



State Revenue News

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APS Affiliate 164

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Indiana Feed and Fertilizer

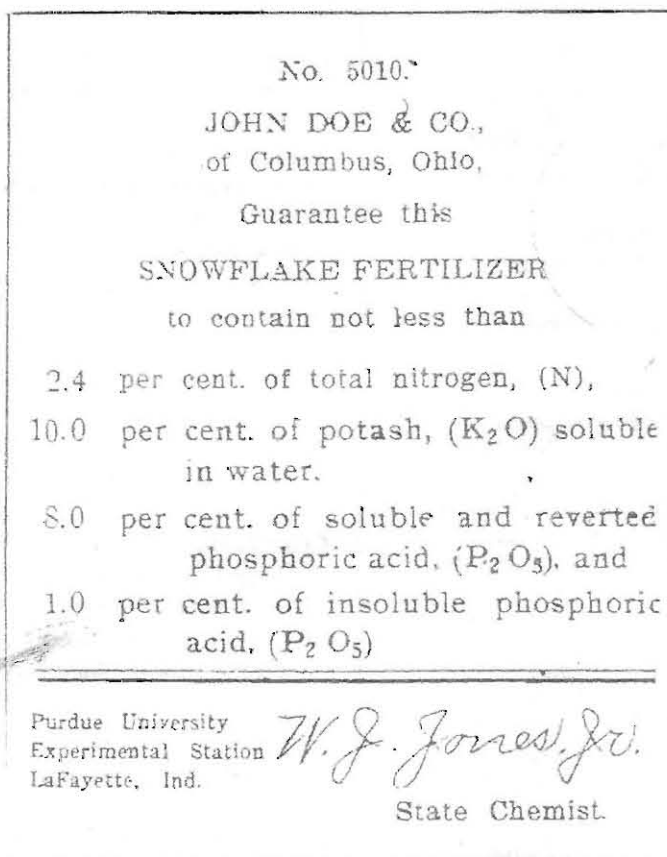


Figure 1. W.J. Jones Jr. 1908 sample Snowflake fertilizer label specimen. See story page 3.

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Presidents Notebook Hermann Ivester

Constitution and Bylaws

The Constitution was approved by the members with 95 votes in favor and two votes opposed. Forty seven votes were cast by regular mail and 48 votes were cast by e-mail. The total number of members voting, 97, exceeded the maximum number who voted for any office in the last election, 77. I believe this is due, at least in part, to the ease of voting over the internet. Thanks to all who voted

The Constitution and bylaws are now in effect. You may access them on the SRN website.

Balpex, 2010

The SRS annual meeting at Balpex was attended by twelve members. We discussed the state of the society centering on the progress of the Catalog Review Committee but touching other points as well. Art Mongen made a presentation and led a discussion of the work he and Ron Leshner have done in revising the catalog listing of the Maryland bedding stamps.

I urge all of you to attend our annual meetings. They are a great place to meet members you will otherwise have no face-to-face contact with

Color in the SRN

In the third quarter, 2008 issue of the SRN we began printing portions of the SRN in color. Printing even limited portions of the SRN in color is very expensive. The color that has appeared in the SRN was financed by profits from the sale of the first edition of the SRS catalog, which is now sold out. Our annual income is not sufficient to allow us to continue printing the SRN, even partially, in color. The Board has voted to discontinue printing in color beginning with the first quarter, 2011 issue. This change, along with the modest dues increase of \$2.50 per member discussed below, should allow us to meet all current



expenses with current income. We regret both of these changes, but they are necessary for the SRS to remain financially sound.

Color is not a thing of the

past, however. We hope to add to the SRS website SRNs in their entirety and in full color during the first part of 2011. They will be protected by password and available to members only. Dave Wisley, our web editor, has agreed to take on the substantial task of modifying the website to accomplish this. While Dave is at it he will modify the website to allow applicants for membership to apply and members to renew electronically, and for payment of dues through PayPal. We will have more to report on this next time.

Dues Increase

Annual dues have been fixed at \$15 (\$22.50 for overseas members) for seven years. To help offset our generally higher costs, the Board has approved a \$2.50 dues increase per member. The Secretary's report for the fourth quarter, 2010 reflects that we have 285 members. Some of these members are life members and non-dues paying libraries. Even at \$2.50 from all 285 members the increase would yield \$712.50, and the actual amount realized will be close to \$600.00. The postage cost alone for mailing the SRN has increased from \$360.58 in 2006 to \$766 in 2010 (\$574 actual to date, plus \$192 estimated for fourth quarter SRN), an increase of \$406 that will consume most of the dues increase actually realized. We limited the dues increase to the lowest amount we

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SRS Committees

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

Indiana Fertilizer and Feed Inspection Taxes

by Kenneth Pruess

Matesen¹ reported a number of unlisted sample and actual labels for Indiana feed and fertilizer. I can add information on the possibility of even more. Because all known stamps and tags bear the signature of the State Chemist, items can be approximately dated. The terms of office of the State Chemist as nearly as I can determine were as follows:

1881-1904 Henry A. Huston
 1905-1907 Arthur Goss
 1907-1917 William J. Jones
 1917-1925 G. Proulx
 (Acting Chemist 1917-18)
 1925-1925 S. Roberts
 (Acting Chemist)
 1926-1942 Henry R. Kraybill
 1943-1965 Forrest W. Quackenbush
 1965-1982 E.D. Schall
 1982-2005 Alan R. Hanks
 2006 - Robert Waltz

Very detailed reports on both feed and fertilizer inspection exist for many years. I will not attempt to cite all of these but references will be given to other sample labels which I found. Numbers were probably assigned consecutively but year assigned, although not positive, was likely not more than one year prior to the time the products were reported to be on sale. Examining the actual items shown by Matesen, Blatchford Calf Meal Company No. 7271 was about 1916 and No. 9127 was on sale in 1919. Hirsh, Stein Fertilizer No. 4205 is about 1901 and Calumet Fertilizer Company No. 7312 was on sale in 1920. Because feed records are first by contents of the product, they are not easy to search and I did not find the Blatchford 352B which seems to be some modification of an earlier registration.

I will discuss these programs in the order that they began. I found reports from 1908-1923 which illustrate sample labels and tags and I will report those which differ from those listed in the SRS catalog. Often the same label or tag was reproduced in later reports and I will give only the first reference found.

Fertilizer

The first fertilizer law was passed in 1881² and specified labels at \$1 per 100. They were sold only in multiples of \$5.

No examples of these early issues which should have the signature of Huston have been reported by the 1889 report³ confirms that they were in use. Criticisms of the 1881 law resulted in very few inspections and inability to enforce the law. However, it was noted that users preferred tags over the labels and that an additional charge of \$1.60 per 500 or \$2.20 per 1000 was made for tags. My guess is that additional charges were made for tags throughout their use to cover printing costs. The law was amended in 1901⁴.

The tax remained unchanged until 1953⁵ when no tags or labels were required on 5 pounds or less. The tax was then set at 25 cents per ton. Stamps or labels could be issued at a proportional rate based on weight. But a reporting method was also authorized in lieu of labels or tags. Quite likely few, if any, stamps were used after that date but stamp use was not officially ended until the 1987⁶ law which removed all mention of labels or tags.

The tags listed in SRS catalog at FTT1-3 are Illinois, not Indiana. I would also suggest deleting the subject reading (Bone and Potash) as that was only one of many combinations covered under the act.

A sample label (Fig. 1 on cover) with signature of Jones is illustrated in the 1908⁷ (p. 67) and

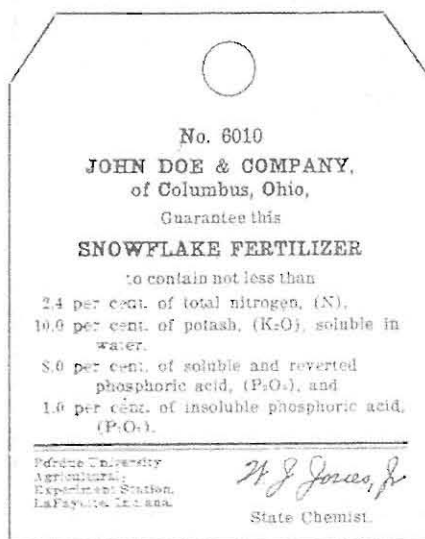


Figure 2. Jones 1917 sample Snowflake fertilizer tag.

a tag (Fig. 2) in the 1917⁸ (p. 6) annual report. These are different from the listed labels. Later in 1918⁹ (p.67) the same tag but with Proulx (not Proulx) signature (Fig. 3) was shown.

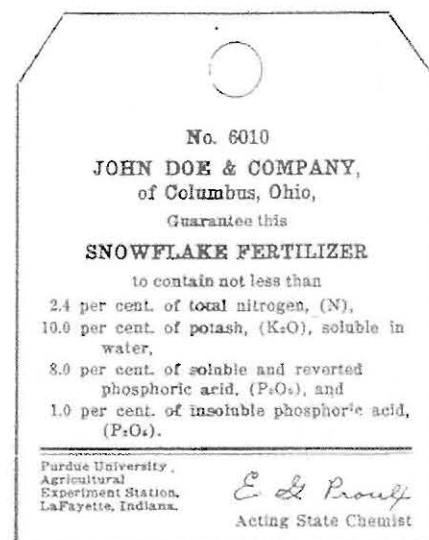


Figure 3. Proulx 1918 sample Snowflake fertilizer tag.

What is probably like the label listed as FT2 is a different sample tag (Fig. 4) shown in the 1919¹⁰ (p. 4) report.

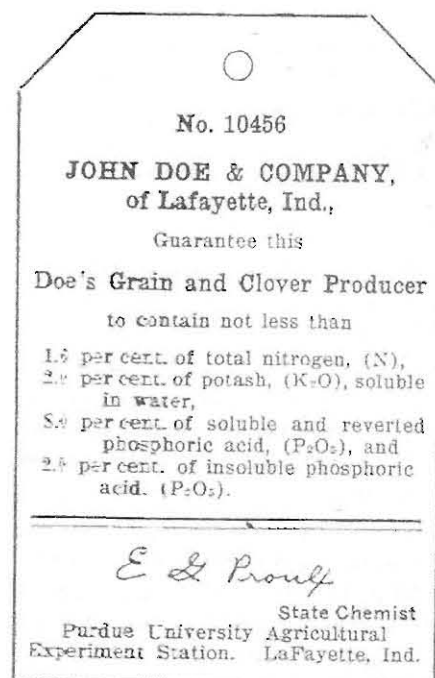
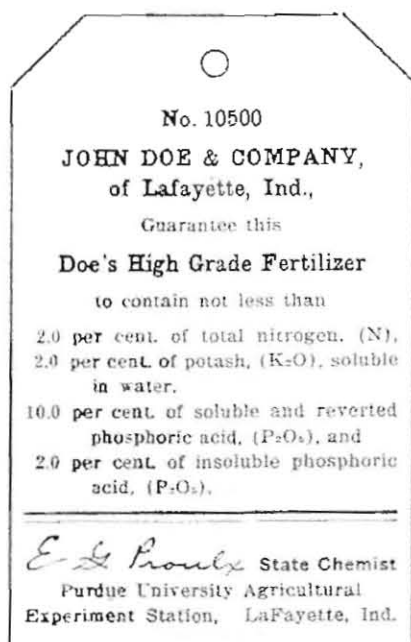


Figure 4. Proulx 1919 sample Grain & Clover fertilizer tag.



Yet another Proulx sample tag (Fig. 5) appears in the 1920¹¹ (p. 4) report. It should be noted that at no time prior to 1953 would a label or tag need to show the weight.

Commercial Feeding Stuffs

Indiana levied their first tax on commercial livestock feed in 1907¹². Stamps were \$1 per 100 stamps for 100 pounds or less except stamps for wheat bran were 50 cents per 100 for 50 pounds or less. The minimum purchase was \$5. To my knowledge, a wheat bran stamp is unknown. The law was amended in 1909¹³ to reflect the weights and specified stamps for up to 25, 50, or 100 pounds to be sold at 20, 40, or 80 cents per 100 stamps respectively. A reporting system was authorized in 1955¹⁴ but it was not until 1971¹⁵, effective Jan. 1, 1972 that use of stamps or labels was officially deleted as a method of payment.

All stamps for John Doe & Co. are samples or essays. I found an illustration of an unlisted label with Jones signature in the 1908¹⁶ (p. 309) report (Fig. 6). I can add one genuine tag with Jones signature (Fig. 7) as I found No. 3621 issued to Albert Dickinson Co. for this identical product listed in the 1911¹⁷ (p. 390) annual report. A sample label of Nonpareil feed (Fig. 8) appears in the 1916¹⁸ (p. 28) report.

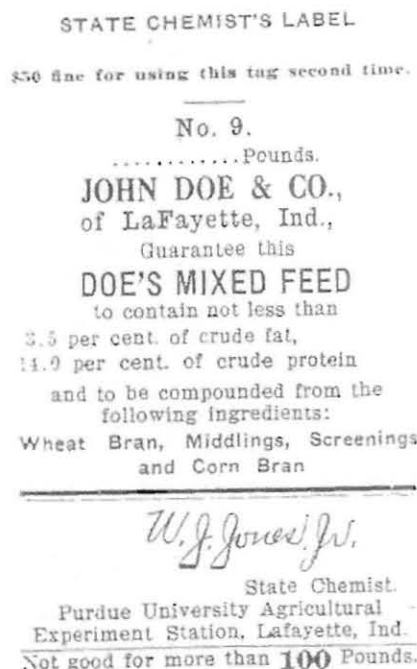


Figure 6. Jones 1908 sample Mixed feed label.

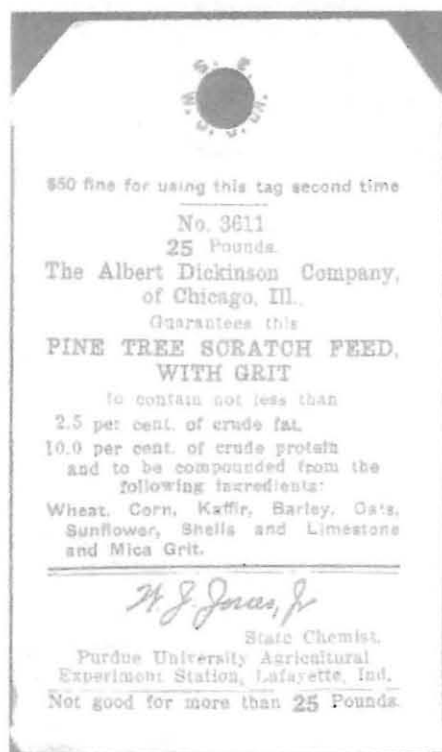


Figure 7. Actual 1911 Jones feed tag.

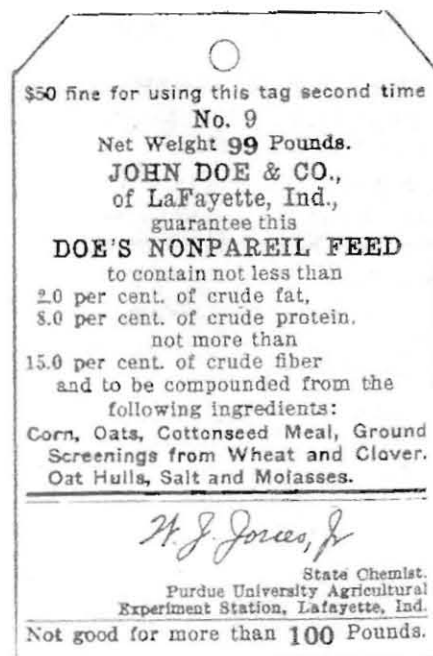


Figure 8. Jones 1916 sample Nonpareil feed tag.

The Jones Nonpareil label was changed to have Proulx signature in 1917¹⁹ (p. 8) (Doe's Mixed Feed, Fig. 9 with Proulx signature). A Proulx sample tag for Mixed Feed (Fig. 10) is from the 1918 report. A Proulx Peerless Hog Feed tag was shown in a 1920²¹ (p. 7) report.

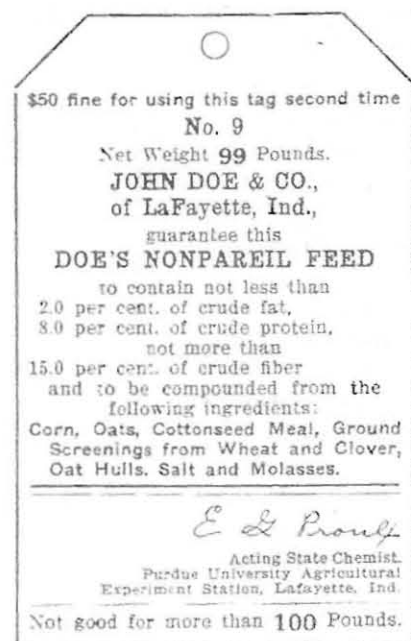


Figure 9. Proulx 1917 sample Nonpareil feed tag.

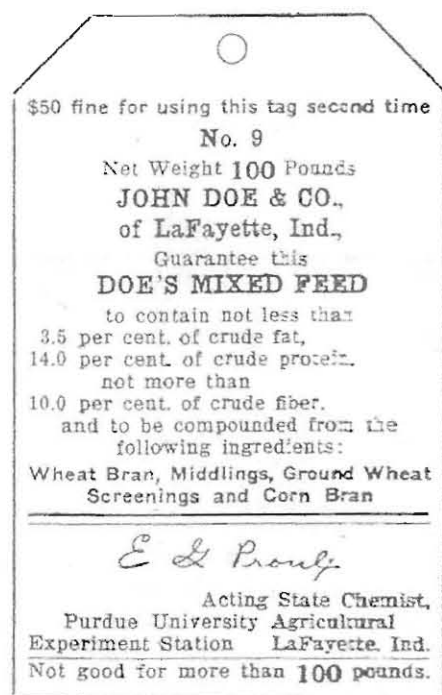


Figure 10. Proulx 1918 sample Mixed feed tag.

These illustrations, and known essays, show tags and labels in different heights, depending upon the amount of text that needed to be included. Illustrations of genuine stamps shown by Matesen indicate that actual stamps also vary in height.

Thousands of different tags must have been used while this method of payment was in effect. I would suggest that major catalog numbers be made available only for labels and tags for up to 25, 50, and 100 pounds for each State Chemist unless other changes in basic style should exist. But with actually used labels and tags virtually unknown, any numbering at this time would be speculative. Technically, stamps listed by Hubbard and in the SRS catalog are almost entirely essays or samples and if these listings are to continue, that should be noted in the descriptions. Inspection fees remain in effect and tags or labels may still be found on the products discussed in this article. They give information on the contents, but no longer evidence a tax payment.

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5. Indiana Acts. 1953. Chapter 30, pps 98-107.
6. Indiana Acts. 1987. Public Law 190, pps 2225-2231.
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8. Anon. 1917. Commercial fertilizers. Purdue University Agricultural Experiment Station Bulletin 199, 114 pps.
9. Anon. 1918. Commercial fertilizers. Purdue University Agricultural Experiment Station Bulletin 215. 102 pps.
10. Anon. 1919. Commercial fertilizers. Purdue Agricultural Experiment Station Bulletin 229, 94 pps.
11. Anon. 1920. Commercial fertilizers. Purdue Agricultural Experiment Station Bulletin 241, 99 pps.
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13. Indiana Acts. 1909. Chapter 46, pps. 106-108.
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Editor and Auction Notes

by Scott Troutman

The lead article by Ken Pruess in this issue has been in the in box since about the time the 2nd quarter 2008 issue came out. I continue to be swamped by good material coming in, a blessing for any editor. In this issue I have tried to catch up on some of the feed and fertilizer finds. There are four pages of new cigarette finds and that is less than half of what is in the hopper. Plus I finally got at least part of a new index of articles in this issue. Part of the reason we are having to drop color (which I love) is the 36 page issues we are pumping out to try and get through this backlog. The longer issues cost more in both printing and postage.

We had a very successful year in the auctions and because of some fish and game material that was donated we pulled in about \$350 for the SRS from sales in just auction 48. On the bad news side, postal rate increases, especially those connected with padded envelopes will be forcing me to charge a little more next year. Some of you got bargains this year because the postage charges are so hard to estimate now.

For those of you who e-mail in bids, please make sure you include your address. Not being the secretary any more, I may not have it.

I have a lot of material in for auction 49 and it will probably have the most municipal stamps in any auction to date. A lot of the tiny and hard to come by Missouri municipal cigarettes.

I keep thinking the pace of new finds will slow back down. but it doesn't. Just this week I had reports of Florida bottled water inspection stamps, and unlisted Tennessee seed stamps. But isn't that the fun of this - turning up stamps that people have never seen before. I think it is.

One short note - Jim McKellips our member and former printer was undergoing surgery for cancer of the mouth. We all want to wish him well.

Wayne Hog Supplement Tags

by Sean Roberts

Shown are three Indiana feed tags that have not been reported before. All of these have the Quackenbush signature from 1943-65. All are black on manila tags that came in rolls with attachments at the top and bottom on the sides. These three are all for Wayne Hog Supplement and all have the same formulation but different small numbers at the top of the tag. A larger "No. 7820-H" appears to be the formula number. What these small numbers (851, 1051 and 7452) are is a mystery.



1051. 100 pounds. Indicia "F.W.Q./S.C." is handstamped on grommet in black.

851 - 100 pounds. Indicia "FWQ/SC" is vertically on either side of grommet.

7452. 100 pounds. Indicia "FWQ/SC" is vertically on either side of grommet.

California Puzzler

by Joe Ross

Those of you that collect California revenues will recognize the County documentary stamps that were used for a brief period between January-June 1968. A regular Kings County example is shown in figure 1.

Note the pair in figure 2. They did not have a county name imprinted on them. They are imperforate between. These stamps were printed in sheets of 100, 10x10 without any printers imprint. The cancel date is Nov. 28, 1969, over a year after they were no longer valid. Since these stamps were accountable, I think they were canceled and sold to the public as remainders. However, where did the pair with the wide margin between come from? What was the sheet placement?



Figure 1. Normal Kings County example. Perforated on three sides.

Figure 2. Wide spaced pair with no county, imperforate between.



Editors note - It is hard to see but the pair is perforated the entire length of the sheetlet horizontally (the way this is pictured and on the left side), and there is a row of rouletting coming down about two thirds of the way across the sheet.

New Cigarette Heat Fusions

by Larry Frederick

Alabama



Most Alabama cigarette packs now have a state, county and town/city fusion.

Top municipal heat fusion is red with open borders on white. Red wording "MUNICIPAL/TAX PAID/CIGARETTES". Black ink jet control number printed in reverse on back. 11x11mm. Pie wedge pink safety.

Middle Madison County fusion is brown with closed border on a white background. Brown wording is "MADISON/COUNTY/ALA/ TAX 20 PAID/CIGARETTES". 11x11mm.

State fusion at bottom from late 2008 is black on apple green, with a copper color on the top panel. Clear "AL" over top of the design. Black open border and wording "ALABAMA/ TAX PAID/ 20 CIGARETTES". 11x11mm. Black ink jet control number printed in reverse on back. No safety.



Jefferson County, Alabama from 2009. Black on gold, 12x12mm. Wording in black "JEFFERSON/COUNTYALA/TAX 20 PAID/CIGARETTES" with a copyright symbol under the word paid. 12x12mm. Pink pie wedge safety.

Florida



Black on yellow fusion from late 2008 with white surround. 12x12mm. Wording is still "FLORIDA/TAX PAID/20 CIGARETTES". A clear "FL" is over the design. Black ink jet control number printed in reverse on back. Pie wedge pink safety.

Georgia



This fusion is from 2008 and is black on pink with a white center panel and surround. 12x12mm. There are curly cues in the upper corners. Wording in black is "GEORGIA/TAX PAID/20 CIGARETTES". Ink jet control number is printed in reverse on back. Pie wedge pink safety.

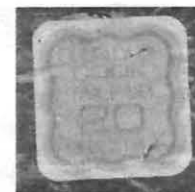


Fusion from 2009, black on dark blue 12x12mm. Open black border and wording "GEORGIA/TAX PAID/20 CIGARETTES". Ink jet control numbers in black on back printed in reverse. Faint straight line pink safety.

Illinois



Fusion from early 2009. Dull red on the top and brown on the bottom, white center panel and surround. 12x12mm. The wording in white "8 JLP 8/ILLINOIS/20 CIGARETTES". Black ink jet control numbers printed in reverse on back. Pie wedge pink safety.



Cook County fusion from 2009, brown on yellow, 12x12mm. Wording in brown "COUNTY OF/COOK/TAX PAID/ 20 CIGARETTES". Pie wedge pink safety.

Louisiana



This fusion is black on lilac from 2008 and has the clear letters "LA" on top of the design. 11x11mm. Open border and black wording "LOUISIANA/TAX PAID/20 CIGARETTES". Black ink jet control number printed in reverse on back. Gray pie wedge safety.

Oklahoma - Creek Nation



This fusion found in 2009 is light yellow with a closed black border and white surround. 12x12mm. Black wording is "CREEK NATION/TAX PAID/20 CIGARETTES". Pie wedge pink safety.

Tennessee



Found in 2009, it has a clear "TN" over design. Black on light blue with a white center panel and surround. 12x12mm. Black ink jet control number printed on back in reverse. Gray pie wedge safety.

Michigan Secured Debts Tax of 1913

by Michael Mahler

In my quest for bonds bearing New York Mortgage Endorsement, Secured Debt and Tax on Investments stamps (Mahler, 2010, http://www.revenuer.org/research_intro.htm), I was astounded to encounter the bond shown here, a Columbus and Ninth Avenue Railroad Company \$1000 coupon bond of 1893, serial number C298, with paper slip affixed reading as follows (numbers or wording enclosed in parentheses have been added, by printing, handstamp or manuscript):

Paid in Accordance with
Act No. 142 of the
Public Acts of 1913

RECEIPT FOR TAXES

No. (71709)
Book (21 191)

State of Michigan Bond No. (C298)
County of Wayne Series

Dated (APR 20 1921)

I HEREBY CERTIFY THAT THE TAXES TO THE AMOUNT OF \$(5.00) have this day been paid to me on (Columbus & Ninth Ave Ry Co. NY 1st Mtge) of the face value of \$(1000) dated (8-24-93) under the provisions of Act No. 142 Public Acts of 1913, and that said Bond is exempt from further general taxes under the laws of this State. Not Valid Unless Countersigned.

Handstamped facsimile signatures of the County Treasurer and Chairman of the Board of Auditors have been struck at bottom. The receipt is perforated on three sides. It appears to qualify for classification as a revenue stamp.

Both the amount of the tax—\$5 on a \$1000 bond—and the benefit it conferred—exemption from all other taxes—are identical to those of New York's Mortgage and Secured Debt taxes of 1906 and 1911, respectively. An eager search for the text of the Act cited on the receipt yielded the following:

ACT NO. 142, P. A. 1913. An act to provide for the assessment and the collection of a specific tax upon secured debts other than debts secured or evidenced by mortgages and liens upon real property, and which mortgages and liens are recorded in Michigan, and to repeal all acts and parts of acts in contravention thereto.

Section 1. The words "secured debts" as used in this act shall include:

(1) Any bond, note or debt secured by mortgage or real property recorded in any state or country other than Michigan, and not recorded in the State of Michigan.

(2) Any and all bonds, notes or written or printed obligations, parts of a series of similar bonds, notes or obligations, the payment of which is secured by a mortgage or deed of trust of real or personal property, or both, which mortgage or deed of trust is recorded in some place outside of the State of Michigan and not recorded in the State of Michigan.

(3) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations, which are secured by a deposit of any valuable securities, as collateral security for the payment of such bonds, notes or obligations, under a deed of trust or collateral agreement held by a trustee. The term "secured debts" as used in this act shall not include securities held as collateral to secure the payment of bonds taxable under this act.

Section 2. Any person may take or send to the office of the treasurer of the county where he resides any secured debt or a description of the same, and may pay to the county a tax of one-half per centum on the face value thereof, and the treasurer shall thereupon make an endorsement upon said secured debt or shall give a receipt for the tax thereon, describing said secured debt and certifying that the same is exempt from taxation, which endorsement or receipt shall be duly signed and dated by the treasurer or his duly authorized representative. The treasurer shall keep a record of such endorsements and receipts with a description of such secured debt, together with the name and address of the person presenting the same and the date of registration.

Section 3. The county treasurer shall keep a separate account of said specific taxes collected by him, and shall on the first day of each month, transmit to the State Treasurer one-half of the money in his possession belonging to that account, and the county treasurer shall credit to the general fund of the county the specific taxes collected by him as aforesaid. The State Treasurer shall place the same to the credit of the general fund, to be used for general state purposes.

Section 4. Secured debts upon which said specific tax shall be paid, shall be exempt from further general taxes under the laws of this State.

Section 5. All acts or parts of acts in contravention of the provisions of this act are hereby repealed.

UNITED STATES OF AMERICA

The Columbus and Ninth Avenue Railroad Company

State of New York

FIRST INTEREST PAID PER BOND

C298 **GOLD COUPON BOND** C298

The Columbus and Ninth Avenue Railroad Company,
a corporation organized and existing under the laws of the State of New York, United States of America,
for value received promises to pay to New York Guaranty and Indemnity Company, a limited liability corporation,
in gold coin of the United States of the present standard of weight and fineness, at the office or agency of said Railroad Company in
the City of New York, on the first day of September, A.D. nineteen hundred and ninety three, and to pay
interest on the said sum semi-annually at the office or agency of the said Railroad Company in the City of
New York, at the rate of five percent per annum on the first days of March and September in each year, on
the presentation and surrender of the respective interest coupons. This bond is one of the series
of coupon and dividend bonds of the said Railroad Company, and existing in the aggregate three million
dollars, the coupon bonds of the said series being numbered from 1 to 100,000, and the dividend
bonds of the said series being numbered from 100,001 to 200,000, and the said bonds being
issued and distributed from 1901 to 1902, and the said bonds being subject to the rate of five percent per annum on the
interest being secured and just
charged duly credited and paid
and Indemnity Company
to make as security for the
said franchise and property,
and Company, and
thereafter required by and
the holder of the bond being
entitled to receive the same.

No. 71709
Book 21 191
APR 20 1921

RECEIPT FOR TAXES

Paid in Accordance with
Act No. 142 of the
Public Acts of 1913

STATE OF MICHIGAN, County of Wayne, ss. Bond No. C 298
Series _____ Dated _____

I HEREBY CERTIFY THAT THE TAXES TO THE AMOUNT OF
\$500 have this day been paid to me on
Columbus & Ninth Ave. R.R. Co. N.Y. & M.
of the face value of \$1000 dated 8-24-92 under the provision of Act No. 142
Public Acts of 1913, and that said Bond is exempt from further general taxes under the laws
of this State. Not Valid Unless Countersigned.

Chairman Board of Auditors
County Treasurer

The Columbus and Ninth Avenue Railroad Company.

K. H. McLaughlin
R. F. Anderson Jr.

10000

The Act took effect August 14, 1913. Its wording is an amalgamation of that in New York's Secured Debts and Mortgage statutes. Its first two Sections were taken virtually word for word from New York's Secured Debts Act of 1911 (Article 15; Chapter 802), with a few key changes: in Section 1 "Michigan" has been substituted for "New York"; and in Section 2 the words "office of the treasurer of the county where he resides" were substituted for New York's "office of the comptroller of this state"; "pay to the county" for "pay to the state"; and "the treasurer shall" for "the comptroller shall." The provisions in Section 3 are similar to those of New York's Mortgage tax which, like the Michigan tax, was paid to the county treasurers with half the proceeds transmitted periodically to the state.

Puzzling Printing

The receipt shown here has a puzzling aspect. The figures in red, based on their near-perfect alignment, appear to have been pre-printed. For the Book ("21 191"—the "21" probably referring to 1921), receipt No. ("71 709") and face value ("1000"—by far the most common denomination), this makes sense. For the bond number ("298") it does not. Preprinting receipts for all possible serial numbers seems a bit much; one would expect them to have been added by hand, along with the name of the bond. In this case the prefix C adds a further complication; on the receipt it has been added in a different shade of red. Other bonds used other prefixes, most often the Latin prefixes M, V, X and L for bonds of \$1000, \$5000, \$10,000 and \$50,000, making preprinting even more problematic.

State or County Issue?

The New York Mortgage Endorsement stamps, by which a state tax was collected by the county recorders, were used statewide, with printed "COUNTY OF" completed by manuscript or handstamp in the various counties. The stamp/receipt shown here, though, was printed for use only in Wayne County.

1915 Extension to "Foreign" Municipal Bonds

The 1913 Act applied only to secured debts per se, in three classes enumerated as (1)–(3), just as in the corresponding 1911 New York statute. In this it differed from the latter, which applied also to a fourth class of debts "not secured by the deposit or pledge of any collateral security." Perhaps the Michigan legislature, unlike that of New York, could not abide the incongruity of subjecting unsecured debts to a Secured Debts tax! Any such reservations vanished, though, with Michigan's Public Act No. 173 of 1915, effective May 20, 1915, by which its Secured Debts tax was modified to apply to municipal bonds issued outside of the state. Such bonds were unsecured debts, with no underlying mortgage or pledge of any security; investors relied instead on their faith in the city (and its taxing power!) to pay its obligations.

Michigan Mortgage Tax of 1911

The existence of a Michigan Secured Debts tax applying only to debts secured by mortgage or real property recorded outside the state made it virtually certain there was a companion Act taxing mortgages on property recorded *within* the state. An internet search on "Michigan mortgage tax" revealed that Michigan Public Act 91 of 1911 had in fact established a recording tax of 0.5% for mortgages of property within the state.¹

1939 Repeal

Both the Mortgage tax and the Secured Debts tax were repealed by Public Act 301 of 1939, approved June 21, 1939, which modified the tax on intangible personal property.

¹ The dissenting opinion of Justice Louis Brandeis in the U.S. Supreme Court case *Louisville Gas & Electric Co. v. Coleman* [277 U.S. 32 (1928); <http://laws.findlaw.com/us/277/32.html>] includes a presumably all-inclusive listing and useful description of state mortgage taxes then in effect, in nine states. Kentucky was one of these, and Coleman was its State Auditor. The Louisville Gas & Electric Co. had paid under protest the state mortgage recording tax of 20¢ per \$100 on an issue of \$18,805,000 in mortgage bonds, and challenged the tax on the grounds that it contravened both the Kentucky Constitution and the equal protection clause of the Fourteenth Amendment of the federal Constitution. By a 5-4 vote the Court ruled that the statute as constructed did violate the Fourteenth Amendment.

References

Mahler, Michael. 2010. New York Mortgage Endorsement, Secured Debt, and Investments Stamp Taxes, 1911–20: I. Mortgage Endorsement Tax. *The American Revenuer*, January-February; 63:4–19, 23.

Smoking out More Cigarette Tax Fraud

James Koutsoures spotted a large article in the September 12, 2010, Chicago Tribune by Tribune reporter Julie Wernau, Section 2 pages 1,3. The information here is a distillation of information from that article. Much of it concerns the recent purchase of Meyercord (the company that produces heat fusions for cigarette packs) by the Swiss Company SICPA and their efforts to produce newer methodologies for properly collecting the cigarette tax revenue.

Chicago has been losing an estimate \$120 million dollars a year in cigarette tax revenue, and the U.S. government billions. But with the sale of Meyercord Revenue Inc. to Swiss based SICPA on September 2, 2010 that could change. States have been struggling for more than half a century to control rampant cigarette tax evasions - the result of stamp counterfeiting, cross-border smuggling and sales of unstamped products. Some distributors travel to states where taxes are lower, purchase cigarettes by the truckload and illegally resell them at a profit in higher tax states like Illinois and New York.

Enter SICPA, which owns technology that would add security features to the stamps that prove that state, county and city taxes on cigarettes have been paid. These new features would make the stamps trackable, scannable and encrypted in a way that makes them nearly impossible to counterfeit. In California, where the technology was implemented in 2005 in a joint contract between SICPA and Meyercord, the high-tech stamps, in combination with legislative changes have helped the state recoup \$150 million a year in excise and sales tax from tobacco products, said Anita Gore, spokes woman for the State Board of Equalization. The program costs the state about \$6 million dollars a year.

SICPA said the same technology helped Brazil increase tax collection by 22 percent and Turkey increased its tax collections on tobacco and alcohol products by 32 percent.

While this sounds impressive, some of the states who have looked at the technology are not quick to embrace it. Indiana studied it and deemed it unfeasible, estimating that fully implementing the program would cost \$11 million dollars per

year, or more than 10 times the cost of its current stamp program. Retailers would have to purchase \$800 scanning machines to verify that the stamps on cigarettes from distributors were legal. The cost for distributors to purchase encrypted stamping machines would be at least \$150,000 compared to \$100,000 for equipment currently in use. The new stamps are also more costly; \$4.77 per thousand versus 42 cents with the current technology.

Illinois so far is not eager to switch. The Illinois Department of Revenue Excise Taxes Division indicates that most lost tax revenue is the result of smokers driving to other states to buy cigarettes at lower tax rates. For example a pack of cigarettes in Chicago has \$3.66 in taxes, while those in Indiana are taxed at 99 cents.

Currently the federal government does not use stamps, however the Congress has asked the "Government Accountability Office" to consider using this stamping technology. If a federal encrypted stamp were enacted, Illinois would consider jumping on the technology, by adding a stamp with its own code. In this way the retailers and distributors could use a single technology for both federal and state taxation. "If federal adoption occurs SICPA could find itself in an enviable position".

SICPA notes that one of the problems with the current tax system is that it essentially works on a honor system. "The distributor tells the state how much they pack", said Charles Finkel, SICPA's executive vice president. "You have no control, no statistics, no supply chain. That's why you're losing 75 percent (of cigarette tax revenue)".

Meyercord's "FUSON" or heat fusion technology, introduced in 1954, had protections beyond the earlier decals, meters and stickers that preceded it. The fusions allow unique features such as serial numbers, safeties, microprinting, and ink that changes color under certain light. But Meyercord's general manager Barry Dauber said "SICPA's technology will add a security that is far better. These are the technologies that we are encouraging the states to use to counteract the counterfeiting. It's a relatively small investment and it's truly hundreds of millions of dollars in tax revenue".

With SICPA's technology, paper-based

tax stamps are encrypted with codes that include information about each cigarette pack's distribution history. Retailers and enforcement officials use hand-held scanners that reveal if a stamp is authentic, as well as where the pack came from and where it has been. All the data contained in each stamp is also stored in a central data-management system which allows enforcement agencies to track cigarette distribution systemwide. The features, according to SICPA, make it possible for enforcement offices to instantly identify cigarettes with counterfeit stamps or cigarettes smuggled in from other states or countries.

The federal Bureau of Alcohol, Tobacco, Firearms and Explosives only has 2 percent of its budget directed at tobacco and alcohol diversion. Most of that focuses on cracking down on organized trafficking and counterfeiting. Virtually no inspections are done at the sales level federally, leaving that work to the states.

The California Board of Equalization notes that counterfeiters have already produced stamps with an identical image to the stamps. "But the encryption has never been counterfeited."

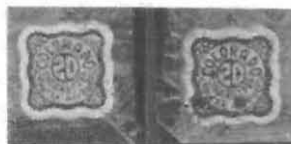
How Does the Process Work?

1. The stamp vendor delivers both the blank stamps, and a secure electronic encrypted "envelope" with the codes to be used. The electronic encrypted envelope can only be opened with a decryption key, sent in a separate e-mail to the distributor or stamping agent.
2. The stamp application equipment uses the blank stamps and the unencrypted codes to apply the information to the stamps and the stamps to the cigarettes, and transmits this back to a central computer or server.
3. Each digital stamp is authenticated and its digital signature verified after it has been applied to the product.
4. At licensed retailers or at the point of final distribution to retailers, the cigarettes are rescanned to determine if the stamps are authentic, but without enabling them to read any covert features on the stamps. This device would access the central database.

Cigarettes From All Over

This is an attempt to work off some of the backlog of cigarette discoveries everyone has been sending in.

Colorado



C2 and second C4

Kent Gray notes there are two C4's in the catalog (an error). It is difficult the way the catalog is written to distinguish between these two stamps. C2 has a white surround whereas the second C4 has a yellow surround.

Editors note - the color in the center of the C2 looks more gold than yellow in this scan.

Connecticut



In November 2009, Charles Pirro found this heat fusion. Black border and wording "CT/20 CIGARETTES". State in center is white on an orange background. Yellow versions of this stamp have been reported in both 11x11mm and 12x12mm. Charles did not give the size of this one. Black ink jet control number printed on back in reverse.

District of Columbia



Kent Gray ran across this fusion but has no clue as to when it was issued. Black border, design and wording "DISTRICT OF COLUMBIA/20 TAX/PAID/CIGARETTES" with the seal in the center. Center is gray with a gold surround. 11x11mm.

Florida



Kent Gray reports this stamp with the same design as Florida C13, but in red instead of yellow.



Kent also found this heat fusion. Black wide border and wording "FLORIDA/TAX PAID/20 CIGARETTES". Gray ink jet control number (printed high on this example). 11x11mm.

Illinois

Kent Gray describes the following: C16 and C18 were "Floor Tax" stamps, and were used as makeup stamps for when the tax rate was increased. For distributors that already had scads of unsold cartons of ciggies with stamps on them, and then the rate increased, the floor tax stamps were added to bring it to the new rate.



Here is a C16 floor tax stamp from 1965 used with a black on blue C13 which was first reported used in 1961. This makes sense, as a stamp with a floor tax added has to be from before the new tax increase goes into effect.



Here is an unreported turquoise heat fusion of the same design used with the orange 1969 C18 floor tax stamp. So we know this fusion was issued before 1969.



Now here are three more heat fusions of this design - a pink, yellow and red one. The red one is in the catalog as C36, apparently not reported until 2003. This clearly needs moved back to the 1961 set in the next catalog revision. The yellow may be the orange yellow C14. The pink also needs to be part of this 1961? set.



Kent Gray sent in fusion with an odd shape, similar to the 1967 fusion in shape but without the numbers on either side of the "20" in a circle. Design and wording in black on yellow "ILLINOIS/TAX PAID/CIGARETTES/DEPARTMENT /OF REVENUE". 12x12mm. White surround with concave side.

Kent notes that the 1967 set has this same shape and size with the white surround.



This stamp is one that has been reported but is not in the catalog at present. This one has the mysterious 88. Kent Gray has found one with an 84. He has several copies of the 88 and just the one of the 84. We do not know what these numbers mean.



Kent Gray sent in this heat fusion from sometime in the 2000's. Black design reading "TAX 20 PAID/ILLINOIS/DEPARTMENT OF REVENUE. Magenta pie wedge safety. State seal in middle at bottom. Purple handstamped control number. 11x11mm. Pale blue on white. He has also found this design in yellow instead of pale blue.



This heat fusion was found in a dealers stock in 2009 by Scott Troutman. Black design and wording "ILLINOIS/TAX PAID/CIGARETTES". Black ink jet control number, printed on the back in reverse. 11x11mm. Green with no value.



Scott also found this fusion at the same show. Black design and wording "* */ILLINOIS/TAX PAID/CIGARETTE". Black ink jet control number, printed on the back in reverse. 11x11mm.



Kent Gray reports finding this design in two colors, orange and blue. This heat fusion has black wording and design reading "ILLINOIS/CIGARETTE TAX/20/CIGARETTES". "20" is in the upper ears and "MGS" is hidden in the panel to the left of the value. 11x11mm. Someone has also reported this design on gold.

Kansas



Kent Gray reports this unlisted purple Kansas cigarette meter.



Kent Gray found this Kansas heat fusion Sept 9, 2010 while dumpster diving on a trip. The design is black with wording

"KANSAS/TAX PAID/20 CIGARETTES" on blue. Two line control number printed in black on back in reverse. 12x12mm.

Minnesota



Another Kent Gray find is this unlisted heat fusion. We assume this is from the 1980's as it is similar to C16 with its white map and C17 with its black map. This fusion is 11x11mm. Brown wording and border with wording "MINNESOTA/TAX PAID/CIGARETTES". State in black and value and background in tan.

North Dakota

Michael Florer notes two errors in the current catalog.

First, C12 is a 1 cent green stamp with C13S is the specimen of this same stamp. It should be numbered C12S.

Second, C34 and C34S are the regular and specimen versions of the same stamp, but the catalog has different colors for them. He owns both and both are orange. He assumes that "Scarlet" is an error.

Mike also tells us he has cigarette decals SRS C38 and C39. While the catalog says that C38 (11ct) is maroon and C39 (12ct) is lilac, both of his are the same color and look lilac to him. Does anyone have a C38 which is maroon?

Kent Gray notes that he has a C12, C15, and multiple C17's and they are all perf 12, not perf 12-1/2 as the catalog and Hubbard's catalog has them listed. He thinks the whole set is perf 12.

Kent also tells us he has specimen Columbian Bank Note perfs of the C1, C2, C7 and C9 stamps.

Wisconsin



Ken Pruess sent in this cigarette decal which is dark red and the same as C32 but which has no internal circle of holes.

Ken Pruess sent in this heat fusion which was been reported as used in 2007. The design is all red on white with wording "WISCONSIN/TAX PAID/TWENTY/CIGARETTES" and the state seal in the center. 11x11mm. This has a reversed pie wedge magenta safety reading in part. "TOBACCO/REVENUE/TAX".

Ken also noted that the color of C33 is green and not blue.



Ken also sent in this picture of C55. It is black on brown (the color was not listed in the catalog), and has a magenta pie wedge safety with the wording "TOBACCO/REVENUE/TAX".



In this series of 1989 fusions Kent Gray reports 20 cigarette varieties in the colors green, blue and red. He also notes that these have "gray-black control numbers" because they are printed in black on the back in reverse - something that got overlooked.

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	
284	10/01 Nebraska Documentaries	
285	10/02 New York	
286	10/03 Pennsylvania	

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.

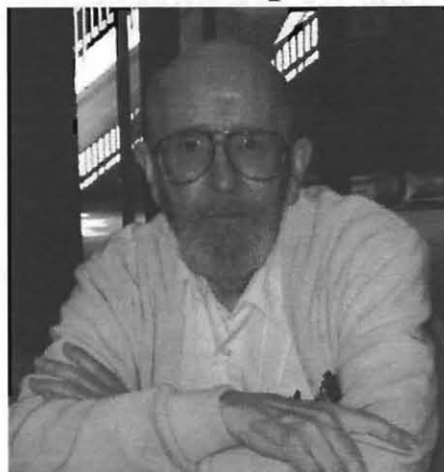
On Growing Old

"What surprises and touches me is that I am still, all the same, prepared for delight."

Reeve Lindbergh

Note- your editor just turned 60 and can report it is true so far.

BALPEX Report



Art Mongan

The Society had its annual get together along with American Revenue Association at the BALPEX show Sept 3-5. It gave your editor and Hermann Ivester a chance to meet many of the members face to face - Mike Florer, Alan Hicks, Ron Leshner, and Art Mongan and others. The Revenue Dinner hosted by the ARA on Friday evening featured some excellent food and better conversation.

Saturday afternoon Hermann Ivester led an open forum where we discussed mostly topics connected with the catalog efforts and long term funding issues. Art Mongan then presented research on the Maryland bedding stamps that he and Ron Leshner have been doing. Their conclusion is that BD4-BD8 stamps all came off the same sheet and the varieties are probably more from a poor printer rather than plate varieties. They also had discovered two different perforations in addition to the rouletted variety. Expect complete renumbering before they are done.

A pleasant surprise in the bourse was that revenue dealer Richard Friedburg is now carrying state revenues, and many people were reporting making interesting finds in non-revenue dealers stock.

There were also some nice exhibits featuring state revenues, including two by Mike Florer - "Vending Machine Stamps" and "State Capitols on State Revenues", Art Mongan's "Holey Revenues", and a tour de force by Ron Leshner on federal and state beer and wine taxation.

The next revenue show will be at St. Louis in March 18-20, 2011. Make plans to attend. I think you'll have a good time.

SRS Commemorative Postmark Covers



As part of the celebration of the 50th anniversary of the State Revenue Society in 2005 a special commemorative postmark was designed and used at the Boxborough, MA show. Covers were prepared with the 10 cent Tennessee ammunition stamp affixed and canceled with the postmark. An example is shown here. The SRS Sales Service still has a number of these covers left and they are offered to members for \$1.00 each, plus 50 cents postage or a legal sized SASE. Order from SRS Sales Manager Terence Hines, Box 629, Chappaqua, NY 10514-0629.

SRS Exhibit Awards Report

Ronald Leshner - Legal Alcohol During the Prohibition Era: A State and Federal Fiscal History? Balpex 2010 (Gold)

Mike Mahler - New York Mortgage Endorsement, Secured Debt, and Investments Stamps of 1911-1920" APS Stamp Show 2010 (Gold)

Art Mongan - U. S. Revs-Perfins, APS Stamp Show 2010 (Vermeil)

Art Mongan - Holey Revenues Balpex 2010 (Silver-Bronze)

Michael Florer - U.S. State Capitols on State Revenue Stamps Balpex 2010 (Silver-Bronze)

Michael Florer - Coin-Operated Machine Licenses Balpex 2010 (Silver-Bronze)

Any one exhibiting State revenue stamps or literature at an APS World Series show should notify Ken Pruess (kprruess@aol.com) well in advance of the show so information can be sent the show about the SRS awards program. The prospectus for St. Louis 2011 is not available on line. SRS is an official participant and will hold our annual convention at St. Louis. Let's get a lot of exhibits entered. Hope to see you there.

Secretary's Report

Previous Total	283
New Members	1
Reinstatements	3
Resignations	0
Deaths	-1
Dropped Not Paid	0
Current Total	286

New Members

1446 Robert Conley
146 Temple Street
Coorparoo, Queensland 4151
Australia

Reinstatements

189 Jeffery Crown
486 Sally Graham
1051 Jan Wooten

Resignations

Deaths

1215 Jerrold R. Gay, NH

Dropped Not Paid

Address Changes

240 George Griffenhagen
12226 Cathedral Drive
Woodbridge, VA 22192-2232
812 Mark Blaser
2029 Queen Charlotte Place
Raleigh, NC 27610
1142 Steve Miedziak
10230 S. Silver Surrey Place
Vail, AZ 85641

Presidents Notebook cont.

thought would balance our budget.

It is my and the Board's hope that everyone will realize that membership in the SRS is still a big bargain and promptly send in their dues. A renewal form is enclosed with this issue.

How Can You Help

You can help keep our costs down by encouraging any friends who collect state revenue stamps to join the SRS, renewing your own membership promptly, and providing current contact information, especially your e-mail address, to the Secretary.

You can go above and beyond the call of duty by making a donation of any amount above your dues, and/or donating unwanted or excess revenue stamps for sale in our auctions for the benefit of the SRS.

Catalog Editor's Report

During the third quarter, the Catalog Review Committee (CRC) began reviews on four additional states—CT, MI, TN, and WI—for a running total of 15 states in various stages of review and modification. Several more states will be added to that list by year end.

As reported at the Annual Meeting in Baltimore, meeting the initial target date for publication (end 2012) will be difficult considering the present pace of the in-depth review required. Although involvement of the collecting community has increased modestly, less than one-half of states have a Lead Reviewer.

The process for publication of the next catalog has many steps: conversion of the published catalog and updates to new software and layout (complete); Editor's review; CRC first review; Editor's incorporation of comments and new material; CRC second review of selected states; Editor's re-work; CRC review of catalog values; Editor's re-work, and final review and assembly for publication; printing. You can view the state by state Catalog Activity Status spreadsheet through a hyperlink on the SRS website home page.

If you would like to participate in review activity, or view the latest draft of the next catalog pages, email the Catalog Editor at dbwrisley@verizon.net.

2011 Annual Meeting

This meeting will be held at the St. Louis Stamp Expo, March 18-20, 2011. Please make plans to attend if possible. Anyone thinking of or planning to enter an exhibit should check the show website for application forms and deadlines.

Donations

Dr. Gary Gurka of Massachusetts donated to the SRS 77 state duck stamps MNH mounted on National Wildlife Federation pages. Some of these will be in auction 49. These are from the years 1987 and 1988. Most of these are very nicely centered.

Thanks also to Boyd DeGeest who donated some California feed varieties.

SRN Garners Literature Silver

The *State Revenue News* 2009 edition was entered in the literature competition at APS Stampshow, August 12-15, 2010 and received a silver award. The way the SRS auctions are imbedded and numbered can be a bone of contention with literature judges (our readers preferred this way in a survey a few years back) and we did not submit an explanation sheet this time, so that may have cost us a vermeil. 2009 also did not have an index included which garners judging points. Overall a nice reward.



Terenece Hines has procured the 2010-2011 New York habitat stamps. They are for sale in the sales division for \$5. These are black on bright yellow.

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

Washington State Cigarette Taxes and Stamps

By Scott Troutman

The following is extracted from a Washington State Department of Revenue document "Cigarette Tax", from November 2009. Mack Matesen sent it in.

"Washington imposes a cigarette tax on sale, use, consumption, possession or distribution of cigarettes.

The Washington tax on a pack of 20 cigarettes is \$2.025 and on a pack of 25 cigarettes is \$2.53125. Cigarette wholesalers in Washington pay the tax by purchasing cigarette tax stamps. The wholesalers affix the stamps to cigarette packs to show proof of payment of the tax.

Cigarettes possessed in Washington are subject to cigarette tax and either the sales or use tax. Use tax is due on items that are used in Washington, including cigarettes, that are purchased without paying sales tax. Use tax is calculated in the same manner as the sales tax...."

"When a consumer purchases cigarettes from a Washington retailer, the cigarette tax is included in the purchase price (tax stamp should be affixed to the package... and the sales tax collected."

Untaxed Cigarette Purchases by Consumers

Effective July 26, 2009 it is illegal to ship or transport cigarettes ordered or purchased by mail or through the internet to anyone in Washington State other than a licensed cigarette retailer or wholesaler. Shipping or transporting of unstamped cigarettes ordered or purchased through the internet to a consumer is a class C felony (Maximum fine of \$5,000).

If a consumer buys cigarettes from an out-of-state retailer (i.e. while visiting Oregon or Idaho) or from an in-state tribal retailer (without a Washington or tribal tax paid stamp affixed), Washington's cigarette and use taxes must be paid directly to the Department of Revenue on a Tax Declaration for Cigarettes form within 72 hours of possession of the cigarettes....

Keep a copy of the completed form and evidence of payment to support your legal possession of unstamped cigarettes. If you have unstamped cigarettes in your possession and you are stopped by law enforcement officers, you must have evidence with you that you intended to report and pay any taxes due, such as the completed tax declaration. If you do not

have this evidence with you, the cigarettes will be considered contraband".

This is a serious attempt to squelch internet sales and bringing cigarettes in from other states with a lower sales tax. Untaxed cigarettes are "subject to seizure and forfeiture. You will be assessed cigarette tax, sales or use tax, a 5% assessment penalty and a remedial penalty at the greater of \$250 or \$10 per pack. Possession of 50 cartons or less of untaxed cigarettes, without proper notice, authorization and documentation is a misdemeanor. Possession of more than 50 cartons, without proper notice, authorization and documentation is a class C felony."

Tribal Considerations

"Most tribes collect tribal cigarette and sales tax in place of the state taxes, pursuant to tax agreements between the tribes and the state. Anyone of legal age may purchase and possess cigarettes from tribal retailers covered by one of these contracts.

Enrolled tribal members may purchase cigarettes within their tribe's jurisdiction without paying state taxes. Some Native American tribes receive an allocation of tax exempt cigarettes for this purpose.

Tribal retailers are obligated to collect tax on sales to individuals who are not enrolled members of the tribe. If a state tax or a tribal tax is not collected, non-tribal members who purchase cigarettes on reservations must pay state cigarette and use taxes on their purchases."

Military Reservations

"If you are on active duty or retired military person, or a dependent, you are entitled to purchase cigarettes on military reservations for your own use without owing any state tax.

Military personnel are not allowed to purchase cigarettes to give or resell to others. The military may revoke your commissary and exchange privileges if you are caught doing so. Also, the person receiving the cigarettes will be subject to the taxes and penalties."

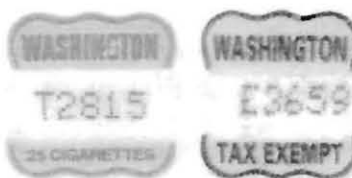
Cigarette Stamps

"In Washington, all cigarettes, except those sold on military reservations, should have a cigarette stamp affixed to the bottom of each pack."

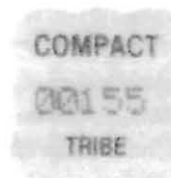
Washington State distributes stamps with serial numbers and various colors. On all these heat fusions, serial numbers are black ink jet, and the author is making the assumption they are applied on the back in reverse. This is true of both the state and tribal stamps



Left heat fusion for 20 cigarettes to a pack blue on pink. Right one for wide packs or ones requiring hand application, blue border and wording, red top and bottom panels. 11x11mm. Gray safety.



Left heat fusion for 25 cigarettes to a pack, blue border and wording, gray top and bottom panels. Right one for tax exempt stamps for sale to enrolled tribal members only, black border and wording, green top and bottom panels. Both 11x11mm, gray safety.



Heat fusion for compact stamps used by tribes that have signed a contract with the state to collect cigarette and sales taxes. Black wording on green stamp with pink safety. 11x11mm. These tribes include the Jamestown S'Klallam, Lummi, Muckleshoot, Nisqually, Nooksack, Port Gamble S'Klallam, Quinalt, Sauk-Suiattle, Skokomish, Snoqualmi, and Suquamish.

Most tribes have signed contracts to sell cigarettes and are collecting tribal taxes in place of state taxes. All cigarettes sold by tribes under an agreement will have either a green compact stamp or their own tax stamp.

Tribal Stamps

All of the tribes are using heat fusions of the 11x11mm size except the Colville. The author suspects the Spokane and Stillaguamish heat fusions are drawings of the fusions as actual stamps may not have been at hand to make the original publication.



Chehalis - Black wording and border, magenta top and bottom panel. Pink safety.



COLVILLE
60245
TRIBES

Colville - These stamps appear to die cut self adhesives 10x10mm. Both have black wording and serial numbers on a blue background. Left stamp has a black wolf, the right one a white wolf.



Puyallup - Black wording and border, gray top and bottom panels.



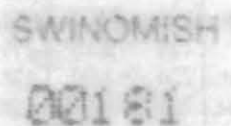
Spokane - Black writing on deep red. 11x11mm.



Squaxin Island - Left fusion has black wording and brown upper and lower panels. The fusion on the right has writing and design in blue-green on a white background. Both have heavy pink pie wedge type safeties.



Stillaguamish - The right fusion is a stock municipal fusion with the border and wording in red "MUNICIPAL/TAX PAID/CIGARETTES".



Swinomish - this primitive heat fusion has the wording in black on a blue background and a pink pie wedge safety.



Tulalip - Black wording and border on a yellow background. Pink pie wedge type safety.



Upper Skagit - Black border, wording and design on gray green background. Pink pie wedge type safety.

Washington State collected \$392.4 million dollars in cigarette taxes in fiscal year 2009. About 20% of that money went to education, and the rest into the state's general fund which supports most state services.

Ebay Auction Results

by Ken Pruess

Illinois Controlled Pheasant Hunt Wooten #1 on permit (170510421543) \$76.75.

Indiana Egg 15 doz 1946 (290462257565) \$66.00

Louisiana Feed Tag 100 lbs 1938-39 (370411985297) \$16.83, (270651016572) \$22.39.

Ohio Liquor Seal Specimen LS18 Unlisted (270610465808) \$4.12.

Pennsylvania Cigarette Double Overprint Error Unlisted C46 Design (160456459837) \$46.00

South Carolina Terrapin TE1 (280520102908) \$21.50.

Tennessee Opossum Fur Tax Tag FRT1 (280522307647) \$29.95.

Virginia Egg like E3 but size Large (280523668130) \$15.50.

West Virginia Medicinal Liquor Permit ML1 (280523690747) \$34.88

SRS Auction 48 Results

The lot with more bids than in any auction I have ever run was lot 319 the WA honey label (\$7 est/\$13 realized). Other lots with a many bids were. 60 IA real estate (\$4/\$15), 127 MI apple card (\$10/\$24), 193 NC drug error (\$100/\$112), 194 NC dog food (\$4/6), 196 NC lime (\$5/\$7.25), 270 SC crabmeat (\$7/9.75), 275 SC oyster (\$3/\$5), 277 SC shrimp (\$8/12), and 323 WA potato (\$20/\$23).

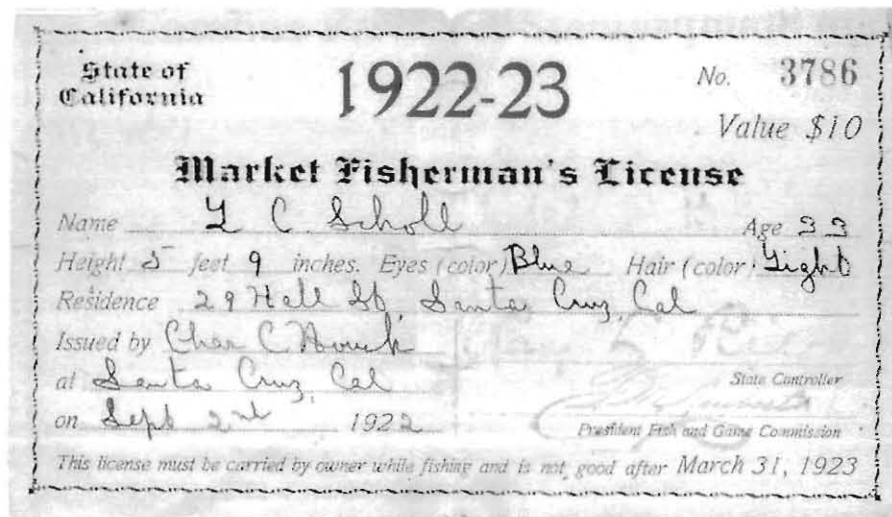
Other lots with good realizations were 27 DC champagne (\$25/\$32), 50 FL documentary (\$2/\$3.50), 58 Hawaii waterfowl (\$5/\$11), 100 KS upland game (\$2.50/\$6), 161 MN pheasant (\$3/4.25), 207 NH tobacco (\$1.25/\$2.50), 248 OR califlower (\$15/21), 335 WI wild turkey (\$9/\$15), 355 WY oleo (\$15/\$21.50) and 377 US oleos (\$5/12) Hunting and fishing was strong, as was seafood, Mississippi, NC, SC, oleomargarine, eggs, beer, liquor and wine.

There were 44 bidders and 10 sellers.

Next auction will be #49 in 1st quarter. Consignments need to be by January 1st.

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

1	22.50*	53	3.75*	105	3.25*	157	4.00	209	6.00t	261	1.00*	314	-	366	8.25*
2	5.50t	54	6.25*	106	-	158	-	210	5.25*	262	11.00*	315	1.25*	367	2.25*
3	1.25*	55	9.00	107	-	159	-	211	9.25*	263	9.25*	316	3.50t	368	12.00*
4	1.25*	56	4.00	108	1.25*	160	-	212	1.50	264	9.25*	317	2.00	369	12.00*
5	5.25*	57	7.00	109	-	161	4.25*	213	1.75*	265	3.00*	318	5.00	370	7.25
6	5.25*	58	11.00*	110	2.00	162	3.75*	214	-	266	-	319	13.00*	371	5.25*
7	1.25*	59	5.00*	111	9.00*	163	8.50	215	3.00	267	1.25*	320	4.25*	372	-
8	5.00*	60	15.00*	112	2.25*	164	6.00	216	11.00*	268	2.50	321	4.00	373	6.50*
9	-	61	2.50*	113	2.75*	165	4.75*	217	7.75*	269	9.25*	322	29.00*	374	3.75*
10	1.50	62	8.25*	114	2.00	166	3.25*	218	4.25*	270	9.75*	323	23.00*	375	19.00*
11	2.00	63	-	115	7.50	167	-	219	2.00	271	1.25*	324	1.00	376	6.25*
12	-	64	10.00*	116	7.00*	168	-	220	7.50	272	-	325	-	377	12.00
13	7.25*	65	20.00*	117	2.25*	169	11.00*	221	1.75*	273	5.25*	326	21.00*	378	21.00
14	13.00	66	5.00*	118	2.00	170	5.25*	222	3.75*	274	45.00*	327	21.00*		
15	13.00	67	4.25*	119	2.25*	171	2.00	223	1.25	275	5.00*	328	13.00*		
16	14.00*	68	6.00t	120	14.00*	172	11.00*	224	10.00*	276	5.00*	329	7.00		
17	14.00*	69	10.00*	121	50.00	173	-	225	5.25*	277	12.00	330	4.25*		
18	3.25*	70	-	122	2.75*	174	2.25*	226	4.00	278	1.75	331	2.75*		
19	29.00*	71	1.50*	123	6.25*	175	4.00	227	-	279	22.00*	332	3.00*		
20	-	72	12.00	124	11.00	176	-	228	4.00*	280	-	333	9.25*		
21	19.00*	73	-	125	7.25*	177	6.75*	229	-	281	18.00*	334	4.25*		
22	8.00t	74	1.50*	126	5.25*	178	4.25*	230	4.00*	283	-	335	15.00t		
23	3.25*	75	5.00*	127	24.00*	179	4.75*	231	22.00*	284	4.00	336	4.00		
24	6.25*	76	-	128	21.00	180	13.00	232	-	285	-	337	3.00		
25	12.00*	77	17.00*	129	9.00*	181	9.75*	233	2.00*	286	4.00	338	17.50		
26	8.25	78	2.00	130	5.25*	182	26.00*	234	4.75*	287	2.25*	339	3.25*		
27	32.00*	79	3.50	131	4.50*	183	1.00*	235	-	288	-	340	14.00*		
28	5.25*	80	3.75*	132	16.00*	184	3.00*	236	2.25*	289	6.00	341	3.00*		
29	13.00*	81	3.50	133	5.25*	185	6.50	237	1.00	290	6.25*	342	-		
30	-	82	6.00	134	3.00	186	2.25*	238	-	291	2.50	343	5.25*		
31	2.25*	83	7.50*	135	8.50*	187	6.25*	239	3.00	292	6.25*	344	5.25*		
32	8.25*	84	6.50*	136	5.00*	188	13.00*	240	-	293	8.75*	345	4.25*		
33	25.00	85	1.00	137	24.00*	189	8.25*	241	8.00	294	-	346	-		
34	1.75*	86	1.00	138	6.75*	190	12.00*	242	8.00	295	-	347	2.00t		
35	6.25*	87	1.00	139	15.00*	191	11.00*	243	-	296	10.00*	348	6.25*		
36	-	88	1.25*	140	13.00*	192	-	244	12.50*	297	10.00	349	3.25*		
37	3.00	89	7.50*	141	13.00*	193	112.00*	245	4.00*	298	-	350	21.00*		
38	1.75*	90	-	142	13.00*	194	6.00t	246	4.00t	299	3.50*	351	3.25*		
39	10.00*	91	2.25*	143	11.00*	195	7.50*	247	6.25*	300	3.75*	352	4.75*		
40	-	92	1.25*	144	3.00*	196	7.25*	248	21.00*	301	1.00*	353	8.75*		
41	-	93	2.25*	145	12.00	197	7.75*	249	1.50t	302	2.75*	354	6.00		
42	3.00	94	2.25*	146	8.25*	198	7.50t	250	8.25*	303	8.00*	355	21.50		
43	8.50t	95	3.25*	147	14.00*	199	7.75*	251	3.25*	304	29.00*	356	11.00*		
44	12.00	96	3.25*	148	19.00	200	9.00*	252	3.25*	305	3.00	357	5.00*		
45	-	97	3.25*	149	19.00*	201	16.00*	253	2.75*	306	5.00	358	10.00		
46	-	98	3.25*	150	7.75*	202	3.00	254	3.25*	307	13.00*	359	-		
47	11.00*	99	2.25*	151	2.25*	203	16.00*	255	-	308	2.25	360	-		
48	-	100	6.00t	152	9.00	204	2.50*	256	3.00*	309	-	361	7.50*		
49	-	101	4.25*	153	3.25*	205	8.75*	257	2.25*	310	3.25*	362	-		
50	3.50t	102	1.75*	154	2.75*	206	7.25*	258	2.25*	311	25.00*	363	-		
51	1.25*	103	1.50t	155	-	207	2.50*	259	-	312	25.00*	364	8.25*		
52	3.00*	104	1.50t	156	4.25*	208	2.25*	260	-	313	-	365	4.00*		

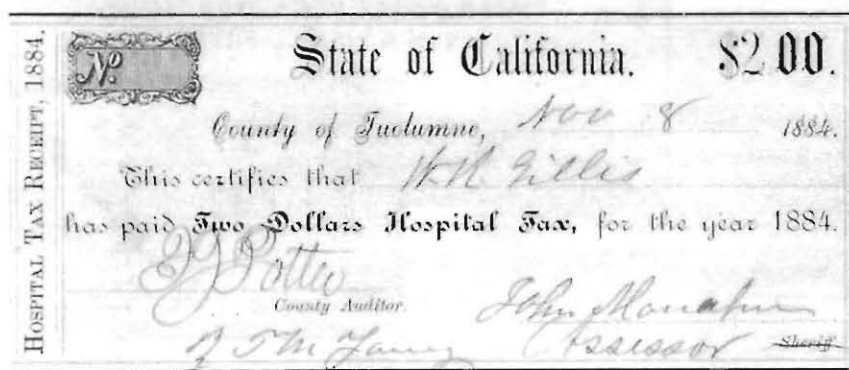


California Commercial Fishing License

by John Boal

The early \$1 California sport fishing licenses are beautifully engraved and highly sought after, so much so that they are even listed in the Wootton Streamside catalog.

Here is a very rare \$10 commercial fisherman's license. It is much more plain Jane and utilitarian, with just the date and serial number in red, and the rest black.



California Hospital Tax

by John Boal

Here is a tax receipt from 1884 for a most unusual tax. Apparently Tuolumne County, California had a yearly \$2 tax to pay for the construction or maintenance of the local hospital.



Two Michigan Little Mysteries

by Larry Frederick and John D. Bowman

Larry Frederick found this Michigan decal shown above. It is from 1979 and is black on bright red. It is 130x54mm and inperforate and is on a white backer paper. He also has a 1980 Michigan decal that is dark green and is exactly the same design. It appears to be made to be put on a windshield with the glue on the design side.

My question is whether this is truly a state revenue stamp that is unlisted from Michigan? What purpose did it serve?

John D. Bowman sent in the decal at right which was removed from a semi. It has white lettering and the state outline on pale blue. The design is 66x68mm. This one is for the year 2010 and is stuck over

some older ones. The serial number is in black. Does anyone know what these are for and are they revenues? We have seen them from other states and suspect they are successors to the "bingo" stamps.

Notes on Texas Sweet Potato Stamps

by Michael Florer and Peter Martin

The listing in the SRS catalog for the Texas sweet potato stamps is in dire need of revision. First of all, the listing as it is presented is in the wrong order. The following is a listing from the website

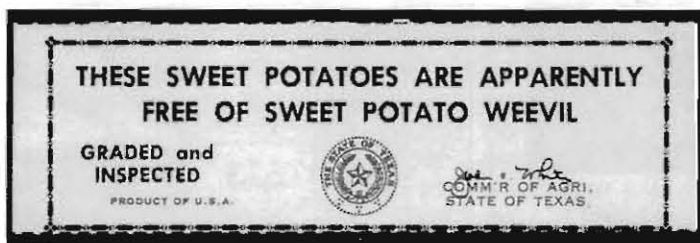
<http://en.wikipedia.org/Texas> Department of Agriculture which lists the Commissioners of Agriculture as follows:

Robert Teague Miller	1907-1908
Edward Reeves Kone	1908-1914
Fred Davis	1915-1920
George B. Terrell	1921-1930
James E. McDonald	1931-1950
John C. White	1951-1977
Reagan V. Brown	1977-1982
Jim Hightower	1983-1990
Rick Perry	1991-1998
Susan Combs	1999-2006
Todd Staples	2007-present

This indicates that the order of issue is different from that listed in the catalog. Peter notes that as only tags with John White and Reagan Brown signatures are known the tags all seem to be from the 1951-1982 time period.



In several of the stamps in Michael and Peter's collections are stamps which say "GRADED AND INSPECTED" at the lower left. This is not shown in any of the stamps pictured in the catalog. Those on green tags have the wording "THESE SWEET POTATOES WERE GROWN IN A WEEVIL-FREE AREA".



Those on white tags have the wording "THESE SWEET POTATOES ARE APPARENTLY FREE OF THE SWEET POTATO WEEVIL".

Some have a marking TDAQ223 under the line "PRODUCT OF U.S.A".

Between Mike and Peter and the ones pictured in the catalog the following tags have been seen. As many as five different signatures have been seen on the John White tags. The order of issue of these will probably never be known.

1951-77. John C. White Signature.

No grade/insp pale brown on green

Grade/insp pale brown on green
(5 different signatures)

Grade/insp black on green
(2 different small signatures)

Grade/insp dark brown on green
TDAQ223 (5 different signatures)
probably the last White issue.

No grade/insp black on white
(5 different signatures) (SP3 in catalog)

Grade/insp black on white
(1 small signature)



1977-82 Reagan V. Brown

No grade/insp black on green

TDAQ223 (SP1 in catalog)

? brown on green

? black on white

Peter Martin also notes that a much larger Reagan Brown "stamp" is known at least for 1978 and 1979 for Texas Certified Sweet Potato Plants.

Michigan W91 Series

by Kent Gray



Here is a scan of Michigan W91. Note that in the SRS catalog the header has the note "DOMESTIC" (21mm wide). My W91 measures 24mm wide and looking at the size of the W89 in the catalog - it looks the same. I think Hubbard's "21mm" was only for the 1/2 and 1 pt stamps, SRS W87 and W88. My suggestion is the series is 24mm wide, with W87 and W88 as exceptions 221mm wide. Some old Hubbard pink "changes pages" I have confirms this.

South Carolina Fertilizer Stamps

by Steve Schaap



Here is a scan of South Carolina fertilizer inspection stamp FT1 with the years reading 1939 - '40. FT2-4 are the same design with the years reading 1940-'41, 1942-43, and 1943-'44 respectively. All are signed by W.W. Bradley near the center of the stamp. I would call the color on these dark red and they are perforated 12-1/2.



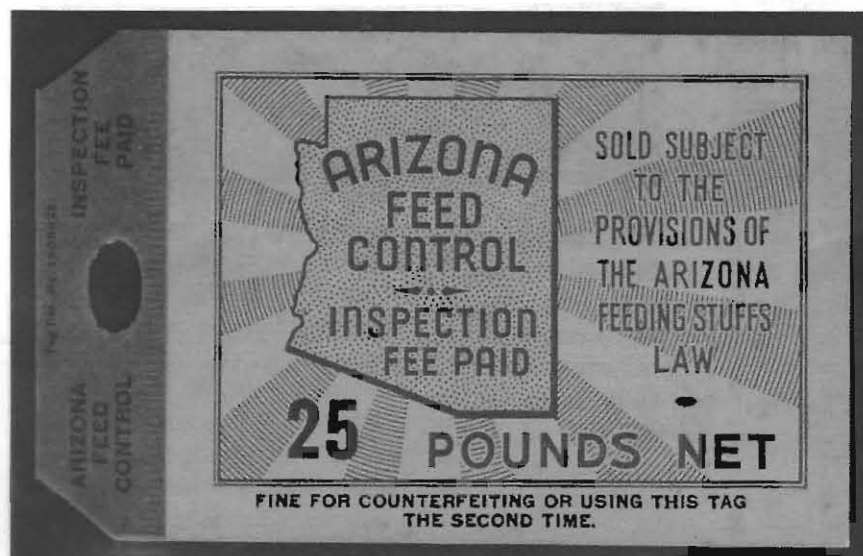
Here is the FT5 listed in the SRS catalog and it is a different design. The year has been replaced with the wording "INSPECTION TAX PAID", the seal is different with a leafy palmetto tree, and the signature, still W.W. Bradley, is at the left. The color on this is slightly different and I would call it carmine.



Next is the FT6 with the same design and Bradley signature. However the stamp is now a coil stamp, perforated 12-1/2 horizontally. The color on this one is more of an orange-red.



Lastly is a new discovery. This stamp is the same design, but signed. R.M. Cooper, which was for Robert Muldrow Cooper, the Clemson Agricultural College President of the Board of Trustees from 1951-1966. The earliest this would have been issued is 1951. This stamp is perf 12-1/2 like FT1-FT5. The color on this one is the deep red.



Brown and black on green tag.

Montana Punchboard

PB14 and PB14a

by M.E. Matesen



Here is Montana punchboard SRS catalog number PB14. This small water decal is 20x23mm on a white card roulette 6-1/4.



This is the larger 25x31-1/2mm with a black serial number at the bottom. It also is on a white card roulette 6-1/4. The PB16 \$1.50 punchboard also exists in these two sizes. Does anyone else PB11 thru PB21 in the larger size? If so let the editor and/or David Wrisley know.

Arizona Feed Tag Find

by Kent Gray

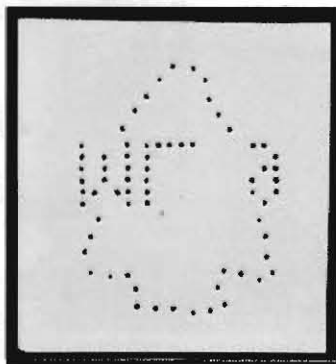
This tag looks very close to the tag in the SRS catalog listed as FET7, but without the printers imprint. My guess is this would be either the first or last of the series (before or after what we have listed). The question is did they add the imprint or delete it?

Minnesota 1933-34 Liquor Seals

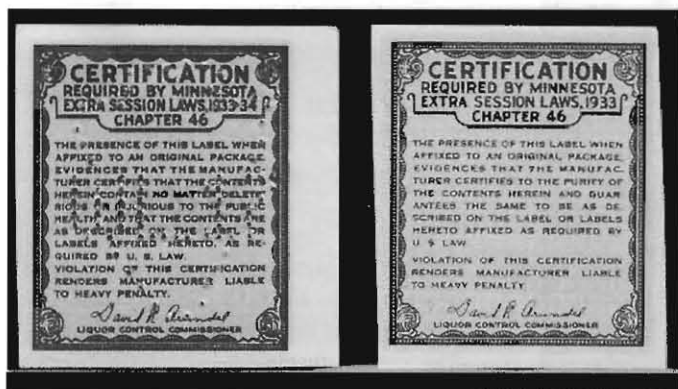
by M.E. Mateson



Shown above are two copies of the SRS LS1 decal. This is listed in the SRS catalog as green and black. The stamp at left has the black design on a pale green background. However the one at right is black with a light blue background and I have several. In the catalog in the header for this stamp is the wording "without space for license numbers". This came from a 1968 Hubbard supplement, but as none of the liquor seals has space for a license number this wording needs to be dropped.



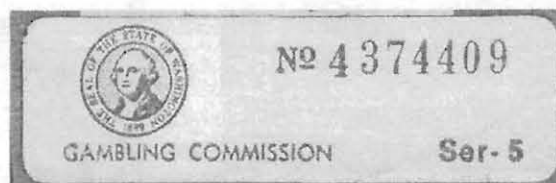
This is the back of an LS2 with a most interesting perfin of an arrow and if turned the right way a "ML 9". It begs the question was the perfin state supplied or added by a liquor producer?



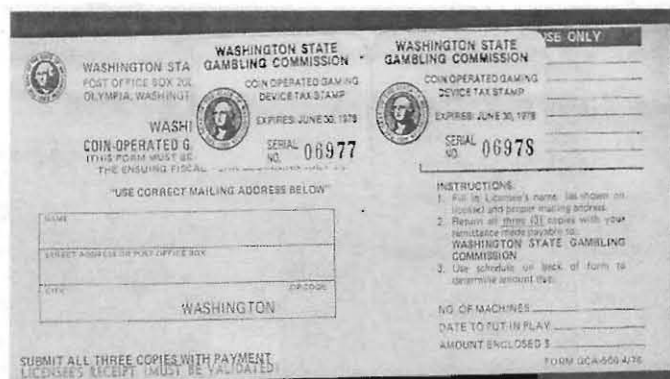
Lastly is a scan of an SRS LS2, with the arrowhead perfin at left and without at right. The catalog indicates this comes on a salmon safety card, but all I have seen are on the white card.

Unlisted Washington State Gambling Stamp

by M.E. Mateson



The stamp of this particular design I reported in the State Revenue Newsletter in the Spring of 1986.



I recently discovered a stamp of a completely different design and predating the aforementioned stamp by almost ten years. This issue appears to be a pressure sensitive decal, yellow in color with black lettering. The wording is "COIN OPERATED GAMING DEVICE TAX STAMP/ EXPIRES JUNE 30, 1978".



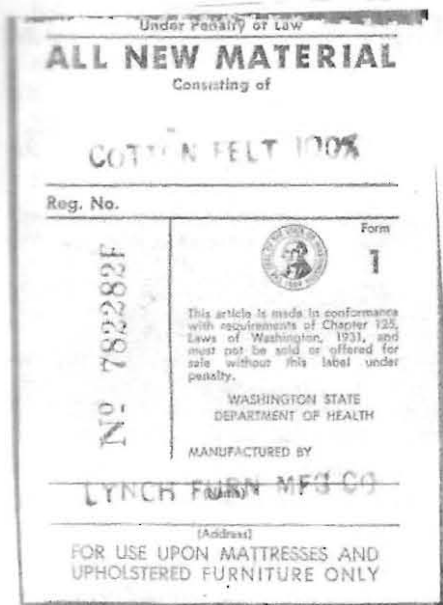
Unlisted Georgia Fertilizer Tag

by John D. Bowman

Shown above is an unlisted fertilizer with J.D. Price signature for the season of 1913, 1914. This tag is 79x35mm with the design in purple on a manilla tag.

Washington State Bedding Tags

by M.E. Matesen and Steve Schaap



Washington bedding tag

When Steve discovered this Washington bedding tag, he graciously sent me a scan, and we immediately launched into the state archives, to determine if this

could be considered a state revenue? That research revealed there was a "Mattress and Bedding Law" enacted back in 1931, but it did not become effective until August 1935 because of a funds shortage which would have allowed implementation of its enforcement clauses.

This law was in part modeled after those in place in several Eastern states, which required manufacturers of new or second hand mattress bedding material to enforce strict state standards with respect to quality and cleanliness. Unlike other states which employed "stamps" to denote payment of inspection fees, Washington only used tags. These tags fell into two classifications, which the state categorized as merely "large and small", which we'll herein refer to as "labels". Taxation rates were \$15.00 per thousand for the large versions, most likely these were for mattress inspections and \$7.50 per thousand for smaller ones. Although we were unable to determine what differentiates the two, we assume "Smaller labels" may have been

for second hand materials which were primarily used in this state in the upholsterer business.

What we do have is this tag with the Washington state seal and the inscription "Form 1" off to the left. We suspect that this Form 1 marking most likely referred to the noted large tags, but that is merely an assumption.

The "Reg. No" running up the left side of the tag was used as a tracking mechanism of the Department of Health to aid in the enforcement of bedding law. From the 1936 Washington State Dept. of Health Annual Report, we've determined that \$8,388.75 was collected that year from the sale of these labels. With only 990 inspections performed in 1946 on the more than 600 manufacturers and retailers on file at the time, one wonders what Grandpa and Grandma may have been sleeping on?

Editors note - Another possibility is that the small tags were used on pillows and seat cushions.

Texas Tribal Cigarette

by Kent Gray



Shown is a tribal cigarette I picked up at a rest stop on I-25 in early 2010 coming back from El Paso, Texas on the New Mexico side. It is 11x11mm and this copy is difficult to read but says "YDSP/1662/TRIBAL TAX". Wording is black, on a brown-yellow with a white surround. I had no idea what YDSP stood for and it took a lot of searching on the internet to find out. Turns out it stands for Ysleta Del Sur Pueblo.

The Ysleta del Sur Pueblo is a U.S. federally recognized Native American tribe and sovereign nation. The Pueblo is one of three tribes located in Texas and the only Pueblo located in the state. The Tribal community, known as "Tigua", was established in 1682 after the Pueblo Revolt of 1680. Since then the tribe has

retained a significant presence in the El Paso region, that helped pave the way for development in the area. The tribal lands are located within the city limits of El Paso and Socorro, Texas on a checkerboard arrangement of land. The Tribe maintains its traditional political system and ceremonial practices and continues to flourish with a tribal enrollment of over 1,600 citizens.

The Pueblo has been an active participant in the regional business community for almost 40 years. It owns and operates a diverse set of Tribal enterprises and corporations which employs 400 of the tribal members. Income from these businesses is used to fund essential services, such as health care, education, law enforcement, tribal courts, elder assistance, economic development, infrastructure improvements and for the general welfare of the Tribe. This keeps the tribe self governing.

One of the businesses is the Big Bear Lube Express and Smoke Shop at Tigua. Here cigarettes can be purchased without the federal tax but with the lower tribal tax.

This information is from the tribal web site - www.yseltadelsurpueblo.org.

Texas C27's

by Kent Gray



Shown are three versions of Texas cigarette C27. The current catalog listings seem confusing to me.

The decal at left is yellow orange with a "C" serial number reading up on a pink card - presumably C27a.

The middle decal is orange on a pink card with a "C" serial number reading up - C27 is my guess. The catalog lists this as only having the "B" serial letter.

The right decal has an "F" serial number reading down, presumably C27b, with a rose card. It is orange, but the catalog lists it as "deep orange". This decal has a background which is lighter than the C27 in the middle.

An orange C27c is listed with no indication of why it is different from C27.

State Revenue Society 2009 Treasurer's Report.

INCOME.

Dues	5154.00
Stamp sales	3737.58
T-shirt sales	9.99
Publication sales	3475.43
Back issue sales	112.50
Auctions	7092.33
Auction lot repayment	166.50
Ads	45.25
Donations	90.45
Postage - auctions etc.	37.25
2009 CD interest	\$168.50
TOTAL	\$20,086.78

Stamp stock: (Based only on stamps purchased). \$1579.25

Publications/back issues (estimate) \$1500.00

BANK ACCOUNTS:

Checking 1/1/09	\$3836.61
1/31/09	\$5385.01

CD #9294	\$5143.07
CD # 7454	\$5658.55

EXPENSES.

SRN Printing	5815.75
Postage	352.65
Stamp purchases	2927.42
Refunds for sold out stamps	152.00
Auction payments	5985.72
Auction refunds	185.00
Auction postage	185.80
Editor	705.56
Cost of publications	180.00
Repurchase of catalogs from APS	112.83
Publication refunds	62.00
Book for library	89.65
Annual article award	50.00
Insurance	154.00
Editor's honorarium	500.00
Copyright fee	95.00
Secretary's expenses	99.33
Postage - sales service & pubs.	256.88
Overpaid membership refunds	22.50
TOTAL	\$17,932.09

New Book for the Christmas Stocking

by Ira Cotton

I'm pleased to announce the publication of my 4th fish & game collector handbook. This one covers "Voluntary Wildlife Conservation Stamps - Volume I: Government Issues."

Voluntary wildlife conservation stamps are stamps issued for fundraising that convey no hunting, fishing, or access privilege. These stamps all have a wildlife theme and designs by leading wildlife artists. Mainly issued by societies, they have also been issued by both federal and state government agencies. This handbook describes and illustrates in full color 5 series of stamps from federal agencies and 41 series from state agencies. Valuations are provided for each stamp along with a cross reference index to the artists.

You can find sample pages (including the Table of Contents) and ordering information for this handbook at www.PaperQuestPress.com. As all my handbooks, it is offered both in saddle-stitched and spiral bindings.

I plan to complete Volume II on Voluntary Wildlife Conservation Stamps next year. It will cover society issues, except for National Wildlife Federation annual stamps, which I am still working on cataloging for a future Volume III.

Thanks and best regards.



Unlisted Arkansas Feed

Gerald Derkson sent in this unlisted Arkansas feed from the 1919 series. This 5 pound stamp is deep blue roulette 9-1/2 like the others in the series. This is one of the "J" of Jim under the "A" of TAX series.

Georgia Cotton Seed Meal and Fertilizer Tags

by Chuck Soter

These Georgia tags have been "reported" but not described.



This cotton seed meal is a 1915 with J.D. Price signature and is black on blue, 70x35mm.

The following three 1915 fertilizer tags are of the same size and format (79x35mm) as the FTT6 in the SRS catalog. All are missing their grommets.



100 pounds back on pink
Note- the white line is a scanning problem



167 pounds black on buff



200 pounds orange-red on manilla.

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ALABAMA STATE REVENUES



27030 * B1, NH, VF-XF PRICE \$50.00



27031 * B4, Unused, XF PRICE \$45.00



27034 * B27, Unused, XF, a scarce stamp PRICE \$75.00



27066 * L522, Unused, VF PRICE \$35.00

ARIZONA STATE REVENUES



27086 * B13, H, XF PRICE \$60.00



27087 o B14, HC, faults, VF, a scarce stamp PRICE \$50.00



17227 * B26, NH, XF PRICE \$35.00

27102 o B31, HC, sh. perf's, XF, a scarce stamp PRICE \$60.00

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27105 * E12, Unused, perf. 12, unlisted, VF, a scarce stamp PRICE \$45.00

27114 * * FE16A, NH, unlisted, sharp color, F-VF PRICE \$35.00

27140 * LX9, Unused, stains, VF PRICE \$30.00

27141 * LX10, LH, sharp color, XF, a scarce stamp PRICE \$35.00

27142 * LX14a, HR, fresh and VF, a scarce stamp PRICE \$50.00

27144 * LX20b, Imperf, unlisted, H, VF PRICE \$50.00

27145 * LX21, H, CR, VF, scarce stamp PRICE \$50.00

ARKANSAS STATE REVENUES

27173 * B24, HR, sm. thins, XF PRICE \$35.00

27188 * B49a, LH, F, a scarce stamp PRICE \$40.00

27190 * B60a, H, CR, XF, a scarce stamp PRICE \$50.00

17242 * C30a, NH, unlisted, serifless "cents", F-VI PRICE \$40.00

27257 o L28, Lt, HC, XF, a scarce stamp PRICE \$75.00

CALIFORNIA STATE REVENUES

27383 * L7, Unused, SE at L, XF, a very scarce stamp PRICE \$75.00

27388 * L14A, Unused, unlisted, VF, scarce stamp PRICE \$75.00

27371 L11b, PR, essay, XF, quite rare PRICE \$75.00

DELAWARE STATE REVENUES

27470 * B21d, Unused, fresh and XF, a scarce stamp PRICE \$75.00

27472 * B22c, Unused, sharp color, fresh and XF PRICE \$45.00

FLORIDA STATE REVENUES

27478 * A13, Unused, VF, a scarce stamp PRICE \$110.00

17310 o D21-29, Sep 9, HC, MC, sm. fls, VF, nice set PRICE \$110.00

Our
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GEORGIA STATE REVENUES

27654 * FR4, HR, thin, XF, a scarce stamp PRICE \$50.00

27655 * FR5, HR, sm. perf. flaw, XF, a scarce stamp PRICE \$35.00

27681 * L12, Unused, VF PRICE \$50.00

IDAHOO STATE REVENUES

27748 o B22a, HC, VF PRICE \$50.00

27750 * B28, Unused, sharp color, fresh and VF-XF, this is a very rare stamp PRICE \$150.00

27753 * B36a, Unused, unlisted, sharp color, fresh and XF, rare stamp PRICE \$75.00

31642 * OL16, Unused, VI PRICE \$35.00

ILLINOIS STATE REVENUES

27813 * W5, Unused, XF PRICE \$65.00

INDIANA STATE REVENUES

27873 * D31, Unused, XF, a scarce stamp PRICE \$35.00

17370 * D32, NH, unpriced, XF PRICE \$35.00

27879 D42S, Specimen, Pl, LH, VF, scarce stamp PRICE \$50.00

27881 D44S, Specimen, Pl, LH, VF, scarce stamp PRICE \$60.00

27890 * D50a, Imperforate, H, XF, a scarce stamp PRICE \$45.00

27897 * D56a, Imperforate, NH, XF, a scarce stamp PRICE \$40.00

18251 * D57a, Imperforate, NH, sm. tear, XF, a very scarce stamp PRICE \$75.00

18294 * D98, NH, XF, a scarce stamp PRICE \$40.00

18401 * L4, LH, sharp color, fresh and XF, a scarce stamp PRICE \$35.00

18410 * L28, Unused, VF PRICE \$40.00

18411 * L30, Unused, VF PRICE \$40.00

18415 o T9, Lt, MC, XF PRICE \$55.00

U.S. KENTUCKY STATE REVENUES

18516 * B11-13, Set/3, unused, XF, nice set PRICE \$65.00

18560 * L15, Unused, XF PRICE \$35.00

18562 * L17, Unused, VF-XI, a scarce stamp PRICE \$40.00

18596 * W4, Unused, CR, XI, very scarce stamp PRICE \$75.00

18597 * W5, Unused, sharp color, fresh and XF, choice stamp, this is an exceptionally rare State Revenue with only a few known PRICE \$450.00

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LOUISIANA STATE REVENUES

- 18646 * EL4, Unused, sharp color, fresh and XF
PRICE \$50.00
- 18647 * EL5, Unused, sharp color, fresh and XF
PRICE \$50.00
- 18661 * IF22, LH, XF, scarce stamp
PRICE \$75.00

MICHIGAN STATE REVENUES

- 18807 o T24, MC, XF PRICE \$40.00
- 18823 * W89, Unused, sharp color, fresh and VF-XF, a scarce stamp PRICE \$50.00
- 18829 * W107, Unused, sharp color, fresh and XF, a very rare stamp PRICE \$100.00
- 18830 * W107(var), Unused, Orange with wide spacing, stain, F-VF, an exceptionally rare stamp PRICE \$125.00
- 18831 o W109, HC, XF, a scarce stamp
PRICE \$50.00
- 18836 * W114a, Unused, sharp color, fresh and VF
PRICE \$50.00

MINNESOTA STATE REVENUES

- 18854 o B44, PL, faults, VF PRICE \$50.00
- 18855 o B52, PL, fresh and XF, a scarce stamp
PRICE \$75.00
- 18870 * B83b, Unused, sharp color, fresh and XF, a very scarce stamp PRICE \$75.00
- 18875 o B94b, PL, faults, XF, this is an exceptionally rare stamp PRICE \$125.00 \$575.00
- 18923 * W31, Unused, sharp color, fresh and XF, a scarce stamp PRICE \$50.00
- 18926 * W41, Unused, sharp color, fresh and XF, a scarce stamp PRICE \$50.00
- 18927 * W40e, Unused, XF PRICE \$40.00
- 18928 * W42c, Unused, sharp color, fresh and XF, a scarce stamp PRICE \$60.00
- 18931 * W1.1//14, Set/11, unused, missing W1.5-6, 9 VF PRICE \$225.00
- 18958 o W1.34c, used, PL in diamond shape, VF, rare stamp PRICE \$125.00
- 18971 * W1.91b, Unused, unlisted on carmine, sharp color, fresh and VF, a scarce stamp
PRICE \$75.00

MISSISSIPPI STATE REVENUES

- 19022 * FE21, NH, VG-F, fresh, a very rare stamp
PRICE \$125.00

U.S. MISSOURI STATE REVENUES

- 19058 * B54, Unused, faults, XF, a scarce stamp
PRICE \$40.00
- 19063 * B67, Unused, sharp color, fresh and XF
PRICE \$40.00
- 19100 o G50, HC, XF, fresh and exceptionally scarce stamp PRICE \$75.00
- 19136 o F1, MC, XF PRICE \$50.00

MONTANA STATE REVENUES

- 19151 * A15, Unused, sharp color, fresh and VF, this is a very rare stamp, only the second example that we have ever seen
PRICE \$350.00
- 19152 * BA4, Unused, VF PRICE \$75.00
- 19153 * BA8, NH, XF PRICE \$125.00
- 19154 * BA9, Unused, XF PRICE \$75.00
- 19157 * BA12, Unused, XF PRICE \$60.00

Our Item Serial Price \$

- 19169 * PB8, NH, sharp color, fresh and XF, this is an exceptionally rare stamp
PRICE \$125.00
- 19170 * PB9, NH, sharp color, fresh and XF, this is an exceptionally rare stamp
PRICE \$175.00

NEBRASKA STATE REVENUES

- 19215 * L80, Unused, sharp color, fresh and XF, a very scarce stamp PRICE \$90.00
- 19219 * UG2, Unused, F-VF PRICE \$40.00

NEVADA STATE REVENUES

- 19265 * D30, HR, sharp color, fresh and XF, choice stamp, a real JUMBO
PRICE \$50.00

NEW MEXICO STATE REVENUES

- 19290 o B7, HC, sm. flts, XF, a scarce stamp
PRICE \$75.00
- 19291 o B8, HC, faults, VF, a scarce stamp
PRICE \$40.00
- 19293 * B17, Unused, VF, a scarce stamp
PRICE \$125.00
- 19294 * B18, Unused, VF-XF PRICE \$125.00
- 19319 * H1Y23a, NH, VF, a scarce stamp
PRICE \$50.00
- 19322 * 1 lb, H, VF, a rare stamp PRICE \$75.00
- 19324 o L3b, HC, VF, a very scarce stamp
PRICE \$50.00
- 19342 * L39, T, pl #28773 ST/3, unused, VF, a very scarce multiple PRICE \$85.00
- 19354 * W2, NH, XF, a rare stamp PRICE \$75.00
- 19357 * W8a, Block of 10, Unused, XF
PRICE \$75.00

NEW YORK STATE REVENUES

- 19378 o IV16, SON HC, large tear, VF, a very scarce stamp
PRICE \$75.00
- 19379 * L11, Unused, sharp color, fresh and XF, choice stamp, this is an exceptionally scarce stamp
PRICE \$150.00
- 19416 o S1, 16 PL, HC, SH, sharp color, fresh and F, a rare stamp
PRICE \$110.00
- 19426 * S1139, NH, F-VF, a very scarce stamp
PRICE \$65.00

NORTH CAROLINA STATE REVENUES

- 19465 * CS131, Unused tag, XF, a scarce stamp
PRICE \$50.00
- 19483 * FE129, NH, XF, a scarce stamp
PRICE \$50.00

NORTH DAKOTA STATE REVENUES

- 19521 * A1a, Unused, sharp color, fresh and XF, a very rare stamp PRICE \$175.00
- 19521 * B1c, V PR imperf II unused thin VF, this is a very scarce variety
PRICE \$60.00
- 19522 * B5b, H, thins, XF, a scarce stamp
PRICE \$75.00
- 19559 * L46, Unused, F-VF, a scarce stamp
PRICE \$50.00
- 19569 * MD5, Unused, sharp color, fresh and XF
PRICE \$50.00
- 19576 * SG3, Unused, sharp color, XF, choice stamp, this is an exceptionally scarce stamp
PRICE \$200.00

Our Item Serial Price \$

- 19577 * SG5, Unused, sharp color, XF, choice stamp, this is an exceptionally scarce stamp
PRICE \$190.00
- 19578 * SG7, Unused, sharp color, XF, choice stamp, this is an exceptionally scarce stamp
PRICE \$160.00
- 19579 * SG9, Unused, sharp color, fresh and XF, a scarce stamp PRICE \$125.00
- 19582 * SG15, Unused, sharp color, fresh and XF, choice stamp, this is a very scarce stamp
PRICE \$125.00
- 19584 * SG18, Unused, sharp color, fresh and XF, this is a very rare stamp PRICE \$300.00
- 19586 * SG26, Unused with A5, sharp color, fresh and XF, a scarce pair PRICE \$125.00

OHIO STATE REVENUES

- 19665 * W15a, Imperf, unused, sharp color, fresh and XF, a very scarce stamp
PRICE \$110.00
- 19687 * C38-25, Set/8 pairs, unused, 6c and 15c with no serial numbers, VF-XF, scarce set
PRICE \$85.00
- 19695 * C281D, PR, \$3.00 rouletted, unused, XF
PRICE \$60.00
- 19698 * C34-42a, Set/9, unused, includes C38a, 41a, XF, a very rare set PRICE \$210.00
- 19708 * C42a, PR, unused, sharp color, fresh and XF, choice stamp, this is an exceptionally rare stamp
PRICE \$125.00
- 19709 * C42b, PR, no serial number, unused, sharp color, fresh and XF, choice stamp, this is an exceptionally rare stamp
PRICE \$175.00
- 19749 * R6a(var), PR, wavy gray safety paper, unused, XF
PRICE \$50.00
- 19774 * R52, PR, Unused, sharp color, fresh and XF, a very scarce stamp PRICE \$125.00
- 19810 * R70, PR, Unused, sharp color, fresh and XF, a very scarce stamp PRICE \$125.00

OREGON STATE REVENUES

- 19859 * AD3, Unused, XF, a scarce stamp
PRICE \$45.00
- 19868 o DN4, MC, faults, unPRICED used, unused eats \$250, VF, this is a very rare stamp with only 1,000 printed, probably less than 10 exist, especially used
PRICE \$200.00
- 19870 * DN10, HR, sharp color, fresh and VF-XF, this is an exceptionally rare stamp
PRICE \$175.00
- 19872 * DN15a, HR, sharp color, fresh and XF, JUMBO, a rare stamp PRICE \$125.00
- 19884 * MT1c, unlisted, printed on gum side, H, sharp color, fresh and XF, quite rare
PRICE \$125.00

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- ND beer-New Finds, Clarke, J.F. Gates, 1st Qtr 2009 p. 36 ill.
- ND beer-Wondrous Things- Finds from All Over, Timpson, James, 1st Qtr 2009 p. 16 ill.
- ND cigarette-New Cigarette Finds From All Over, Troutman, Scott, 1st qtr 2008 p. 9 ill.
- ND cigarette-More Cigarette Finds From All Over, Timpson, James, 2nd qtr 2008 p. 30 ill.
- ND cigarettes-Unlisted Cigarettes and Tobaccos, Funkhouser, John, 3rd Qtr 2009 pps 12-13 ill.
- ND cut downs-Hall of Dubious Varieties, Matesen, M.E., 4th Qtr 2009 p. 21 ill.
- ND liquor-Sizing Up Some North and South Dakota Liquor Stamps from 1941-42, Jeter, Joseph, 2nd Qtr 2007 p. 7 ill.
- ND liquor-ND and SD Liquors, Jeter, Joseph, 3rd qtr 2007, p. 34 ill.
- NE cigarette-Nebraska Cigarette Tax Update, Pruess, Kenneth, 1st Qtr 2007 p. 15 ill.
- NE habitat-Fish and Game Update, Wooton, J.R., 1st Qtr 2007 p. 16 ill.
- NE motor vehicle-Nebraska Inspection Decal, Martin, Peter, 4th qtr 2007, p. 12 ill.
- NE paddlefish-More on Paddlefish Licenses, Cotton, Ira, 3rd qtr 2007, p. 17 ill.
- NE pickle card-New Nebraska Pickle Card Stamp, Pruess, Kenneth, 3rd Qtr 2009 p. 13 ill.
- NE seed potato-Nebraska Seed Potato Inspection Tags, Pruess, Kenneth, 1st Qtr 2009 p. 13 ill.
- NE waterfowl-Fish and Game Update, Wooton, J.R., 1st qtr 2007 p. 16 ill.
- NE wine-Notes and New Finds, Bonsen, Pieter, 4th Qtr 2009, p.6 ill.
- NH cigarette meter-Cigarette Meter Finds from All Over, Gray, Kent, 3rd Qtr 2009 p. 10 ill.
- NH cigarette-New Hampshire Cigarette Heat Fusion, Hines, Terence, 3rd Qtr 2007, p. 12 ill.
- NH cigarettes-Unlisted Cigarettes and Tobaccos, Funkhouser, John, 3rd Qtr 2009 pps 12-13 ill.
- NH fishing-New Hampshire Atlantic Salmon, Bilek, Richard, 2nd Qtr 2007 p. 30.
- NH tobacco-New Hampshire Tobacco with a Dollar Sign, Hines, Terence, State Revenue News 1st Qtr 2007 p. 7 ill.
- NH tobacco-Two Distinct Gum Types on the 1940 New Hampshire Brown Paper Tobacco Tax Stamps, Hines, Terence, 1st qtr 2008 p. 5 ill.
- NH tobacco-Letters to the Editor, Hines, Terence, 4th Qtr 2008 p. 30
- NH tobacco-Numbers On the Reverse of ABNC Specimen Stamps, Hines, Terence, 4th qtr 2007, p. 5 ill.
- NH tobacco-ABNC Handstamp Specimen Overprints, Hines, Terence, 4th qtr 2007, p. 5 ill.
- NH waterfowl-Fish and Game Update, Wooton, J.R., 1st Qtr 2007 p. 16 ill.
- NJ cigarette meter-Cigarette Meter Finds from All Over", "Gray, Kent", 3rd Qtr 2009 p. 10 ill.
- NJ cigarette-New Jersey Fusion, Effner, Harold Jr., 1st Qtr 2007 p. 26
- NJ cigarette-More Cigarette Finds From All Over, Gray, Kent, 2nd qtr 2008 p. 30 ill.
- NJ cigarette vending-New Jersey Cigarette Vending", "King, Harold", 4th Qtr 2009 p. 30 ill.
- NJ cigarette vending -Cigarette Vending Machine Decals", "Clarke, Gates, Wrisley, David, and Timpson, James", 3rd Qtr 2009 p. 11 ill.
- NJ cigarettes-Unlisted Cigarettes and Tobaccos", "Funkhouser, John", 3rd Qtr 2009 pps 12-13 ill.

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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.

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Alabama		Kentucky		Block of 4 unused	\$5.00
Cigarette		Marijuana	\$3.50	Vending \$10 2004	\$5.50
Ohatchee 1 ct decal/pane 10	.50	Georgia		Vending \$15 2004	\$8.25
Rainsville 2 ct decal/pane 10	.50	City of Griffin .05 Excise Tax	Free	Vending \$2 2005	\$1.10
Marijuana		Louisiana		Oregon	
1 gram	\$3.50	Feed		Klamath Falls beer 25ct	\$4.00
5 gram	\$17.50	Packet FE88, 90-93,99,101-103,		South Carolina	
10 gram	\$35.00	105, 108-110	\$5.00	Cigarette	.07
20 gram	\$70.00	Same minus FE96	\$4.75	Tennessee	
Playing card 10ct	.10ea			Ammunition (new) .10 ea pane/10	\$1
pane10/	\$1	Maine		Texas	
Tobacco		Beer B1 dark blue roul.	.10	Marijuana	\$3.50
Double Springs 4 ct.	.25	Massachusetts		Washington	
Arizona		Marijuana	\$3.50	Soft Fruit FR13	\$1.00
Fertilizer FT10a, 5lbs	.50	Minnesota		Virginia	
1935 12c malt liquor,used cat B2		Deed D61 \$100,MNH	\$1.00	Wine W20 used	.25
Red on pink, Moore sig.	.50	New York		West Virginia	
California		2009-10 habitat	\$5.00	Soft drink 48ct perf 11, unlisted	1.00
1959 fishing stamp, used	.50	2010-11 habitat	\$5.00	Unknown	
1960 fishing stamp, used	.50	Secured debt D2 5ct used	\$3.00	Scale seal (green)	.50
Colorado		Secured debt D9 \$5 used	\$1.50		
Bedding BD8 on white tag \$4.00		North Carolina			
2006 Habitat \$5	\$5.25	Marijuana 1 gram	.40		
2006 Waterfowl \$5	\$5.25	Marijuana seed & plants	\$3.50		
2007 Habitat \$5	\$5.25	Illegal mash	\$1.28		
2007 Waterfowl \$5	\$5.25	Illegal liquor	\$12.80		
2008 Waterfowl \$5	\$5.10	Illicit mixed beverage	\$20.00		
2008 Habitat \$10	\$5.10	Illicit liquor by the drink	\$31.70		
2009 Habitat \$10	\$5.00	Cocaine	\$50.00		
2009 Waterfowl \$10	\$5.00	Controlled substance 10 dose	\$50.00		
2010 Habitat \$10	\$5.00	Ohio			
2010 Waterfowl \$5	\$5.25	Sales tax 15ct (M25 or M37 w/stub)	.35		
Town of Walsenberg cigarette		Oklahoma			
5ct pane/10	.25	1964 1 pint liquor (Cat. L4)			
sheet/100	2.50	Single	\$1.00		
Connecticut					
Marijuana	\$10.00				
Florida					
Documentary					
D65A 2ct used	.25				
D65 5ct used	.25				
D67 30ct used	.25				
Idaho					
Marijuana	\$3.50				
Kansas					
Eggs (7) E79A-E83	\$5.00				

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LETTERS TO THE EDITOR

Amusement Taxation

On a recent trip through Tennessee I noticed a coin operated gambling machine at a truck stop with a Tennessee amusement tax stamp on it (2010). This was one of those games where you drop a coin down a moveable chute and try to push other coins over an edge.

Scott Troutman
Pennsylvania

Texas Corrections



L52 has a typo in the catalog -- it should be "8 cents" not "6 cents".

Hubbard listed the 12.8 cent as perf 11; I have it both perf and roulette (see above). Note the serial numbers -- it looks like it was roulette first and perf second.



W92 green



W94 purple

Currently the 80 cent wine W94 is shown as "NATURAL" and the 60 cent W92 is listed as the 24%. As you can see they are actually the other way around.

Kent Gray
New Mexico

South Carolina Business License



Here's a 1923 issue 1-1/8 cents that doesn't appear in the current SRS catalog. Call it B14A.

M.E. Matesen
Washington

Joe Jeter also reports having a specimen for the 1-1/8ct business license and used copies.

Illinois Cigarettes

With regard to the first issue of Illinois cigarette decals mentioned in the article Illinois Cigarettes by Kent Gray on p. 34 of the last SRN issue, first lets talk color. Irrespective of what the late Bert Hubbard said of these they are clearly not "pink". "Rose-pink" sure. There are some very, very minor shade differences in the cards. [Mack provided illustrations of both 10ct and 24ct side-by-side and they are indistinguishable]. Let's go with "rose-pink."

I suspect, as Kent has noted, none of these issues are roulette 6 1/4 but are all rouletted 6 3/4. I've several panes of ten of the 10-20-24c & 50c and all are the same 6 3/4's.

C5 is not yellow as to the central lettering but is "black."

If we want to make note of the variants then make the "a" listing as having a "colorless roulette" which I suspect would only apply to the 20c denomination and the main listing would be that of the noted rouletting in black.

M.E. Matesen
Washington

New Jersey Heat Fusion

Larry Frederick sent in an example of the fusion described in Harold Effner's article in the 2nd Qtr. SRN page 10. He notes it also has a clear "NJ" over the design, and a pink safety.

Ohio LS7

This is in reply to one of the questions posed in the last issues letters to the editor. The Ohio LS7 without serial number

State Revenue News

was never issued. These are not proofs but probably remainders. My recollection is there were large numbers of these in Hubbard's inventory.

M.E. Matesen
Washington

Tennessee Feed

This is in reply to James Timpson's question on Tennessee feed FE15 and whether it has a monetary denomination. For some reason the 8-1/3 lbs stamps were odd balls.

Perf, and roulette Large Peck (star and double cross), roulette Bryson, roulette McRee have only 8-1/3 pounds in text, and no denomination box at bottom

Roulette small Peck and perforated Fitts are similar, but they have an empty denomination box at bottom.

Perf and roulette Goodman, and Flanery have both the text, and a denomination box at bottom with 1/12 cents.

The two Van Cleave (Large and small) are listed with 8-1/3 pounds, but I have not seen them.

On another matter FE116 is listed in both the Hubbard and SRS catalog as black. The color should be blue green.

Dave Wisley
Florida

Pennsylvania Cigarette Meter Counterfeits

Comments on Kent Gray's article in the 3rd quarter SRN. In my opinion, the top meter (#21750) is the counterfeit based on the following:

1. The keystone is crooked and not centered in the design. A Pitney-Bowes designer would be more careful.
2. The symbol for the cent has the slash going through the cent sign while practically all Pitney-Bowes meters in my possession (several dozen) have the cent sign with a c with the line not going through the center of the c.
3. The letter A in Pennsylvania is narrower than the other letters.
4. The number "7" in the meter number is tilted, something a Pitney-Bowes designer would never do.

I have one Pennsylvania meter of that type - #23501 red, which is identical to the fifth from the top (#23504).

Pieter P. Bonsen
California

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
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8. *State Turkey Stamps*
Dr. John Crook SRN No. 220 1994 32pp \$5

9. *Kansas Revenue Stamps*
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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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Scott Troutman 2005 40pps. Color \$20.00

19. *Real Estate State Revenue Stamps Catalog*
Peter Martin 2006 32pps. Color \$16.00

20. *Colorado Revenue Stamps*
Kenneth Pruess 2007 58pps. B&W \$12.50

21. *SRS Archive Series*, by Peter Martin. spiral bound
Florida (2007), 260pps \$33.50 members \$39.50 non member

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

22. *State Revenue Catalog Number Prefixes*
Peter Martin 2009 4pps
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The SRS catalog is sold out. Plans are to print a heavily revised version in 2012.

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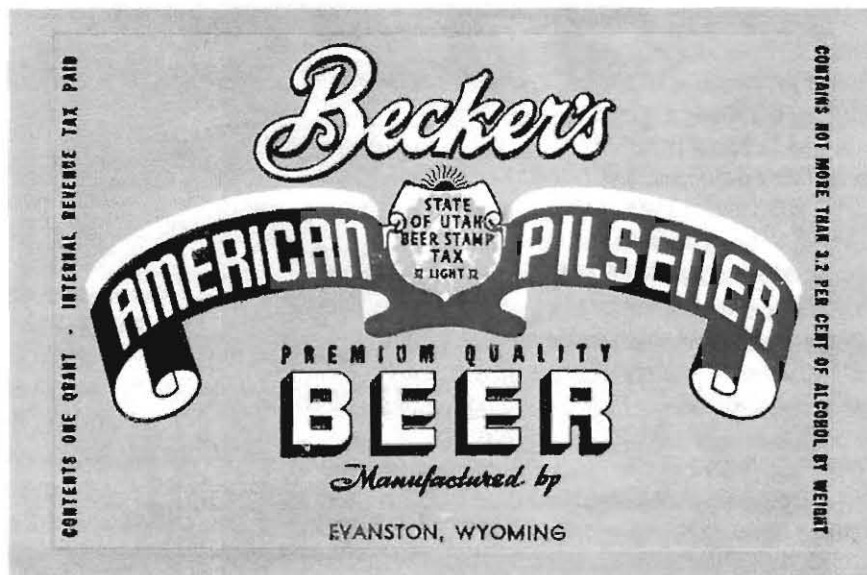
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Unlisted Utah Private Die Beer Label

by Mack Matesen

Shown is an unlisted Utah private die beer label. This one lacks the red coloring usually found on a Becker's beer label and is instead a pale golden brown (in two intensities), black and blue. This stamp has a handstamped date on the obverse side reading "12 16 42". It closely resembles a BBM8 and may simply be one with the red color missing as the line "BECKER BREWING & MALTING CO." usually appears in red under the "Manufactured by" at bottom.

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