10a, 5lbs	.50	Minnesota		Marijuana	\$3.50
1935 12c malt liquor,used cat B2		Deed D61 \$100,MNH	\$1.00	Utah	
Red on pink, Moore sig.	.50	New York		Beer B4 32oz	.50
California		2009-10 habitat	\$5.00	Oleomargarine OL9a \$1.20	.50
1959 fishing stamp, used	.50	Secured debt D2 5ct used	\$3.00	Oleomargarine OL17 \$2	.10
1960 fishing stamp, used	.50	Secured debt D9 \$5 used	\$1.50	Washington	
Colorado		North Carolina		Liquor Seal LS3	2.00
Bedding BD8 on white tag \$4.00		Marijuana 1 gram	.40	Toppenish beer 1/2 ct	2.00
2006 Habitat \$5	\$5.25	Marijuana seed & plants	\$3.50	Toppenish beer 1ct	2.00
2006 Waterfowl \$5	\$5.25	Illegal mash	\$1.28		
2007 Habitat \$5	\$5.25	Illegal liquor	\$12.80	Virginia	
2007 Waterfowl \$5	\$5.25	Illicit mixed beverage	\$20.00	Wine W20 used	.25
2008 Waterfowl \$5	\$5.10	Illicit liquor by the drink	\$31.70	West Virginia	
2008 Habitat \$10	\$5.10	Cocaine	\$50.00	Soft drink 48ct perf 11, unlisted	1.00
Town of Walsenherg cigarette		Controlled substance 10 dose	\$50.00		
5ct pane/10	.25	Ohio			
sheet/100	2.50	Sales tax 15ct (M25 or M37 w/stub)	.35		
Connecticut					
Marijuana	\$10.00	Oklahoma			
Florida		1964 1 pint liquor (Cat. L4)			
Documentary		Single	\$1.00		
D65A 2ct used	.25	Block of 4 unused	\$5.00		
D65 5ct used	.25	Vending \$10 2004	\$5.50		
D67 30ct used	.25				
Idaho					
Marijuana	\$3.50				
Iowa					
Cigarette C23 used	.25				
Kentucky					
Marijuana	\$3.50				
Georgia					
City of Griffin .05 Excise Tax	Free				

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LETTERS TO THE EDITOR



Mississippi Beer and Wine and Texas Notes

Shown is a BW38 which is not pictured in the SRS catalog. The heading above this stamp in the catalog should say "Like BW17" and not "Like BW14".

Texas cigarette C2 is 1-1/5ct not 1-1/4ct. Texas W41 is turquoise in color (I assume W42-44 are the same).

Jim Timpson
New York

He is correct.

Tennessee Seed Tag

Some comments on the article by Tony Crumbley in the 3rd quarter SRN. In the early 1970's the Mayo company sought permission from Tennessee to imprint on their tags that they had paid the seed tax in lieu of using stamps. Tags at that time bore just the "SEED TAX PAID" imprint for Tennessee. That was done via a permit. See "Tennessee Agricultural Seed Stamps", *SRN* Jan. 1974 p. 6 and "Tennessee Seed Stamps", *SRN* Nov. 1976 p. 78-82 both by M.E. Matesen. Sometime after that, the year I don't know, the company sought from North Carolina to do the same, which they granted just like Tennessee.

What seems to be implied in Crumbley's article is that the Mayo Company paid the tax in both states with each shipment/tag used. That was not the case. On shipments in Tennessee only the Tennessee tax was paid, and on shipments to North Carolina only the North Carolina was paid. Only one or the other - not both.

Anon

New Jersey Cigarette Vending

A Sept. 1963 supplement to Hubbard's catalog by the late Harold King indicates that the cigarette vending decals are known as far back as 1960 and originally sold for \$25. The values listed are

1960	green
1961	?
1962	light blue
1963	red
1964	gold
1965	?
1966	yellow
1967	light blue
1968	red

All have black writing with a white serial number panel.

The Editor

Virginia Fertilizer Tags

The following additional Virginia fertilizer tags have been reported.

1908.	Grommet is light tan in color with "Dimension's Tags" imprint in black.
200 lbs	black on green
1909.	No imprint on grommet.
200 lbs	black on reddish brown
1910.	
167 lbs	black on ruddy yellow
1912.	
200lbs	black on red
1913.	
200lbs	black on green
1929.	Same signature as the 1930 tag.
200lbs	red on white

The Editor

The Ohio Beer Listing

I have long been a fan of the Ohio stamps for beverage (including beverages that had no alcoholic content, i.e., soft drinks), beer, and malt beverage. Many years ago Bill Smiley wrote a fine article on those intended for 3.2 beverages and beer, published in the early 1990's if I recall correctly. To do this Smiley had to separate the beer stamps from the malt beverage (full strength beer) stamps. This was Cabot's approach, too. Hubbard consolidated the listings and from Smiley's article one can see that in the process Bert for one screwed up the order of issue.

When I remounted the early Ohio beverage material for my Prohibition exhibit, I followed the lead of Cabot and Smiley. Later, as I took up the mounting of the rest of my Ohio beer and malt beverage stamps, I had to be cognizant that when Ohio legalized full strength beer, it took them a year to issue Malt Beverage stamps. In the interim, the wine stamps were used on fermented beverages exceeding 3.2 strength. Thus all the brewery perfin on those large Ohio wine stamps, strong

State Revenue News

evidence that these were not used on what you and I would call wine. What a mess this is for those who collect stamps by their title. Wine stamps that were intended and used exclusively on full strength beer! No full strength beer stamps for a year after it became legal in much of Ohio. A confounding situation.

So it was with great expectation that I looked through new illustrated listing of Ohio beer stamps in the *SRN* 3rd Quarter 2009. Thank you for incorporating the illustrations to try and correct the identification problems in your catalog. However, problems still exist with the listing. I point to two areas that still need correction:

First, the illustration introducing B16 is wrong. The illustration belongs to the set starting with B33. The title on B16-21 is Bottled Beverage.

Second, the Eureka barrel listings beginning with B85 are still not correct. Part of the problem is that some have the title Beer and others have the title Malt Beverage. With only one illustration, the interested collector will remain baffled by the current listings. At some point Ohio raised the tax rate on Beer (the 3.2% variety) to coincide with the tax rate on Malt Beverage. I do not know when, but B86A and B88 are from this tax rate increase period. Perhaps it would be better to put them together as a last set. I am also aware that there are some text changes on the Beer stamps themselves. This was detailed in the *SRN* catalog supplement of long ago. At least one of these text changes mistakenly got dropped out of the current listings. Perhaps someone with all of these varieties will step forward and correct the current Eureka barrel Beer and Malt Beverage listings.

I would be remiss if I did not mention the help that some of the detail scans of the state seal in the center of the stamps is. One could wish that the text followed the lead of Cabot in adding the printing company's identity for each. In this way one sees the continuity of the printers through the later years when the printers often included their identity in an imprint below the design.

Ron Leshner
Maryland

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)
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13. *Bound State Revenue News back issues*

1976-79 23 issues	\$25
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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
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21. *Real Estate State Revenue Stamps Catalog*
Peter Martin 2006 32pps. Color \$16.00
22. *Colorado Revenue Stamps*
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23. *State Revenue Stamps Catalog*
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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*
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Illinois Gumball Machine

by Sean Roberts

Just came across this in June 2009. It's a Illinois vending machine tax stamp, used on a gumball machine. See eBay #320385188704. The stamp has black writing on yellow with a red upper panel and a white middle panel. The registration number is black, possibly put on with a typewriter. It appears to be a die cut self adhesive. I have no idea how big it is.

State Revenue Society

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