

Cumulative Update to the 2013 *State Revenue Catalog*

State	Item	SRN?
	<b><u>CORRECTIONS</u></b> [Corrections do not include minor typographical or wording changes, corrected/updated dates unless the source of moderate to significant confusion, or re-listings due to new knowledge.]	
Alabama	AL PB1. (correction) The signature within the decal card safety is Phillip J. Hamm. The description wrongly guessed it was Dowling. (Bowman)	
Arkansas	Eggs. (numbering error) The second "E103", 1 dozen, black, should be numbered E104. (Florer)	
California	Liquor. (correction). L14, the listed denomination should be 80 cents. (Jackson)	
California	Tomatoes. (correction). Zone 1, 1941. TM296, Sep 14-19. The color of the overprinted text should be "dark purplish brown", not "violet". (Matesen) [It has been reported that some early issues may change to brown in use]	
California	Cigarette Meter Stamps. (caption error). The illustration caption above CM3 should be CM3. (Effner)	
Florida	Documentary Meter Stamps. (caption error) The illustration caption above DM9 should be DM11d, not DM11c. (Florer)	
Florida	Fertilizer. (correction) FT6Sa should be FT6S. (Wrisley)	
Iowa	Feed Inspection Tags. (correction) FET13 and FET14. Description should read "brown patch". (Matesen, Wrisley)	
Iowa	Oleomargarine. (correction) OL18a should be OL18e, pink (3-5mm), perf 11-3/4. "OL18a" is not known to exist. (Florer)	1Q15
Kentucky	Liquor. (correction) Denominations listed out of order. Correct should be (Jackson, Wrisley):  1953. L46a, 1 pint, blue L47, 1/5 gal, green  1955. L49, 1 pint, blue L50, 1/5 gal, green	
Louisiana	Tobacco. (correction) 1945? series T46-53 "a" varieties are colorless roulette. T48cS is the only black roulette confirmed in the series.	
Maine	Tobacco. T35 should be "black on pink (shades)." T34b de-listed as duplicate. [T34 is "dull purple"]	
Mississippi	Feed Inspection. (mistakenly omitted) FE69, 50 pounds, blue, \$3 unused/used. (Jackson)	
New Jersey	Cigarette Meter Stamps. See new listing under Clarifications & Additional Information.	

New Mexico	Honey. (correction) HY8a should be listed as HY17a, i.e., perf 12-1/2. However see also Clarifications & Additional Information section below. (Wrisley)	
North Carolina	Kerosene. (correction) K32, 2-1/2c, light greenish blue, 222 x 98mm, \$50 unused. (Crumbley) [See also Confirmations, Clarifications & Additional Information]	
Ohio	Beer. (correction) B90a should read B90. (Jackson)	
Ohio	Wine. (correction) W21/21a package size should be ½ barrel. (Jackson)	
Pennsylvania	Beer, Provisional Bottle Labels. (correction) The detailed illustration for BTL7 incorrectly duplicates that of BTL6. The correct detailed illustration would show the same inscription, but appearing in title case, italic font. The existing illustration of the entire stamp is BTL7 which shows the detailed inscription reading up at left. (Gray)	
Pennsylvania	Soft Drinks. (correction). Last series including SD27 is perf 11-3/4, not horizontal perf. (Kohtz, Wrisley)	
South Carolina	Soft Drink. (correction). SD41: card separation gauge should be 6-1/2. (Jackson)	
South Carolina	Soft Drinks. (correction). Recent, better scanned images show SD65, 76c, is brownish red. (Fulmer, Wylie)	
South Carolina	Oil. (numbering error) Change O32-37 to O34-39 (Jackson).	
Texas	Beer. (description error) B31b description should refer to prefix letter. (Wrisley)	
Texas	Liquor. (numbering error) L7P1 should be L6P1. (Jackson) [Convention used throughout catalog is proofs of same design, even if different color, are given same listing number as the issued design]	
Texas	Liquor. (numbering error) Change L16/L16a to L16B/L16Ba (Jackson)	
Utah	Cigarettes. (description error) C15 and C16a, without printer's imprint are perf 11-3/4. (Patterson)	
Virginia	Feed. (correction, confirmation) FE20. Denomination should be 3/16c, \$30. (Jackson) [Given: 1)the listed dark blue color which is normally associated with a different denomination, 2)the existence of an unlisted, 3/16c dark blue, and 3)the listings "doubted" status in italics, this catalog listing denomination was most probably in error. It was carried over from Cabot=>Hubbard=>Troutman]	
Washington	Documentary. (correction) D57 color should be "red". D62 color should be "gold" (Matesen, Wrisley)	
Washington	Cigarette Meter Stamps. (correction) CM2a, 2b, 2c, and 3 should be CM3, CM3a, CM3b, and CM4. (Wrisley)	
Wisconsin	Beer. (correction) B47a. Color should be "rose" as for the others. (Jackson)	
Wisconsin	Wine. (correction) 1952 series, W52-58, separation should read roul 6-1/2 x roul 4-1/2 in black. (Wrisley)	
Wisconsin	Wine. (correction) W65. Separation should be slot perf 6-3/4 x roulette 9-1/2 in black. (Wrisley) [See also note in Clarifications & Additional Information section regarding Wine case stamp separation.]	

	<u>NEW</u>	
Alabama	Liquor Seals. (new) LS9P1a, die proof on paper trimmed to include die number on tab, mounted to card, \$100 (Bowman)	
Alabama	Eggs. (new) E28, 1 doz, blue, \$20 used. (Pruess)	2Q15
Alabama	Playing Cards. (new) PC14a, 1c, purple, \$20 unused. (Bowman) [Although this item was first reported in Bowman's 2006 <i>Alabama State Revenue Catalog</i> , it was inadvertently left out of both the 2007, and 2013 SRS catalogs]	3Q15
Alabama	Cigarettes. (new) C26. 2014. Heat transfer decal. 12x12mm. Very dark brown map and black text on light green. "ALABAMA/20 CIGARETTES/TAX PAID". Two-line gray control number. Safety of 5mm round pink seals. \$0.50 used. (Frederick, Troutman)	3Q14
Alabama	Tobacco. (new) T115, 3-1/2 cents, gray, \$2 unused. (Lemon)	
Alaska	Wine. (new) W5e, 10 gallons, default serial number type, but no "." after denominations, "-". (Lemon)	
Arizona	Beer. (new) B5d, 80c brown (shades), perf 12-1/2. \$15 used. (Kohtz)	
Arizona	Honey Labels. (new) HL4, 5 lbs, multi-colored on yellow, "CROCKETT'S", \$25. (Pruess) [See Pruess in third quarter SRN. Arizona honey items are technically not revenue stamps]	3Q15
Arizona	Native Plant Tags. (new) Like NPT43/44. NPT44A, bright orange, "Native Plant/less than 8"". \$10 (Nelson)	4Q14
Arizona	Tobacco. (new) T65B, 4c, light blue, \$5 used. (Jackson)	2Q16
Arkansas	Beer. (new) (Jackson, Ivester) [See also related confirmed] B58a, \$0.17578125, brown, roulette 6-1/2 top edge, \$5 unused B64a, \$2.50, orange, orange roulette 6-1/2 top edge, \$25 unused	
Arkansas	Liquor. (new) L67a, 28c, black & lt tan, \$35 unused. McCleod signature, green card. (Schaap)	
Arkansas	Honey. (new) 1949 series specimens, \$20. Horizontal row of gauge 11-3/4 perforations through stamp. (Pruess) HY5Sa, 1 lb, dark blue HY6Sa, 2 lb, red HY7Sa, 3 lb, bright yellow HY8Sa, 5 lb, orange	
Arkansas	Liquefied Petroleum Gas. (new category) (Ivester) [Several, yearly, self-adhesive decals to be listed. These need to be enumerated. See for example article in 3Q15 <i>SRN</i> ]	3Q15
California	Insurance Remainders. (new) Single block of four known for each of the following. No Controller's hand-stamp; thin paper, large margins. (Keiser) DN5R, 30c	

	DN6R, 40c DN8R, 70c DN9R, \$1.00 DN12R, \$3.00 DN13R, \$4.00 DN15R, \$7.00 DN16R, \$10.00 DN17R, \$15.00 DN19R, \$19.00	
<b>California</b>	Insurance Remainders. (new) . No Controller's hand-stamp. Thin white paper. (Effner) DN23Rg, 3-3/4c/\$100, vermilion, \$20 unused DN58Rg, \$50/\$50,000, vermilion, \$25 unused [Seen as vertical strips of 4]	
<b>California</b>	Feed Tags. (new) FET183A, 25 lbs, black "CALIFORNIA FEED TAX PAID" , \$5. (Wrisley) [Each package size listing may exist for several different products. Discovery example is O.H. Kruse, Furry Friends, Guinea Pig Pellets.]	
<b>California</b>	Feed Tags. (new) FET183B, 40 lbs, black "CALIFORNIA FEED TAX PAID", \$5 used. (Wrisley) [Each package size listing may exist for several different products. Discovery example is Kruse's Perfection, Beet Pulp Loose]	<b>2Q16</b>
<b>California</b>	Liquor. (new) Plate proofs on paper. (Ivester) L17P5, 10c, black, \$15 L18P5, 16c, black, \$25	
<b>California</b>	Liquor. (new) Essays on paper, mounted on brown card. Design 21-1/2 x 39mm. (Matesen) L22E, 5c, dark red, \$200 L23E, 10c, dark blue, \$200 L24E, 16c, violet, \$200 L25E, 20c, green, \$200 L25Ea, dark green, Master with "AMERICAN BANK NOTE COMPANY" imprint, but without denomination or package size panels, \$200 L26E, 40c, red brown, \$200 L27E, 80c, red orange, \$200 [Seen together as a lot at auction by Regency-Superior Auctions. May be unique. Also includes vignette only.]	<b>2Q15</b>
<b>California</b>	Eggs. (new) E1A, lt yellow, "-" used. Like E1, but "U.S. AND CALIFORNIA". (Florer)	
<b>California</b>	Eggs. (new) E6, green, "U.S. EXTRAS-LARGE", "-" . New design. Hand-stamped serial number in panel. Rouletted at least one edge. Design 40x72mm. About 46x79mm overall. (Lemon)	
<b>California</b>	Tomatoes. (new) TM27a, dk green on orange, "AGRICULTURE", Oct 28-30, 20.00. (Lemon)	

<b>California</b>	<p>Cigarettes. (new) 2010 series. (Wrisley)</p> <p><i>C19A 10 cig, yellow orange, dk green blue* 5.00</i></p> <p><i>C21 25 cig, yellow orange, dk green blue* 5.00</i></p> <p><i>*Reported in state publications, but not yet reported by collectors.</i></p>	
<b>California</b>	Cigarettes. (new) 2010 series. C20a, 20 cig, yellow orange & dark green blue, \$0.50 used. "T"-shaped cuts added at edges to improve re-use prevention. (Frederick)	
<b>Colorado</b>	Feed Tags. (new) FET26, 50 lbs, red, \$25 unused. (Jackson)	
<b>Colorado</b>	Beer. (new) B48a, 288oz, blue, L. J. Bennett signature, narrow serial number prefix letter (N), \$50 unused. (Matesen)	
<b>Colorado</b>	Bedding. (new) BD6d, 2c, greenish blue, safety vertical and bolder, \$2 used. (Matesen)	
<b>Colorado</b>	Cigarettes. (new) C13, 20 cigarettes, lt yellow pink, \$0.50 used. White panel with two-line control number. Pink safety with text. (Buhlman)	2Q16
<b>Connecticut</b>	<p>Eggs. (new category) 192-? Vertical coil on 45 mm wide paper tape. "SUPERVISED BY/CONNECTICUT DEPARTMENT/ OF AGRICULTURE/OLCOTT F. KING, COMMISSIONER/HARTFORD, CONNECTICUT" in bottom panel. Serial number. Roul 6-1/4. Design 45 x 43-1/2 mm.</p> <p>E1, blue &amp; red, \$50 used. (Florer)</p> <p>[Similar to Vermont Eggs. It is not clear that these were evidence of taxes paid versus association advertising]</p>	
<b>Connecticut</b>	Cigarettes. (new) C81a, 20 cig, light purple to light violet, rounded dot-matrix style control number, \$0.50 used. (Hines)	4Q15
<b>Delaware</b>	<p>Beer. (new) (Jackson)</p> <p>B5TC1, 25c, black, \$200. Trial color die proof on card.</p> <p>B7Sb, 8c, green (blue), \$65.</p> <p>B8E, 10c, black, \$200. Serial number panel with diagonal lines.</p> <p>B9E, 12-1/2c, black, \$200. Serial number panel with diagonal lines.</p> <p>B10Sb, 25c, blue (blue), \$75.</p> <p>B11Sb, 50c, orange (blue), \$75.</p>	
<b>Delaware</b>	Beer. (new) B32, 16c, green (S, V) (Ivester)	
<b>Delaware</b>	<p>Liquor. (new) (Jackson)</p> <p>L1TC1, black, \$200. Trial color die proof on card.</p> <p>L2Sb, violet, \$50. Specimen overprint and sans serif "00000" serial number, both in blue, and punched hole.</p>	1Q16
<b>Delaware</b>	<p>Beer. (new) 19?? Similar, but "THE DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION" at top and bottom. Red serial number w/prefix (letter)</p> <p>[See new listing in the Additional Information section below]</p>	3Q15

<b>Delaware</b>	Liquor. (new) 19?? Similar, but "THE DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION" at top and bottom. Red serial number w/prefix (letter) [See new listing in the Additional Information section below]	3Q15
<b>Delaware</b>	Cigars. (new) CG8c, 5c, on 25c brown, cents symbol like CG9. (Lesher)	4Q15
<b>Florida</b>	Documentary. (new) FL D37b, 15c blue, \$5 used. (Kohtz)	
<b>Florida</b>	Documentary. (new) D20b, \$5, dark gray to black, perf 11-3/4 top edge, \$10 used. (Wrisley)	
<b>Florida</b>	Documentary. (new) D25a, 10c, dark blue, 2.00, 1.00. (Wrisley) [See also Clarification section]	
<b>Florida</b>	Documentary Meter Stamps (new) (Wrisley)  DM1, black, plain paper, \$15 used DM2, red, plain paper, \$15 used  [See also Confirmations, Clarifications & Additional Information section]	
<b>Florida</b>	Documentary Meter Stamps. (new) DM13f, black, Type 6 pattern paper, \$25 unused. Sarasota, meter number 10826. (Wrisley) [Type 6 is light pink, sans serif "Pitney Bowes" with thick cross symbol, repeating in staggered rows. This is the same as Meter Stamp Society catalog Pitney Bowes Type 4.]	
<b>Florida</b>	Documentary Meter Stamps. (new) DM22c, red with county impression, \$25 unused. (Jackson)	
<b>Florida</b>	Fertilizer. (new) FT36C, 1 Ton, black on orange, \$40 used. (Jackson)	2Q16
<b>Florida</b>	Fertilizer Tags. (new) FTT0A, 100 lbs, black on red to brown red (D serial # prefix), "1939-40" on reverse, About 160x80mm, \$50 used. Imprint on patch. (Wrisley)	
<b>Florida</b>	Liquor. (new)  L17a, 1c, yellow, \$75, \$20. (Wrisley) L17aS, 1c, yellow, \$75 unused. (Jackson) L19aS, 5c, white, \$75 unused. (Jackson) [Previously listed L17, L17S, L19, L19S are now doubted, and will be listed in italics]	
<b>Florida</b>	Liquor. (new) L26a, 7-1/2c, orange, \$20 unused. (Wrisley)	
<b>Florida</b>	Liquor. (new) L133A, 43-2/5c, dull violet, Williamson, \$30, \$15. (Wrisley) [L133 is dull purple]	3Q15
<b>Florida</b>	Eggs, Carton. (new) Vertical coil. E62A, red, "GRADED ON DATE/..."no "No." and "DATE" near serial number. \$15 used. (Jackson)	4Q15
<b>Florida</b>	Eggs, Carton. (new) Vertical coil. E62C, dark blue on orange, "Florida Eggs", no printed "GRADE", "SIZE", or "COLOR", \$15 used. (Jackson)	4Q15
<b>Florida</b>	Eggs, Carton. (new) E62E, red, "SHELL TREATED/SHIPPED EGGS", "GRADED ON DATE/...", no printed "GRADE", "SIZE", or "COLOR", \$20 used. (Jackson)	
<b>Florida</b>	Eggs, Carton. (new) E64b, dk blue on orange, "11845" below "AGRICULTURE", \$15 used.	

	(Jackson)	
<b>Florida</b>	Eggs, Carton. (new) "SHIPPED EGGS/GRADED/ON DATE SEALED FOR/YOUR PROTECTION". \$15 used (Jackson)  E65Aa, blue, "3320" below "AGRICULTURE" E65Ab, blue, "5136" below "AGRICULTURE" E65Ac, blue, "5345" below "AGRICULTURE" E65Ad, blue, "7269" below "AGRICULTURE"	
<b>Florida</b>	Eggs, Carton. (new) E65Ba, red, "Shipped Eggs" without "Graded" below, "ON DATE SEALED FOR/ YOUR PROTECTION", \$15 used. (Jackson)	
<b>Florida</b>	Cigarettes. (new) C10A, 5c, blue green & white, \$10 unused. Design about 11 x 15mm. Denomination centered at bottom. Cream safety? card. (Wrisley)	2Q15
<b>Georgia</b>	Driver's License Meter Stamp. (new) DLM0A, 25c, green (on 1941-42 license), \$50 used. (Smiley)	
<b>Georgia</b>	Beer. (new) B8c, \$2.25, blue, 7mm long imprint "Foote & Davies", vertical line safety, \$60, \$20. (Bowman)	
<b>Georgia</b>	Beer, Military. (new) BT1A, P. Ballantine & Sons, 1 qt, red, black & lt brown; "3.2% ALCOHOL-NO GEORGIA TAX PAID" in line at bottom. (Gray)	2Q15
<b>Georgia</b>	Liquor. (new) L92A, 12-1/2c olive green, \$5 used (Hines)	3Q14
<b>Georgia</b>	Liquor. (new) L95B, 6-1/4 cents, red, "-" used. Similar to 1961? series, but monetary denomination in black. (Lemon)	
<b>Georgia</b>	Liquor, Exported. (new) EL1b, 36c, brown, single digit 3-1/2mm tall position number only, \$25 unused. (Troutman)	
<b>Georgia</b>	Wine. (new) W19a, 5/8c, yellow, "1939" in fish-scale safety, \$2 unused. (Bowman)  [W19 has "1938" in safety. It is not known yet which is the default for other denominations in series]	
<b>Georgia</b>	Wine. (new) W122C, "TENTH", green, "FOREIGN WINE 14% OR LESS", \$30 unused. (Wrisley)	4Q15
<b>Georgia</b>	Cigarettes. (new) 194-? C16A, 3 cents, green, \$2 used. Similar to C15, but "COMMISSIONER DEPARTMENT OF REVENUE" in place of signature. (Soter)	3Q16
<b>Georgia</b>	Cigarettes. (new) 2014. C60, 20 cig, light blue, \$0.50 used. Similar to previous, but "THE PEACH STATE" added in micro-print above "CIGARETTES". Pink, straight-line safety. (Frederick, Troutman)	2Q15
<b>Idaho</b>	Beer. (new) B25aa, \$.1031, brown, shorter sheet number panel with evenly spaced lines, \$70 unused. (Matesen) [See also series clarification below]	

<b>Idaho</b>	Beer. (new) B29d, \$.775, black, sheet number panel lines very close together [~22 lines vs ~15 lines in default variety], \$40 used. (Wrisley, Matesen)	
<b>Idaho</b>	Eggs. (new) E93A, 1 dozen, A, white on red, \$20 unused. Design like E93, but die cut. 51mm diameter overall. "A" with rounded stems and diagonal cross bar . (Pruess, Florer)	
<b>Idaho</b>	Potato Advertising. (new) 1939 Series. All "-" used. (Pruess)  PT1, 1c, dark blue on white PT2, 5c, dark blue on light yellow PT3, 10c, dark blue on light green blue PT3A, 25c, dark blue on pink PT3B, 50c, dark blue on light green PT3C, \$1, dark blue on yellow orange PT5, \$1.80, dark blue on orange [Due to the poor quality source scan, the 5 cent dark blue may actually be black.]	4Q14
<b>Idaho</b>	Cigarettes. (new) 2016. C18, 20 cig, blue, light blue & white, \$0.50 used (Gray)	2Q16
<b>Idaho</b>	Cigarettes, Native American. (new) CNA2, red brown & yellow, \$5 used. "SBT" in colored shield shape, with white surround giving overall square shape with rounded corners. Faint pink safety. 12x12mm overall. (Frederick)	4Q14
<b>Illinois</b>	Real Estate Transfer. (new) (Ivester)  a. Sans serif serial number  RE33a, \$1, red, \$50 used RE37a, \$5, purple, \$75 used RE38a, \$10, brown, \$100 used RE39a, \$20, green, \$125 used RE42a, \$50, orange, \$125 used	
<b>Illinois</b>	Real Estate Transfer Meter Stamps. (new) 1998. REM2A, various, color?, \$10 used. "STATE OF ILLINOIS" across top. Seal in center. Meter impression number; no meter machine number. (Wrisley)  [Color unknown since only examples seen in black & white official records]	2Q16
<b>Illinois</b>	Real Estate Transfer Meter Stamps, State-Local. 1999? REM4, various, color?, \$5 used. Like 2001 state issue, but county name below seal. (Wrisley)  [Color unknown since only examples seen in black & white official records. This type seen on deeds current as of March 2016]	2Q16
<b>Illinois</b>	Amusement Device. (new) \$10 unused. (Wrisley)  AD50 2012-13, orange AD51 2013-14, blue AD52 2014-15, purple pink (magenta) (effective 8/1/14)	
<b>Illinois</b>	Real Estate Transfer. (new) RE8Aa, \$20, green, \$100 used. (Ivester)	2Q15
<b>Illinois</b>	Real Estate Transfer. (newly confirmed) RE10, \$40, orange, "-" used. (Nelson)	3Q14
<b>Illinois</b>	Real Estate Transfer. (new) 1982. RE30A, 50c red, "-" used. Similar to first 1968 series	3Q14

	(denomination in color), but with no background dots. Large, serifed serial #. (Nelson)	
<b>Illinois</b>	Fertilizer Tags. (new) FTT9, 1 to 100 pounds, black on manila, \$30 used. Like FTT1, but Howard Leonard signature. (Smiley)	
<b>Illinois</b>	Beer. (new) B30e, 3 gallon, gray to violet, vertical red serial number on front, \$20 used. (Smiley)	
<b>Illinois</b>	Liquor. (new) L13a, 1 gallon, dark brown, salmon card with straight-line safety, \$40 unused. (Smiley)	
<b>Illinois</b>	Cigarettes. (new) C17A, 20 cig, green, \$2 used. (Wrisley)	-
<b>Illinois</b>	Cigarettes. (new) C23A, 20 cig, green on white, \$1 used. (Smiley)	-
<b>Illinois</b>	Cigarettes. (new) C129a, 20 cig, pink & black, "(6LAS3)" (2015), different style control numbers, \$0.50 (Frederick)  [Control numbers more rounded. Faint, pink safety.]	4Q15
<b>Illinois</b>	Cigarette Meter Stamps. (new) CM3P, 20 cig, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Indiana</b>	Intangibles Tax. (new) D56a, imperforate pair, no gum, \$40 unused. (Wrisley)	
<b>Indiana</b>	Intangibles Tax. (new) D151a, \$1, dark blue, \$0.50 unused. (Florer)  [D151 color changed to green blue; D151P4, light blue. Differences will be illustrated.]	
<b>Indiana</b>	Intangibles Tax. (new)(Effner, Gray, Jackson, Timpson)  D232c, \$1, light blue, black "1958" hand-stamp, \$50 unused. D234b, \$5, black, purple to pink purple "1958" hand-stamp, \$75 unused D234c, \$5, black, violet "1958" hand-stamp, \$75 used.  [D234a has black "1958" hand-stamp, \$75 unused. D235a, \$10 has violet "1958" hand-stamp, \$100 used]	
<b>Indiana</b>	Liquor. (new) (Smiley)  L22c, ½ pint, orange 4-1/2mm tall silver serial number, \$8 used. L23a, 1 pint, light violet, 4-1/2mm tall black serial number \$8 used. L24c, 1/5 gallon, brown, 4-1/2mm tall silver serial number, \$5 used  [Discovery examples seen in salesman sample, no punch, of card, on clear plastic]	
<b>Indiana</b>	Cigarette Papers. (new) CPP2A (more crude appearance), 1/2c yellow orange, \$0.50 used. (Kohtz)	3Q14
<b>Iowa</b>	Feed Inspection Tags. (new) FET8a, 100 pounds, black & red, no serial number prefix letter, 5-1/2mm tall serial number, \$20. (Matesen)	
<b>Iowa</b>	Feed Inspection Tags. (new) FET17c, 100 pounds, black & red, 4-1/2mm tall serial number, brown patch, \$20. (Matesen)	

<b>Iowa</b>	Feed Inspection Tags. (new) FET17d, 100 pounds, black & red, 4-1/2mm tall serial number, orange patch, \$20. (Lemon, Wrisley)	
<b>Iowa</b>	Oleomargarine. (new) OL15A, 60c, pink (3-5mm), imperforate, \$25 unused \$20 used. (Florer, Leshner)	1Q15
<b>Iowa</b>	Cigarettes. (new) C44A, 2c, blue, \$6 unused. (Schaap)	2Q15
<b>Iowa</b>	Cigarettes. (new) 2015. (Effner)  C58, 20 cig, dark blue on red orange and light red orange, \$0.50 used (Smiley)  C59, 25 cig, dark blue on light blue and very light blue, \$3 used.  <i>Large white "IA", 5-pointed star best viewed at certain angles. Two-line control number. Pink, "IOWA DEPARTMENT OF REVENUE" safety. Probably about 12x12mm.</i>  [Reported on Iowa Department of Revenue web site, 2015. Designs and safety features shown. Also showed previous design for comparison. 25 cigarette package size not yet reported by collectors. Will be listed in light italic font until confirmed.]	2Q16 4Q15
<b>Iowa</b>	(new) Cigarette Meter Stamps. CM2P, 20 cig, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Kansas</b>	Feed Inspection. (new) FE3a, 10 pound, blue, vertical pair with blind roulette between, "-" unused. (Matesen)	
<b>Kansas</b>	Feed Tags. (new) (Jackson)  FET40A, 100 lbs, red, \$50 unused. Same as FET40, but no printer's imprint. FET42, 50 lbs, red, 108x54mm, \$30 unused.	
<b>Kansas</b>	Feed Tags. (new) (Lemon)  FET45, 25 pounds, red, "ACME TAG CO. MPLS.", \$30. (Lemon)	
<b>Kansas</b>	Liquor. (new) L2c, 10c, blue, position number only, \$10 unused. (Jackson)	
<b>Kansas</b>	Liquor Seals. (new) LS2, red, \$5 unused. Similar, but with very light gray background and "KANSAS" safety. (Jackson)	
<b>Kansas</b>	<b>Wine. (new) W5e, 45c, 12-1qt, \$7.50 used. (Bowman)</b>	
<b>Kansas</b>	Cigarette Meter Stamps. (new) CM4P, 3c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Kentucky</b>	Liquor. (new) 1955. L50A, 1 quart, red, \$25 unused. (Jackson)	
<b>Kentucky</b>	Liquor, Imported. (new) IL4A, 1 pint, light yellow brown, \$5 used. (Jackson)  [Series date change to 1934 based on cancel on this discovery example. Previous series and category dates changed to 193?]	1Q16
<b>Kentucky</b>	Cigarettes. C43, 20 cigarettes, blue and very light purple, \$0.50 used. Heat transfer decal. Two-line control number. Light gray safety. Design 10-1/2 x 10-1/2 mm. 12 x 12 mm overall.	2Q16

	(Smiley)	
Louisiana	Feed. (new) FE94d, 50 pounds, green, white paper, \$2. (Binder estate, Troutman)	
Louisiana	Liquor. (new) L17A, 1 pint, green, \$30 unused. (Walls, Jackson)	
Louisiana	Feed Tags. FET48, 80 lbs, red, \$15. (Lemon)	
Louisiana	Wine. (new) (Jackson) W1a, 4/5 pint, purple, yellow card, \$50 unused. W9a, 4/5 pint, red, yellow card, \$60 unused. W10a, 1 pint, red, yellow card, \$60 used.	
Louisiana	Wine. (new) W3Sa, 4/5 quart, purple, \$75. (Walls) Sa. Unused examples mounted <u>on</u> thick clear plastic. [The example known has two objects mounted. One is normal decal, no card, one side with design, and plain off-white back; other has plain off-white back on both sides.]	2Q16
Louisiana	Wine. (new) W15Sa 1 keg, red, \$100. Specimen, off card mounted <u>on</u> thick clear plastic. (Walls)	2Q16
Louisiana	<b>Wine. (new) 19--? Decal. Seal at upper right. "ALCOHOLIC BEV. TAX" at bottom. Different border design, with "RWF" at left.</b> <b>STILL WINE UNDER 14%</b> W54F, 1 quart, (4), violet, \$10 used (Soter)	3Q16
Louisiana	Sweet Potato Tags. (new) 2012. Strain signature. Similar to previous but rearranged text within more elongated frame; smaller 25-1/2mm diameter seal, and less bold serial number. Frame 69-1/2 x 35-1/2mm. (Walls) SPT27, black on light green, \$7.50 unused SPT28, black on pink, \$20 unused	4Q14
Louisiana	Sweet Potato Tags. (new) 2014. SPT29, black on light green, "GROWN, STORED AND INSPECTED IN...WEEVIL FREE AREA...", \$10 used. (Walls)	
Louisiana	Sweet Potato Tags. (new) 2014. SPT30, black on pink, "Inspected and found apparently free...", \$20 used. "Louisiana" in cursive font at top. Strain signature. Rearranged text, and no seal. Black serial number. Vertical roul 11-1/4. Frame 69x35-1/2mm. (Pappas, Troutman)	3Q15
Louisiana	Cigars. (new) CG15, 10c, black & orange, green card, \$5 unused. (Jackson)	

<b>Louisiana</b>	<p>Cigarettes. (new) (Walls)</p> <p>197-? C7A, 20 cig, red, 5.00 used. Decal. "TOBACCO TAX" banner behind building, package size numerals not in white panel, "CIGARETTES" not in arched banner at bottom, and slightly different overall shape. Design 8-1/2 x 8mm. Abt 10x12-1/2mm overall.</p> <p>19--? C18A, 20 cig, black on orange yellow, 3.00 used. Decal. Scalloped shape overall, similar to previous, but "LOUISIANA" in more pointed shape banner, and package size numerals taller. 11x11mm overall.</p>	
<b>Louisiana</b>	<p>Cigarettes. (new) 2014. C23, 20 cigarettes, purple &amp; orange yellow, \$1 used. "Louisiana/Tax Paid". "20" and "LA" in circles at upper left and lower right respectively. Large fleur-de-lis at center in second color.</p> <p>(Walls, Wrisley)</p>	4Q14
<b>Louisiana</b>	<p>Cigarettes. (new) 2015. C24, 20 cigarettes, red &amp; light green, \$1 used. Similar to C23 above.</p> <p>(Walls)</p>	
<b>Louisiana</b>	<p>Cigarettes. (new) 2016. C25, 20 cigarettes, blue &amp; red orange, \$0.50 used. Similar to C23 and C24 above; faint pink safety. (Walls)</p>	
<b>Louisiana</b>	<p>Cigarette Meter Stamps. (new) CM1P, 5c, dark purple to violet, \$15. Proof pair on thin clear plastic. (Effner)</p>	
<b>Louisiana</b>	<p>Cigarette Meter Stamps. (new) 20000 series. CM3A, 8c, red, \$3. (Wrisley, using CMML)</p>	
<b>Louisiana</b>	<p>Tobacco. (new) T9c, 2 cents, red, perf 11-3/4, double impression, \$5. (Matesen)</p>	
<b>Louisiana</b>	<p>Tobacco. (new) T30B, 2 cents, green, \$7.50 unused. Cream card. Roulette 9-1/2, 10x13mm. Like previous series but different size. Large "X" of holes from corner to corner. (Lemon)</p>	
<b>Louisiana</b>	<p>Tobacco. (new) T50d, 5c, red, green card with vertical safety, red roulette, "-" unused. (Matesen)</p>	
<b>Louisiana</b>	<p>Tobacco. (new) T104a, 4c, orange, \$1.50 unused. (Jackson)</p>	
<b>Maine</b>	<p>Beer. (new) B1i, 1 pt, blue on lt blue, roul 9-1/4, \$15 used. (Jackson)</p>	
<b>Maine</b>	<p>Liquor Seals, Federal Bottle Stamps. (new) LSF21, 1 qt, black on red, \$25 used. 1934-A series (with sheet number). "MAINE STATE LIQUOR COMMISSION". (Jackson)</p>	
<b>Maine</b>	<p>Cigarette Meter Stamps. (new) CM2P, 4c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)</p>	
<b>Maine</b>	<p>Tobacco. (new) 1948 series. Specimens with punched hole. \$4. (Matesen)</p> <p>T18Sa, 1/2c  T22Sa, 2-1/2c  T26Sa, 5c  T28Sa, 10c  T30Sa, 25c  T31Sa, 30c  T32Sa, 40c (Wrisley, Smiley)</p>	1Q15

	T33Sa, 60c T34Sa, 75c	
<b>Maine</b>	Tobacco. (new) T21aS, 2c, red orange, \$2. (Schaap)	1Q15
<b>Maine</b>	Tobacco. (new) T40, 2c, red orange, \$3 unused. Overall design similar to previous, but copyright symbol at lower right. Cream card with straight-line safety. Roulette 6-1/2 in black. (Hines)	
<b>Maryland</b>	Liquor Meter Stamps. (new) Panel order is oval-square-text. \$25 unused. (Matesen) LQM4E, 6-7/8c LQM4F, 13-3/4c	2Q15
<b>Maryland</b>	Bedding. (new) BD1A, brown red, roulette 14, \$30 used. (Leshner)	
<b>Maryland</b>	Music Box. (new) 1951. Metal. Capsule shaped. 159x52-1/2mm. MD0A, black on white. \$30 used. (Wrisley)	
<b>Maryland</b>	Music Box. (new) 1953. Metal. Capsule shaped. 127x51mm. MD0C, black on metallic. \$30 used. (Wrisley)	
<b>Maryland</b>	Music Box. (new) Self-adhesive. 47x73mm. MD45, 2002-03, black on brownish orange, \$5 used. (Frederick)	3Q14
<b>Massachusetts</b>	Cigarettes (new) C15, orange (2013), \$1 used. Design same as C14. (Frederick) [Introduced along with tax increase effective 7/2013]	
<b>Massachusetts</b>	Cigarettes. (new) C15a, 20 cig, orange (2015), \$0.50 used. (Frederick) [“T”-shaped cuts/scores added around stamp edge to further prevent removal and re-use.] C16, 25 cig, gold (2010), \$8 used. (Wrisley) [Not yet reported by collectors] C17, 25 cig, pink (2013), \$5 used. (Wrisley) [Not yet reported by collectors] [Introduced along with tax increase effective 7/2013]	4Q15
<b>Michigan</b>	Secured Debt. (new) 1913. SCD0, various tax value, black, “RECEIPT FOR TAXES PAID... ACTS OF 1913” in two lines. 194x88mm overall. (Mahler)	MM will write up
<b>Michigan</b>	Beer. (new) B68a, slate on light gray, no serial number or prefix letter, \$5 used. (Schaap)	
<b>Michigan</b>	Liquor Seals. (new) 193? “RETAIL PRICE”. Unknown condition, \$20. (Schaap) LS4A, \$1.05 LS7A, \$1.55 LS8A, \$1.75 LS9C, \$2.25 LS13A, \$2.85 LS13B, \$2.95	1Q15

Michigan	Liquor Seals. (new) "STATE STORE SELLING PRICE". Black. \$15. (Pappas)  LS58A, \$1.10 (Conley) LS60A, \$1.40 LS61A, \$1.60 LS66A, \$2.20 LS66B, \$2.30 LS71B, \$3.30 LS73A, \$3.60 LS74A, \$3.80 LS76A, \$4.20 LS76B, \$4.30 LS76C, \$4.40 LS76D, \$4.50 LS77A, \$4.80 LS77E, \$5.20	3Q15
Michigan	Wine. (new) W75S, 12-1/5 Bot., dark blue and red, punched holes, \$50. (Jackson)	
Michigan	Wine. (new) W87, 4-1 gallon, dark red & black, \$25 used. Horizontally perforated 12-1/2. "DOMESTIC" 24mm long. (Kohtz)	
Michigan	Wine. (new) W155a, 12-1 quart, red & black. \$20 used. "DOMESTIC", roulette 5-3/4, union label with "5". Tall, narrow serial number prefix and suffix (A, CC) (Mock)	
Michigan	Wine. (new) W181A, 12—1/5 Bot., red & black (D), \$5 used. "DOMESTIC" 37mm long. (Smiley).	2Q15
Michigan	Cigarettes. (new) 2014. Digital Stamp. Self-adhesive. C7, orange, dark gray & black, 50c used. Hologram within circular text. Two-dimensional matrix barcode ("QR code") encoded with printed alphanumeric control number and product information. Security micro-features. 22x12-1/2mm overall.	
Michigan	Cigarettes, Native American. (new) 2014. Heat transfer decal. CNA3, 20 cigarettes, light green, \$3 used. Design like 2008 cigarette, but "TRIBAL" added. Two-line dark gray control number. Note—The position of the black text and its alignment with the control number are known to vary. (Smiley)	4Q14
Michigan	Cigarette & Tobacco Vending. (new) (Kohtz) [All values used condition] <b>1950. "Cigarette Vending Machine". Signature illegible. Serial number. Abt 50mm overall.</b>  VCOA      1950-51, green & white                      50.00 VCOB      1951-52, red & white                                50.00  <b>Similar, but serial number in panel.</b> VCOE      1954-55, black & white                              50.00 VCOF      1955-56, green & white, no ser # panel                                      50.00 VCOH      1957-58, black & white                              50.00 VCOJ      1958-59, black & yellow                            50.00 VCOK      1959-60, green & white                            50.00	

	<p>1960. Self-adhesive. "Tobacco Vending Machine". C. W. Lock signature. Serial number. Design 43mm diameter. Abt 48mm overall.</p> <p>VC1      1960-61, dk brown &amp; white      35.00  VC2      1961-62, dk blue &amp; white      35.00  VC3      1962-63, red &amp; white      35.00  VC4      1963-64, black &amp; white      35.00</p> <p>[All used values in this series now \$35]</p>	
<b>Minnesota</b>	Feed Tags. (new) FET3, 100lbs, green & red, \$50 used. Like FET2, but Chris Heen signature. (Matesen)	
<b>Minnesota</b>	Feed Tags. (new) FET17, 50 lbs, dk blue and red, \$40 unused. (Schaap)	
<b>Minnesota</b>	Seed Tags. (new) SET33A, 5c, red brown, 30-59 lbs, \$20 used. Byron G. Allen signature. "ACME TAG CO, MPLS." imprint. (Funkhouser)	1Q16
<b>Minnesota</b>	<p>Beer. (new) Specimens with partial perfin "CANCELLED". (Smiley)</p> <p>B19S, 1/8 barrel, \$100.  B22S, 1 barrel, \$80  B29S, 1/4 barrel, \$10  B37S, 1/2 barrel, \$50</p>	3Q16
<b>Minnesota</b>	Beer. (new) B56b, .07258, blue, red roulette and red serial number on back, \$40 used. (Gray)	
<b>Minnesota</b>	Beer. (new) B58a, .07258, blue, 24-12, red serial number on back, \$35 used. (Smiley)	
<b>Minnesota</b>	Liquor Seals. (new) LS3b, blue & black, \$20 unused. Off-white card. (Matesen)	
<b>Minnesota</b>	<p>Liquor Seals. (new)</p> <p>LS4, blue &amp; black, "LICENSE NO. ..." added, about 33 x 39mm, \$10 used. (Smiley)  LS4Sa, blue &amp; black, "LICENSE NO...." added, affixed to plastic w/ punched hole, \$25 (Jackson)</p> <p>[See also CONFIRMATIONS, CLARIFICATIONS, &amp; ADDITIONAL INFORMATION]</p>	
<b>Minnesota</b>	Wine & Liquor. (new) WL141S, 15-5/8 cents, olive, \$25. (Jackson)	
<b>Minnesota</b>	Wine. (new) W64g, 24 containers, black, roul 5-1/2 x 9-1/2, \$7.50 used. (Frederick)	
<b>Minnesota</b>	Wine. (new) W65f, 48 Containers, black, roul 7-1/2 x 9-1/2, \$25 unused. (Kohtz)	
<b>Minnesota</b>	Drugs. (new) DRM2, \$3.50, green, \$5.00 unused. Self-adhesive. Printed denomination and serial number. 25-1/2 x 25-1/2mm overall. (Hines)	
<b>Minnesota</b>	Cigarettes. (new) C43, 20 cigarettes, purple and light green, 50c used. 2014. Heat transfer decal. "MN 20 CIGS" at left in open-sided frame. Vertical, gray, two-line control number at right. Gray, "MN TAX Paid" safety. Design 11x11mm. 12x12mm overall. (Smiley)	
<b>Minnesota</b>	Cigarette Meter Stamps. (new) CM1P, 3c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	

<b>Minnesota</b>	Cigarettes, Native American. (new) CNA2, 20 cig, very dark green, black, light blue and gold, \$5 used. Like 2012 cigarette, but "NATIVE AMERICAN". (Smiley)	3Q15
<b>Mississippi</b>	Drivers License Meter Stamps. (new category) DLM1, 25 cents, red, \$25 used. (Smiley)	3Q16
<b>Mississippi</b>	Feed. (new) FE37, 25 lbs, brown, 1931-32, \$25 used. (Jackson)	
<b>Mississippi</b>	Cigarettes. (new) 2014. C21, 20 cigarettes, blue & pink, 50c used. Design like previous, but in open-sided square frame. Pink, fish-scale safety with text. Two-line dark gray control number.	4Q14
<b>Mississippi</b>	Tobacco. (new) T141a, 4c, green blue, black roul 6-1/4, \$4.50 unused. (Matesen)	
<b>Mississippi</b>	Tobacco. (new) T248A, 84c, orange red, \$25 used. (Jackson)	
<b>Missouri</b>	Fertilizer. (new) FT13c, 10 lbs, black, Longwell (1952), \$20 used. (Jackson)	
<b>Missouri</b>	Fertilizer Tags. (new) FTT27, 50-100 lbs, black on manila, 1953, \$15 unused. (Lemon)	
<b>Missouri</b>	Beer. (new) B9A, 8c, brown, \$100 used. (Pruess)	
<b>Missouri</b>	Liquor. (new) L76A, 2-1/2c, light blue, Winn and Fitzgerald signatures, \$75 used. (Jackson)	
<b>Missouri</b>	Liquor. (new) L162, 1 c, light blue, WINN-BURKE, \$5 used. (Lemon)	
<b>Missouri</b>	Liquor. (new)L180, 10 c, orange, \$3 used. (Lemon)	
<b>Missouri</b>	Liquor. (new) L194, 8c, yellow, MORRIS-KETCHUM, \$3 used. (Lemon)	
<b>Missouri</b>	Soft Drinks. (new) SD17A,60c, light blue, \$50 used. 1933 McGaugh-Nacy series design. (Semsrott)	
<b>Montana</b>	Eggs. (new) E34A, green, 470 IPEU, A, SMALL, \$50 unused. (Smiley)	
<b>Montana</b>	Eggs. (new) E35A, green, 470 IPEU, A, LARGE, \$50 unused. (Smiley)	
<b>Montana</b>	Eggs. (new) E37a, bright green, union label 165, A, MEDIUM SIZE, \$20 unused. (Smiley)	
<b>Montana</b>	Eggs. (new) E47H, green, A, LARGE, \$50 unused. New series. Similar to previous, but "AMALGAMATED LITHOGRAPHERS OF AMERICA" in union label with "2" at right. (Florer)	2Q15
<b>Montana</b>	Eggs. (new) E52C, very dark blue on gold, AA, Large, \$30 unused. Like E48-52 series, but IPEU 315. (Nelson)	
<b>Nebraska</b>	Beer. (new) 1948 series B68-77, roulette 6-3/4. New separation varieties found. Not all previously listed varieties may exist.  [ "*" = new <i>italics = existence now questioned</i> all other listings remain the same ]  <b>a. Slot perf 5-3/4.</b> <b>b. Roul 6-3/4 x slot perf 5-3/4</b> <b>S. Specimen with partial "SPECIMEN COLUMBIAN BANK NOTE CO CHICAGO" perfin</b> <b>Sa. Specimen with two 4-1/2mm punched holes</b> <b>P5. Proof on paper. Imperforate.</b>  <i>B68Sa                      4-1/2c                      violet</i>	

	<p>*B68a 4-1/2c violet 2.00 used</p> <p>*B68b 4-1/2c violet 10.00 used</p> <p>*B68aSa 4-1/2c violet 15.00</p> <p><i>B69 8c olive, 4-1/2 gal</i></p> <p>*B69b 8c olive 15.00 unused</p> <p>**B70P5a 9c purple brown 30.00 unused</p> <p>*B70a 9c red 6.00 3.00</p> <p>*B70aS 9c red 40.00</p> <p>horiz pr 90.00</p> <p><i>B71Sa 12c green</i></p> <p>*B71a 12c green 10.00 3.00</p> <p>*B71aSa 12c green 50.00</p> <p><i>B72 12c orange, 6-1/2 gal</i></p> <p>*B72b 12c orange, 6-1/2 gal 15.00 5.00</p> <p><i>B73 15-1/2c dk red, 1/8 bbl</i></p> <p>*B73b 15-1/2c dk red, 1/8 bbl 15.00 5.00</p> <p>*B76P5 62c black, 1/2 bbl 15.00</p> <p>**Both known examples, having the color of the 18c denomination, are likely to be printer's waste having been printed on the reverse of "Joseph T. Ryerson" forms.</p>	
<b>Nebraska</b>	Beer. (new) B70TC, 9c, purple brown, \$20. (Buhlman)	
<b>Nebraska</b>	Liquor. (new) L56b, 6-1/4c, green (violet), perf 12-1/2 x 10-3/4, \$5, \$2. (See also note under CLARIFICATIONS & ADDITIONAL INFORMATION.)	
<b>Nevada</b>	Real estate. (new) RE1A, \$.55, blue gray, \$50 used. (Jackson) [All blue gray color varieties have denomination in oval with light brown background]	3Q16
<b>New Hampshire</b>	Real Estate Transfer Meter Stamps. (new) REM1a, red, yellowish paper with safety consisting of parallel line segments and dots, \$15 unused. (Jackson)	1Q16
<b>New Hampshire</b>	Tobacco. (new) T121a, 22-1/2 cent, gray green?, \$1.50 used. Different denomination font; narrow "1/2". (Wrisley, Hines)	
<b>New Hampshire</b>	Tobacco. (new) T192a, 3c, red, cream paper front, yellow on back, \$15 unused. (Matesen) [Although this series has been reported as self-adhesive, recent examination shows available examples not to have a backer, or gum]	
<b>New Hampshire</b>	Tobacco. (new) T68c 1-1/2c, red, cream card, horiz safety, black roul 6-1/4, \$1 unused. (Jackson)  [Reported in pane of 10]	
<b>New Hampshire</b>	Tobacco. (new) T266, 20 cig green "B", 12x12mm (2013), \$0.50 used. Design like T265, but two-line control number in taller, central white area. (Frederick)	3Q14
<b>New Hampshire</b>	Cigarettes. (new) C3, 20 cig, lt green "B", \$0.50 used. 2014. Heat transfer decal similar to 2007 tobacco with scalloped shape, but with "20 cigarettes" at bottom, 2-line control number in panel across center, and "HEW HAMPSHIRE" micro-printing in border. Design 10-1/2 x 10-1/2; 11-1/2 x 11-1/2 overall. (Frederick, Troutman)	3Q14
<b>New Mexico</b>	Feed Tags. (new) FET10a, 100 lbs, red, \$30. Different fonts: "100" with horizontal serif at top of "1", and rounder zeros; "COMMERCIAL" with more closed "C", and "M" with vertical	3Q15

	side strokes. (Gray)	
<b>New Mexico</b>	Eggs. (new) E89A, gray blue, AA, \$20 used. Horizontal coil. Three lines text above sun, three below. Design about 35x48mm. (Funkhouser)	
<b>New Mexico</b>	Eggs. (new) E92A, gray blue, AA, \$20 used. (Funkhouser)	
<b>New Mexico</b>	Honey. (new) HY13, 22 ounces, black on pink, perf 12-1/2, \$15 unused. (Jackson)	
<b>New Mexico</b>	Honey. (new) HY41A, 12 oz, black on blue green, \$50 unused. (Florer)	
<b>New Mexico</b>	Honey. (new) HY43, 2 lbs, red, roul 5-3/4 x 12-1/2, \$75 unused. (Jackson)	
<b>New Jersey</b>	<p>Cigarettes, State-Local. (newly listed category) (Effner) [See also Clarifications &amp; Additional Info.]</p> <p><b>20000 series meter number. City denomination. “c” only for state. 32x16mm.</b></p> <p>CLM1ac, 2c/-, purple pink, ATLANTIC CITY, 5.00  <i>CLM2ac, 2c/-, blue, ATLANTIC CITY, 5.00 [Thought to exist, but not confirmed]</i>  CLM3ac, 2c/-, green, ATLANTIC CITY, 5.00  CLM4ac, 2c/-, red, ATLANTIC CITY, 5.00  CLM5ac, 2c/-, orange, ATLANTIC CITY, 5.00</p> <p><b>19?? Similar, but “c” only for both city and state. 32x16mm.</b></p> <p>CLM6ac, red, ATLANTIC CITY, 5.00  CLM7ac, dk purple, ATLANTIC CITY, 5.00</p> <p><b>19?? Similar, but 40000 series meter number. 32x16mm.</b></p> <p>CLM8ac, red, ATLANTIC CITY, 5.00  CLM9ac, dk purple, ATLANTIC CITY, 5.00</p>	
<b>New York</b>	Stock Transfer Meter Stamps. (new) STM3, black, \$5 unused. (Wrisley)	3Q15
<b>New York</b>	Agricultural Inspection. (new) AG2Sa, black & white, red serial number and “SPECIMEN” overprint, not punched, \$15 . Reported example with overprinted “1 TO 3 LBS.” and permit number in side panels. (Frederick)	
<b>New York</b>	Agricultural Inspection. (new) AG2S, black & white, red serial #, “SPECIMEN”, and punched holes. Permit number and “1 TO 3 LBS.” overprinted in side panels. 152 x 51mm. (Frederick)	

<b>New York</b>	<p>Agricultural Inspection. (new) (Schaap)</p> <p>AG3Sa, red &amp; white, \$15.</p> <p>Specimen with red "SPECIMEN" and serial number overprint, and purple "RETURN TO/ RECORD &amp; SPECIMEN DEPT" hand-stamp, and two punched holes . [Known with side panels stamped with permit number and "12-1/2 to 25 lbs."]</p> <p>AG6S, red &amp; white, \$15. Similar to previous series, but larger, serial number on front, and "AMERICAN BANK NOTE CO. LITHO." imprint at lower left in central panel. Die cut. 215 x 66-1/2mm.</p> <p>Specimen with red "SPECIMEN" and serial number overprint, purple "RETURN TO/ RECORD &amp; SPECIMEN DEPT" hand-stamp, and two punched holes. [Known with side panels stamped with permit number, and "3 LBS. TO 6-1/4 LBS." ]</p>	
<b>New York</b>	Agricultural Inspection. (new) AG7, red, \$5 used. Facsimile printed on egg carton. "E-1", and "ONE DOZEN" in side panels. (Funkhouser)	
<b>New York</b>	Cigarettes. (new) C7Sa, 2c, orange & black, \$20 pane/10. Two large specimen hand-stamps. (Wrisley)	
<b>New York</b>	Cigarettes. (new) 2015. C77, 20 cigarettes, ? & pink, 50c used. (Wrisley) [Not yet reported by collectors]	
<b>New York</b>	Cigarette Meter Stamps, State-Local. (new) CLM2P, 2c/1c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>New York</b>	Cigarettes, State-Local. (new) 2013. CL66, 20 cigarettes, dark blue & orange, \$1 used. Heat transfer decal, design like 2013 state decal. "NY" in first color in open-sided frame at left. Map in two-tone second color background. Vertical two-line control number at right. Micro-serrated edges. Design 10-1/2 x 10-1/2mm. 12x12mm overall. (Hines)	1Q14 2Q15
<b>New York</b>	Cigarettes, State-Local. (new) 2015. CL68, 20 cigarettes, purple & light green, 50c used. (Wrisley) [Not yet reported by collectors]	1Q16
<b>North Carolina</b>	<p>Real Estate Meter Stamps. (new) (Jackson)</p> <p>REM2cr, Craven, red on white (10726), \$15</p> <p>REM3du, Durham, gray on white (10724), \$20</p>	
<b>North Carolina</b>	Feed. (new) FE131a, 5/8c, green, horizontal pair imperforate between, \$40. (Matesen)	
<b>North Carolina</b>	Feed Tags. (new) FET51a, 100 lbs, black, ivory (brown), \$15 used. (Jackson)	
<b>North Carolina</b>	Feed Tags. (new) FET59, 100 lbs, brown, greenish brown (ivory), \$50. (Lemon)	
<b>North Carolina</b>	Feed Tags. (new) FET61, 100 lbs, manila to light brown (ivory), L. Y. Ballentine signature, \$15. (Pruess)	

North Carolina	Fertilizer Tags. (new) (Pruess) FTT97, 200 lbs, 1938, black, manila (brown), \$25. Signature missing on only example. FTT109, 100 lbs, 1942, red, manila (cream), \$10	
North Carolina	Fertilizer Tags. (new) FTT134A, 200 lbs, red, greenish brown (red brown), "1949-1950", \$30 (Lemon)	
North Carolina	Wine. (new) W37Sa, green, red "SPECIMEN" and punched hole, but no denomination or package size overprint, \$10. (Jackson)	
North Carolina	Bedding. (new) 19?? Shield design of the 1949? series. BD6Aa, 2c, green, slot perf 9-1/2 x 6-1/4, \$15 unused. (Wrisley) [Now doubt BD6a => italics]	
North Carolina	Cleaning & Pressing. (new) CP1A, 1c, green, "LAUNDRY", perf 12-1/2 x roul abt 12, \$20 used. (Bowman)	3Q15
North Carolina	Gasoline. (new) G6b, 13-1/2c, dk red, orange control number, \$25 used. (Lemon, Wrisley)	
North Carolina	Linseed Oil. (new) LN6a, 1/4c, black, thin paper, un-gummed, \$10 unused. (Florer)	
North Carolina	Linseed Oil. (new) LN12a, 15c, black, thin paper, un-gummed, \$25 unused. (Matesen)	
North Dakota	Liquor. (new) L71A, 1/2c, very dark blue overprint on red, \$3. (Pruess)	
North Dakota	Liquor Meter Stamps. (new) LQM0, 2c, red, "-" unused. Like LQM 1. (Troutman)	
North Dakota	Self-Liquidating Tax Certificates. (new) \$50 used (on document) (Ivester) STC1, 2c, blue STC2, 10c, red [These are termed used since they are affixed to Certificate even though it is still thought that the taxation system was not put into use.]	3Q15
North Dakota	Cigarette Meter Stamps. (new) CM1P, proof pair on thin, clear plastic. (Matesen)	
Ohio	Beer (3.2%), Bottles. (new) B11Sa, 1c, blue gray, \$10. Sa = Red "Specimen" overprint. (Florer)	1Q15
Ohio	Beer (3.2%), Bottles. (new) B17Sa, 1c, blue gray, \$10. Sa = Red "Specimen" overprint. (Florer)	1Q15
Ohio	Beer. (new) Columbian imperforate. B38A, 1/2c, blue gray, "-1/2 ¢-", \$3 used. (Smiley)	
Ohio	Beer. (new) Columbian imperforate. B82A, 1-1/2c, pink purple, (re-designed?), background diamonds not distinct, \$3 used. (Smiley)	
Ohio	Wine. (new) W16Sb, 15c, pink purple, \$15 . "Specimen/Sample with "John Doe Brewing Co./June 11, 1934" (Smiley)	
Ohio	Wine & Mixed Beverage. (new) WL12, 6c, violet blue, vertical "OHIO" safety reading down, \$5 unused. (Jackson)	
Ohio	Wine & Mixed Beverage. (new) WL62A, 10c, violet blue, \$25 used. (Binder estate, Troutman)	

<b>Ohio</b>	Wine & Mixed Beverage. (new) WL61, 6c, dark blue, perf 12-3/4 x 12-1/4, \$2 used. (Kohtz)	
<b>Ohio</b>	Wine & Mixed Beverage. (new) WL76d, 36 cent, orange red, perf 12-1/4 x 11-3/4, \$7.50 unused. (Conley)	
<b>Ohio</b>	Liquor Seals. (new) LS11b, orange, position number only, vertical pair, imperforate between, \$50. (Jackson)	
<b>Ohio</b>	Cigarettes. (new) 2015. C54, 20 cig, red & black, \$0.50 used. Heat transfer decal. Red map in center. Two-line control number. Design 10x10mm. 12x12mm overall. (Effner)	3Q15
<b>Ohio</b>	Cigarettes, State-Local. (new) (Wrisley)  2013? "CUYAHOGA". CL3, 20 cig, red orange to orange red, \$1 used. Map design like 2013 state. Square with sharp corners.  2015? "CUYAHOGA". CL4, 20 cig, orange to red orange, \$1 used. Small map. Package size at upper left and lower right. Two-line control number.	
<b>Ohio</b>	Cigarette Meter Stamps. (new) CM1P, 2c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Oklahoma</b>	Beer. (new) Label. B6A, 1 barrel, blue on white, "JOS. SCHLITZ BREWING CO.", MILWAUKEE, WIS.". 83x70mm, \$100 used. (Jackson)	
<b>Oklahoma</b>	ICC Cab Card Stamps. (new) IC47, 2014, red on white, \$1.50. Black serial number in white panel at bottom. (Smiley)	3Q15
<b>Oklahoma</b>	Cigarettes. (new) C60, 20 cigarettes, black on light green, \$.50 used. Heat transfer decal. Two-line control number near top and bottom of design. "OK" surrounded by black at center. Pink, straight-line safety. Design 11x10-1/2mm. 12x12mm overall. (Frederick)	1Q15
<b>Oklahoma</b>	Cigarettes, Native American. (new) 2015. Heat transfer decal. CNA7, 20 cig, deep red, \$5 used. Design like 2014 cigarette. Two-line control number. "OK" in dark green panel. 12x12mm overall. (Frederick)	3Q15
<b>Oregon</b>	Melon & Tomato. (new) Narrow cents sign (2.5mm wide, vs 3mm) sheet variety. Position 5 in top row of 7 x 4 sheet. (Matesen)  MT2d, 4-1/2c, green, narrow cents sign, \$3 unused MT6d, 50c, green, narrow cents sign, \$2 unused MT17d, 3c, green, narrow cents sign, \$2 unused MT22d, 50c, green, narrow cents sign, \$4 unused	
<b>Oregon</b>	Music Device. (new) MD18, \$1 black & white, \$15 used. Design like 1948-49 series, but "1953-54". (Gray)	
<b>Oregon</b>	Cigarettes. (new) 2014? C16, 20 cigarettes, red orange, \$.50 used. Open-sided square frame. Two-line control number. Design 10-1/2 x 10-1/2 mm. 12 x 12 mm overall. (Smiley)	

<b>Pennsylvania</b>	Real Estate Transfer. (new) perf 12 x 11-3/4, (Conley) RE7e, \$5, orange, \$7.50 used. RE9e, \$20, dark brown, \$7.50 used RE10e, \$50, vermillion [orange red], \$10 used.  [See Additional information for number change for RE8a, \$10]	
<b>Pennsylvania</b>	Real Estate Transfer Meter Stamps. (new) REM2, various, blue, \$7.50 used. (Conley)	-
<b>Pennsylvania</b>	Stock Transfer. (new). 1940. Die Proofs on safety paper. \$100. (Matesen, Aldrich)  ST57P, 2c, blue ST58P, 4c orange ST59P, 10c, green ST60P, 20c red	
<b>Pennsylvania</b>	Stock Transfer (new). 1940. Trial color die proofs on bond. \$100. (Matesen, Aldrich)  ST57TC, 2c, green ST58TC, 4c, green ST59TC, 10c, green ST60TC, 20c, green ST61TC, 50c, green ST62TC, \$1, green, \$150 ST63TC, \$2, green, \$150	
<b>Pennsylvania</b>	Stock Transfer (new) ST63C, \$20, brown, \$20 used. Greenish paper with large "COMMONWEALTH OF PENNSYLVANIA" safety. (Jackson)	
<b>Pennsylvania</b>	Beer, Provisional Bottle Labels. (new) BTL10c, May 13, 1933, \$50 used. (Gray)	-
<b>Pennsylvania</b>	Beer, Provisional Bottle Labels. (new) BTL21b, perfin 5-9-_3, \$50 used. (Jackson)	
<b>Pennsylvania</b>	Beer, Provisional Bottle Labels. (new) Bushkill Products Co. BTL6a, 12 oz, red, yellow & green, \$60 unused. "NOT" in top line punched out. (Frederick)	
<b>Pennsylvania</b>	Beer, Provisional Bottle Labels. (new) Bushkill Products Co. Bushkill Lager. Like BTL6. BTL6A, 12 oz, red on off white, \$75 used. (Frederick)	3Q16
<b>Pennsylvania</b>	Beer, Provisional Bottle Labels. (new) Adam Scheidt Brewing Co.. 106x72mm. BTL22A, 12 ounce, black & red, "MAY 6, 1933", "...NOT...MORE THAN 4 PER CENTUM...", \$75 used. (Frederick)	
<b>Pennsylvania</b>	Beer, Provisional Bottle Labels. (new) BTL27A, Trainer Brewing Co., Kasko Lager Beer, 12 oz, blue, gold & white, May 9, 1933, \$100 used. (Gray)	2Q15
<b>Pennsylvania</b>	Beer, Keystone Bottle Labels. (new date) BTK1, "HORSE SHOE CURVE BEER", perfin "ALTOONA/ 6-25-45/ B Co" (Frederick)	
<b>Pennsylvania</b>	Beer, Keystone Bottle Labels. (new) BTK22A, 1 pt, blue, green, red, white & yellow, bottom line begins "SHARPSBURG SUBURB...", \$50 unused. (Frederick)	
<b>Pennsylvania</b>	Beer, Keystone Bottle Labels. (new) Design of BTK71, but 84x88mm. BTK70B, 1 pint (12oz), red, yellow, green, blue, brown & black, red border, \$75 used. (Smiley)	

<b>Pennsylvania</b>	Beer, Keystone Bottle Labels. (new date) BTK71, "OLD READING PILSNER BEER", perfin "11 10 42". (Frederick)	-
<b>Pennsylvania</b>	Beer, Keystone Bottle Labels. (new) BTK105A, 1 pt, dark blue, silver and light blue, \$50. Overall design like BTK105, but with "DOES NOT CONTAIN MORE THAN 4% ALCOHOL BY WEIGHT" in top margin. (Frederick)	
<b>Pennsylvania</b>	Beer, Keystone Bottle Labels. (new) Wacker Brewing Co. Wacker Premium Beer. 110x76mm. BTK106A, 1 pt, red, blue & white, "12-2-42", \$100 used. (Frederick)	1Q16
<b>Pennsylvania</b>	Eggs. (new) E4b, various colors, no permit number, but with associated printed package size, \$1 used. (Pruess)	
<b>Pennsylvania</b>	Bedding. (new) BD30a, olive on yellow green, safety paper with diagonal "ESPCo", \$5 used. (Leshner)	
<b>Pennsylvania</b>	Bedding. (new) BD15A, orange, roul 6-3/4, \$15 used. (Gray)	
<b>Pennsylvania</b>	Cigarettes. (new) 2015. C95, 20 cig, green and white, \$0.50 used. Similar to 2009 series, but taller map with two-line control number. Pink fish-scale safety. 12x12mm overall. (Silliman, Frederick)	1Q16
<b>Pennsylvania</b>	Cigarettes. (new) C96, 20 cig, orange & white, \$0.50 used. Similar to 2009 series, but taller map with two-line control number. Pink fish-scale safety. 12x12mm overall. (Hines)	
<b>Pennsylvania</b>	Cigarette Vending. (new) VC38, 1994, violet, \$15 used. (Wrisley)	1Q15
<b>Rhode Island</b>	Cigarettes. (new) C23, 20 cig, red, \$0.50 used. 2009? Similar to previous series, but with wider surround and longer straight sides. (Wrisley) [Seen in carton/pack displays on Internet. Not yet reported by collectors]	
<b>Rhode Island</b>	Cigarette Papers. (new) (Wrisley)  <i>CPP7, 32, purple</i> <i>CPP8, 48, purple</i> <i>CPP9, 50, purple</i> <i>CPP10, 100, purple</i> [Seen on RI Form T-11A, "Requisition for Cigarette Tax Stamps: Rolling Papers" (revised 05/20/2015). Not yet reported by collectors]	
<b>Rhode Island</b>	Cigarette Meter Stamps. (new) CM2P, 2c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Rhode Island</b>	Cigarette Meter Stamps. (new) CM6A, black, "CIGARETTE TAX", \$2 used. (Matesen)	
<b>South Carolina</b>	Documentary. (new) D21Sa, 8c, blue green, black overprint, \$25. (Wrisley, Kohtz)	
<b>South Carolina</b>	Feed. (new) FE13a, 9-3/8 mills, dark violet blue, vertically imperforate, \$25 unused. (Jackson)  [Reported as block of 4]	
<b>South Carolina</b>	Fertilizer Tags. (new) FTT40, 200 lbs, 1928-29, black, \$40 used. Similar to 1911 series, but Alan Johnstone and D. H. Henry signatures. Denominated. (Funkhouser)	

<b>South Carolina</b>	Fertilizer Tags. (new) \$40. (Pruess, Gray)  FTT45, 100 lbs, 1931-32, red, Wannamaker and Henry signatures, 41x77mm FTT47, 100 lbs, 1932-33, red, Wannamaker and Henry signatures, 41x77mm (Gray) FTT49, 100 lbs, 1933-34, red, Wannamaker and Woodward signatures, 41x77mm FTT64, 200 lbs, 1939-40, black, Bradley and Cloaninger signatures FTT66, 200 lbs, 1940-41, black on pink, Bradley and Cloaninger signatures.	40 & 45, 3Q15
<b>South Carolina</b>	Fertilizer Tags. (new) FTT85, 100 lbs, 1950-51, red on cream (R), Christie Beret and Cloaninger signatures, \$60 unused. (Jackson)	3Q15
<b>South Carolina</b>	Liquor Meter Stamps. (new) LQM2A, 15c, red on yellow orange, \$100 used. (Jackson)	
<b>South Carolina</b>	Shad Tags. (new) SAT9, 3-1/2c, black, James M. Rhett signature block, black serial number, \$75 unused. (Gray)	
<b>South Carolina</b>	Shrimp. (new) SH3a, 3c, light blue, last two lines reversed in left panel, \$100 unused. (Jackson)  [The same thing is observed in 1924 Oysters, Trower Cravens signature block, with the variation there reported to be a pane variety occurring 1 in 10]	<b>3Q15</b>
<b>South Carolina</b>	Soft Drinks. (new) SD49, 1c, very light blue, \$1 unused.  [Previous SD49, 1c very light blue, safety card (illustrated) => SD49a. (Jackson)]	
<b>South Carolina</b>	Ammunition. (new) (Matesen)  AM5A, 8c, black, faint safety, \$5 unused AM7A, 8c, black, "-" unused	
<b>South Carolina</b>	Business License. (new) BL43Sa, 20c, yellow green, \$75. (Jackson)	
<b>South Carolina</b>	Business License. (new) BL71a, 2c, violet, vertical imperforate pair, \$35 unused. (Jackson)	
<b>South Dakota</b>	Beer & Wine. (new) BW54A, \$.50, red, ¼ barrel, \$50 used. (Gray)	
<b>South Dakota</b>	Cigarettes. (new) Specimens with red "SPECIMEN" and punched hole. (Florer)  C32AS, 3c, green, \$30 C33S, 3-1/4c, blue, \$40	<b>4Q15</b>
<b>Tennessee</b>	Feed. (new) FE3B, 3/4c, reddish brown, \$10 used. (Funkhouser)	
<b>Tennessee</b>	Feed. (new) FE21b, 1/2c, blue, \$3 used. (Funkhouser)	
<b>Tennessee</b>	Feed. (new) Edward Jones signature. (Gray)  FE113C, 1 cent, black, small signature, no double cross at lower left of central panel, \$2. FE114E, 1/10 cent, red, larger signature, no double cross at lower left of central panel, \$2.	
<b>Tennessee</b>	Fertilizer Tags. (new) FTT38, 100 lbs, black on lt brown, \$20. Homer Hancock signature. "Series C 1927" (Funkhouser)	

<b>Tennessee</b>	Cigarette Meter Stamps. (new) CM3P, 3c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Texas</b>	Feed Tags. (new) FET21A, 50 lbs, black, \$30 used. Conner and Fuller signatures. (Walls) [Discovery example is a partial tag with Louisiana FE100 affixed]	<b>2Q16</b>
<b>Texas</b>	Beer. (new) B58a, .3251 cents, light green, \$20 unused. (Smiley)	
<b>Texas</b>	Liquor. (new) L101A, \$1.00, brown, 1/5 gal, \$4 used. (Pruess)	
<b>Texas</b>	Liquor Seals. (new) LS6, red on light blue, \$5 used. Similar to first 200? series, but landscape configuration. Self-adhesive. 30x22mm. Black serial number with large red prefix letter, all in central white panel. Diagonal cuts. (Jackson)	
<b>Texas</b>	Citrus Fruit. (new) (Florer, Leshner)  CF42a, 2c, blue, imperforate, \$3 used. CF48a, 2-1/2c, green, imperforate, \$3 used.	
<b>Texas</b>	Citrus Fruit Hand-stamps. (new) CFH45, second line of text added below seal, \$10 used. Green known. (Hines)	<b>3Q15</b>
<b>Texas</b>	Bedding. (new) BD2a, 1c, red orange, no registration number, \$2 unused. (Florer, Leshner)  listing now-  BD2, 1c, red orange BD2a, 1c, red orange, no registration number BD2b, 1c, orange	
<b>Texas</b>	Fur Tags. (new) FUT6, 5c, 1934-35, black on manila, \$100 used. Same design as FUT5. (Jackson)	
<b>Texas</b>	Cigarettes. (new) C84, 20 cigarettes, green, \$0.50 used. 2014. Similar to 2010 series, but inscribed border an open-sided square, two-line control number, and "20 cigarettes". Red safety. Design 10-1/2 x 10-1/2mm. 12x12mm overall. (Frederick)	<b>4Q14</b>
<b>Texas</b>	Cigarettes. (new) C85, 20 cig, red on light blue, \$0.50 used. Red "TEXAS". Large white star at center. Two-line control number. (Smiley)	3Q15
<b>Utah</b>	Beer. (new) (Matesen)  B15c, 12 oz, light brown, "3.2 PER CENT OF ALCOHOL BY WEIGHT" in black, single line, "-" used. B15d, 12 oz, light brown, "NOT OVER 3.2% BY WEIGHT" in black, single line, "-" used".	
<b>Utah</b>	Liquor Seals. (new) LS5P1. Die proof on India, die-sunk on card. (Matesen)	
<b>Utah</b>	Liquor Seals. (new) LS5TC1a, green, paper trimmed to die number in a tab, then mounted to card, \$100. (Bowman)	
<b>Utah</b>	Liquor Seals. (new) LS5A, brown, 15-1/2 x 22-1/2 mm, "-" used. (Matesen)	
<b>Utah</b>	Liquor Seals. (new) 1954 series description also add "Horizontal fish-scale safety".	

	(Matesen) LS8a, dark greenish blue (shades) on yellow, stamped "VOID" in red, "-" unused LS8b, dark greenish blue (shades) on yellow, mirror image safety, single hash mark by "H" of UTAH" "-" unused	
<b>Utah</b>	Beer Labels. (new) BT45a, black, red, blue, white & gold, \$3 used. (distinction is BT45 is brown, not gold) (Matesen)	
<b>Utah</b>	Beer Labels. (new) (Matesen) BT137a, 12 oz, black, red & dull yellow, \$10 unused BT139a, 22 oz, black, red & dull yellow, \$10 unused [Note added- "The boldness of the black printing in the above series may vary, especially noticeable in the hops at left and right. The lighter printing version is less common." ]	
<b>Utah</b>	Christmas Tree Tag. (new) CT10, 1969, green, serial #, "-" used. (Matesen)	
<b>Utah</b>	Cigarettes. (new) C5f, 2c, light blue, inverted perfin, \$6 used. (Matesen)	
<b>Utah</b>	Cigarettes. (new) Like C15. C16A, 2c, gray blue, imperforate, \$10 unused (Matesen)	
<b>Utah</b>	Cigarettes. (new) Like C36. C35A, 2c, light blue, \$5 used. (Matesen)	
<b>Utah</b>	Cigarettes. (new) C42a, 4c, red, card with clear roulette, \$2. (Jackson)	
<b>Utah</b>	Cigarettes. (newly confirmed) C53, 20 cig, light purple, 2-1/2mm tall control number, \$8 used. Like 2008? series, but white control number panel. (Matesen)	1Q15
<b>Utah</b>	Cigarettes. (new) Like C53. C53A, 20 cig, orange, 1-1/2mm tall control #, "-" used. 11x11mm. (Matesen)	1Q15
<b>Virginia</b>	Feed. (new) FE36a, 3/16c, dk blue, gray war paper, \$3 used. (Funkhouser)	
<b>Virginia</b>	Beer. (new) B9A, \$1.50, green, ¼ barrel, \$10 used. (Frederick)	
<b>Virginia</b>	Beer, Imported. (new) IB14C, red, black bar on 1950? beer series \$1.55, \$50 used. (Jackson)	
<b>Virginia</b>	Coin Operated Devices. (new) VE24, pink, 1944, 76x68mm, \$25 used. (Frederick, Troutman)	2Q15
<b>Virginia</b>	Cigarettes. (new) C13, 20 cigarettes, blue and gray, \$0.50 used. 2014. Similar to scalloped-shaped 2001 series, but without "TAX PAID". "COMMONWEALTH OF VIRGINIA" microprint in border. Black control number in panel with map and pattern of dots. Design 10-1/2x10-1/2mm. 11-1/2x11-1/2mm overall. (Hines)	4Q14
<b>Virginia</b>	Cigarettes, State-Local. (new) CL8, 20 cigarettes, orange red, \$0.50 used. 2014. Similar to scalloped-shaped 2001 series, but without "Tax Paid". "VIRGINIA & NVCTB". "COMMONWEALTH OF VIRGINIA" microprint in border. Black control number in panel with map and pattern of dots. Design 10-1/2x10-1/2mm. 11-1/2x11-1/2mm overall. (Hines)	
<b>Washington</b>	Documentary. (new) D47A, \$50, black on gold, "-" unused. (Matesen)	
<b>Washington</b>	Documentary. (new) D61A, \$50, black on gold (1984), \$50 used. (Matesen)	
<b>Washington</b>	Documentary. (new) D21A, \$5 red, \$7.50 used. (Matesen)	
<b>Washington</b>	Documentary. (new) D51C, \$10 orange, \$20 used. (Matesen)	

<b>Washington</b>	Documentary. (new) D51D, \$20 reddish pink, \$75 used. (Matesen)	
<b>Washington</b>	Documentary. (new) (Gray) D53C, \$1, blue, \$20 used D57A, \$5, red, \$20 used D59A, \$10, orange, \$25 used	<b>2Q15</b>
<b>Washington</b>	Liquor Seals. LS2b, multiple 5mm punched holes, \$5 unused. (Matesen)	
<b>Washington</b>	Liquor Seals, Federal Bottle Stamps. (new) LSF9a, 1/5 gal, black on red, type or brand of liquor added, \$10 used. (Leshner)	
<b>Washington</b>	Apple Advertising. (new) 1951-60 (tall "\$"). AP103a, \$10, blue, blue gray pane number (1960), \$30, 3.00. (Matesen) [All other \$10-- AP94, AP103, AP111 color changed to more accurate "very dark blue"]	4Q14
<b>Washington</b>	Eggs. (new) E18a, 1 dozen, dull gray green, \$10 unused. Vertical coil printed on 43mm wide paper tape. Single white circle. "Graded" approximately same length as "Eggs". 34mm diameter (slightly taller than wide). (Wrisley) [See also Clarifications & Additional Information]	
<b>Washington</b>	Eggs. (new) (Matesen) E20a, 1 dozen, blue green, \$20 unused E20b, 1 dozen, yellow green, \$15 used	
<b>Washington</b>	Eggs. (new) E30A, 1 doz, various colors, \$5 used. Similar to previous, but without outermost colored border. 15-34mm. Known in red or blue. (Florer, Gray) [Some designs printed on carton may either be printed with carton design, or over-printed]	
<b>Washington</b>	Eggs. (new) E32A, 1 doz, green, \$5 used. Similar, text in color, but different fonts, and "Graded" longer than "EGGS". 50mm diameter. (Florer)	
<b>Washington</b>	Rutabaga Tags. (new category) 1934. RUT1, 1-1/2 cents, 100 pounds, black on manila, \$150 used. "RUTABAGA CODE". "DENNISON MFG. CO. U.S. A." imprint on patch. 71x35mm. (Jackson)	
<b>Washington</b>	Bedding. (new) 1935. Label with seal and serial #. 76x102mm. BD1, \$10 used. (Matesen)	
<b>Washington</b>	Electrical Inspection. (new) ELC4, \$3, black on orange, "-" used ["used" for these stamps= on document; seldom seen] . (Armstrong)	
<b>Washington</b>	Electrical Inspection. (new) ELC15S, self-adhesive, blue green, 63x50-1/2mm, \$10 unused. Specimen with manuscript "VOID". (Smiley, Wrisley)	
<b>Washington</b>	Carnival Electrical Inspection. (newly listed category) Self adhesive, 1985-1998 ("CEL13" 1997 not yet seen) , 51x51-64mm, \$10 unused. All but 1985 have serial number. (Smiley, Wrisley) CEL1, 1985, green, \$15 unused CEL2, 1986, blue, \$15 unused CEL3, 1987, yellow, \$15 unused	4Q14

	<p>CEL4, 1988, white, \$15 unused          CEL5, 1989, light brown, \$15 unused          CEL6, 1990, light pink, \$15 unused          CEL7, 1991, yellow, \$15 unused          CEL8, 1992, red on white, \$15 unused          CEL9, 1993, light blue, \$10 unused          CEL10, 1994, pink, \$10 unused          CEL11, 1995, light violet, \$10 unused          CEL12, 1996, orange, \$10 unused          CEL14, 1998, purple, \$10 unused</p>	
<b>Washington</b>	Gambling. (new) Self-adhesive. "COIN OPERATED DEVICE TAX STAMP". AD5, 1977-78, black on yellow, serial number, 49x31mm. "-" used. (Matesen)	
<b>Washington</b>	Cigarettes. (new) C14A, 5c red, "-" used. Like C14, but 15x20mm. (Matesen)	
<b>Washington</b>	Cigarettes. (new) 2012? C53, 20 cig, dark blue & purple, \$2 used. Heat transfer decal. Design similar to C52. Two-line control number in central white panel. (Wrisley)	
<b>Washington</b>	<p>Cigarettes. (new) 2012. Self-adhesive. Square with heavily rounded corners. Two-line control number in central white panel. "RYO" (Roll Your Own).(Matesen, Wrisley)</p> <p>C54, 20 cig, yellow, \$3 used          C55, 200 cig, purple, \$5 used.</p>	2Q15
<b>Washington</b>	Cigarette Meter Stamps. (new) CM1A, 2c, blue black, \$4 used. (Matesen)	
<b>Washington</b>	Cigarette Meter Stamps. (new) <b>Proof</b> pair on thin clear plastic. CM2P, 20 cigarette, purple to violet. (Matesen)	
<b>West Virginia</b>	Seed, Packet. (new) PS69, 2016, blue & red, \$3 unused. (Smiley)	
<b>West Virginia</b>	Beer. (new) B10, 2-1/4 gallon, James E. Ross signature, blue & brown yellow, \$50 used. (Ivester)	
<b>West Virginia</b>	<p>Liquor, Medicinal. (new) Essays. Colored design on white, gummed paper. "STATE OF/WEST VIRGINIA/MEDICINAL/LIQUOR TAX/STATE TAX/COMMISSIONER". Horizontally perforated. Exact dimensions unknown. (Gray, Pruess)</p> <p>PL1AEa, 50c, blue, "-" unused.          PL1AEb, 50c, green, "-" unused</p>	
<b>West Virginia</b>	<p>Liquor Seals. (new) Trial color die proof with paper trimmed to die number in tab. Mounted on card. (Bowman)</p> <p>LS5TC1a, green, \$100          LS5TC1b, brown, \$100</p>	
<b>Wyoming</b>	Cigarettes. (new) C13, 20 cigarettes, yellow, \$0.50 used. Design with open-sided, square frame. Two-line control number. Design 10-1/2 x 10-1/2 mm. 12 x 12 mm overall. (Smiley)	
<b>West Virginia</b>	Cigarette Meter Stamps. (new) CM3P, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	
<b>Wisconsin</b>	Beer. (new) B103, \$.125, gray, 1/8 barrel, \$40 used. (Smiley)	

<b>Wisconsin</b>	Liquor. (new) C8a, 6-1/4c, yellow green, \$15 unused. (Smiley)	
<b>Wisconsin</b>	Wine. (new) W62b, 48c, red, 2mm between "4" and "8", \$10 used. (Gray)	4Q14
<b>Wisconsin</b>	Oleomargarine. (new) OL7A, 1 pound, green, dot middle right of map (with frame line), \$7.50 used. (Smiley)	
<b>Wisconsin</b>	Cigarettes. (new) C94, 20 cig, red & yellow, \$0.50 used. Map at center. Two line control number. "20" diagonally at upper right and lower left corners. (Smiley)	
<b>Wisconsin</b>	Cigarette Meter Stamps. (new) CM1P, 2c, dark purple to violet. Proof pair on thin, clear plastic. (Effner)	

	<b><u>CONFIRMATIONS, CLARIFICATIONS &amp; ADDITIONAL INFORMATION</u></b>	
<b>Alabama</b>	(update, clarification) Playing Cards. PC15a color should be dull violet (shades), hence it should be PC15Aa. (Schaap) [Card distinction and color will have illustrations in the next edition]	
<b>Alabama</b>	(update, clarification) Tobacco. T137 series. At least some 5c T137 have been observed with (mirror image) fish-scale safety on card back. Editor believes it to be set-off. (Gray)	
<b>Arkansas</b>	(confirmation) Beer. B18, \$0.0704, blue, 1 case, D. L. Ford signature, \$100 used. (Gray) [Confirmed example roul 7 to 7-1/4; previous description of roul 9-1/2 considered in error]	
<b>Arizona</b>	(update) Honey. Honey Inspection, Honey Label, and Honey Imported categories are not strictly speaking revenue stamps. They evidence certification that produced from hives free of disease. [See Pruess article in 3Q15 SRN]	
<b>Arkansas</b>	(confirmation) Beer. B48 \$2.50 orange, Otho A. Cook, \$75 unused. (Matesen)	
<b>Arkansas</b>	(confirmation) Beer. (Jackson, Ivester) [See also related new] B59, \$0.205078, bright yellow, \$50 unused	
<b>Arkansas</b>	Coin Operated Devices. Updates to latter parts of Amusement Machine (AD), and Vending Devices (VE).	<b>1Q15</b>
<b>Arkansas</b>	(confirmation) Cigarettes. C92a, used. (Wrisley)	
<b>California</b>	(update) Agricultural Inspection. Recently uncovered documentation shows AG1-4 were used on watermelons only. They are still not known as evidence of tax/fee paid. (Jackson)	
<b>California</b>	(clarification) Tomatoes. TM147a has "R" at left, and <u>also</u> "D" at right. (Florer, Pruess)	
<b>California</b>	(clarification) Tomatoes. TM296. A better description of the color is "dark brownish purple to brown", rather than "violet". Some early stamps changed to brown with use or exposure. Scans tend to look more primarily dark brown. (Pruess)	

<p><b>California</b></p>	<p>(update for next edition) DMV Information Request. "DMV" =&gt; "MV", and moved to Documentary Super-category.</p>	
<p><b>California</b></p>	<p><b>Poll Tax.</b> (update)                  POL2, \$2, 1876, black/<u>pink</u>. Paper color thought to be the same as POL13, \$3, 1876. Discovery example reported to be from Earl Strizinger collection; however, no color image available, and stamp whereabouts unknown. (Mahler)                  POL17, \$3, 1880, black/pink. Only a cut square known.</p>	
<p><b>Colorado</b></p>	<p>(update) Drugs. Although Amendment 64 to the state constitution in 2012 made it legal for those over 21 to use and possess small quantities of marijuana, licensed sale began early 2014. No stamps are used.</p>	
<p><b>Delaware</b></p>	<p>(confirmation) Beer. B21a, 8c, green, thin paper, \$5 used. (Matesen)</p>	
<p><b>Delaware</b></p>	<p>Re-discovered series in both Beer and Liquor  <u>BEER</u>                  1955. Similar, but "DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION" at top and bottom. Black serial number w/prefix (letter). Paper with basketweave safety pattern.  <u>NEW OLD</u>                  [B36 reserved]                  B37 B37a 16c green (B, E, F, G, H, I, K, L) 15                  B38 B38a 20c brown (A) 75                  B39 B39 \$1 orange (A) 15                  [Prefix letters not verified: B37- C, D, J]                    19?? Similar, but "THE DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION" at top and bottom. Red serial number w/prefix (letter). Paper with basketweave safety pattern.  <u>NEW OLD</u>                  B40 B36/B36a* 8-1/2c purple (A, B), safety w/ long horiz lines periodically interspersed w/banners w/ text 40                  B41 B37 16c green (A, B, D-N, P, Q) 7.5                  B42 B38 20c brown (C, D) 40                  [B43 Reserved]                  [Prefix letters not verified: B41-C, O]                    *Old B36 is being de-listed    <u>LIQUOR</u>                  195? Similar, but "DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION" at top and bottom. Black serial number w/prefix (letter).  <u>NEW OLD</u>                  L7 L7 dk blue (A-C) 25                    19?? Similar, but "THE DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION" at top</p>	<p>3Q15</p>

	and bottom. Red serial number w/prefix (letter) <u>NEW OLD</u>  L7A L7a dk blue (E, G) 20	
<b>Florida</b>	(update) Documentary. Note added to 1933 Lee signature series. "Previously listed imperforate varieties are believed to be unfinished examples since none have been observed on document. All but the \$100 are known in a pane of 100. These are scarce." (Semsrott, Wrisley)	
<b>Florida</b>	(update) Documentary. De-listed--D25a, D26a, D28a, D31a. Per note, imperforate varieties believed to be unfinished examples. [See also New section]	
<b>Florida</b>	(update) Documentary. De-listed D36a, green blue. (Wrisley)	
<b>Florida</b>	(update) Documentary. De-listed D37, gray blue. (Wrisley) [D37a, dk violet blue still listed]	
<b>Florida</b>	(update) Documentary. De-listed D47a, horizontal pair imperf between. (Wrisley)	
<b>Florida</b>	(confirmation) Documentary. D64, \$25, purple red, \$30 used. (Wrisley)	
<b>Florida</b>	(update, clarification) Documentary Meter Stamps. Stamps are listed by confirmed paper type. The paper type for a few listings may not be known since information may have been obtained only from insufficient quality images. Also, since paper patterns may be somewhat fugitive, only listings confirmed with plain paper in unused examples, or only with unknown paper type (noted as such), are listed without suffix. In these cases for which no patterned papers are known, a used value may be indicated.  [See also New listings for description of Type 6 patterned paper]	
<b>Florida</b>	(update) Documentary Meter Stamps. DM20e re-numbered as DM20f. Paper pattern is Type 6. [See previous.]	
<b>Florida</b>	(update) Documentary Meter Stamps. DM21 re-listed as DM21a. Paper pattern now confirmed as Type 1 basket-weave. (Wrisley)  [See also clarification above]	
<b>Florida</b>	(clarification) Feed. FE35 and variations. (Wrisley)  Simplified listing-  FE35, 50lbs, very dark brown*, \$12 , \$3 FE35a, 50 lbs, dark brown*, \$15, \$3 FE35b, 50 lbs, dark reddish brown*, \$12, \$3  *Perforation gauges are-- 11-3/4, 12, 12-1/4, and compounds.  [FE35c de-listed]	
<b>Florida</b>	(update) Beer, Bottle Caps & Labels. Beer can lids have now been reported with "FLORIDA" inscribed as have been previously seen for bottle caps. (Kohtz)	
<b>Florida</b>	(update) Bedding. De-list BD2a distinction. All are red orange BD2. (Wrisley)	

<b>Florida</b>	(update) Cigarette Vending Machine. VC3Sa signature is James Vocelle. (Wrisley)	
<b>Georgia</b>	(update) Cigars and Cigarettes. CGC2a, CGC3a, CGC3b are not “pre-cancels”. (Matesen)	2Q15
<b>Georgia</b>	(clarification) Liquor, Exported. EL2c. Horizontal, straight line safety with periodic text “ANCHOR/SAFETY PAPER” \$10 unused & used. [EL2d will be delisted as ambiguous.] (Gray)	
<b>Georgia</b>	(update) Beer. B8d, \$2.25, blue, with basket-weave safety. Moderate doubt of existence; can easily be confused with similar 1955, or 1951 series. [To be listed in light italics in next edition, or de-listed] (Wrisley)	
<b>Idaho</b>	(clarification, update) Beer, 1939 series B25-B29. The longer sheet number panel is 25-26mm long with parallel lines, all with the same horizontal position. The shorter sheet number panel most often has lines with slightly different horizontal position. The shorter panel with evenly spaced lines is a less common pane/sheet variety, so far observed only in position “f”. B25b/B25c have the shorter sheet number panel, and even/uneven lines respectively. (Wrisley, Matesen)	
<b>Idaho</b>	(additional information) Beer. B41a with sans serif “No.” and sheet number is a sheet variety. B42a, B44a, B45a, B46a and B69d have also been confirmed as sheet varieties. (Matesen)	
<b>Idaho</b>	(update) Beer, B54-56. Earliest date reported now 1949.	
<b>Idaho</b>	(update) Beer, B57-65 and B66-70 (the 2 “OFFICE OF TAX COLLECTOR” series). It may also be true that suffix letters are only serified, or sans serif respectively in the two series. Different style sans serif letters have been observed, but not in the same denomination. (Wrisley)	
<b>Idaho</b>	(update) Eggs. At least some were issued with gum. E21, E23, and E24 reported with gum. (Matesen)	
<b>Idaho</b>	(clarification) Eggs. E69a listing should more accurately read “It gray to white” (Wrisley)	
<b>Indiana</b>	(update) Intangibles Tax. 1942. All denominations have been observed with the plate flaw in the “9” of upper left “1942”. (Florer reported 10c, and 25c, the last two)	
<b>Indiana</b>	Wine. (confirmed) W34a, ½ gallon, pink, \$7.50 used. (Smiley)	
<b>Kansas</b>	(clarification) Eggs. These are believed to have been used in the two-row strip form as were similar stamps from other states (AR, OK). Values are for two-row strips having three complete maps. Used examples (hand-stamped? and no gum) are scarce. (Wrisley)	
<b>Kentucky</b>	(additional information) B24a is known with a “HOWARD LEDGER” watermark. Two adjacent stamps are required to see the entire text in an arc. \$35 unused. (Jackson)	
<b>Iowa</b>	(clarification) Oleomargarine. OL17e. Although this listing has not been confirmed, it appeared in Litchfield. The description is interpreted to mean one lower denomination is inverted, the other not. Note added.	
<b>Iowa</b>	(update) Cigarettes. (Gray)	

	<p>C24A, 1c, green, perf 12-1/2, bottom white border of upper corner ornaments absent, \$20 unused.</p> <p>block of 4 surrounded by 12 C24, \$125 unused</p> <p>[New C24A is Troutman C24, either seriously doubted at the time by 2013 editor, or mistakenly omitted. Troutman C24a (block containing both Wrisley C24 and C24A now not numbered)]</p>	
<b>Kentucky</b>	(update) Sales. A single used example of the purchaser's receipt half of SA1, 1c, has been reported.	
<b>Louisiana</b>	(confirmation) FE95d, 100 lbs, red, perf 12-3/4 x 11-3/4, \$5 unused. (Florer)	
<b>Maine</b>	(update) Beer. Only B1-6 were issued with gum. B8-25 are punch cancelled. (Leshner)	
<b>Michigan</b>	(update) Beer. B97, black on yellow, TT prefix. (Smiley)	
<b>Michigan</b>	(clarification) Malt. In distinction to green MA18, the color of MA18a might also be described as yellowish olive green. Only one MA18a has been observed, and it may also have a more crudely printed appearance. (Wrisley)	
<b>Michigan</b>	<p>(update, clarification &amp; new) Apple Cards. AC12-13 listing should be-</p> <p><b>1957? Similar, but two instruction lines ("and date of cancellation" added). Serifed serial number. Cream card. Design 111x64mm.</b></p> <p>AC12, 2c, red, 10.00, 6.00</p> <p>AC12a, 2c, red, sans serif ser #, 7.50 used</p> <p>Note-Known paying three cent tax with 1941 1 cent affixed.</p> <p><b>On 1957? series.</b></p> <p>AC12b, 3c, 2c red w/diagonal bisect, 1957? 2c card staple attached, each date cancelled (1962), \$25.</p> <p>Previous AC13 now noted.</p>	
<b>Minnesota</b>	<p>(existence doubted) Beer. B63, 06451, green?, 4-64oz, Schmall and Peterson signatures. (Wrisley)</p> <p>[Denomination is wrong for OVER 3.2% (that package size would be .12903, and color unknown)]</p>	
<b>Minnesota</b>	<p>(update, clarification) Liquor Seals. (Wrisley)</p> <p>1933 series dimensions- 38-1/2 x 45mm</p> <p>1934 series dimensions- all but LS4 [see NEW]which is 38-1/2 x 45mm</p> <p>19?? series dimensions- about 33 x 39mm</p>	
<b>Minnesota</b>	(update, confirmation) Gambling. PB2, eight-point star-shaped self-adhesive, dark to olive green, reported by Ken Pruess in 4Q2000 State Revenue News. \$40 used. (Wrisley, Pruess, Florer)	
<b>Mississippi</b>	(confirmed) Fertilizer Tags. Like FTT10. 1915-16 H. E. Blakeslee signature. FET6, 100lbs, black on blue gray, \$40 used. 68x41mm portion known, w/o patch. (Ivester, Wrisley)	

<b>Mississippi</b>	T76 also known unused. (Troutman)	
<b>Missouri</b>	(existence doubted) Beer. B6a, B7a, thicker vs regular or relatively thinner paper distinction. (Wrisley)	
<b>Missouri</b>	(de-listed) Beer. B146-7 previously listed in italics (existence doubted) have been de-listed as duplicating the following series B148-151. (Wrisley)	
<b>Missouri</b>	(de-listed) Beer. B152-153a previously listed in italics (existence doubted) have been de-listed as duplicating the 62 cent in the following series. Although that listing, B163, may also exist on grayish (thick?) paper, this has not been confirmed. (Wrisley)	
<b>Missouri</b>	(update) Drinks & Syrups. SD1-16 have only been observed without gum, and without cancellation. They are now listed with only an unused value indicated. (Matesen, Lesher, Wrisley)	
<b>Nebraska</b>	Liquor. (clarification) Liquor L46-70. Where it occurs, perforation gauge 11 is more accurately 10-3/4 (Wrisley)	
<b>Nebraska</b>	(clarification) Beer, Liquor and Wine. These stamps were not cancelled upon use. Early issues were pre-cancelled. In all cases, unused paper stamp examples have full gum. (Pruess)	
<b>Nevada</b>	(clarification) Documentary. Except for the single and double star 2c, although there are different inscribed designs, each denomination has the same design throughout. (Wrisley)	
<b>New Jersey</b>	<p>(updated listing). Inaccuracies discovered in previous listings. (Effner)</p> <p><b>1948-68. 20000 meter number. Denomination at sides. 32x16mm. Shades.</b></p> <p>CM1, 3c, dk purple to violet, .50</p> <p><b>196? 20000 series meter number. 32x16mm.</b></p> <p>CM2, 20 cig, dk purple to violet, 3.00  <i>CM3, 20 cig, blue, 3.00 (should exist, but not confirmed)</i>  CM4, 20 cig, green, 3.00  CM5, 20 cig, red, 3.00  CM6, 20 cig, orange, 3.00  CM7, 20 cig, purple pink*, 3.00</p> <p>Note-Stars can be in 16 different orientations about their five-fold axis of symmetry.  *May not be an officially issued color difference</p> <p><b>196? 40000 series meter numbers. 32x16mm.</b></p> <p>CM8, 20 cig, dk purple to violet, 1.00  CM9, 20 cig, green (1981), 5.00  CM10, 20 cig, red, 1.00  CM11, 20 cig, orange, .50  CM12, 20 cig, purple pink*, 1.00</p> <p>Note-The stars can be in 16 different orientations. *May not be an officially issued color</p>	

<b>New Mexico</b>	(existence doubted) Honey. HY8a, war paper. This listing is now HY17a. (Florer, Matesen, Wrisley)	
<b>New Mexico</b>	(clarification) Cigarettes C3-6. Safety is of triangles and inverted triangles with text. (Matesen)	
<b>North Carolina</b>	(clarification) Feed, 1910-20. Note added-- For the following series described as perf 11-3/4 or 12, in some examples it can be difficult to conclude the actual gauge value since it can appear to be very near the rounding point, i.e., 11.875. This may need further study.	
<b>North Carolina</b>	(clarification) Bedding. 1937 series, BD1. The default perforation gauge is 11-3/4 not 12. (Bowman)  BD1, 2c, yellow green to olive, perf 11-3/4 BD1b, 2c, yellow green to olive, perf 12-1/2 x 11-3/4	
<b>North Carolina</b>	(update) Kerosene. 1918 series.(Crumbley, Wrisley)  K33, 12-1/2c, white, \$50 unused (Confirmed) K30, 1/4c, light yellow (Doubtful; now listed in light italics) K31, 1/2c, white (Doubtful; now listed in light italics) [Border designs, and previous descriptions of them can be confusing]	
<b>North Carolina</b>	(clarification) Linseed Oil. LN11a, 5c, black, thin paper, ungummed, “-” unused. (Matesen, Troutman)	
<b>Oklahoma</b>	(Confirmation) FET3, 100 lbs, black, smaller text font, \$25 used. (Wrisley)	
<b>Oklahoma</b>	(update) Cigarettes. C46. Date uncertain. (Matesen)	
<b>Pennsylvania</b>	(Numbering change) Real Estate Transfer. RE8a => RE8e. This makes all perf 12 x 11-3/4 have “e” suffix. See New for others.	
<b>Pennsylvania</b>	(clarification) Stock transfer. (Jackson)  1936 series. Overprint. Gray paper with large safety text. It may be that the safety is vertical for cents denominations, and horizontal for dollar denominations.  1940 series. No overprint. Greenish paper with large safety text. It may be that the safety is vertical for cents denominations, and horizontal for dollar denominations.	
<b>Pennsylvania</b>	(update) Beer, Keystone Bottle Labels. Dates known. (Frederick)  BTK2, Barbey’s Sunshine Extra Light Beer, 1 pint, “1-22-44”* stamped on reverse. *Date may be “11-22-44”	
<b>Pennsylvania</b>	(update) Beer, Keystone Bottle Labels. Dates known. (Gray)  BTK17, Erlanger’s, 1 quart, black Keystone, “8-44” BTK75, Philadelphia Old Stock, 1 pint, “9-18-42”	
<b>Pennsylvania</b>	(confirmation) Syrups & Soft Drinks. SD28. (Leshner)	
<b>Pennsylvania</b>	(clarification) Bedding. BD10 & BD16. The asterisk in the BD10 description refers to the note	

	after BD16. The appearance of the “fork & arrow” design may differ in individual stamps, e.g., primarily horizontal lines, and the fork and arrow may be difficult to see. A seal like the inscribed design may also be present in some stamps. (Wrisley, Lesher, Troutman)	
<b>Pennsylvania</b>	(confirmation) Bedding. BD22, \$35 used. (Jackson, Gray)	
<b>Pennsylvania</b>	(clarification) Bedding. BD32. In addition to color distinction, the horses have shaded bodies. BD30, BD31, and BD33, bodies not shaded. (Florer)	
<b>Rhode Island</b>	(update) Drugs. DRM1 known with or without manuscript shown in the illustration. (Watson)	
<b>South Carolina</b>	(update) Oysters. There is evidence that the regular and narrow “No.” are pane varieties (true at least for OY77 & OY77b). This may be true elsewhere in seafood stamps. (Bilek, Troutman)	
<b>South Carolina</b>	(existence doubted) AM8. (Wrisley)	
<b>Texas</b>	Feed Tags. (clarification) FET13 also has “COLLEGE STATION” and “TEXAS” text shifted right so “O” of “COLLEGE” under “E” of “EXPERIMENT”. Also open circle “period” after signature. (Wrisley)	
<b>Texas</b>	Beer. (update) Earliest date reported should now be 1936. (Matesen)	
<b>Texas</b>	(clarification) Beer. B44 probably issued before B43. Earliest date reported for the series beginning with B40 should be 1937. (Matesen, Cabot)	
<b>Texas</b>	(update) Texas Citrus Fruit Quarantine. These also exist for the 1930s. (Florer)	
<b>Texas</b>	(confirmed) Marijuana. DRM2, \$101.50, black on silver, \$150. (Watson)	
<b>Utah</b>	(update) Liquor Seals, Bottle Labels. The colors of LL6-7 are the same as LL3-5. (Matesen)	
<b>Utah</b>	(confirmed) Cigarettes. C53, 20 cig, lt purple (“black & lavender”), 2-1/2mm tall control #, “-” used. 11x11mm. (Matesen)	
<b>Virginia</b>	(update) Documentary Stamps. The earliest date reported for D2 is 1902. (Lesher)	
<b>Virginia</b>	(additional information) Scallops. Tags said to have been used, but none reported by collectors (Florer, Hubbard)	
<b>Virginia</b>	(clarification) Wine. Add to notes following the 1938 overprinted series. “Examples have been seen with hand cancels of only roughly parallel lines. These are not thought to have the same meaning.” (Wrisley)	
<b>Washington</b>	(note added) Wine. 1936 series, W7-14. Examples of the 1/5 gal are known printed in several of the issued colors with no serial number, and with manuscript issued prefix letters. (Jackson)	
<b>Washington</b>	(confirmed) Apple Advertising. AP6c, \$7.56, yellow, blue hand-stamp serial #, \$250 unused. (Matesen, Florer)	
<b>Washington</b>	(confirmed) Apple Advertising. AP9a hand-stamp color is gray. (Matesen)	

<b>Washington</b>	(clarification) Eggs. E18 proper description should be--"Vertical coil printed on 43mm wide paper tape. Single white circle. "Graded" approximately same length as "Eggs". 34mm diameter (slightly taller than wide). [See also new E18a]	
<b>Washington</b>	(clarification) Fruit. 1948 and 1949 series \$100. Unsigned does not necessarily mean unused. Regarding used examples-- FR21, almost all were signed, but only about half were cancelled. FR23, about one half were signed, and few were cancelled. (Matesen)	
<b>Washington</b>	(de-listing) Fruit. FR7a. Partially visible decimal point. This is a minor variation.	
<b>Washington</b>	(clarification) Honey. HL40-42. The illustration above HL40 shows the "Skagit" distinction for HL42. HL40-41 (larger ones) have "Produced by Members at upper left, "Packed by Skagit..." in blue on white background at bottom, and no text above "HONEY" in blue panel. In the latter the U. S. Fancy panel also has slightly different text layout. (Matesen, Wrisley)	
<b>Washington</b>	(confirmed) Electrical Inspection. Gummed. Slot perforated 6-3/4. The only denominations known unused are 25c and 50c (the 25c is not known used). Used examples known pen, broad marker, or hand-stamp cancelled. Considering rarity, the values of specimens are generally \$25-50. Legitimate used examples are worth \$50-100. A new listing will be attached to this update list. (Matesen)	
<b>Washington</b>	Electrical Inspection. (confirmed) ELC10b, red, large defect near thumb in seal. (Matesen)	
<b>Washington</b>	(update) Motor Vehicle. Although not a listed category, these are worth much more than the \$15-20 stated, rather \$100+.	
<b>Washington</b>	(new note) Cigarettes. C6 & C7 exist punched, off card, encased in plastic. (Matesen)	
<b>Wisconsin</b>	(update, clarification) Wine. The vertical separation of all case stamps, W44-W119, are roulette in black. (Pruess, Smiley)	
<b>Wisconsin</b>	(confirmation) Drugs. DRM2, blue, yellow & red, 1 plant (\$1000), \$1500 unused. (Watson)	