



State Revenue News

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Nebraska Real Estate



American Bank Note Company stamp essays in slate green, blue and red.
See article on page 3.

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Editor's Notes by Scott Troutman

Hermann Ivester said he will have some updates to report next issue. Your old editor has spent the last two months bouncing from doctor to doctor trying to get clearances to get my arm fixed. I hoped to have it done in December, now I will be lucky if I get it done in February. Anyway, I am going to use this column to print some of the feed back and questions we got in with the dues. The names got cut off on most of these, so they came to me anonymously.

"I would like to see fish and game items separated from other items in SRS Auctions."

With the current software I am using to do the auctions, that is very difficult for me to do. So unless a lot of people request this, expect no change. Sorry.

"I agree with the editors comments that, with all the new items being described, updates should not be used to replace or in lieu of an updated catalog. I find it very hard to keep updated pages straight. I have mixed feelings about electronic newsletters. They offer color and the ability to print out if you want. However, I find the hard copy arriving in the mail to be a better reminder to read it. I am overloaded with electronic mail!!!"

"Even though my interest is limited, I enjoy my membership and who knows what 2010 may bring -- You have an award worthy publication".

"I enjoyed the societies meeting at CHICAGOPEX and applaud the efforts to update the SRS catalog".

"I'm retired, but do consulting work for my former company. My primary interests are not State Revenue Stamps. But I collect everything that is paper. Your material is

very good reference....Keep up the good work."

"I would really enjoy seeing the SRN in color. That would be sweet! What would an electronic/online catalog look like?"

The board had considerable deliberations on the color issue. The problem, put simply is cost. The money we have made from the catalog has largely funded the color we have used to date. To do full color we would need a fairly sizeable dues increase. We talked to a lot of other philatelic organizations (myself quite a few at the big Pittsburgh show) and they all reported increasing dues resulted in loss of members. Add to that that we are in rough financial times given the current recession/depression and now did not seem like the time to do it.

If you put the catalog up online, guess what, no sales money. There is no free lunch.

"I would like to see all the auction lots available to view online".

Sounds great until you consider the mechanics. You can't scan the pictures until you get lot numbers. Lot numbering is one of the last things you do. Just to do the pictures in the SRN takes an average of three to four long evenings of scanning. And this is right at the busiest time for me as an editor as I am trying to wrap the issue up and get it to the printer. And the more handling you do of the material, the greater the chance of damaging it. We are talking huge pixel volumes to transmit, and a ton of work for the web master. Put simply, it isn't going to happen.

One last note, when sending in auction consignments, some of you are tape happy and seal the envelope like it is carrying anthrax. Keep in mind, I have to open it, preferably without damaging anything.

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Nebraska Real Estate Transfer Tax Update

By Ed Kettenbrink and Kenneth Pruess

Soon after this tax went into effect Jan. 1, 1968 Pruess published an article¹ in which he described essays for adhesive stamps and the handstamp which was actually used. The State indicated that Pitney-Bowes had prepared a real estate tax meter stamp but was unable to show him an example. Ed has recently discovered specimen meter stamps for Douglas County and the nature of this discovery prompted this update. Nebraska's largest city, Omaha, is in Douglas County and it seemed possible that they might have used meter stamps. The original law² only stated that the Tax Commissioner should design stamps in such denominations as will be most advantageous to all persons concerned. This tax was to go into effect Jan. 1, 1966 or upon repeal of the federal tax, whichever date was later. The federal tax was repealed December 31, 1967, making Jan. 1, 1968 the effective date and Jan. 2 the first possible day of use.

The State had initially planned to use adhesive stamps and essays were prepared by American Bank Note Company (front cover). Their price quote was apparently in excess of what the State wished to pay and a local printer, Jacob North, prepared a simpler design (Fig. 2).

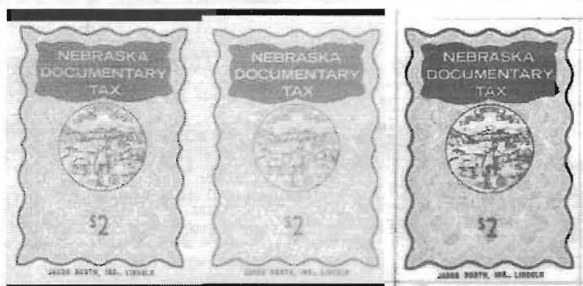


Fig. 2. Jacob North stamp essays.

Upon learning that Colorado was only planning to use a handstamp (although their law specified meters) Ken had assumed that a handstamp was adopted for the entire state. A search of transfers in Douglas County soon after the law went into effect showed use of a handstamp, identical to that used in Lancaster County on Jan. 2, 1968 (Fig.3). Quite likely Pitney-Bowes prepared such meter specimens for many States, hoping that method would be adopted as was the case in a number of States. But were meter stamps ever used in any County in Nebraska to collect the real estate transfer tax?

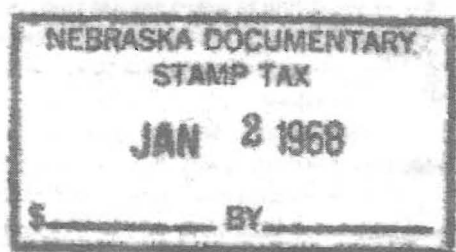


Fig. 3. Sample impression of first handstamp.



Fig. 4. Douglas County meter essay on tape.

Ed thought that they might have been, when he discovered the examples shown in Fig. 4. The design of the meter stamp tapes included the Nebraska State Seal and each was inscribed "STATE OF NEBRASKA / DOCUMENTARY STAMP TAX." At the left side of the meter stamp was the name Douglas County reading upward, which on the printing plate, was accomplished by the insertion of a "slug" with the County name which could be changed to accommodate any locality. Between the County name and the bulk of the meter stamp design is located a six digit number, also reading upward. This is an "impression number" which could print a unique number on each meter print that was made. In the examples shown this feature had not been activated, so each meter stamp displays the same impression number. The find consisted of ten unused meter stamp tapes all housed in a no. 6 envelope with meter impressions along both long dimensions of that envelope (Fig. 5). This indicated that the machine that produced the prints could either print meter stamp tapes or meter impressions directly on a document. All meter stamps were printed by Pitney-Bowes meter machine # 10655. This meter number is not within the usually used machine number series issued by Pitney-Bowes either for postage stamp meters or U.P.S. parcel delivery meter stamps. It appears that this particular meter machine model (and machine number series) was a new product, designed mainly for the then newly emerging anticipated state documentary meter stamp business. The Nebraska meter stamps are printed in red ink on safety paper with an under-print design consisting of "METERED MAIL" inside large ellipses printed in very pale yellow-pink ink on off white paper tape. This design has been designated as Pitney-Bowes Type 2 meter tape safety paper by the United States Postage Meter Stamp Catalog³. All meter tapes were gummed and serrate 7.0 horizontally by serrate 8.0 vertically. Each meter stamp had a different printed value from between ~00.00 to 999.99 (obviously with units in dollars and cents).

The particular meter machine that created these tapes was omni-rate and could print all values between these two end member denominations. Each of the other nine meter tapes showed



Fig. 5. Meter essays on paper.

values of five consecutive identical digits such as 111.11, 222.22, and 333.33. etc. (banknote collectors call such sequences of serial numbers "radar numbers" as they read the same forward or backward). Many times revenue stamp collectors find these types of odd valued meter stamps and think that they have discovered a rare item representing some very unusual rare tax rate or uncommon container size, not realizing they have simply encountered a company produced pre-production meter stamp proof impression designed to check out the function of a new meter machine. All meter stamps in Ed's discovery were dated Dec. 21, 1967, less than two weeks before the Nebraska law became effective. Ed knew that Pitney-Bowes typically would run a series of pre-production proof impressions on newly completed meter machines just prior to shipping the equipment to clients. In this manner, if problems arose later, the company could demonstrate that all value banks of the meter machine were functioning properly and in good working condition by these pre-production proofs. Thus the meter stamp proofs then served as file copies demonstrating that fact. This is the evidence that suggested to Ed that Nebraska might have actually used a meter

stamp to collect their real estate transfer tax, and it also prompted Ken's court house search.

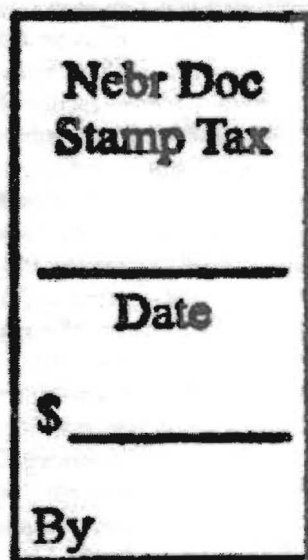


Fig. 6. Current Douglas County handstamp.

Ken did discover that the original handstamp was no longer in use in Douglas County but had been replaced with a new handstamp (Fig.6). The question now

became if this was the type of handstamp used uniformly throughout the State? Ken discovered that each County now provides their own handstamp. Thus it is theoretically possible that 93 different varieties could occur!

We will show a few that have been seen. Keith County copied the original stamp but in reduced size (Fig. 7a). Blaine County (Fig. 7b) is larger and unframed. Rock County (Fig. 7c) used a widely adopted design which varies primarily in size and type style in different Counties. One of the more interesting is the dating device now used in Kimball County with the frame in red but date in black (Fig. 7d). There are no restrictions on colors. Black, purple, and red have been seen and there could be others. At this time we have no intent of trying to get examples from every County although most Counties seem willing to let you have a sample impression if politely asked.

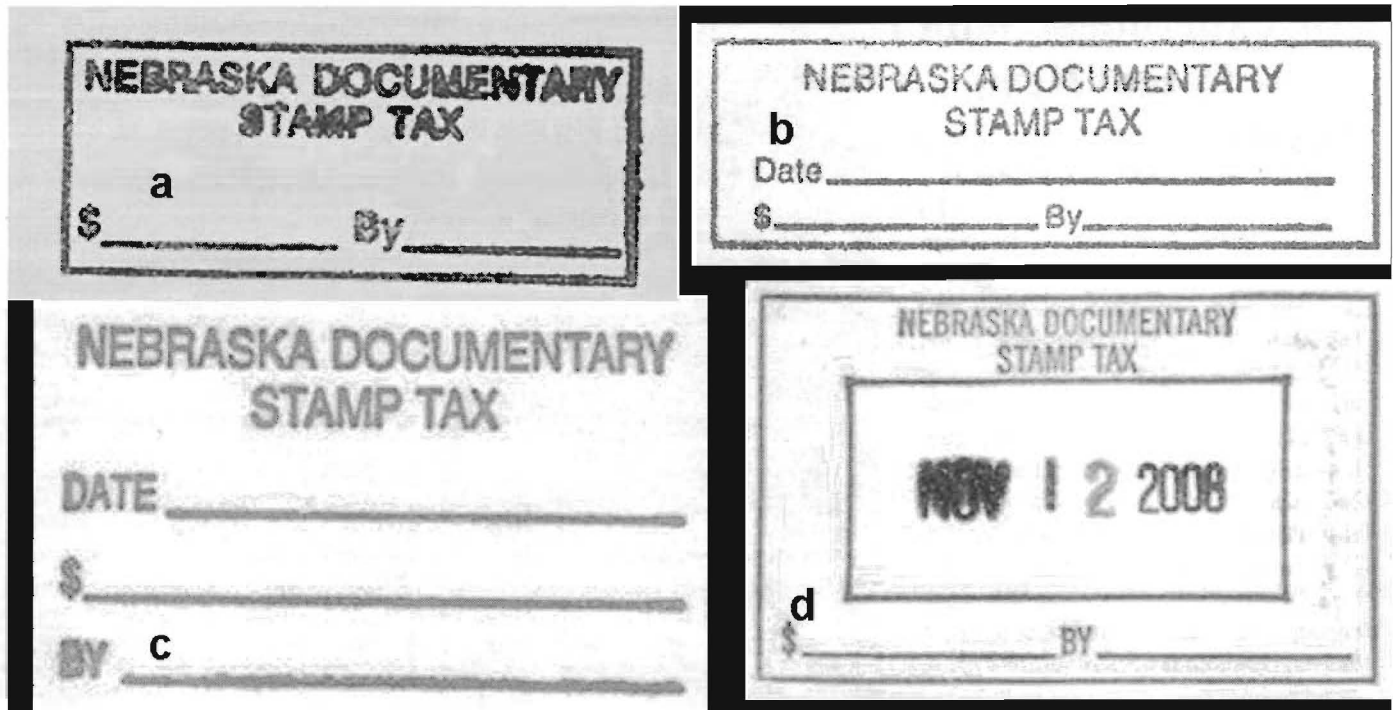


Fig. 7. Examples of current handstamps. a. Keith County; b. Blaine County; c. Rock County; d. Kimball County.

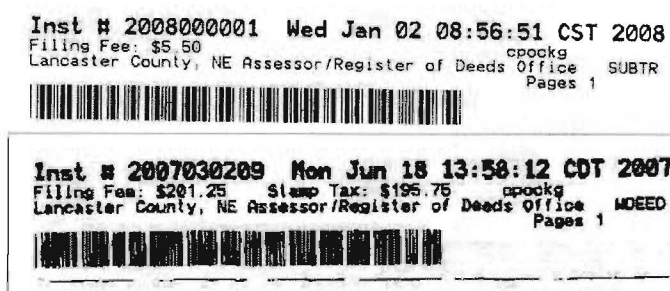


Fig. 8. Lancaster County adhesive stamps.
Top: tax exempt; bottom: taxable transfer.

Perhaps the most exciting discovery was that Lancaster County has an actual adhesive stamp. This is computer printed and probably started in 2004. They refused to sell Ken examples unless he had an actual deed to record. But he was able to get a single copy which shows only a \$5.50 filing fee for a tax exempt transfer. As these are public records, it was not difficult to locate a recent transfer stored on microfiche and make a photocopy of a stamp paying an actual tax (Fig 8).

The original tax rate was 55¢ per \$500 or fraction with all proceeds going to the State general fund. This would explain why the State provided identical handstamps to each County. In 1969⁴ the law was changed to let the Register of Deeds in each County retain 25% of proceeds for the County general fund, the balance to the State general fund. It was probably at that time that each County had to provide their own handstamp. However the original handstamp could still be used until worn out. In 1985⁵ the tax rate was changed to \$1.50 per \$1000 with 1/3 to the County, the balance to the State. The tax was increased to \$1.75 per \$1000 in 1992⁶ when 50¢ went to the County, \$1 the State and 25¢ to

the Homeless Assistance Trust Fund.

The allocation of the State's share was modified several times but the tax rate remained unchanged until July 1, 2005⁷ when it was increased to \$2.25 per \$1000, the County still retaining 50 cents.

It appears that Ken's search has answered our initial question. It seems Nebraska never used a meter stamp to show that the real estate transfer tax had been paid. Ed's meter stamps are just interesting essays, admittedly scarce, done by Pitney-Bowes on speculation, but that were never placed in actual usage. Nevertheless the search was productive as we learned that quite a variety of different style handstamps had been used and were still in use throughout the state. So, forty-one years after Ken made his initial report of a rumored Nebraska Pitney-Bowes real estate transfer tax meter stamp essay we are finally able to show such to collectors.

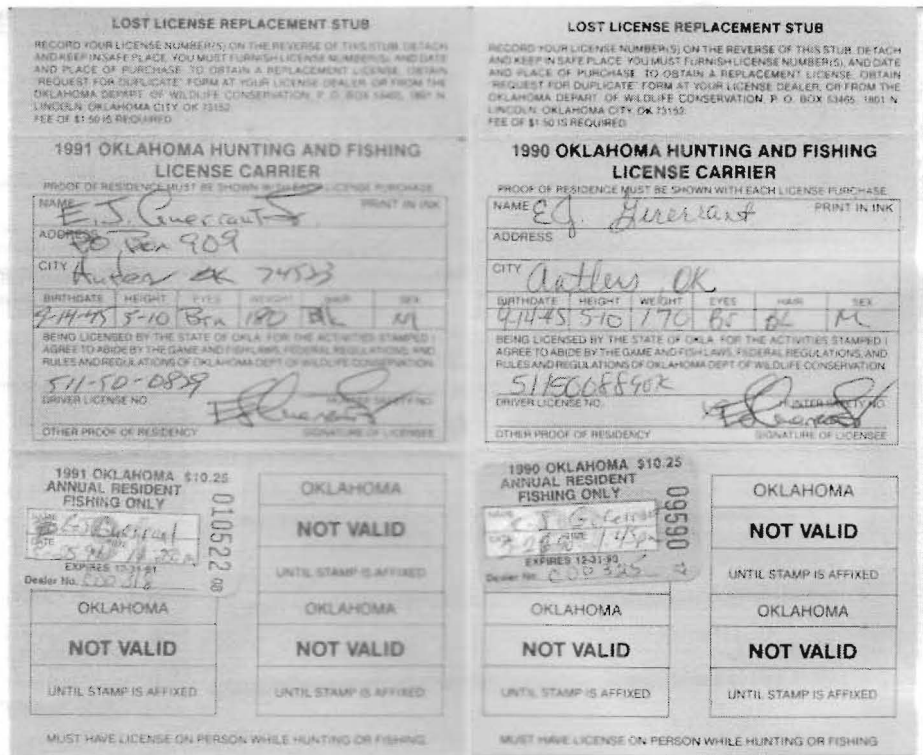
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- ¹Pruess, K. 1968. The Nebraska real estate transfer stamp. State Revenue Newsletter No. 76, p. 65.
- ²Nebraska Laws. 1965. Real estate conveyance. Chapter 463, pp. 1472-1474.
- ³Hawkins, Joel A. and Richard Stambaugh. 1994. United States Postage Meter Stamp Catalog, published by the authors, Phoenix, Ariz., 281 p.
- ⁴Nebraska Laws. 1969. Chapter 618, pp. 2505-2506.
- ⁵Nebraska Laws. 1985. LB 236, pp. 334-335.
- ⁶Nebraska Laws. 1992. LB 1192, pp. 1499-1502.
- ⁷Nebraska Laws. 2005. LB40. pp. 71-75.

While walking daily, Scott Troutman picks up a lot of Pennsylvania cigarette packs laying by the side of the road. And several of the recent Pennsylvania heat fusions have a copper or gold colored area at the top and bottom. On many of these packs this area seemed to be missing, after laying by the road in rain or heavy dew. The question arose as to whether this area is water fugitive, that is, does it dissolve in water as yet another security measure? Several other states are using this same copper area. We wanted to test to see if this copper color is a water fugitive ink of some sort.

Larry Frederick was good enough to take four of his spares and run a test. He chose an Arizona C9 from 2009, a Minnesota C21 from 2008, a Pennsylvania C73 from 2007, and a C74 from 2009. All four of these have the copper coating on the top and bottom panels.

Larry turned all the samples upside down in water to see if the copper coating would come off and submerged them for five days, from 4 pm Tuesday to 4 pm Sunday. Only a small amount came off in five days of soaking in water. It appears to us that the area is not water soluble, but you can be the judge. The Pennsylvania's did flake more than the others.



Oklahoma Fishing Stamps

by E.J. Guerrrant Jr.

As I was going through a file drawer I happened to see the attached 1990 and 1991 fishing stamps on fishing licenses. The \$10.25 1990 on the right is light brown or tan with white center sections for writing information. Writing and serial numbers are black. The 1991 on the left is the same but bright yellow.



Pennsylvania Stock Transfer ST3ba.

Sean Roberts sent in these scans of two Pennsylvania stock transfer stamps. Both are used and have multiple brown overprints on the stamps. This is ST3ba and these are very rare.



B68b from position 20 with the 3.1 by 6 -1/2 rouletting.



Part of Kent's sheet of beer stamps showing the top of the sheet (further reduced).

Cataloging Troublemakers - Wisconsin Beers and Wines

by Kent Gray

The Wisconsin beer stamp at left stumped me when I tried to look it up in the SRS catalog. It is rouletted 3.1 at top and 6-1/2 on the right side. This stamp has the imprint of Columbian Bank Note Company. After querying several people, Bill Smiley and Hermann Ivester gave me the answer. The top row of the Columbian beer stamps sheets are all rouletted 3.1. This made this stamp a B68b.

On the beers these are stamps B65 through B97. This reminded me that I had a sheet or two of of uncut Wisconsin beers "somewhere" and I managed to find them. They were too big to fit on my scanner but I was able to bring them into work and reduce them from 11x17 to 8-1/2 x 11 on the copier, and then scan the copy. Unfortunately it is black and white but it will show the orientation of the layout and the plate positions. The sheets are 10 rows high regardless of stamp size. For smaller sized stamps (less than \$.125) there are six columns across a sheet of beers for a total of 60 stamps in a sheet, 3 sets of 20 positions per sheet (none of mine have serial numbers so I can't tell you if the serial number changes stamp by stamp or is the same for the entire pane with the position number being the difference). Has anyone seen multiples??

For larger format stamps (\$.125 thru \$1) there are four columns across for a total of 40 stamps per sheet. Positions 19 and 20 are still the top two positions and will produce the troublesome stamps. If nothing else, this should give you a good idea of how the beers look in the pane.

This same layout was used on the Columbian Wisconsin wines. W31 - W46. Some of these are identified as "a." varieties with a roulette of 3. Hubbard thought they were "rarer" (6 out of 100) and put higher prices on them. On the wine stamps they are positions "J" and "T". These "a." varieties should exist for every stamp. I suggest in future catalog updates we note the rouletting difference in the header and drop the "a." varieties. The top row with the rouletting differences are not rarer than the other plate positions, just a little different.

New Cigarette Heat Fusions

by Larry Frederick

Indiana



This Indiana heat fusion is from early 2009 and is blue with design and wording in black. Wording is "INDIANA/TAX PAID/20 CIGARETTES". Ink jet control number printed on back in black. Pie wedge pink safety. 10x10mm design, 12x12mm fusion.

Kansas



This fusion is from late 2008, with a clear "KS" ovetop of the design. Color is lilac in the top and bottom panel, and white center panel and surround. Black ink jet control number printed on the back. Pie wedge pink safety. Design 10x10mm, fusion 11x11mm.

Kentucky



This Kentucky heat fusion is from late 2009 and is pink. Design and writing in blue with wording "TAX PAID/KENTUCKY/ 20 CIGARETTES". The top and bottom panels have a copper color. Black ink jet control number printed on the reverse in black. Pie wedge pink safety. Design 10x10mm, fusion 11x11mm.

Hawaii



This heat fusion is from July 2009, and is beige or tan with a white center panel and surround. Black design and wording "HAWAII/TAX PAID/20 CIGARETTES". Black ink jet control number printed on reverse. Pie wedge pink safety. 10x10mm design, 12x12mm fusion.

Nebraska



This colorful fusion with blue at the top and yellow at the bottom is identical to the last time it was reported, back in the 1st quarter 2007. The only change visible is that the ink jet control number is printed in black on the back and appears gray from the front. This one was found in 2009.

Utah



This Utah heat fusion is from 2008, with a clear "UT" on top of the apple green. Black open borders and wording "UTAH/TAX PAID/20 CIGARETTES". Ink jet control number printed on the reverse in black. Pie wedge pink safety. Design 10x10mm, fusion 11x11mm.

Virginia



This Virginia heat fusion is from late 2009, and is gray with a blue design and lettering reading "VIRGINIA/TAX PAID/20 CIGARETTES". It has a white

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surround, and a black ink jet control number printed on the back. It has a pink pie wedge safety reading "VIRGINIA TOBACCO TAX" and is different from the 2007 fusion which had no pink safety.

Wyoming



This is from late 2008 and is bright yellow with a white center panel and surround. Open black borders with black design and wording "WYOMING/TAX PAID/20 CIGARETTES". Ink jet control number printed on the reverse in black. Pie wedge pink safety. Design 10x10mm, fusion 12x12mm.

Two Municipal Fusions by Terence Hines

Cook County, Illinois



At right is a pale blue Cook County fusion used with an Illinois C51 fusion. The Illinois fusion is known used in 2008. The center seal is white, and the design is in black. Wording is "COUNTY OF/COOK" at the top. The scan is a little fuzzy and your editor cannot make out the wording at the bottom except the last line starts "DEPT OF ??????". Fusion 11x11mm

Norfolk, Virginia



Red design on white with wording "CITY OF/NORFOLK/A/CIGARETTE TAX" used with Virginia C12 known used in 2007. 11x11mm

Library Notes

by Peter Martin

Inserted into this issue is the annual listing of publications in the SRS Library as reported by American Philatelic Research Library Librarian Gini Horn. The SRS Library was moved to the APRL in Bellefonte, Pa., in December 2008. Here's a brief review of lending procedures.

You can request a book by phone, FAX or e-mail. If you are an APS member you are likely familiar with library procedures. You have access to the entire APRL holdings.

If you are not an APS member (and you are not required to be a member), you have access to all state revenue related publications by providing your SRS membership number. The APRL has a list of member names and membership numbers to confirm your lending privileges.

To borrow a book, simply identify yourself as an SRS member and provide the name of the book(s) to the librarian. The APRL will ship the books to the address you provide along with an invoice. You will be responsible for postage both ways. When members borrow materials through the mail, the APRL provides a return mailing label and a signature confirmation form. Some books may require postal insurance. You can also request photocopies of articles on a per page basis. All related fees are listed on the APRL website.

You can get to the APRL through the APS website www.stamps.org and going to "The Library" link or directly to www.stamplibrary.org. Librarian Gini Horn can be reached at (814) 933-3803; Fax: (814) 933-6128 or by writing to APRL, 100 Match Factory Place, Bellefonte, PA 16823.

On the APRL site there are helpful links, including "Using Library Services," "Fees for Library Services" and the "Online Catalog" where you can search for books, journals and articles.

You can also inspect all the books, journals and related publications at one time by visiting the APRL in central Pennsylvania. The SRS Archives have not been moved and are still accessible by contacting me at pmartin2020@aol.com.

South Carolina Hickory Shad Tag



Joel Rind found this unlisted 1936 hickory shad tag (denoted by the C36). It is black on a bright orange yellow tag, with a red serial number and a brown grommet. The tax was 2 cents on a hickory shad under a law effective from April 14, 1925 until 1942. These tags are very scarce.

Maryland Certificate of Vessel Number Validating Stamp

by Ira Cotton

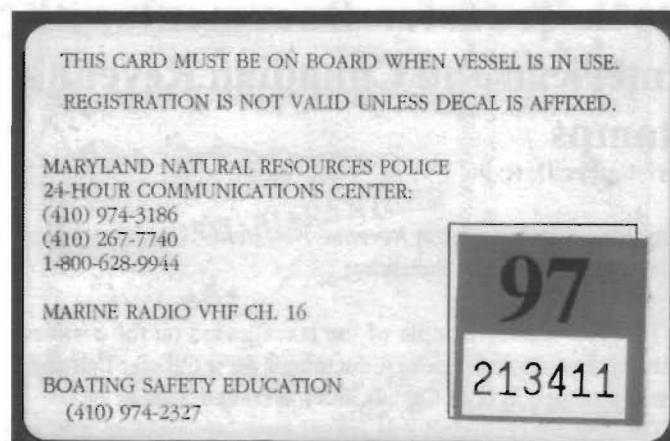
Here's another example of a state stamp series I have not seen documented in the *The SRS State Revenue Stamp Catalog* or elsewhere.

While living in Maryland during the 1990's, I owned a Coleman square-back canoe to which I occasionally attached a trolling motor, making it officially a motor-boat that I needed to register as such. This entailed getting an identification or *vessel number* from the state and displaying it on both sides of the bow. Maryland also issued a plasticized card with the owner and vessel information, along with a validating stamp. The card was required to be carried on board when the vessel was in use.

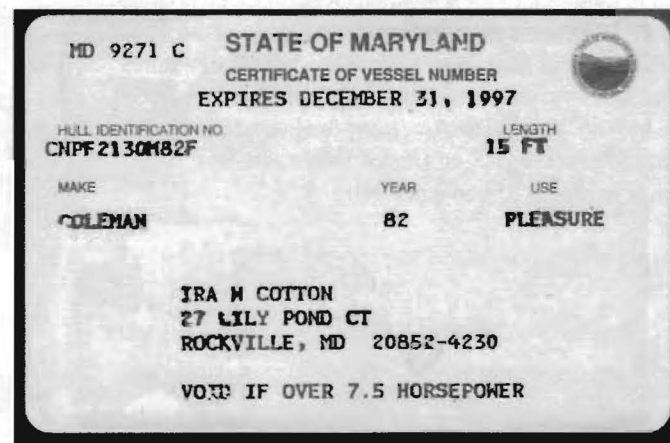
I have two such cards still in my possession, from 1995 and 1997. The front of the cards each have the vessel number, MD 9271 C, at top left, followed by details for the boat, and my name and address. The two cards are identical on this side except for the expiration date.

The reverse of the cards is also identical with the same pre-printed information on each. There is a square at bottom right where a year dated and serialized self-adhesive label is affixed. The 1995 stamp is green and the 1997 stamp is deep blue.

I have no idea when this series began or if it ended or is still continuing. Any additional information from Maryland boat owners would be most welcome.



Back



Front



Stock Transfer Document with American and Canadian Revenue Stamps

Christopher D. Ryan

(Reprinted from *Canadian Revenue Newsletter* 163, December 2008, by permission of the author.)

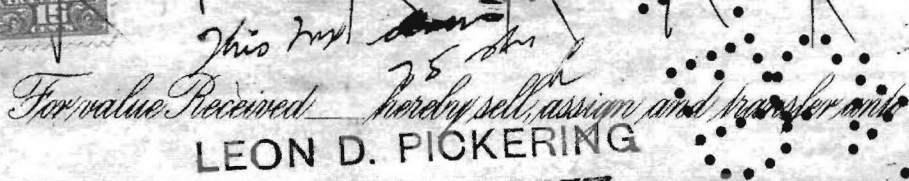
This is a scarce example of the taxes levied on the transfer of shares in company stock: A document for a transfer that was taxed by stamps in both Canada and the United States.

The original certificate was issued June 24th, 1926, to a John Mooney for 50 cumulative preference shares of a par value of \$50 each in the stock of the Canadian General Electric Company. On July 1st 1926, Mooney transferred ownership of the shares to Leon D. Pickering of New York City. The various signatures attesting to the sale were guaranteed by the International Acceptance Bank, Inc. in New York. The American bank cancelled (and likely affixed) 50 cents in each of United States and New York (state) tax stamps at rates of 2 cents per \$100.

The registration of the transfer occurred on July 20th, 1926, at the Toronto, Ontario office of the Montreal Trust Company, stock Registrar for the Canadian General Electric Company. The agent registering the transfer appears to have been the Toronto office of the National Trust Company, who evidently affixed and cancelled the \$1.14 in each of Canada and Ontario tax stamps on July 19th, 1926. A manuscript notation on the transfer indicates that the Canadian stamps covered the tax on 75 shares (at 3 cents per \$100 value) represented by the present certificate plus another unknown certificate.

ABOVE: The front of certificate TB5440 of June 24th, 1926, for 50 cumulative preference shares of a par value of \$50 each in the capital stock of the Canadian General Electric Company issued to John Mooney.

RIGHT: The back of the certificate on which ownership of the shares were transferred on July 1st, 1926, to Leon D. Pickering of New York City. The trans-border transaction required the application of tax stamps from four jurisdictions: US, New York (state), Canada and Ontario.



NEW YORK, N. Y.

A. ADAMSON

to transfer the said stock on the Books of the within named Company with full power of substitution in the premises.

Dated _____ 19__

In Presence of

SIGNATURE GUARANTEED

Martin

SIGNATURES GUARANTEED
LOCAL ACCEPTANCE BANK, INC.



Tennessee Tobacco Laws

by Ken Pruess

After going through the Laws of Tennessee, I have abstracted the following information.

1925 Chapter 2. Taxed cigarettes, cigars tobacco, snuff at 10% of intended retail price. Stamps required. Effective Feb. 28, to end Feb. 28, 1927.

1927. Chapter 2. Renews tax at same rate effective Feb. 27.

1927. Chapter 77. Requires that stamps be available in denominations of 1/2, 1, 1-1/2, 2, 2-1/2, 3, 3-1/2, 5 and 10 cents and other denominations deemed necessary. Includes in retail price the value of the stamps required.

1929. Chapter 17. Retains 10% tax on all products except cigarettes. Cigarettes taxed at 1/5 cent per cigarette unless retail price is greater than 1 cent per cigarette in which event tax will be 20% of retail price. Passed Dec. 12.

1931. Second extraordinary session. Chapter 1. Makes cancelling stamps required. Passed Dec. 8.

1951. Chapter 60. Cigarette tax changed to 1-1/2 mills per cigarette, effective April 2.

1965. Chapter 118. Amends 67-3102 Code. Tax reduced to 6% of wholesale cost. Effective May 1.

1967. Chapter 98. Tax increased to 4 mills per cigarette. Permits a reporting system in lieu of stamps for tobacco other than cigarettes and cigars. Effective June 1, 1967.

1969. Chapter 250. Tax increased to 6-1/2 mills per cigarette. Was supposed to revert to 4 mills June 30, 1971. Effective June 1, 1969.

1971. Chapter 58. Restored the 6-1/2 mills per cigarette tax. Effective April 21. Thus reduction did not occur.

1972. Chapter 457. Stamps no longer required on cigars. Effective July 1, 1972.

1985. Chapter 179. Tax remains same but a 0.05% additional tax per pack not affecting the basic stamp tax.

2002. Chapter 856. (Not seen but cited in compiled statutes). Tax increased to 10 mills per cigarette effective July 15. That was to be 20 cents per pack of 20.

2007. Chapter 368. Tax increased for 20 cents to 62 cents per pack of 20, 77-1/2 cents per pack of 25. Effective July 1, 2007.



Ohio L7a

One of our members sent in this picture of an Ohio L7a "Flooded Beverage" stamp that is not pictured in the catalog. This variety has blue control numbers. He indicated he had been told by Ron Leshner that these were used in 1937 (this one is handstamped in blue Feb. 10, 1937) after a flood washed off liquor stamps already affixed to bottles. These stamps were created to remedy the situation. He had been told these are extremely rare with only four or five in existence. The Ohio L7 is the same but with red control numbers.

Iowa Notes

by Michael Florer

Cigarettes C48 and C50 appear to be the same stamp.



The 1942 liquor seals have no illustration. Shown is a scan of LS16S with the blue SPECIMEN overprint. Also my LS23 is black on yellow.

In oleomargarine, additions need to be made based of Carter Litchfield's book "Oleomargarine Tax Stamps and Licenses". OL14 has two varieties; 1-2mm between center numbers and 3-5mm. OL16 has a variety with lower left "1.20" inverted. OL21 has three varieties; 1-2mm between center numerals, 3-5mm between, and 7mm (the SRS catalogs OL21a). Also, according to Litchfield OL23a has the upper, not lower, right "1.20" inverted. I assume that lower is an error in this case. Finally, Litchfield lists a proof. It has no denomination and is print in black on a glossy white card, imperforate.



Wisconsin Seed Tag

Sean Roberts sent in this 1944 certified seed tag for hybrid field corn. The scan appears to be black on a pale lavender though it could be white. The tag is issued by the Wisconsin Agricultural Experiment Association, with an address of the Agronomy Building, Madison, Wisconsin. It is signed by A.H. Wright, and looks a lot like other early tags issued by state universities. A nice item for some research.

Little Mystery - USDA APHIS Fruit Inspection Stickers



Sticker on Lemons

Frank Binder sent in this rather large USDA PASSED inspection label which he found on a box of lemons. The main inspection label is 8 inches x 3-1/8 inches in bright yellow. "USDA/PASSED/2006" is in black and a large "Q" enclosing a small "p" in the center is in bright red.

A smaller black on white self adhesive is on the yellow label with the wording "SAPQ/2008/APHIS" is pasted over the 2006. APHIS is the Animal and Plant Health Inspection Service of the Department of Agriculture. I have not been able to figure out what SAPQ stands for, but the red "Q" may indicate this was quarantined.



Sticker on Argentine pears

The "PQ" may mean "product or plant quarantine".

It appears the USDA requires inspections of fruit coming from areas near known fruit fly infestations to prevent

the Mediterranean fruit fly from coming into or being transported between states in America. Subsection 301.78.2 of the APHIS regulations indicates that this applies to a wide variety of fruits from almonds to quinces. This information is available online.

Another smaller sticker is shown that Frank found on pears coming from Argentina. It is black on white die cut the wording being 34x24mm.

If anyone knows what the SAPQ stands for we are curious.

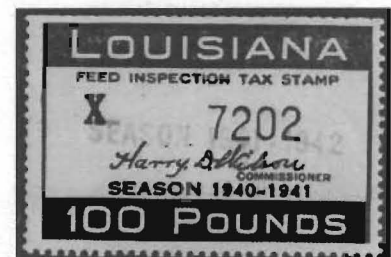
Both these items will be in Auction 46.



Maryland Lottery Find

Jim Timpson found this Maryland lottery ticket dated March 20, 1847 with an unreported circular tax handstamp from March 20, 1847. Ron Leshner was asked to look at this item and reports:

"I have been able to compare your 1847 lottery ticket with handstamp with mine, which previously had been the only recorded lottery ticket from the 1846-47 period. The initials stand for James Harwood and Thomas King Carroll. The style of handstamp differs significantly from any of the known handstamps, all others are elliptical. I have no reason to doubt its authenticity. The tax on lotteries was effective December 1, 1846. My lottery ticket is from Aug. 6, 1847. This one is dated Mar. 20, 1847. Your ticket is a great find."



Unreported Louisiana Feed

by Kent Gray

Shown is a red FE74 100lb feed stamp with a faint "SEASON 1941-1942" handstamp in purple. These provisional issues were apparently done to cover stamp supply shortfalls. FE85b and FE89c were similarly done.

SRN Back Issues

Single back issues are in stock only from 1994 #5, 1995, 1996 and 1999 #4. Otherwise 1995 thru 1998 are only sold as year sets (see below). 2000 is in stock.

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

Issue	Date	\$5.00 each
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
283	9/04	New Finds

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.

Health Care

"Fear of women is the basis for good health."

Spanish Proverb

Fred Kolcz

In December we learned that Fred Kolcz of Illinois, one of our long time members, died of colon cancer. His son Matt is selling his collections of stamps, books, and Jazz and Classical music recordings though an Ebay store at:

<http://stores.shop.ebay.com/kenncoltd>

Our condolences to the family.

Harry Najarian

by Scott Troutman

About a week before Christmas, I received a call from Paulette Najarian of Illinois telling me that Harry had lost a decade long fight with cancer in October. I had met with them at the APS show in Pittsburgh this summer. Harry had been disbursing his Florida collection for some time. Paulette did not know if Harry had other state revenue collections. At the Pittsburgh show I had brought him a copy of the article that was in the 4th Quarter SRN on the Louisiana sweet potato tag he had found.

Web Site Back Up

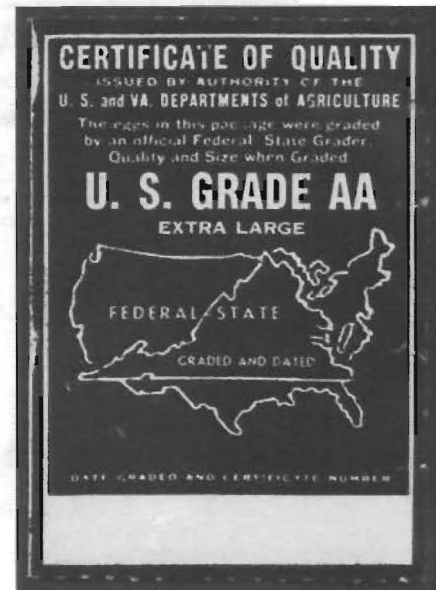
Kent Gray reported Christmas week that the problem with the Municipal web site has been resolved and it is back up. He will also be updating many new items which have backed up while it was down.

West Virginia Beer and California Insurance

The latest issue of *The American Revenue* (Nov-Dec 2008) has two excellent articles on state revenue stamps.

First is an excellent research article on "West Virginia Nonintoxicating Beer Stamps" by Ron Leshner which includes a proposed new listing for these rare stamps.

Next is another superb research article by Michael Mahler entitled "California Blue Insurance Stamps Surface on Document" showing spectacular usages of these very early revenue stamps on documents, most insuring sewing machines of the Wheeler and Wilson Manufacturing Company. Nice examples of red insurance stamps on documents also and early bills of exchange stamps are included.



Another Virginia Egg

James Timpson sent along yet another variety of the white on purple Virginia egg stamps - this time a Grade AA Extra Large. This sold on E-bay for \$76. Like the others, they are 51x70-1/2mm and roulette horizontally 6-1/4. In the article in the 4th Qtr 2009 SRN we indicated this stamp was the same format as the Grade A - Large and while similar there are typological differences.



District of Columbia L2S

Sean Roberts sent in this District of Columbia L2 liquor stamp with a purple "SPECIMEN" handstamp. This is the only specimen of any of the DC alcohol stamps we have had reported.

Secretary's Report

Previous Total	292
New Members	3
Reinstatements	4
Resignations	1
Deaths	2
Dropped Not Paid	0
Current Total	296

New Members

- 1434 Howard Rokus
357 Claremont Road
Saukville, WI 53080-2547
- 1435 Frank Sente
5825 Snapdragon Lane
Prescott, AZ 86305
- 1436 Thomas Stillman
PO Box 210748
San Francisco, CA 94121-0748

Reinstatements

- 532 Howard Wunderlich
308 Parkwood Street
Ronkonkoma, NY 11779-5967
- 1158 James Jones
25895 Via Sarah
Wildomar, CA 92595
- 1263 James Bird
132 East 3rd Street
Dayton, Ohio 45402
- 1296 Monte C. Dean
814 1st Street SE
Rochester, MN 55904

Resignations

- 1057 John Lindholm

Deaths

- 457 Fred Kolcz, IL
1277 Harry Najarian, IL

Dropped Not Paid Address Changes

- 1018 Frederick Moose
1534 Homeland Street
Loveland, CO 80538
- 1299 Francies E. Daigle
3212 N. Miller Road #144
Scottsdale, AZ 85251
- 1340 Joel Rind
735 Broad Street, Suite 104
Chattanooga, TN 37402
- 1367 Roy C. Ware
328 Wickley Way
Woodstock, GA 30188-7044
- 1391 C. Wayne Moore
PO Box 181
Medina, TX 78055

Catalog Editor's Report

The target date for publishing the Society's 2nd Edition Catalog is the end of 2012. The goals of the new Catalog development process are: continue to improve accuracy and completeness of listings, professional look, and collector-friendliness. This includes an emphasis on improving the quality of illustrations. Major steps in Catalog development are: conversion of the published Catalog plus updates to the Society's publishing software; review of 2nd Edition draft catalog by Lead Reviewers; and review and approval of corrected drafts by the Catalog Review Committee. Of course all of this happens while new inputs are arriving! Lead Reviewers are those who have volunteered to actively solicit inputs from the collecting community, and distill that input to the most up to date, correct version for either a State, or a category (egg, drug, food products, alcoholic beverages, etc.).

Conversion of the published Catalog is about 75% complete. This includes conversion to a new, prototype format, as well as moderate editing, and initial improvement of illustrations. As these documents are completed, we will continue to send them right out to Lead Reviewers.

In January we will publish on the website a list of Lead Reviewers, and their areas of responsibility, as well as an indication of progress on the Catalog development process. Although activity level is growing, we still need a number of Lead Reviewer volunteers, as well as more good quality scans for illustrations. Thanks to everyone who has contributed so far.

David Wrisley

Donations

Ken Collins sent in an extra \$10 donation to the society with his dues.

Tony Crumbley sent us about 50 nice glassines we can use for the auction.

Send donations to Terence Hines
Box 629, Chappaqua, NY 10514-0629

Alabama and Tennessee Drug Stamps

by Terence Hines

The SRS Sales Service has added the \$70 (20 gram) Alabama marijuana stamp to its inventory. Only a few of these were ordered and if these sell out, more will be ordered. So order early. The 20 gram stamps are the same striking black on gold self-adhesive as the lower values in this set. The 20 gram stamp is the highest denomination in the set.

Due to a legal ruling, Tennessee has suspended the sale of all of its illegal drug and liquor tax stamps. Whether these stamps become available in the future depends on future legal rulings. Because of this, the SRS Sales Service can not reorder these stamps at present. The only Tennessee illegal drug stamp now in stock is the 40 cent marijuana stamp.

Secretary's Report Cont.

- 1411 Jackson Cope
128 E Main Street
Thurmont, MD 21788-2056

State Revenue Research Files

The SRS library maintains state files available for researchers. Correspondence, order forms, regulations and news releases are examples of the type of items in these files.

Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their heirs threw out the paper items. If you've done any kind of research, your files will be of interest to a current or future collectors. Preserve the efforts of your labor by sending a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

SRS Library
POB 463
Naugatuck, CT 06770

Oregon Amusement Tax

by Kenneth Pruess

Hines^{1,2} and Haus³ reported information on these stamps which seems to form the basis for the SRS catalog. The recent acquisition of 2 stamps unlisted in the SRS catalog prompts this article. But I can not claim these as new discoveries since both were described by Hermann^{4,5}. However this is an opportunity to add to the history of these interesting items and suggest catalog revisions.

The first 1943⁶ law provided for a \$10 tax on each coin-operated music device, \$50 for other amusement devices except \$1 for those which could be played for 1¢. The law also required that the receipt was to be placed either on the device or conspicuously displayed and that the receipt was to be printed in red and not more than 2 inches square. The tax year was July 1 to June 30. This law went into effect June 9, 1943 with less than one month left in the 1942-43 tax year.

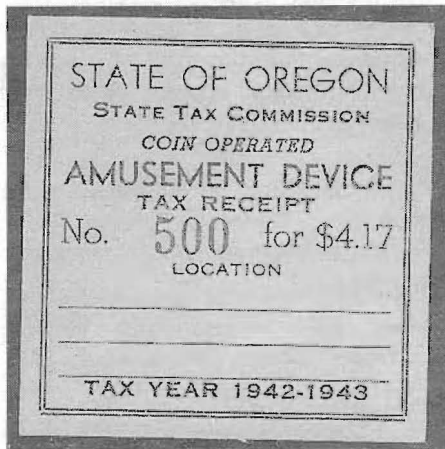


Figure 1.

\$4.17 Amusement device tax for June 1942.

An unlisted stamp for \$4.17 (Fig. 1) was designed to pay the tax for one month on amusement devices. This stamp was reported by Hermann³. Both the cataloged \$1 and the \$4.17 are orange red in color. There was no provision in the law for a reduced tax for a partial year. It is unknown if other stamps were also available for this short term. The existence of the \$1 amusement tax for this interval would suggest that was not the case. I can add the \$10 music stamp for 1943-44 (Fig. 2) which was also reported by Hermann. Hermann⁴ also reported a \$25 amusement device stamp,

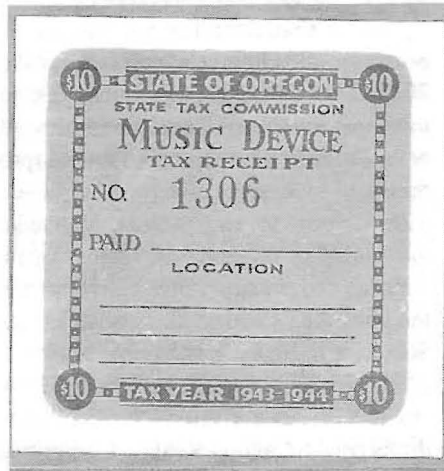


Figure 2.

\$10 Music tax for 1943-44.

but corrected this in his next report (Hermann⁵) to \$50. Hermann also noted a minor design change. The 1942-43 stamps included the word "Paid" which was deleted in subsequent years.

In 1945⁷ machines operated by an electric light ray or impulse from a gun held and operated by the player or by balls rolled by a player were taxed at \$25 and machines which required 2¢ to play taxed at \$10. Other taxes remained unchanged. The tax was payable computed on the basis of quarter years to be paid for the quarter in which it became payable plus the remainder of the year. This could have resulted in a number of additional stamps or receipts but none have been reported. Most likely the annual stamp was used and only charged at the proportional rate. But Hermann⁵ quotes Ford Wilson as saying there are no 1945-46 stamps but no explanation was given. Nor are there any known stamps for 1946-47.

Red was no longer a required color and size was not specified but similar amusement tax stamps continued in use until the probable last stamps for 1948-49 which were black on green. However size and shape were changed for 1947-48 as noted in the SRS catalog. Although Hines² and the SRS catalog report the amusement tax receipts in red, deep vermillion, or scarlet for different stamps, but the slight variation seen in the few known stamps does not justify more than a single color. All known stamps 1943-44 to 1947-48 are very dark red.

The 1947⁸ law enacted a tax of \$1 for each additional slot from which a music device could be played. It was common to have slots in each booth to play such devices. This should have been the first year for the \$1 music stamp. Prior to this amendment, each slot would have been taxed at \$10. I can only speculate why 1945-46 and 1946-47 stamps may not have been issued. Most logically there was a court case contesting some portion of the tax. However no reference could be found in the compiled statutes. Perhaps someone in Oregon can locate a legislative journal in which reasons for the 1947 amendment were discussed.



Figure 3.

\$50 Amusement device tax for 1948-49.

My \$1 music for 1948-49 (MD3) is not a decal as listed in SRS catalog but is a gummed paper stamp roulette 13½ and the \$50 amusement tax (AD7) is also a gummed die cut adhesive stamp as described by Hines² (Fig. 3). Hines indicated this was the last year for stamps but offered no explanation.

The tax did continue. A 1955⁹ amendment required that the receipt be attached to the property subject to the tax, suggesting that stamp-like receipts should have remained in use. Only minor amendments, probably not relevant to stamps, were made in a 1957¹⁰ amendment.

In 1959¹¹ a device intended to be played by 5 or more players was taxed at \$100. Stamp-like receipts may not have been issued since the law became effective Aug. 5. The law now required the receipt to be displayed on the premises rather than affixed to the device. Thus this should have been the end of stamp-like receipts. There have been many subsequent changes in the laws. But none would have been likely to

Oklahoma Cigarette and Tobacco Finds

by Kent Gray

result in stamps and will not be detailed here.

Since amusement devices and music were covered in the same laws, they could well be combined although separate stamps were issued for music devices for all known years. Hines² suggested that as many as 42 different stamps could exist. Because not all denominations were required under the initial law, Hines' estimate of stamps which could exist is high since only 3 values were specified for 1942-43 to 1944-45 seasons. Thus only 33 stamps were specified in the laws plus the unspecified \$4.17 stamp reported here. The possible number further declines if no stamps were used 1945-46 and 1946-47. But there should still be unreported stamps. For example, no \$10 or \$25 stamps for amusement devices have yet been reported, and other denominations remain unknown for some years. However we also need to determine what types of receipts were in use from 1949-50 to 1958-59.

Bibliography

- ¹Hines, T. 1980. Oregon coin operated amusement device stamps. State Revenue Newsletter 20(5), p. 63.
- ²Hines, T. 1988. Oregon coin operated amusement device stamps: Eight years later. State Revenue Newsletter 26(5), pp. 74-75.
- ³Haus, P. 1989. Unreported Oregon amusement device stamp. State Revenue Newsletter 27(3), p. 43.
- ⁴Hermann, C. H. 1946. State tax notes. Weekly Philatelic Gossip, Feb. 2, p. 567.
- ⁵Hermann, C. H. 1945. State tax notes. Weekly Philatelic Gossip, Nov. 10, p. 231.
- ⁶Oregon Laws. 1943. Chapter 220, pp. 270-273.
- ⁷Oregon Laws. 1945. Chapter 255, pp. 391-393.
- ⁸Oregon Laws 1947. Chapter 502, pp. 867-870.
- ⁹Oregon Laws. 1955. Chapter 574, pp. 689-691.
- ¹⁰Oregon Laws. 1957. Chapter 384, pp. 510-512.
- ¹¹Oregon Laws. 1959. Chapter 155, pp. 189-191.



The SRS catalog shows C54 as a salmon heat fusion. The one shown above is the same design but in red, with "OKLAHOMA" and "20" in white panels. I suggest this become C54A.



C43



C43A

In the catalog you will find the water decal C43. I have found a nearly identical decal, which I'm calling C43A. The new one has shading behind the value and shading removed from inside the arc with "OKLAHOMA" and from the "CIGARETTES" banner. Like C43 it is red on white, 13x13mm on a yellow card but the gray safety appears to not be inverted.



I also found two other unlisted red on white decals, both on yellow safety cards with inverted gray safeties. Both are 13x13mm. Both of these have the initials "DLC" hidden in the designs. The DLC initials are also hidden in the C43 and C43A decals, so these are probably from around that time period in the 1960's.



T86c

T87

T88

I also found three unlisted tobaccos from the 1970? shield series with some card varieties. T86c is the red-orange 50ct on a cream card with a red inverted safety.

The 60 cent black is a T87 with the red inverted safety on a yellow card.

The 75ct turquoise in a T88 also with the red inverted safety on a yellow card.

North Dakota Oleomargarine Discovery

by Kent Gray



1965 green 10 cent oleomargarine without imprint.

The 1940 North Dakota oleomargarine stamps OL2 (10ct) and OL3 (20ct) have the "AMERICAN BANK NOTE CO." imprint. The 1965 OL4 (20 cent) had a similar design but no imprint. Here is the missing green on white ten cent that goes with OL4. This decal is 13-1/2x17mm on a cream card with roulettes horizontally and a straight line gray safety "STATE OF NORTH DAKOTA". Apparently this stamp was unknown to Carter Litchfield as it does not appear in his 1988 book. "History of Oleomargarine Tax Stamps and Licenses in the United States".

SRS Auction 46

Auction ending - March 19, 2010 at 4 p.m.

State revenues

SRS catalog used on non-fish & game

Wooten (Streamside) used on fish & game

Other Catalogs as noted.

1	AK liquor L12a 1pt,MNH,VF,P	10.00	49	FL documentary D27b \$10,U,VF,P	5.00
2	AK liquor L20b 4/5qt vert pair,MNH,VF	3.00	50	FL documentary D40 \$3,U,VF, partial reversed image on back	3.00
3	AL beer B7 1/2ct,U,AVG short into design on both sides	25.00	51	FL documentary D54 15ct,U,VF	3.50
4	AL beer B9 1ct,U,AVG short into design on both sides,rare stamp	50.00	52	FL documentary D57 \$3,U,VF	1.50
5	AL tobacco T1-T5 1ct-5ct, MNH,VF	14.00	53	FL egg E58 Shipped Eggs series M,MNH,VF,P	15.00
6	AL tobacco(2) T6 1ct,U,VF; T15c 3ct right frame line missing U,F	11.00	54	FL fertilizer FT22 5lbs,MNH,VF	5.00
7	AL tobacco T11 3ct,MNH,VF,P	4.00	55	FL fertilizer(3) FT16 8-1/3 lbs, FT22 5lbs, FT27 5lbs,all MNH,VF,P	8.00
8	AL tobacco T247 2ct,U,VF	1.00	56	FL waterfowl Scott #8 \$3.00 w/small tab,MNH,VF, bad paper clip indentations,P	10.00
9	AR beer B20 \$.7500,MH,VF,big rectangular stain from tape on back,small tear at top,P	10.00	57	GA beer City of Dalton 96ct U,VF,punch hole at right	10.00
10	AR feed FE41 25lbs,MNH,VF,P	1.25	58	GA beer City of Rome 50ct, Mrs. Ray Beard sig., viginette high, U,VF,little dirty,P	10.00
11	AR honey HY5a 1 lb, red roulettes,MH,VF,P	7.50	59	GA beer B16 2ct,U,VF,dirty,thin and small faults	2.50
12	AR malt MA3 7ct freak with value way off center,MNH,VF	10.00	60	GA cigarettes (3) C2 1ct, C3 1-1/2 ct, C22 10ct,MNH,VF,P	4.00
13	AZ beer B4 80ct green,U,VF	4.00	61	GA feed FE65a 1/10ct,MNH,VF-XF	1.00
14	AZ beer B9a 12ct unlisted perf 12-1/2 x 12-1/2, U,F-VF,handstamp FEB 21, 1937	25.00	62	GA liquor L23 20ct,MNH,VF,P	2.50
15	AZ beer B24 12ct w/control number in selvedge, U,VF,stains mostly in selvedge	2.00	63	ID egg E86 1 doz,MNH,VF	6.00
16	CA beer City of Los Angeles 3ct,U,VF,staple holes	3.00	64	ID waterfowl Scott #2 \$5.50 1988-89 sig.,U,VF	3.00
17	CA feed FE12h 50 lbs horiz. pair imperf between,MNH,F	7.50	65	IL beer B32 1 bbl,U,F,small rectangular scotch tape burn in center, perfin A.B. Co./?-6-41"	30.00
18	CA feeds (5 blks/4) FE12 blk/4, FE12b(2) blk/4, FE12h blk/4 (2 pairs), FE12 blk/4 no perfs along right edge selvedge, FE12h blk/4 (2 pairs)	20.00	66	IL beer B72 24/12 oz,U,VF,staple hole,perfin "BIRK BROS/8/7/44"	1.50
19	CA liquor L18c 16ct,MNH,VF	5.00	67	IN cigarette (2) C23A 20cig black on white, C25 20 cig black on blue, both U,VF	1.00
20	CA liquor L1a 2ct,U,F,crease	2.00	68	IN intangibles (8),D26 5ct;D44 25ct; 50ct-D4, D21, D29,D37,D45,D186, all U	2.50
21	CA liquor L5a 20ct wide tan A variety,U,VF	1.50	69	IN intangibles \$1 values (7)- D4,D22,D30,D38,D46, D54,D62,all U,F-VF	8.00
22	CA liquor L25 20ct pane/12 MNH,VF, with sheet numbers	8.40	70	IN intangibles \$1 values(5) - D106,D133,D187,D186, D214,all U,VF,P	2.30
23	CA pheasant #1 \$2 1970-71 sig. U,VF	8.00	71	IN intangibles 10ct values (12) D1,D11,D19,D35,D43, D51,D67,D75,D138,D183,D192,D210, all U,F-VF	3.00
24	CN bedding BD2 1ct,U,VF	1.25	72	KS beer B24 38-3/4ct,MNH,VF-XF	15.00
25	CO feed FE5a 50lb,MNH,F	1.00	73	KS cigarette vending machine CVM35 1972,MNH,VF	5.00
26	CO scale seal 2007,U,VF,punched	5.00	74	KS egg E11a doz Grade B Large,MNH,VF	20.00
27	CO waterfowl Scott #10 1999 \$5,MNH,VF,P	10.00	75	KS liquor (6) L8 12-1/2ct,L9 20ct,L10 25ct, L11 40ct, L12 50ct, L14 \$2, all MNH,F-VF	17.00
28	CO wine & liquor (4) WL40 6ct, WL43 6ct, WL46 6ct, WL50 6ct,U,AVG-F	5.00	76	KS liquor L5 25ct,MNH,F	3.00
29	CO wine & liquor WL40,U,AVG	1.00	77	KS upland game #4 1964 \$1 sig.,U,VF,P	2.50
30	CO wine & liquor WL70 7-1/2ct,U,VF	2.50	78	KS wine identification WC1,U,AVG,top right corner nipped, staple holes, stamp pictured in catalog	10.00
31	DC liquor L3 1/16ct,U,VF,perfin "2768",P	1.75	79	KS wine identification, WC3,U,F,P	11.00
32	DE bedding BD6 blk/15 MNH,VF, good dealer stock	150.00	80	KY beer B15 \$.0121,MNH,VF,P	10.00
33	DE bedding BD6 blk/9 MNH,VF, good dealer stock	90.00	81	KY fertilizer(2) FT18 125 lbs, FT19 167lbs, both MNH,VF	3.00
34	DE bedding BD6 MNH,VF	10.00	82	KY import liquor IL15 1pt strip 6 w/control number in selvedge,MNH,VF,P	9.00
35	DE bedding BD6 MNH,VF	10.00	83	KY import liquor IL15 1pt,MNH,VF	1.50
36	DE beer B21 8ct,U,VF,bit dirty	5.00	84	LA feed FE106b perf 12 100lbs,MNH,VF	2.00
37	DE beer B24 50ct,U,VF	10.00	85	LA feed FE109a 25 lbs dark blue,MNH,VF	5.00
38	DE beer B4 50ct,U,F-VF,P	10.00	86	LA liquor L6 7ct,U,VF,P	10.00
39	DE waterfowl Scott #29 \$9 2009,MNH,VF w/ corner selvedge (lighthouse)	12.00	87	LA malt MA2 30ct,U,F,P	5.00
40	FL bedding BD1 1ct,U,VF,P	2.50	88	LA paris green PG5,MH,VF,P	1.00
41	FL cheapo pile (18) documentary D12(4) 10ct, D21 10ct, D22 30ct, D23(3) 50ct, D24(2) \$1, D35 50ct, D37 \$1, D81 15ct, D82 30ct, D85 \$1, all U,F-VF; FE16 (2) MNH,VF	11.50	89	LA paris green PG10b,MNH,VF,rust stain on back at bottom	3.50
42	FL cigarette City of Niceville 1ct blue,MNH,VF,P	2.00	90	LA tobacco T44a 3ct,MNH,VF,P	1.00
43	FL citrus CF46 2ct U,VF	2.00	91	LA tobacco T60a unlisted,MNH,VF,P	1.50
44	FL documentary D4 \$15,U,VF,one pulled perf	15.00			
45	FL documentary (4) D12(2) 10ct both U,VF different shades of blue; D24 \$1 U,VF; D31 10ct U,F-VF				





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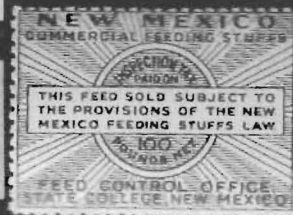
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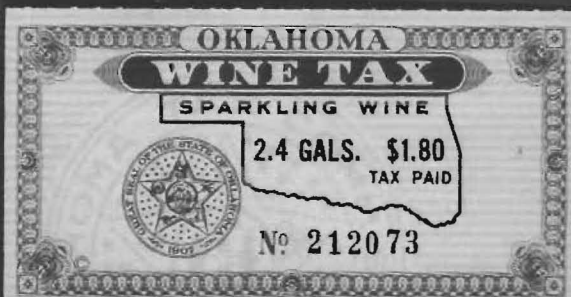
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92	LA Wildlife Federation 1985 \$3,MNH,VF	5.00	138	NC scale seal 2009,vertical type,U,VF,punched	5.00
93	MA stock transfer (7) ST1 2ct U,VF;ST2 4ct U,AVG; ST4 10ct U,VF;ST5 20ct U,F,perfin; ST6 50ct U,VF; ST7 \$1 U,VF; ST8a \$2 U,VF,punched	3.50	139	NC sportsman #5 1985-86 \$30.00 unsig,U,VF on piece of license	10.00
94	MA waterfowl Scott #10 \$1.25 1983 sig.U,VF	3.00	140	NC tickets (2) to ThomasvilleCity Amusement Company, 9ct child, and 14ct adult including 2ct federal tax,P	6.00
95	MA waterfowl Scott #12 \$1.25 1985 sig.,U,VF	3.00	141	NC waterfowl Scott #5 1987 \$5.50,MNH,VF	13.00
96	MD beer B3 1/4 bbl,U,VF,perfin "A.B. Inc./ 1-14-41",rectangle stain in center from scotch tape on back	4.50	142	ND cigarette C1 1/2ct,MNH,VF,P	1.50
97	MD deer #20 \$5.50 1985-86 sig.,U,VF,min bid \$10,P	38.00	143	ND cigarettes imperf cutdowns? (3) C9 U, C9 MH, C15 U	2.50
98	MD imperf cutdowns (4) recordation D6 or D13 \$5 U; liquor L40 1/5 gal perfin "M/23", L41 1/4 gal perfin "M/76" and black shifted to the left; wine W21 1/8 gal. U	11.00	144	NE beer B39 7-7/8ct,U,VF,perfin, ratty	1.50
99	MD public lands hunting Wooton #1 \$2 1975-76 sig.,U,VF,little dirty min bid \$10,P	60.00	145	NE beer B6 23-1/4ct,u,VF,perfin "7-29-36", rectangular stain from tape on back,crease,P	7.50
100	MD tobacco Baltimore Hubbard T1 2ct,U,VF, small thin in one corner,P	1.50	146	NE beer B67 \$1.24,U,F,rounded corner, little dirty	2.50
101	MD trout #49 \$2 1991 sig.,U,VF and MD Sr. non- tidal fishing no fee unlisted 1991 on MD fishing lic.	10.00	147	NE wine W109 11ct 1/5gal black serials,U,VF	1.00
102	ME cigarette C8 4ct,MNH,VF-XF,P	1.50	148	NH waterfowl Scott #10 \$4,1992 sig.,U,VF,P	3.00
103	ME pheasant #15 \$5.25 1988,MNH,VF,P	10.00	149	NM feed FE6 100lb,MNH,AVG,P	1.00
104	MI bedding City of Detroit 2 ct,U,VF,P	2.00	150	NM fertilizer (2) FT1 5lb, FT2 25lbs, both MNH,AVG	2.50
105	MI public access fee #6 1982 \$1,U,VF	4.00	151	NM honey HY25 16 oz,MNH,F,P	25.00
106	MI trout #12 \$2 1959 sig.,U,VF,P	10.00	152	NV trout #9 \$5 1994-95, sig.,U,VF	4.00
107	MI waterfowl Scott #19 \$3.85 1994 sig. VF and MI resident sportsman #14 \$45.35 1994 sig. VF and US RW61 duck \$15 unsig. VF on 1994 MI passbook	20.00	153	NY secured debt D14 \$100,U,VF,P	35.00
108	MN case liquor CL1,U,F,light surface scuffing	7.50	154	NY secured debt D9 \$5,U,AVG,embossed	5.00
109	MN case liquor CL2,U,VF,surface scuffing	8.50	155	NY waterfowl Scott #17 2001 \$5.50,MNH,Vf	7.50
110	MN still wine W38 24ct,U,VF on piece of box,P	15.00	156	OH bedding BD1c U,VF	1.50
112	MN trout & salmon 1986 #1 \$5 sig.U,VF,P	3.50	157	OH bedding BD4 1ct, pair MNH,VF-XF, with control number in selvage	10.00
113	MN trout & salmon 1995 #10 \$5 tiny sig.,U,VF	3.50	158	OH beer (2) B11 1/2ct MH,VF,creased, B16 -1/2ct,MH,VF,disb gum;	4.50
114	MN waterfowl Scott #32 2008 \$7.50,MNH,VF	11.00	159	OH beer B18 1-1/2ct,MH,AVG	2.00
115	MN wine & liquor WL26a 6-1/4ct lilac card,MNH,VF,P	25.00	160	OH beer(3) B19 2ct MH and B20 2-1/2ct U both VF, creased; B14 2ct,U,VF,dirt	6.50
116	MO beer B2 3/5ct,U,VF-XF,P	10.00	161	OH beer B21 3ct,U,VF,typewritten cxl "M.H. CO./ B-6-W N.R.A.",P	1.50
117	MO beer B47 15-1/2ct,u,VF	15.00	162	OH beer(2) B34 1ct gray U,VF,perfin; B35 1ct blue gray,U,VF,perfin	2.00
118	MO beer B86 31ct,U,VF,perfin A.B. Inc./ 1-17-38, rectangular stain from tape on back	5.00	163	OH beer B35 1ct,U,VF	1.50
119	MO export beer EB12 24/12oz,U,VF	2.00	164	OH beer B70 1-1/2ct,U,AVG	1.50
120	MO kerosene K4 10 bbl,U,VF	15.00	165	OH beer B70a 1-1/2ct,U,AVG,dirt	2.00
121	MO waterfowl Scott #14 \$5 1992-93 sig.U,F-VF, and US RW59 \$15 sig.,U,F-VF on 1992 MO hunting lic.	15.00	166	OH sales tax Hubbard C26 1ct pair perforated but uncut,MNH,VF	2.00
122	MS beer & wine BW47 48ct B,U,VF,dirt	4.50	167	OH sales tax Hubbard C29c 1ct,pair perforated but uncut, brown serial number,MNH,VF	2.00
123	MS beer & wine BW54 48ct H,U,VF	4.50	168	OH sales tax Hubbard C30 2ct pair perforated but uncut, no serial number,MNH,VF	2.00
124	MS tobacco (2) T3 3ct,U,VF,SON cxl; T9 1ct,U,VF	1.50	169	OH sales tax Hubbard C34 6ct pair but uncut,MNH,VF	2.00
125	MT scale seal 2009,U,VF,punched	6.00	170	OH sales tax Hubbard C37 15ct pair perforated but uncut, no serial number,MNH,VF	2.00
126	MT waterfowl Scott #A55 1997 \$5.00,MNH,VF	15.00	171	OH sales tax Hubbard C38a 30ct pair perforated but uncut, red serial number,MNH,VF	4.00
127	NC bedding BD1b perf 12-1/2x12,U,VF,thin	7.50	172	OH sales tax Hubbard C39a 60ct pair perf but uncut, red serial numbers, MNH,VF	10.00
128	NC beer B4 \$1.87-1/2,U,VF,perfin "A.B. Inc",P	10.00	173	OH sales tax Hubbard C40 \$1.50 pair perforated but uncut, black serial number,MNH,VF	10.00
129	NC beer B13 24ct U,AVG,fugitive ink gone, scissored crooked, perfin "A.B. Inc./7-13-55"	4.50	173A	OH sales tax C42a \$15,MNH,VF,no serial number	7.50
130	NC beer B15 30ct,U,looks like torn off a top, big thins, ratty copy	6.00	174	OH sales tax M16Vd 15ct,U,F	1.50
131	NC cleaning & pressing CP1 1ct,U,AVG	3.00	175	OH waterfowl Scott #2 \$5.75 1983-84,U,VF, light ink bleed	10.00
132	NC cleaning & pressing CP3 1ct,MNH,VF	1.00	176	OK cigarette C11a 3ct,MNH,VF	1.00
133	NC cleaning & pressing(3) CP4 1ct U,F; CP4a 1ct U,F-VF; CP5 1ct U,VF	4.50	177	OK egg E47 dozen grade B,MNH,VF	3.00
134	NC cleaning & pressing (2) CP4 1ct U,F; CP5 1ct,U,VF	2.00	178	OK wine W27 \$1.20,MNH,VF	5.00
135	NC Confederate fractional currency 50ct, issued by state Sept 1, 1862, pretty clean,Min bid \$15,P	30.00	179	OK sparking wine W30 \$1.80,MNH,VF,P	10.00
136	NC scale seal 2007 vertical type,U,VF,punched	5.00	180	OK wine (2) W32 2.4 gal, W34 4gal, both U,VF	6.00
137	NC scale seal 2009 vertical type,U,VF	5.00	181	OK wine (2) W41a 9 liter, W42a 12 liter, both U,VF	4.00

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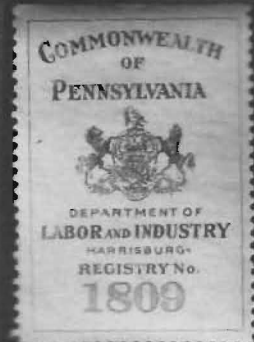
182 OR beer Klamath Falls full second set (7); 6ct blue. 12ct overpt on yellow 24ct, 25ct chocolate, 25ct 25ct light red brown, 50ct olive green, 50ct light blue green, \$1 red, all MH,F-VF, some of these very rare,P	150.00	217 SC beer & wine BW26 48ct,U,VF,perfin "A B Inc./ 1-22-45", fugitive pink about gone	5.00
183 OR melon and tomato(2) MT5, MT6 both,MNH,VF	2.00	218 SC beer and wine BW26,U,VF,some of the fugitive pink lost,stain	5.00
184 OR waterfowl Scott #25 2001 \$7.50,MNH,VF	15.00	219 SC business license B11 54/64ct,MNH,VF-XF,disb gum	1.50
185 OR waterfowl Scott #29a single \$7.50,MNH,VF	12.00	220 SC business license BL12 60/64ct,MNH,VF,disb gum,P	1.50
186 PA bait fish hatchery license 1950's Mount Cobb and Jefferson Townships, unused,VF	5.00	221 SC case liquor CL4 \$1,U,VF,clear	8.00
187 PA bait fish hatchery license 1950's Mount Cobb and Jefferson Townships, unused,VF	5.00	222 SC documentary (3) D3 5ct, D7 50ct, D26 \$1,all U,VF	3.00
188 PA bedding BD9 MNH,VF,P	3.00	223 SC documentary (9) D24ct, D5 10ct,D18 2ct, D19 4ct; D20 5ct; D21 8ct; D22 10ct; D24 25ct; D25 50ct; business Licence BL68 3ct, all U,F-VF	1.50
189 PA bedding BD9 strip/3,MNH,VF,adhesions on back	9.00	224 SC documentary D6 25ct,U,VF	2.00
190 PA bedding BD9 two stamps M, with third stamp stuck on back, treating as used	4.50	225 SC feed FE43 full sheet of 98 MNH,VF,min bid \$30 147.00	
191 PA bedding BD10 U,F	1.50	226 SC scale seal 2007,U,AVG,punched, scissored into design at left	4.00
192 PA bedding BD10,U,F	1.50	227 SC scale seal 2008,U,VF,punched	5.00
193 PA bedding BD12 U,VF,pulled perf	2.50	228 SC scale seal 2009,U,VF	5.00
194 PA beer (2) B14 1/4 bbl U,F,perfin,small surface ding; B16 1/2 bbl U,F-VF perfin, little dirty	5.00	229 SC scale seal 2009,U,VF,punched,P	5.00
195 PA beer (2) B15 1/3bbl MNH, B29 1 pt U?, both imperf (cutdowns?)	20.00	230 SC waterfowl conservation stamp Dumaine SCW16 issued by SC waterfowl assoc. \$5 2003/2004,MNH,VF,P	8.50
196 PA beer B40 1/4 bbl,U,VF,perfin "A.B. Inc./ 1-14-41", stain from scotch tape on back	3.50	231 SD beer & wine BW76a .145 roulette,U?,VF,Elbert Hubbard handstamp on back	20.00
197 PA beer B41 1/2 bbl,U,AVG,perfin "A.B. Inc./ 1-14-41", stain from scotch tape on back	4.00	232 SD Canada Goose Bennet County Jaffe #1 1974 free, MNH,VF,min bid \$25,P	65.00
198 PA cigarette C2 2ct,MNH,VF,P	3.00	233 SD cigarettes imperf cutdowns? (5) C5 2ct U,C16 (4),U	4.00
199 PA documentary D1 5ct,MH,imperf (cutdown)	1.50	234 SD fishing (2) #1 1980 \$7, #19 1989 \$9, both sig.,U,VF	4.00
200 PA egg E2 on Martins egg carton, and a Martins with it missing	2.00	235 SD habitat #2 \$8 1990 sig.,U,F,crease on right edge and SD non-res small game #63 \$50, sig. U,F, crease in middle on SD hunting Lic.	25.00
201 PA real estate (10) RE18 \$1 (3), RE20 \$10 sound VF; RE14 1ct (3), RE3 (2), RE4 25ct, creased VF on 1965 page from deed	14.50	236 SD hunting (5); small game G21 1970 \$3, G57 1987 \$50, G61 1989 \$50, G63 1990 \$50; big game Perkins Co. 1964 \$7.50 #11a, all sig.,U,F-VF,P	45.00
202 PA real estate (5) RE18 \$1 (4) one creased, RE10 \$50, all U,VF on 1966 page from deed	5.50	237 SD migratory bird certification Scott #27 \$5,MNH,VF	9.00
203 PA real estate (5) RE2 5ct, RE3 10ct, RE5 50ct, RE18 \$1, RE10 \$50, all U,F-VF on page from deed,P	14.75	238 SD non-res archery deer #2 \$35,MNH,VF,min bid \$10,P	15.00
204 PA real estate (6) RE2 5ct, RE18 \$1 (2), RE20 \$10, RE10 \$50, RE11c \$100 all VF used on a 1966 page from a deed	38.00	239 SD oleomargarine OL1 10ct MH, imperf (cutdown?)	6.00
205 PA real estate (6) RE2 5ct, RE3 10ct, RE4 25ct, RE18 \$1, RE19 \$5, RE8 \$10, all F-VF stapled onto 1966 page from deed	5.00	240 SD res. waterfowl Scott #1 \$1 1949 sig.,U,VF, vertical safety, min bid \$25	85.00
206 PA real estate (8) RE2 5ct, RE5 50ct, RE18 \$1 (4), RE19 \$5, RE 20 \$10 short perfs, all U,VF on 1966 deed	10.50	241 SD scale seal 2007 circular,U,punched,P	6.00
207 PA real estate (8) RE23 1ct (2),RE2 5ct, RE3 10ct, RE4 25ct, RE18 \$1, RE8 \$10, RE21 \$20 all VF used on 1968 deed	30.00	242 SD waterfowl Scott #4 \$2 1986 sig.U,F and US RW53 \$7.50 sig.U,F,light creases on both stamps on SD sportsmans lic.	15.00
208 PA res. senior hunting #3 \$5.50 sig.,U,AVG, and US duck RW18 \$7.50 1984-85 on PA lic/backtag	10.00	243 SD waterfowl Scott A2 Ogala Sioux Tribe member, 1992-93 \$4,MNH,VF,P	15.00
209 PA soft drink SD11 1 gal,U,VF	6.00	244 TN feed (8) FE77 1ct, FE91 1/2ct, FE98 1/2ct, FE101 1/12ct, FE102 1/10ct, FE105 1ct, FE109 1/4ct, FE111 1ct, all MNH,VF	8.00
210 PA soft drink SD11 1 gal,U,VF,small faults along bottom edge,P	6.00	245 TN feed FE123 1/8ct,MNH,VF	1.00
211 PA stock transer ST36 U,VF,imperf (cutdown), rare stamp	25.00	246 TN grass & clover GC27 5ct,U,VF	5.00
212 PA stock transfer (6) ST1a U, ST1d M?, ST4a U, ST5a U, ST35 U(2 one punch canceled)(cutdowns)	2.00	247 TN grass & clover GC29 1ct,MNH,VF,light crease,P	2.50
213 PA stock transfer ST26 \$1 U,VF	3.50	248 TN liquor L1 4-3/8ct,MNH,XF	1.50
214 PA trout/salmon #5 1995 \$5 sig. U,VF-XF with \$3 Lake Erie fishing on lic.,P	10.00	249 TN vegetable seed VS23 \$1,MNH,VF	10.00
215 PA trout/salmon #7 1997 \$5 sig. U,VF-XF with \$3 Lake Erie fishing on lic.	10.00	250 TX beer B35 12ct,U,VF,crease, purple handstamp "FALSTAFF BREWING CORPORATION.NEW ORLEANS, LA."	5.00
216 SC beer & wine BW2 3ct,MNH,VF,P	4.00	251 TX beer B36 31ct,U,VF,perfin "A.B. Inc./ 7-26-40, bad rectangular stain from scotch tape on back	7.50
		252 TX beer B37 62ct,U,VF,perfin "A.B. Inc./ 10-30-39, bad rectangular stain from scotch tape on back,P	10.00
		253 TX beer B41a 9ct serial letter UB,U,F	3.00
		254 TX beer B42 .09ct, control letter H,U,VF,creases	4.00
		255 TX beer B42a 9ct serial letter G,U,F,perfin "D.F.W.B.C./10-5-42",staple holes	1.50
		256 TX beer B73 7.81ct,MNH,F,P	25.00



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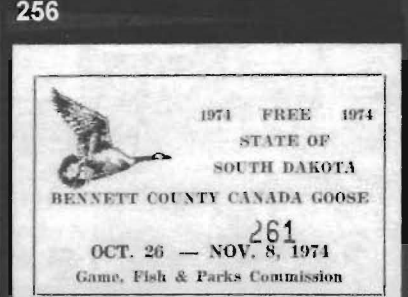
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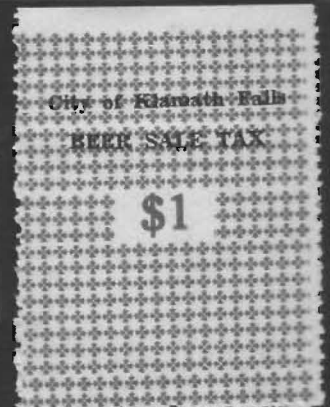
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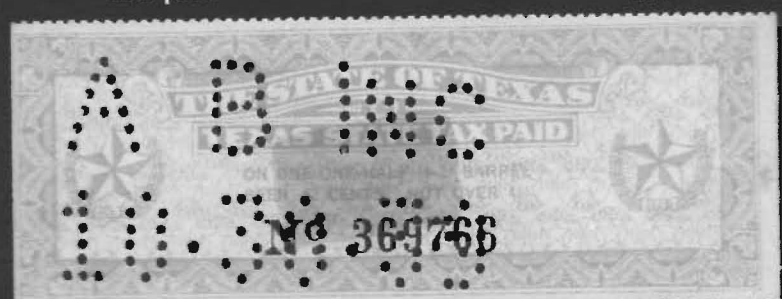
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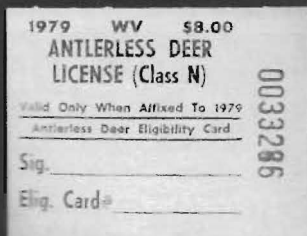
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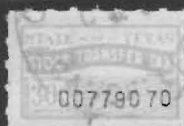
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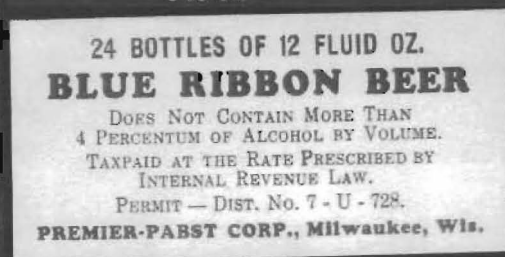
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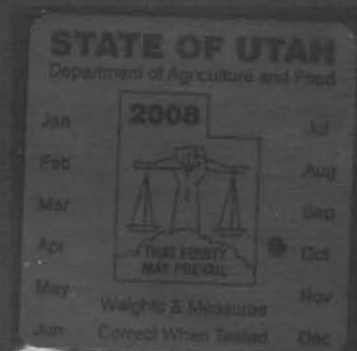
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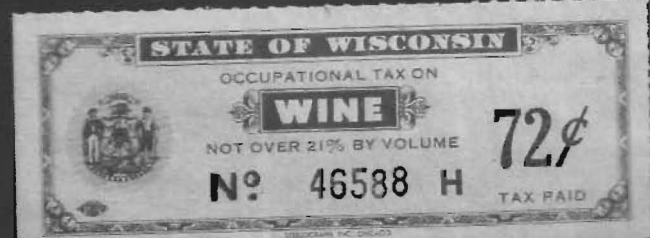
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257 TX cigarette C4 1-4/5ct U, wierd perfs on right side; liquor L8, 10ct, U, F	1.50	305 Cheapo pile (21) AL feed, AZ luxury (3), CA liquor (4), FL feed (2), FL fertilizer, FL doc., LA feed, MA stock transfer, MI feed, NC feed (2), NY stock transfer, TX cig., UT cig, WI wine, all diff M & U	12.00
258 TX hunt-fish collector's edition stamps (not valid for hunting) six stamps (nongame, upland game bird, duck, archery, fishing, saltwater fishing) MNH, VF, sold for \$20 new, min bid \$10	25.00	306 Cheapo pile (49) CA feed (2 MNH diff); IN intangible (5 diff); PA stock transfer (42) some punched or perfin- lot of dups)	3.00
259 TX liquor L7a .05ct, black serial numbers, U, F, purple handstamp "LESAGE CO/DALLAS, TEXAS"	7.50	307 Cheapo pile (54) 1A cigarette; NY stock transfer (47) a few with punches or perf, lot of dups; NY bedding; OH sales tax stubs (3 diff); OH cigarette w/printed exl; B&O telegraph stamp, playing card US RU5 faulty, all U	3.50
260 TX stock transfer (6) ST9 3/10ct; ST10 1/2 ct; ST11 1ct; ST12 3ct; ST13 15ct; ST14 30ct; all U, VF, P	2.50	308 Fishing hodgepodge; (8) Canada non-res 7 day sport fishing on lic; CA inland waters 1973 #2 and 1974 #3 both U, CA trout & salmon 1973 #2, U, CA fishing 171 #14 pair U; 1958 MI non-res permit to ship fish, U, heavy crease; WI salmon & trout 1986 #9, U, VF	10.00
261 UT fishing Flaming Gorge #12 \$2 1975 pair, MNH, VF	7.00	309 Hodgepodge (9) Greece 1951 Home coming year poster stamps (2), Bond coupon for NY Central RR (Oct. 2006) made by American Bank Note Company, (3) Office of Price Admistraton ration stamps U, TX stock transfer stamps ST10, ST11, ST13 on piece	3.00
262 UT fishing Lake Powell #19 \$3 Arizona resident 1975, MNH, VF	8.00	310 Hodgepodge (18) Fipex triangles (8), (4) cinderellas of Kaiserin Elizabeth (Lithuania?), US RB46 3/8ct U, Help Fight TB label, (2) Austrian revenues U, US RE95 wine 10ct SON exl, US NRA circular label	2.00
263 UT fishing Lake Powell #20 \$4 1975 pair, MNH, VF	16.00	311 Pennsylvania Railroad package stamp 15ct for package between 25-50 lbs, U, VF, P	5.00
264 UT oleomargarine OL4b \$1.60 yellow gum, MNH, VF	3.50	312 Union Pacific Railroad registered package stamp, series ten, MNH, VF	7.50
265 UT oleomargarine OL15a \$3.00, MNH, VF	1.00	313 US cigarette tubes RH1, U, VF	2.25
266 UT scale seal 2008 U, VF	5.00	314 US proprietary Scott RB34? 3/8ct (27) reclamation project, M AVG-VF most with paper adhesions on the back cat U \$9.45	2.50
267 UT scale seal 2008, U, VF, punched, P	5.00	315 US proprietary Scott RB48? (26) 5/8ct most M with paper adhesions, cat U \$6.50	3.00
268 VA bear-deer Smythe Co #53 \$1 1978-79 sig., U, VF	3.00	316 US revenues hodgepodge (11) R15 (2) U, AVG; RF26 U, VF; R171 U, VF; RD3 U, VF, perfin; RD30 U, AVG; RD131 \$5 perfin, F; RD314 U, VF; RW9 \$1 U, bad crease; Gold Bond Trading stamp, OX21 U, F	5.00
269 VA beer B2 68-3/4ct, U, VF, perfin "A.B. Inc./7-17-36", crease, P	7.50	317 White stockbook, 3 pages, 9x6 inches, clean	1.50
270 VA beer B3 \$1.37-1/2, U, VF, perfin, crease square stain from scotch tape on back	15.00	318 US duck Scott RW3 \$1 sig., U, VF	75.00
271 VA documentary D2 \$1, U, VF-XF, embossed "O" has fallen out (looks like a small punch), P	50.00	319 US duck Scott RW18 \$2 sig, U, VF on Wisconsin lic.	12.00
272 VA feed (2) FE27 MNH, AVG, disb gum and rare error FE27a, MNH, F	26.00	320 US duck Scott RW18 \$2 sig, U, VF on 1951 WA hunting lic.	12.00
273 VA liquor permit LP1 one unit pair, MNH, VF	10.00	321 US duck Scott RW19 \$2 sig., U, F on South Dakota license	12.00
274 VA National Forest hunt-trap-fish #89 \$3, 1989, MNH, VF	12.00	322 US duck Scott RW20 \$2 unsig, U, VF on piece of lic.	12.00
275 VA waterfowl Scott #22 \$9.75 MNH, XF	13.00	323 US duck Scott RW21 \$2 sig., U, VF on state of Washington license	10.50
276 VA wine W30 25.6oz, MNH, VF	2.50	324 US duck Scott RW22 \$2 sig., U, VF on piece of lic.	10.50
277 VT cigarette C12 a 2ct, MNH, XF, P	1.00	325 US duck Scott RW29 \$3 unsig, U, VF on Illinois license	10.50
278 VT cigarettes (3) C1 3/4ct, C2 1-1/2ct, C3 3ct, MNH, VF-XF	5.50	326 US duck Scott RW30 \$3 unsign, U, VF on Minnesota license	10.50
279 VT cigarettes (3) C6 1/2ct, C8 1ct, C9 2ct, MNH, VF-XF, P	4.25	327 US duck Scott RW34 \$3 sig., MNH, VF	10.50
280 WA apple AP102 \$1, U, VF	1.00	328 USDA APHIS Passed sticker from box of lemons, U, P (see page 13)	5.00
281 WA export beer EB3, MNH, VF	3.00	329 USDA fruit fly inspection label on piece from box of Argentine pears, P (see page 13)	5.00
282 WA fruit FR13 \$1, U, VF	1.50	330 US distilled spirits exporation stamp, 10ct, issue of 1940 used in 1956, U, VF	30.00
283 WA fruit FR13 \$1, MNH, VF	3.50	331 US distilled spirits IRS stamp, 89x89mm, MNH, XF	100.00
284 WA fruit FR21 \$100, U, F	10.00	332 US military payment certificate 5 cent, U, VF, fairly clean, P	3.00
285 WA honey HN18 1lb MNH, VF, P	4.00		
286 WA waterfowl Scott #4 \$5 1989 sig., U, VF	2.50		
287 WI beer B74 \$.03629 U, VF, dirty, perfin "G.B.Co./1-5-53"	17.50		
288 WI beer case label 24/12oz Casino Beer w/IRTP indicia, not state tax stamp, MNH, VF	10.00		
289 WI beer case label 24/12oz Blue Ribbon Beer with IRTP indicia, not state tax stamp, MNH, VF, P	10.00		
290 WI waterfowl Scott #4 w/tab, MNH, VF-XF, P	13.00		
291 WI wild turkey #7 \$13.75 1989-90, MNH, VF, P	18.00		
292 WI wild turkey 1990-91 \$5.25, MNH, VF	9.00		
293 WI wine W69 72ct, U, VF, clean, P	3.00		
294 WV antlerless deer #1 1976 \$5, MNH, VF	6.00		
295 WV antlerless deer #2 1977 \$5, MNH, VF	6.00		
296 WV antlerless deer #4 1979 \$8, MNH, VF, P	6.00		
297 WV liquor permit LP1 1 unit, MNH, VF	5.00		
298 WV liquor permit LP2 1 unit, MNH, VF	5.00		
299 WV soft drink SD33 1ct pane/10	1.50		
300 WV trout #14 1977 \$5, MNH, VF	5.00		
301 WY liquor L19 10ct, U, F, P	1.75		
302 WY scale seal 2006-2011, U, VF	6.00		
303 WY scale seal 2006, U, VF-XF, punched, P	6.00		

Collections, US, tax paid, Railroad stamps, etc.

- 304 Better cheapo pile (9) AR cigarette, AR wine W44, GA cigar & cigarette, IN intangibles (2 diff).

- | | |
|---|-------|
| 333 US narcotic RJA47(2) 2ct, U,VF | 1.30 |
| 334 Pennsylvania Railroad baggage storage stamps (2) 10ct brown-red, 25ct green, both U,VF-XF,P | 10.00 |
| 335 Pennsylvania Railroad storage stamp 30ct U,VF | 7.50 |
| 336 Reading Railroad 12 cent package stamp, used at Philadelphia terminal, U,VF,pulled perfs bottom right corner, on piece of box | 5.00 |
| 337 Reading Railroad 5ct package stamp,U,AVG, heavy exl from Philadelphia.P | 5.00 |
| 338 US fractional currency 10ct black bust of Washington, not in Scott catalog Act of March 1863, saw heavy use, dirty.P | 10.00 |
| 340 US postal savings stamps: PS11 10ct(5)(2 hinged), PS12 25ct (2),all MH,AVG-VF; saving stamps S2 25ct (3), S3 50ct, S7 25ct, all MH,AVg-VF,P | 23.00 |

Foreign

- | | |
|--|--------|
| 341 Argentina control de talon(8) Sante Fe province 1915 5c; 1916 1ct, 10c; 1921 1ct, 2ct, 5ct, 10ct, 50ct; all MNH,F-VF; comisiones de Formento (16) 1915 2ct blk/4.5ct pair, 10ct pair, 20ct pair, 50c pair, 50p pair; 16 5ct pair.P | 5.00 |
| 342 Canada customs B cigars G514 C series, a huge stamp 19-1/2" x 2-1/4",U,VF, trivially roughed along one end, Min bid \$70, extra postage to ship this in a tube (figure \$5) | 160.00 |
| 343 Canada tobacco M400 1 lb with coupon tabs. M,VF,min bid \$30 | 60.00 |
| 344 Canada tobacco M417 10 lbs without control number, no tabs. MNH,VF,min bid \$25.P | 50.00 |
| 345 Foreign hodgepodge(5); France quittance 25c U,F; France 1911 Recu'd objects virements 10c,U,VF; Korean revenue?; Belgian bill of lading Forbin #19; Belgian & Luxemburg statistics stamp (w/ article from Linn's) MNH,VF | 4.00 |

End of Auction 46

More Michigan Tobacco Vending Machine Stamps

by William Hartman

In the third quarter 2009 State Revenue News was an item on a Michigan Tobacco Vending Machine stamp. This was of particular interest, as I have five in my collection including the one illustrated. I am a "pack rat" stamp collector and have had these for a long time. I believe that I acquired them via a trade about 30 years ago. I did not realize their rarity.

Shown are four of the round ones, which are 48mm in diameter (the design is 42mm in diameter). Apparently there were different colors for the same year as there are two for 1971 with one brown and one slate green. As you will note, the condition is not great as they were removed from vending machines. I am not sure how removal was accomplished, as there is still adhesive on the face and they are somewhat fragile. I do recall patronizing the vending machines that they were affixed to on the inside of the glass facing out.



1968 red on white



1970 dark blue on pale yellow



1971 chocolate brown on white



1971 slate green on white



This 1975 black on white has a faint black serial number. It is 58x24mm (design 52x21mm).

Tennessee Tobaccos

by Jim Timpson



Shown is an unlisted Tennessee tobacco. I recently purchased two, this one which is mint hinged and another with no gum. The color is dark brown and the design is 46-1/2mm x 10-1/2mm. They are perforated vertically 12-1/2.

The decal at right sold recently on E-bay for \$9. I could not find it in the catalog.



State Revenue Stamp Research Help Needed

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

State	Cat #	Description	Need			
AK	PB1	\$2 punchboard	illustration, info	KS	BLB3 beer label	300 dpi color scan
AK	PB2	\$4 punchboard	illustration, info	MD	B5 beer	illustration, info
AK	L4	1/2 pint carmine	illustration, info	MT	cigarette- any after C2	illustration, info
AK	L12	1 pint blue "L"	illustration	MT	PB6 \$2.25 orange punchboard	illustration, info
AK	L17	1 pint blue, no serial #	illustration, info	MT	PB7 \$3 purple punchboard	illustration, info
DC	C1-3	cigarette	illustrations	OK	D39 \$100 light green doc.	illustration
DC		cigarette any after C3	illustrations, info	OK	Veg. seed 1955-78, 82-85, past '88	colors
DC	L13	additional tax stamp	illustrations, info	WY	C2 3ct cigarette	illustration
DC	W9	1/5 gal wine, black value	illustration			
DC	W10	1/8 gal. wine, black value	illustration			
FL		Doc. Amos \$25, \$50, \$100	300 dpi color scan			
FL	L111	Liquor Brautigam 1/5 gal	300 dpi color scan			
FL		Panama City 1ct cig centered "C"	300 dpi color scan			
FL		Pensacola 2ct tobacco red	300 dpi color scan			
FL		Pensacola 2ct tobacco rose red	300 dpi color scan			
FL	O1	1-1/4ct oil	300dpi color scan			
FL	TA18	tangerine	300 dpi color scan			
MD	B3	beer	illustration, info			
KS	BLB2	beer label	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
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	pmartin2020@aol.com	AK, DC, MT, NJ, WY, Real Estate
Mongen, Art	revs.perfins@gmail.com	MD
Pirro, Charles	CAPIRRO@aol.com	SD
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Pruess, Ken	kppreuss@aol.com	CO, NE, NY stock transfer
Smiley, Bill	wsmiley@midplains.net	IL, KY, MI, WI
Troutman, Scott	smtroutman@atlanticbb.net	NC, OK, SC
Wooton, Jan	tigre100@alltel.net	Fish & game
Wrisley, Dave	dbwrisley@verizon.net	FL

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

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

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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. (2)

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 (2)

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. (2)

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(3)

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 \$2 2005	\$1.10
Cigarette		Feed		Vending \$15 2005	\$8.25
Ohatchee 1 ct decal/pane 10	.50	Packet FE42, 70, 76,78,79,80,82,83,		Oregon	
Rainsville 2 ct decal/pane 10	.50	85a,86,86a,87	\$5.00	Klamath Falls beer 25ct	\$4.00
Feed FE53b, no gum	.75	same minus FE42	\$4.75	South Carolina	
Marijuana		Packet FE88, 90-93,99,101-103,		Cigarette	.07
1 gram	\$3.50	105, 108-110	\$5.00	Scale seal 2004	\$3.00
5 gram	\$17.50	Same minus FE96	\$4.75	Tennessee	
10 gram	\$35.00			Ammunition (new) .10 ea pane/10	\$1
20 gram	\$70.00			Drug	
Playing card 10ct	.10ea	Maine		Marijuana purple	.40
pane10/	\$1	Beer B1 dark blue roul.	.10	Texas	
Tobacco		Beer B1c ultramarine on blue	.50	Marijuana	\$3.50
Double Springs 4 ct.	.25	Massachusetts		Utah	
Arizona		Marijuana	\$3.50	Beer B4 32oz	.50
Fertilizer FT10a, 5lbs	.50	Minnesota		Washington	
1935 12c malt liquor,used cat B2		Deed D61 \$100,MNH	\$1.00	Toppenish beer 1/2 ct	2.00
Red on pink, Moore sig.	.50	New York		Toppenish beer 1ct	2.00
California		2009-10 habitat	\$5.00	Virginia	
1959 fishing stamp, used	.50	Secured debt D2 5ct used	\$3.00	Wine W20 used	.25
1960 fishing stamp, used	.50	Secured debt D9 \$5 used	\$1.50	West Virginia	
Colorado		North Carolina		Soft drink 48ct perf 11, unlisted	1.00
Bedding BD8 on white tag	\$4.00	Marijuana 1 gram	.40		
2006 Habitat \$5	\$5.25	Marijuana seed & plants	\$3.50		
2006 Waterfowl \$5	\$5.25	Illegal mash	\$1.28		
2007 Habitat \$5	\$5.25	Illegal liquor	\$12.80		
2007 Waterfowl \$5	\$5.25	Illicit mixed beverage	\$20.00		
2008 Waterfowl \$5	\$5.10	Illicit liquor by the drink	\$31.70		
2008 Habitat \$10	\$5.10	Cocaine	\$50.00		
Town of Walsenberg 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		Oklahoma			
Marijuana	\$10.00	1964 1 pint liquor (Cat. L4)			
Florida		Single	\$1.00		
Documentary		Block of 4 unused	\$5.00		
D65A 2ct used	.25	Vending \$10 2004	\$5.50		
D65 5ct used	.25	Vending \$15 2004	\$8.25		
D67 30ct used	.25				
Idaho					
Marijuana	\$3.50				
Kentucky					
Marijuana	\$3.50				
Georgia					
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LETTERS TO THE EDITOR

Maryland D8



Shown in the middle is a Maryland recordation stamp D8, sitting between a D1 and a D7 for perf comparison. It is the same green color as the D1. In the SRS catalog there was a question as to whether this stamp existed. It does.

Steve Schaap
Michigan

Little Mystery

With respect to the cigarette fusion in the 4th Qtr 2009 SRN with the "IMPORT/ FEE PAID/SNI" I have one like it found in late 2007 from the Seneca Nation near the Lake of the Cherokees in north eastern Oklahoma and/or southwestern Missouri. I think the design is an Indian head dress. Mine has a pie wedge pink safety reading "Seneca Nation".

Larry Frederick
Pennsylvania

Ohio Beer

Shown below is a stamp fragment that I have that seems to fit into the 1959 "Eureka" imprint category, but has the Malt Beverage wording of the 1955 "Reserve" set. Is this B87 or something new?

Chuck Soter



Chuck Soter's brown \$1.25 beer with "Eureka Specialty Printing Co. Scranton, Pa." imprint and "Malt Beverage Tax" wording.

Couple Corrections

The perforations on North Dakota cigarettes C11-17 need to be changed in the catalog to perf 12 instead of perf 12-1/2. Cabot listed listed them as perf 12 and the C12, C15 and C17a I have are perf 12. Not sure where Bert Hubbard picked up the extra half perf.

Utah C46 is a 20 cigarette stamp, not a 10 cigarette stamp.

Kent Gray
New Mexico

Delaware B2 & PA Soft Drink

Ron Leshar has noted that the Delaware B2 with a 3ct denomination should be an 8ct denomination. Thus the B2A shown in Pieter Bensen's article in the 4th quarter 2009 SRN on page 5, is the rightful B2. Mark up your catalogs accordingly.

Ron also notes that the Pennsylvania soft drink in the last issue was shown before, and the serial number is a sheet number.

Scott Troutman
Pennsylvania

Ohio Beers and Cigarettes

After discussions with Dave Wrisley and Scott Troutman we have reached the following conclusions about the Ohio beers printed in the 3rd quarter SRN.

The picture above B16 is incorrect. These stamps are worded Bottled Beverage like the earlier series. Recommend scratching it out.

I have stamps from B11 thru B21 and all have no rim on the sun. We think the picture above B11 illustrating the normal L's is from another set and in error. Do others have stamps from B11 thru B21 with a rim on the sun?

Description of B28 should be "turquoise blue, rim on sun".

State Revenue News

I have found a specimen of B23aS with a red printed "SPECIMEN" overprint. We do not think the stamp with the "CANCELLED" perfin is a specimen, but rather just a stamp with a perfined cancellation or a remainder.



B23aS

I have found specimens for B22a, B23S, and B39a all the same red overprint as is on the B23aS above.

In the barrel stamps red specimen overprints have been found for B30 (both imperf and perfed), B31, B32, and a specimen variety for B31 which has an inverted safety.



B31S with inverted safety

I have also found specimens with Columbian Bank Note perfins for C3 and C5.

Kent Gray
New Mexico

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

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

5. Second Federal Issue: 1801-1802

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

6. Third Federal Issue 1814-1817

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

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

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

8. State Turkey Stamps

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

9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps

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

11. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

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

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

13. Bound State Revenue News back issues

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15. Nebraska Revenue Catalog

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16. Catalogue of the Revenue Stamps of Utah

M.E. Matesen, 2003 55pps
Color \$39
Utah album pages \$13
Catalog & Album pages \$44

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) REDUCED PRICE! \$9.99

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23. State Revenue Stamps Catalog

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Catalog update #1 (included with catalog) \$2.00

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 \$23non.

25. State Revenue Catalog Number Prefixes

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This Free-For-All is provided by Scott McClung and is a scale seal. It is odd in that it does not say what state it is from.

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Kansas Egg Illustrations

by Charles Glenn

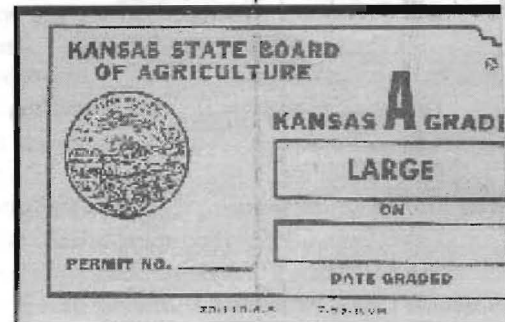
In the SRS catalog the illustration above the 1937 egg list E1-E12a is wrong. The egg pictured is an E18a.

The top stamp at right is a correct example from this series. In this series the egg size is not filled in in the "on" box.

It was the 1952-54 series that has this filled in. An E18a from that series is shown at lower right. This series was the same size as the 1937 series - 90x51mm. They are not the same size as the 1950-54 15 and 30 dozen stamps as listed in the catalog. The Grade Astamps in the 1952-54 series all had printer's indicia along the bottom. In the case of the E18a it is "24-5227-6-S 9-52-50M". This varies from stamp to stamp.



E7 from 1937 series



E18a from 1952-54 series

The E18a example shown shows a small flaw above the "D" in "GRADE" sort of a round blob.

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