

The SRS State Revenue Stamps Catalog Update 1

Correction Package

This is the first of a series of planned updates to the *SRS State Revenue Stamps Catalog*. The pages in this update provide additional copyright information and correct pages that contained major illustration errors and/or accidental omissions. Replace or add these pages to your catalog. Pending publication of Update 2, additional updated listings and corrections will appear in the *State Revenue News*.

Page 2 (added copyright information)
Georgia pages 1 - 2 and 13-14 (incorrect illustrations)
Mississippi page 1-2 (omissions)
New Mexico 9-10 (omissions)
Pennsylvania 13-14 (major correction)
South Carolina 11-12 add page 13A (incorrect illustrations)
Tennessee 13-16 (incorrect illustrations)
Utah pages 1- 2 (added copyright information)
West Virginia 1-2 add 3A (omissions)
Wisconsin pages 15-16 (bad descriptions)

The following copyrighted catalogs were used with their respective authors permission in preparation of this work.

“Alabama State Revenue Catalog”, John D. Bowman, March 2006.

“Colorado Revenue Stamps”, by Dr. Kenneth Pruess, 2007

“Catalog of Revenue Stamps of the State of Utah”, M.E. Matesen, 2003

“History of Oleomargarine Tax Stamps and Licenses in the United States”, Carter Litchfield, 1988

“Real Estate State Revenue Stamps Catalog”, Peter Martin, 2006

“The Revenue Stamps of North Carolina”, Scott Troutman, 2005

“The Revenue Stamps of the New England States”, Terence Hines, 1984

Elbert S.A. Hubbard’s “State Revenue Stamps” Volumes 1 and 2 were used as a starting point for this work. The copyright on those catalogs is currently held by Eric Jackson.

A more complete bibliography is to be found on page Z-1.

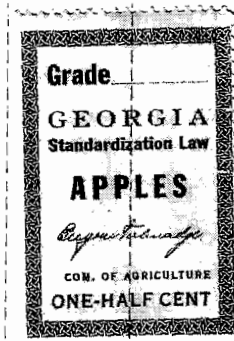
Update 1

Printed in the United States of America

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GEORGIA

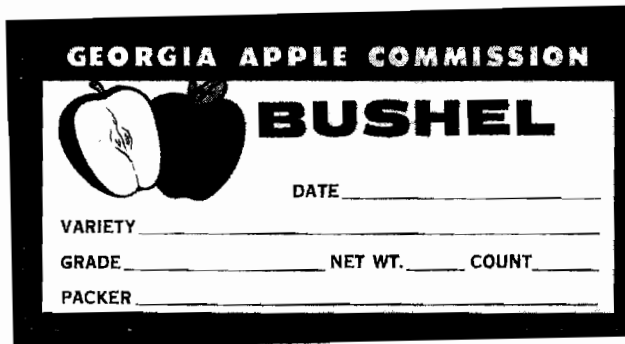
Apple Inspection



1933? Eugene Talmadge signature. Perforated 12. Abt 22x39mm.

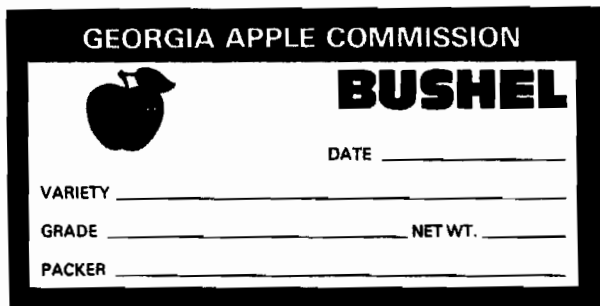
AP1 1/2ct vermilion 20.00

Apple Advertising. Discontinued by 1981.



1976?. Georgia Apple Commission. Black border. One and one half apples at top left. Sold for 1/2ct. Perf 12-1/2.

AP2 bushel red 5.00



1977-81. Georgia Apple Commission. One apple solid except for three dots. Diecut self adhesive. Sold for 1/2 ct.

AP3 bushel red 10.00

Bedding Inspection

Discontinued July 30, 1964



1942. Perforated 12. "2"'s 2mm wide. 19x22mm.
BD1 2ct black on orange 75.00



1942. Re-engraved . Small "2"'s (1mm wide) etc. Perforated 12-1/2. 19x21-1/2mm.

BD2 2ct black on orange 1.50

1944. Re-engraved. No dots in seal below "State of Georgia". Perforated 12-1/2. 19-1/4x22mm.

BD3 2ct intense black on reddish orange 2.50



1946. Re-engraved. Dots placed in end of "Georgia" panel, three white spots at each side of seal, etc. Perforated 12-1/2. 19x22mm.

BD4 2ct black on orange 2.50
BD4a 2ct black on orange, roul 9-1/2 5.00

19???. Same. Dashes instead of dots at ends of Georgia.

BD5 2ct black on orange 5.00
BD5a 2ct black on orange yellow 4.50

Beer

Use tax

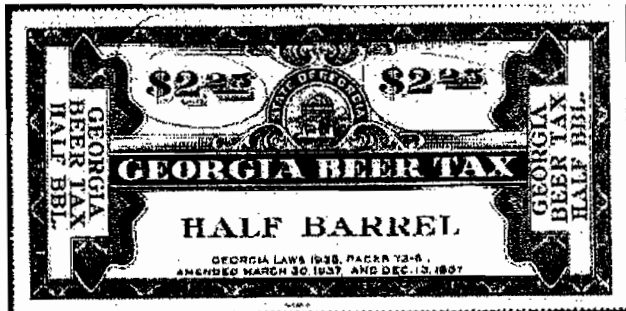
Discontinued by 1968

1937. Perforated 12. "Foote & Davis Co., Atlanta, Ga." imprint. Horizontal or vertical lined safety paper. One line of wording below size. 141x63mm.

B1	31-1/4ct	brown	15.00	7.50
B2	62-1/2ct	red	30.00	10.00
B3	\$1.25	blue	50.00	20.00
B4	\$2.50	emerald green	75.00	35.00

1938. Decal on yellow safety card. Like 1938 cigarette but reading "Revenue", roulette 14. 14x16mm.

B5	2ct	black	1.35	.40
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1938. Rate changed. "Foote & Davis Co., Atlanta, Ga." imprint. Two lines of wording below size. Light gray green paper with vertical safety design.

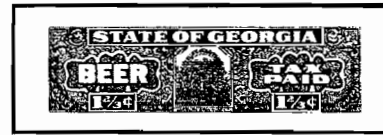
a. Horizontal safety

B6	56-1/4ct	brown	12.50	6.50
B7	\$1.12-1/2	red	30.00	10.00
B7a	\$1.12-1/2	red	20.00	8.50
B8	\$2.25	blue	75.00	17.50
B8a	\$2.25	blue	30.00	12.50
B8b	\$2.25	blue, no safety design		15.00
B8c	\$2.25	blue, basket weave safety design		85.00



1942. Die cut on glazed surface paper. 72x22mm

B9	1-1/2ct	red	1.50	.40
B9S	1-1/2ct	red, two punches 6mm	10.00	
B10	1-2/3ct	plum	2.00	.50
B11	2ct	yellow green	3.50	1.50
B11S	2ct	yellow green, two punches 6mm	18.00	
B12	5-1/3ct	blue	3.00	.80



1943. Die cut. ABNC imprint. 66x18mm.

B13	1-2/3ct	violet	.80	.15
B14	2ct	green	4.00	2.00
B15	5-1/3ct	blue	6.00	3.00



1945. Similar but with "Columbian Bank Note Company" imprint. Die cut. 61-1/2x18mm.

B16	2ct	green	4.00	2.50
B17	5-1/3ct	blue	1.50	1.00



1945. Decals on white safety card, black roulette 6-1/4. Design in black. 14x14mm.

B18	2ct	pale salmon	4.00	.50
B18a	2ct	pale salmon, green card	4.00	
B19	5-1/3ct	turquoise	1.25	.40

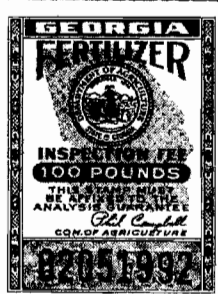


1955. Decal On green vertical safety card, roul 6-1/2. 12-1/2x16-1/2mm.

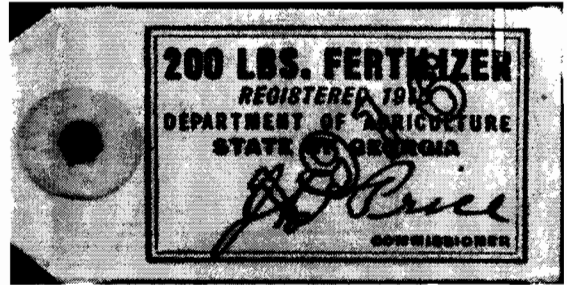
B20	2ct	black & salmon	4.00	
B21	4ct	black & salmon (12 oz)	1.50	
B21A	5-1/3ct	black & green	5.00	
B22	10-2/3ct	salmon & green (32 oz)	2.50	

Possibly issued 2-3/8ct, 4-3/4ct.

**Fertilizer
Inspection**



FT3



1916 J.D. Price signature. Hollow "1916" overprint in blue. 79x35mm.

FTT6 200lbs blue on manilla 7.50

1955. Linder signature. Similar to 1944 feed stamps but different seal. Value 5 mm long. Roulette 9-1/2. 27x26mm.

FT1 100 lbs brown, 3-1/2mm serial nos -
FT2 100 lbs brown, 4 mm serial nos. 1.00

1976. Phil Campbell signature. Larger serial number at bottom.

FT3 100 lbs brown, dark brown serial 2.00



**Fertilizer Tags
Inspection**

Note- Fertilizer tags were reported from years 1910-11,, and 1913-14, with no further description.

1909-1910. T.G. Hudson signature. "State of Georgia/REGISTERED". 70x35mm.

FTT1 no value blue on manila 7.50



1919. J.J. Brown signature. Hollow "1919" overprint in black. 70x35mm.

FTT9 100 lbs blue on manila 10.00
FTT10 167 lbs red on manila 7.50

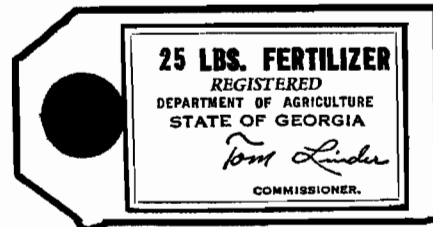


1927. Eugene Talmadge signature. 70x35mm.

FTT11 100 lbs black on manila 50.00
FTT12 167 lbs black on manila 50.00
FTT13 200 lbs black on manila, Reyburn imprint 60.00

1912-1913. J.J. Conner signature. "Department of Agriculture/State of Georgia/REGISTERED". 70x35mm.

FTT3 no value red on manila 70.00



1915 J.D. Price signature. 70x35mm.

FTT5 200 lbs blue on manilla -

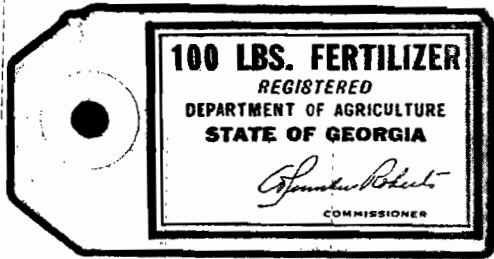
1935. Tom Linder signature. No serial number. 70x35mm.

FTT14 25 lbs black on manila 30.00
FTT15 100 lbs black on manila 5.00
FTT16 200 lbs black on manila 30.00

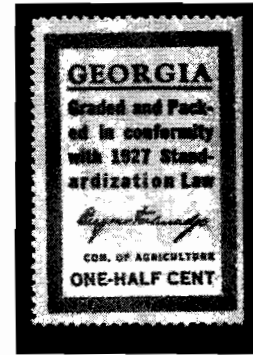
Fruit

**Inspection
Discontinued 1933**

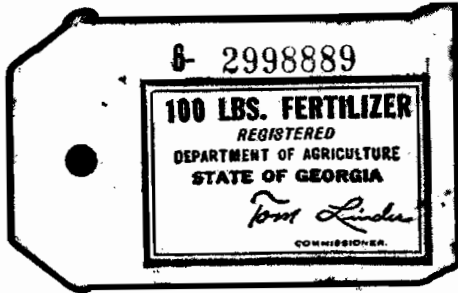
Used on inspection of apples and peaches.



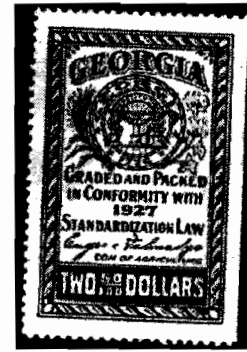
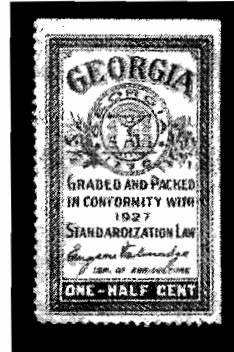
1937. Columbus Roberts signature. 70x35mm.
FTT17 100 lbs black on manila 25.00



FR1 (removed)
1927. Talmadge signature. Perforated 12. 28x41mm.
FR2 1/2ct vermilion 2.50 1.50



194? Tom Linder signature. Black serial number. 73x44mm.
FTT18 50 lbs black on manila 30.00
FTT19 100 lbs black on manila 30.00
FTT20 100 lbs black on manila (6 prefix on serial) 30.00
FTT21 200 lbs black on manila (7 prefix on serial) 30.00



1928. Talmadge signature. Perforated 12. 27x42mm.
FR3 1/2ct scarlet, 26x42mm. 2.50 1.50
FR4 \$2 orange 30.00 -
FR5 \$2.50 blue 20.00 -
FR6 \$3 green 50.00 -

MISSISSIPPI

Beer Can Lids or Crowns

Use tax

Beer can lids or crowns are known marked with "MISSISSIPPI TAX PAID - 3 1/3 CENTS" and the seal of Mississippi. These sell in the \$5-10 range.

1934. Top panel filled in with Greek design. Dark green and orange on colored paper. Perf 12-1/2. 78x51mm.

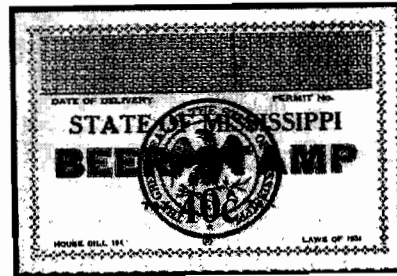
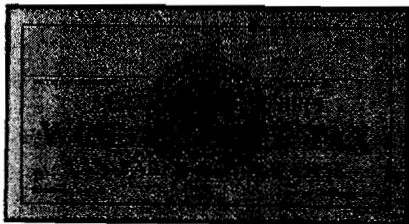
BW8	11.25ct	white, 7 rouletted x perf 12-1/2	30.00	10.00
BW8a	11.25ct	white, smaller lettering set in both upper and lower case	25.00	5.00
BW8b	11.25ct	white, roulette 7		75.00

Beer and Wine (Beer,Wine)

Use Tax

Discontinued 1945

All are straight edged on one or more sides.



1934. Perforated 12-1/2 horizontally. Dark green and orange. Color is paper color. 98x47mm.

BW1	2.81ct	blue	8.50	6.50
BW2	5.63ct	yellow orange	10.00	5.00
BW3	11.25ct	white	15.00	5.00
BW3a	11.25ct	white, roul.		25.00
BW4	11.25ct	scarlet (roul. on one side)	25.00	50.00

"Beer Stamp" is in outline letters. Perf 12-1/2. 78x51mm.

BW9	20ct	black and red	12.50	6.50
BW10	40ct	yellow	20.00	12.50
BW10a	40ct	yellow, roul. 7 x perf 12-1/2	25.00	15.00
BW11	80ct	green	40.00	25.00



1934. "BEER" Dark green and orange on colored paper. 72x46mm.

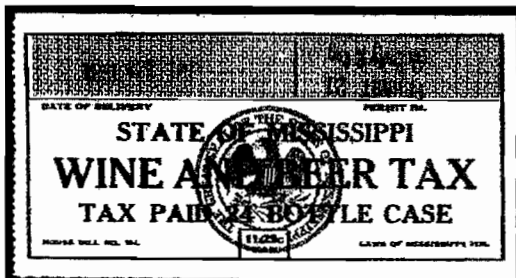
BW5	40ct	yellow, perforated	-	-
BW6	80ct	light green	35.00	20.00
BW7	\$1.53	pink	45.00	-

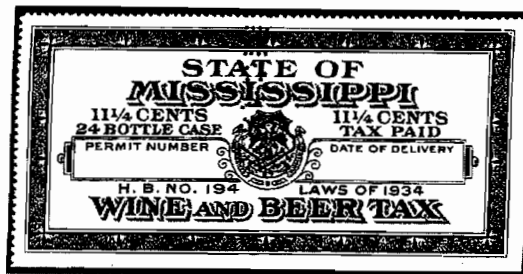
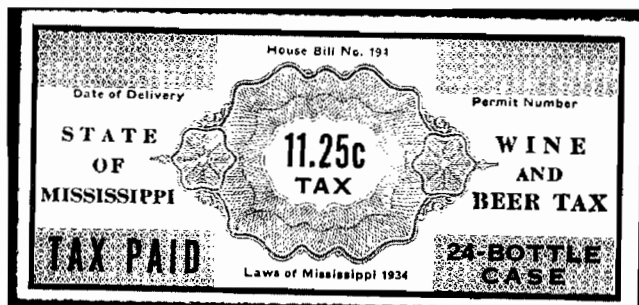
1934. Perf 12-1/2. "Wine" stamp. Scarlet paper. 78.x51mm.

BW11A	25ct	dark green and orange	40.00	-
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1934. Same. Rouletted 6-1/4 x perforated 12. 78x51mm. Dark green and orange on colored paper. See BW38-39

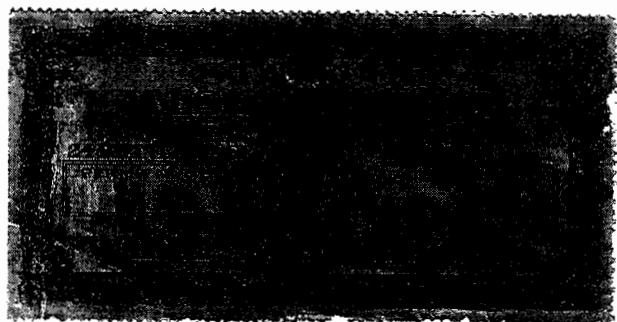
BW12	40ct	yellow, roul 6-1/4 on three sides	-	-
BW13	80ct	pink	-	75.00
BW13a	80ct	pink, perf 11-1/2x12	-	-





1935-38. "House Bill No. 194" in top line. Rouletted 7. 110x40mm. See BW38 to 39.

BW14	11.25ct	dark blue and orange (shades)	25.00	10.00
BW15	11.25ct	olive and carmine	50.00	12.50
BW16	11.25ct	dark green and turquoise	25.00	25.00
Same. Border and lettering in black.				
BW17	15ct	green	7.50	5.00
BW18	15ct	turquoise blue	7.50	5.00
BW19	40ct	turquoise blue	20.00	8.50
BW20	40ct	pink	20.00	8.50
BW21	80ct	bluish green (roul. 7 x perf 12)	50.00	15.00
BW22	80ct	brown orange	40.00	10.00
BW23	80ct	yellow orange	40.00	20.00



1935. Perforated 12-1/2. Design in black on surface colored paper. No outer frame line. 98x46mm.

BW24	11-1/4ct	deep red	50.00	-
BW25	11-1/4ct	lilac (shades)	24.00	6.50

1935-36. Re-engraved. Frame outlined with straight lines, etc. Perf 12-1/2.

S. "SPECIMEN COLUMBIAN BANKNOTE CO CHICAGO" perfin.

BW26	11-1/4ct	amber	-	15.00
BW27	11-1/4ct	light green	25.00	10.00
BW27S	11-1/4ct	light green	20.00	
BW28	11-1/4ct	yellow orange	20.00	10.00
BW28S	11-1/4ct	yellow orange	25.00	

1936-38. Perforated 12-1/2. Greenish blue paper. 68x32mm.

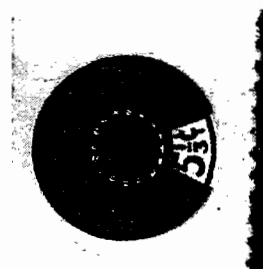
BW29	11-1/4ct	black	12.50	1.50
BW29a	11-1/4ct	black, pink paper	15.00	5.00
BW30	11-1/4ct	violet	12.50	4.00
BW31	11-1/4ct	orange	12.50	1.00
BW32	11-1/4ct	red	12.50	1.00

1938. "Chapter 127" in place of "House Bill No. 194". Greenish blue paper.

BW33	11-1/4ct	black	5.00	1.00
BW33a	11-1/4ct	black, yellow paper	15.00	6.50
BW34	15ct	black, yellow paper	7.50	5.00

1938. Rate raised. Perforated 12-1/2. 68x21mm.

BW35	36ct	red	50.00	-
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1938. Rate raised. Bottle stamps issued. Decals on yellow card, roulette 14-1/2. Circular.

BW36	2ct	blue	2.00	2.00
BW37	5-1/3ct	orange	2.50	1.00

Like BW14 but perforated 12.

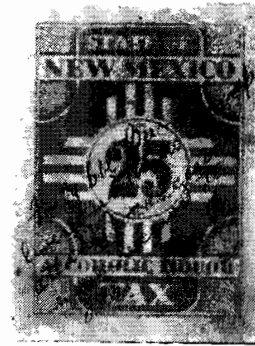
BW38	24ct	turquoise blue	20.00	5.00
BW39	48ct	turquoise blue	20.00	8.50

Liquor (Alcoholic Liquor)

Effective June 1, 1934.

Use Tax

Certain issues were used on beer, malt, and wine.



1934. Used on beer. Shades. Perforated 12-1/2. 50x70mm.

Shades.

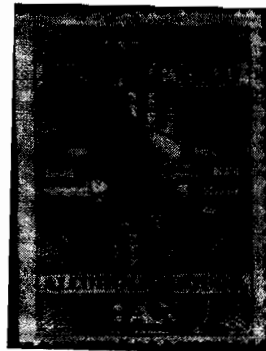
a. Diecut.

L13	25ct	orange	12.00	6.00
L13a	25ct	orange	-	25.00
L14	50ct	orange	15.00	6.00
L14a	50ct	orange	45.00	35.00

1934-36. Perforated 12-1/2. 25x35mm. Intense red orange.

Shades of color in all varieties.

L1	1ct	red orange	5.00	5.00
L1a	1ct	orange	3.50	3.00
L1b	1ct	dull orange yellow	45.00	45.00
L2	1-1/4ct	red orange	?	?
L2a	1-1/4ct	orange	4.00	4.00
L2c	1-1/4ct	pale salmon	25.00	
L3	2ct	red orange	6.50	6.00
L3a	2ct	orange	4.50	4.50
L3b	2ct	dull orange yellow	-	25.00
L4	2-1/2ct	red orange	6.50	6.00
L4a	2-1/2ct	orange	10.00	?
L5	4ct	red orange	7.50	6.50
L5a	4ct	orange	12.00	10.00
L5b	4ct	dull orange yellow	-	15.00
L6	5ct	red orange	12.50	5.00
L6a	5ct	orange	10.00	5.00
L6b	5ct	dull orange yellow	-	10.00
L6c	5ct	pale salmon	10.00	7.50
L7	7-1/2ct	red orange	15.00	4.00
L7a	7-1/2ct	orange	14.00	5.00
L7b	7-1/2ct	dull orange yellow	-	20.00
L7c	7-1/2ct	pale salmon	-	6.00
L8	10ct	red orange	15.00	3.50
L8a	10ct	orange	20.00	6.00
L8b	10ct	dull orange yellow	15.00	7.50
L8c	10ct	pale salmon	-	8.50
L9	15ct	red orange	20.00	10.00
L9a	15ct	orange	30.00	20.00
L9b	15ct	dull orange yellow	25.00	20.00
L9c	15ct	pale salmon	-	20.00
L10	20ct	red orange	24.00	12.00
L10a	20ct	orange	15.00	7.50
L10b	20ct	dull orange yellow	-	25.00
L10c	20ct	pale salmon	-	20.00
L11	40ct	red orange	?	?
L11b	40ct	dull orange yellow	40.00	?
L12a	80ct	orange	?	35.00



1938? Revalued new value in black (used on malt)

L15	3-1/2ct on L5 4ct	-	150.00
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1937. Much smaller. Perforated 12-1/2. 16x22-1/2mm.

L16	1ct	red orange	-	35.00
L17	2ct	red orange	-	40.00
L18	4ct	red orange	-	75.00
L19	5ct	red orange	-	25.00
L20	8ct	red orange	-	75.00
L21	10ct	red orange	-	20.00
L22	16ct	red orange	-	30.00
L23	20ct	red orange	-	65.00



1938. Value added in four corners.

L24	1/2ct	red orange	-	75.00
L25	1-1/2ct	red orange	-	75.00
L26	2-1/2ct	red orange	-	15.00
L26A	3ct	red orange	-	-
L26B	7-1/2ct	red orange	-	50.00
L27	12ct	red orange	-	50.00
L28	12-1/2ct	red orange	-	-
L29	15ct	red orange	-	20.00
L30	24ct	red orange	-	-
L31	30ct	red orange	-	-
L32	\$1.20	red orange	-	-



1938. Decal on green card, rouletted 6-1/4. 16x20-1/2mm.

See beer.

L33	5ct	green and black	75.00	-
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1945. Decal on yellow safety card, black rouletted 8. 16x21mm. See 1945 beer and wines.

L34	1-1/2ct	green	1.00	.60
L34a	1-1/2ct	green,black roul. 8	5.00	-
L35	7-1/2ct	green	2.50	-
L36	12ct	green	2.50	1.00
L37	12-1/2ct	green	3.50	-
L38	24ct	green	10.00	2.50
L39	30ct	green, black roul 8	17.50	2.50



1945. Decal on yellow triangular design safety paper, black roulette 8. 16x21mm.

L39A	7-1/2ct	green	2.50	-
L39B	15ct	light yellow green	3.50	1.00
L39C	24ct	green	7.50	3.50



19?? Decal. Sun design on yellow safety card, black roulette 8. Red, black, yellow and white. 14-1/2x21mm.

L40	Minature	.75	.75
L41	1/2 pt	3.00	3.00
L42	1/10 gal	-	15.00
L43	1 pt	2.50	1.50
L44	1/5 gal	3.00	2.50
L45	1 qt	3.00	2.50

State Corporation Commission

"Bingo" or Cab Cards
Use ended 1991-993

Issued by the New Mexico State Corporation Commission for use on Interstate Commerce Commission cab cards showing trucks are properly licensed and inspected. These are put on ICC forms often referred to as "bingo" cards.



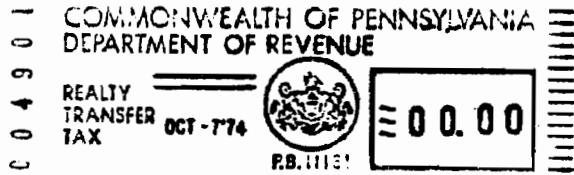
Roulette 9. Design Black serial numbers. 19x19mm.

ICC1	1988	\$10	brown (19x10mm)	1.00
ICC4	1991		brown-orange	1.00
ICC5	1992		red	1.00
ICC6	1993		blue	1.00

Realty Tax Meters

Recordation

Trials began Nov. 1, 1973



1973. Pitney-Bowes meter, seal of state in center. Printed in black onto document. Design 73x21mm.

REM1	any value	black	3.00
REMIS	0.00	black	5.00

Soft Drink

Use tax



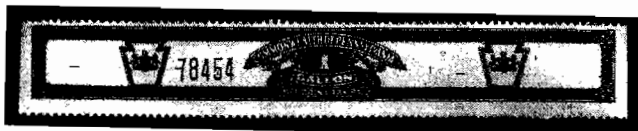
1947. "ESPC" Safety paper perforated 11-3/4 horizontally. Dark blue serial number. Small ESPCo imprint. 74x22-1/2mm.

SD1	12 oz	brown on green	4.00	4.00
SD2	1/8 gal	brown on light brown	4.00	2.00
SD3	1/4 gal	red lilac on pale blue	5.00	3.00
SD4	1/2 gal	green on pale yellow green	10.00	5.00
SD5	3/4 gal	red on green	13.00	6.50
SD6	1 gal	blue on pale blue	14.00	7.00
SD7	5 gal	red on orange	45.00	20.00
SD8	10 gal	orange on pale pink	85.00	30.00



1949. "American Decalomania Company Inc." safety paper. Perf 12-1/2. Black serial numbers. 74x21-1/2mm.

SD9	1 gal	blue, serifed serial	10.00	5.00
SD9a	1 gal	blue, thin unserifed serials (73x22mm) double safety design	-	75.00



1949. "American Decalomania Company Inc." safety paper. Longer and narrower, keystones centered at both ends. Perf 12-1/2. Black serial numbers. 119x15mm.

SD10	1 gal	blue	12.50	5.00
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1949. Value in center, Keystones centered in right and left sides, etc. "ESPCo" safety vertically. "ESPCO, Scranton, PA." imprint in lower right. 4-1/2mm high orange-red serial nos. and letter A. Perf 11-3/4. 112x13mm. See SD18.

SD11	1 gal	blue	-	6.00
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1949? "ESPCO" safety, 4-1/2mm high serial numbers. Imprint "ESPCO, Scranton, Pa". 76x26mm.

SD12	1/4 bbl	blue, 76x26mm	-	50.00
SD13	1/4 bbl	red, 76x26mm.	-	50.00



1950? Vertical decal with values in rectangles just below center at sides. On cream safety card, black roulette 6-1/2. 11-1/2x14-1/2mm.

SD14	1ct	red	.80	.40
SD15	2ct	pale green	.80	.40
SD16	3ct	black	2.00	-
SD17	6ct	bistre	2.00	-



1950? Like SD11 but imprint removed. Perf 12-1/2mm. "American Decalomania Company Inc." safety. Thin red serial numbers 4-1/2mm high and red "A". 112x13mm.

SD18	1 gal	dull blue	-	1.00
SD19	3ct	black	5.00	3.00

1955? Typewritten provisional: red handstamped keystone at left, handstamped signature "W.H. Beachy" overlaid with scotch tape.

SD20	50 oz	?	-	-
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1955. Black size and serial number. 38-1/2x43-1/2mm.
 SD21 94 oz red -
 SD22 94 oz silver on maroon -

19?? "E.S.P. CO. SCRANTON PA." imprint. Keystone at left, not engraved. Perf 12. 73x20-1/2mm.

SD23 24 oz blue 20.00 -
 SD24 50 oz gray 20.00 -

Note- Soft drink bottle caps and crowns with tax indicia are known and sell for \$10-\$20.

Stock Transfer

Use tax

Cut or perfined copies are worth one fourth of used price.



1916-36. Gray safety paper, Overprinted; "State/(value)/ Printery" in violet (shades). Perforated 11. Overprint color in ().

21-2/3x28-1/3mm.

ST1	2ct	blue (violet)	1.50	.15
ST1a	2ct	blue (red), pair imperf horiz	10.00	-
ST1b	2ct	blue (violet), inverted ovpt	-	75.00
ST1c	2ct	blue, no overprint	-	25.00
ST1d	2ct	blue (brown)	2.00	1.00
ST1e	2ct	blue (brown), double ovprt, one inverted	-	75.00
ST1f	2ct	blue (carmine)	1.00	.30
ST2	4ct	orange (violet)	1.50	.50
ST2a	4ct	orange (violet), double overprint, one inverted	-	50.00
ST2b	4ct	orange (blue)	1.50	.50
ST2c	4ct	orange (brown)	7.50	.50
ST2d	4ct	orange (deep purple)	-	50.00
ST2e	4ct	orange (black)	-	4.50
ST3	10ct	green (violet)	6.00	1.00
ST3a	10ct	green (blue)	2.50	1.50
ST3b	10ct	green (brown)	7.50	.75
ST3c	10ct	green (carmine)	2.50	.25
ST3d	10ct	green (deep purple)	7.50	.75
ST3e	10ct	green (black)	-	3.50
ST4	20ct	deep carmine (violet)	4.00	.25
ST4a	20ct	deep carmine (blue)	4.50	1.50
ST4b	20ct	deep carmine (brown)	5.00	2.50
ST4c	20ct	deep carmine (deep purple)	7.50	.75
ST4d	20ct	deep carmine (black)	-	5.50
ST5	50ct	brown (violet)	8.50	.25

ST5a	50ct	brown (blue)	8.00	.50
ST5b	50ct	brown (deep purple)	-	3.50
34-1/2x21-1/2mm.				
ST6	\$1	blue (violet)	-	.25
ST6a	\$1	blue (blue)	-	1.75
ST6b	\$1	blue (carmine)	-	2.50
ST6c	\$1	blue (carmine), ovpt. inverted	-	75.00
ST6d	\$1	blue (black)	-	8.50
ST7	\$2	green (violet)	-	.50
ST7a	\$2	green (blue)	-	2.50
ST7b	\$2	green (brown)	-	-
ST7ba	\$2	green (brown), ovpt. inverted	-	75.00
ST7c	\$2	green (carmine)	-	5.00
ST7d	\$2	green (deep purple)	-	8.50
ST8	\$10	purple (pink)	-	30.00
ST8a	\$10	purple (red)	-	25.00
ST8b	\$10	purple (lilac)	-	-
ST9	\$20	brown (pink)	-	25.00
ST9a	\$20	brown (red)	-	7.50
ST9b	\$20	brown (lilac)	-	25.00
ST9c	\$20	brown, no ovprt	-	35.00



1936. Smaller. Perforated 12 and on prominent design greenish safety paper. Overprint color(). 21-1/2x27-3/4mm. Used prices are for punched or cut copies.

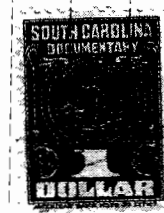
ST10	2ct	blue (red)	2.50	.50
ST10a	2ct	blue (no overprint)	-	5.00
ST10b	2ct	blue, 21-2/4x27mm, no ovpt	-	75.00
ST11	4ct	orange (blue)	-	.60
ST12	10ct	green (red)	-	.75
ST12a	10ct	green (red), imperforate	5.00	-
ST12b	10ct	green (brown)	-	1.00
ST13	20ct	carmine (blue)	4.00	1.00
ST13a	20ct	carmine (deep purple)	-	5.00
ST13S	20ct	carmine, blue SPECIMEN ovprt	10.00	-
ST14	50ct	brown (blue)	-	2.00
ST15	\$1	blue (carmine)	-	2.50
ST15a	\$1	blue (carmine), inverted overprint	-	-
ST16	\$2	green (blue)	-	4.50
ST17	\$10	gray violet (red)	?	15.00
ST17a	\$10	gray violet (no overprint)	-	75.00
ST18	\$20	brown(?)	?	?
ST18a	\$20	brown, (no overprint)	-	75.00

Documentary

Recordation

Effective May 1, 1923

Discontinued Dec 1, 1996



Used on deeds, bonds, mortgages, and other secured debts.

Rates were doubled effective Jan 1, 1926.



1923. Lithographed. Perforated 12. ABNCL imprint. 17-1/2x24mm.

S. SPECIMEN overprint and may be punched.

D1	3ct	blue-green	3.00	.15
D1S	3ct	blue-green	25.00	
D2	4ct	blue-green	4.00	.25
D3	5ct	blue-green	5.00	.15
D3S	5ct	blue-green	75.00	
D4	8ct	blue-green	5.00	.50
D4S	8ct	blue-green	3.00	
D5	10ct	blue-green	-	.15
D6	25ct	blue-green	-	2.00
D6S	25ct	blue-green	75.00	
D7	50ct	blue-green	-	2.00
D7S	50ct	blue-green	6.00	
D8	\$1.00	brown	-	2.50
D8S	\$1.00	brown	3.00	
D9	\$2.00	brown	-	15.00
D9S	\$2.00	brown	75.00	
D10	\$5.00	brown	-	-
D10S	\$5.00	brown	3.00	
D11	\$10.00	brown	-	10.00
D11TC	\$10.00	dark blue, on large die proof	175.00	
D12	\$30.00	brown	-	-
D12S	\$30.00	brown	25.00	

1924. Engraved. Imprint "Security Bank Note Co. Phila". Perforated 12. Design like next set. 18x24mm.

D13	2ct	dark green	2.50	1.50
D14	4ct	dark green	25.00	25.00
D15	10ct	dark green	-	4.00
D16	\$1	brown	-	7.50

1924-70? Lithographed. Imprint "American Bank Note Co. Litho" perforated 12. 18x24mm.

S. SPECIMEN overprint and may be punched.

D17	1ct	blue-green (1925)	.15	.50
D17S	1ct	blue-green	10.00	
D18	2ct	blue-green	.15	.15
D18S	2ct	blue-green	25.00	
D19	4ct	blue-green	1.00	.15
D19S	4ct	blue-green	3.00	
D20	5ct	blue-green	.25	.15
D20S	5ct	blue-green	75.00	
D21	8ct	blue-green	.25	.15
D21S	8ct	blue-green	3.00	
D22	10ct	blue-green	.50	.15
D22S	10ct	blue-green	8.00	
D23	20ct	blue-green	.50	.15
D23S	20ct	blue-green	6.00	
D24	25ct	blue-green	1.00	.40
D24S	25ct	blue-green	75.00	
D25	50ct	blue-green	-	.15
D25S	50ct	blue-green	6.00	
D25a	50ct	blue green, "AMER'CAN" in imprint	5.00	2.50
D26	\$1	brown	-	.50
D26S	\$1	brown	3.00	
D27	\$2	brown	-	1.50
D27S	\$2	brown	75.00	
D28	\$5	brown	-	2.50
D28S	\$5	brown	3.00	
D29	\$10	brown	-	7.50
D29S	\$10	brown	6.00	
D30	\$30	brown	-	15.00
D30S	\$30	brown	25.00	
D30AS	\$50	brown	75.00	
D31	\$100	brown	-	15.00
D31S	\$100	brown	15.00	

19???. ABNC imprint. Like 1924-30 but roulette.

D32	1ct	blue green	.15	.15
D33	4ct	blue green	.15	.15
D34	8ct	blue green	.30	.15
D35	10ct	blue green	.30	.15
D36	20ct	blue green	.30	.15
D37	50ct	blue green	1.50	.45
D38	\$1	blue	3.00	2.00
D39	\$5?		-	-
D40	\$10		-	-



1976. "THE R.L. BRYAN COMPANY, LITHO" imprint. Roulette 9-1/2.

D41	1ct	green	.50	.25
D42	4ct	green	.25	.25
D42A	8ct	green	1.00	
D43	10ct	green	.50	.25
D44	20ct	green	.50	.25
D45	\$1		1.00	.50

1986. Same as 1980 series with "WELDON WILLIAMS & LICK - FT. SMITH, ARK." imprint. Roulette 6-1/2.

D57	1ct	dark blue	.50	.25
D58	8ct	dark blue	.15	.25
D59	10ct	dark blue	.50	.25
D60	20ct	dark blue	.50	.25
D60a	20ct	part imperforate sheet	150.00	



1980. New Design. "AMERICAN BANK NOTE CO LITHO" imprint. Roulette 6-1/2.

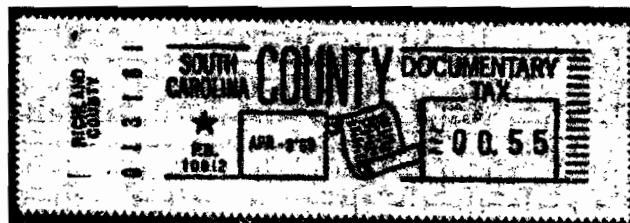
D46	1ct	pale blue	.50	.25
D47	4ct	pale blue	.50	.25
D48	8ct	pale blue	.50	.25
D49	10ct	pale blue	.50	.25
D50	20ct	pale blue	.50	.25
D51	50ct	pale blue	.75	.50

Larger, hyphen hole 7. Black serial numbers. Abt 23x29mm.

D52	\$1	pale blue	1.00	.50
D53	\$5	pale blue	5.00	2.50
D54	\$10	pale blue	10.00	5.00
D55	\$30	pale blue	25.00	25.00
D56	\$50	pale blue	-	-

Documentary Meters

Authorized 1962
Discontinued Dec 1, 1996



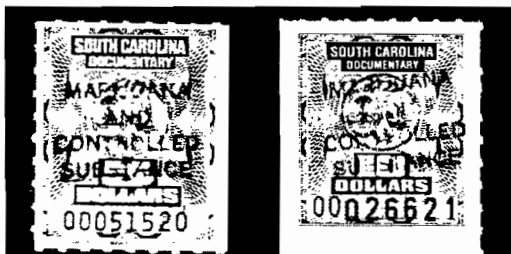
1962. Pitney-Bowes meter, scroll in center, county reading up at left. On basket weave safety tape, serrated all around. Only used in four counties. Design 82x22mm.

DM1	Charleston	red	10.00
DM2	Kershaw	red	10.00
DM3	Laurens	red	10.00
DM4	Richland	black	10.00
DM4S	Richland	black (1969)	10.00

Drugs

Use tax

Law went into effect July 1, 1993 at rates of \$3.50 per gram of marijuana, \$200 per gram on controlled substance, and \$2,000 per 50 units on controlled substance. Later found unconstitutional.



1993. 1980 SC blue documentary stamps with provisional red "Marijuana and Controlled Substance" overprint. Roulette 6-1/2. No \$100 or \$500 stamps were sold and all were destroyed.

a. Five-Line "Marijuana and Controlled Substance Act", red overprint.

DR1	50ct	blue	5.00
DR1a	50ct	blue	5.00
DR2	\$1	blue	15.00
DR2a	\$1	blue	15.00
DR3	\$5	blue	20.00
DR4	\$10	blue	30.00
DR5	\$50	blue	-
DR6	\$100	blue	-

February 1, 1994. Die cut self adhesives. 51x50mm.

Marijuana

DM1 1 gram marijuana 15.00

Controlled Substance.

DC1 1 gram skull 15.00

DC2 50 units grim reaper -

**Seed
Inspection
Discontinued 1971?**

19?? Same, but no imprint. Roul. 6-1/4 horizontal.

S17	1ct	black	5.00	1.00
S17a	1ct	black, serial 4-1/4mm high		3.00



S3



S24

1945. Van Cleave signature. Perf 12-1/2.

S1	4ct	black	1.00
S2	6ct	black	3.00

1949. Jones signature. Perf 12-1/2.

S3	1ct	black	1.00	.50
S4	2ct	black	1.00	
S5	5ct	black	1.50	

1953. Ellington signature. Perf 12-1/2.

S7	1ct	black	1.00	.50
S8	2ct	black		.50
S9	3ct	black		1.00
S10	4ct	black		1.00
S11	5ct	black		1.50



19?? No signature. Used on tobacco seed 2 oz packages.

S12	1ct	black	2.50	1.50
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19?? Vertical design. Black 3-1/2mm serial number near center. Imprint "Weldon, Williams & Lick, Ft. Smith, Ark." read up at right. Roulette 14 horizontal.

S14	1ct	black	50.00
S15	1ct	black, roul. 6-1/4 horiz, no imprint	2.50

1955. Horizontal design with value in four corners. Ellington signature. Perf 12-1/4.

S19	2ct	red	1.00
S20	4ct	violet	1.50
S20a	4ct	deep purple	2.00

1957? Same but coil, vertical roul 6-1/4. Serial No. 3-1/2mm tall. Used on tobacco seed.

S21	2ct	orange	1.50
S22	4ct	violet	3.00

1958. Same but signature cut out. Perf 12-1/2. Quantity in sheet given in parens.

S23	2ct	red	1.00	.50
S24	4ct	violet	1.00	.50
S24a	4ct	violet, parts of signature remain under "D" (4)	25.00	15.00
S24b	4ct	violet, remain over "FOUR" (6)		1.50

1959?. Same with black serial number vertically at right. Roulette 6-1/2 vertically. 3-1/2mm serial no.

a. 4-1/4mm serial numbers.

S25	2ct	red	1.00	1.00
S25a	2ct	red	.75	.75
S26	4ct	violet	1.00	1.00
S26a	4ct	violet	.75	.75

1970? Serial number removed.

S27	2ct	red	1.00
S28	4ct	violet	1.00

Seed Tags

Inspection

197? D.R. Mayo Seed Co. of Knoxville had special analysis tags made with the indicia "STATE OF TENNESSEE/DEPARTMENT OF AGRICULTURE/SEED TAX PAID/WHEN APPLICABLE/REPORTING PERMIT 2".

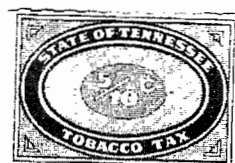
SET1	25 lbs	?	20.00
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19?? SEIZURE. Sale of This Seed Has Been Stopped by Tennessee Department of Agriculture. 160x80mm.

SET2	black on red, white grommet	5.00
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Tobacco

Use tax



1925. Slot perforated 6-1/2. Shades. 19x23mm.

a. Slot perforated x perf 12.

T1	2/10ct	blue	.50	.50
T2	5/10ct	blue	6.25	2.25
T3	6/10ct	blue	.75	.50
T4	1ct	blue	7.50	2.50
T5	1-7/10ct	blue	5.00	2.00
T6	2ct	blue	7.00	1.25
T7	2-2/10ct	blue	1.25	2.50
T8	2-5/10ct	blue	1.00	.50
T9	3ct	blue	1.25	1.24



Shades. 36x23mm.

a. slot perforated x perf 12.

T10	5ct	blue	6.25	2.50
T10a	5ct	blue	1.75	1.00
T11	10ct	blue	1.75	1.00
T12a	15ct	blue	17.50	10.00
T13	25ct	blue	8.75	5.00
T13a	25ct	blue	5.00	3.75
T14a	50ct	blue	11.50	3.00

1935. Colors changed.

19x23mm.

T15	5/10ct	orange (shades)	2.50	1.00
T15a	5/10ct	yellow orange	-	2.50
T15b	5/10ct	yellow	-	5.00
T16	8/10ct	green	1.00	.75
T17	1ct	brown	1.00	.25
T17a	1ct	deep brown	-	2.50
T17b	1ct	orange brown (shades)	-	1.00
T17c	1ct	tan	-	1.50
T18	1ct	olive	-	12.50
T19	1-1/2ct	carmine	2.00	.50
T20	2ct	pale blue	1.50	1.50

36x23mm.

T21	5ct	green	1.50	.75
T22	15ct	gray	7.50	5.00
T23	25ct	orange	20.00	7.50

1926. Small dot at each end of value oval. Slot perforated 6-1/2. 29x19mm.

T24	5/10ct	olive	2.50	.75
T25	1ct	brown	7.50	1.00
T26	1-1/2ct	carmine	10.00	.50
T26a	1-1/2ct	green	-	-
T27	2ct	blue	1.25	.60
T28	50ct	violet	10.00	3.25

1926. Re-engraved. No dots at ends of value oval, etc. Rouletted 9-1/2. 29x19mm. See T41-T46.

a. Colorless sheet position dot.

T29	8/10ct	dark green	.50	.50
T30	1ct	brown	7.50	.50
T30a	1ct	brown yellow	-	-
T30b	1ct	yellow brown	-	7.50
T31	1-1/2	scarlet (shades)	-	.50
T32	1-1/2ct	green	.75	.50
T33	2ct	carmine	.50	.40
T33b	2ct	rose	1.50	1.25
T34	2ct	pale green	-	-
T34a	2ct	pale green	2.50	1.00
T35	5ct	blue	1.00	.75
T35a	5ct	blue	2.50	1.25
T36	25ct	orange	4.25	2.50
T36a	25ct	orange	-	-



1927. Roulette 9-1/2. 13x19mm.

T37	5/10ct	blue	2.50	.50
T37a	5/10ct	blue, with position dot	.50	.50
T38	5/10ct	blue, slot perf 6-1/2	1.25	1.00
T39	5/10ct	blue, perf 12 or 12-1/2	.50	.40

1927. On mottled yellow surfaced paper.

Like 1927.

T40	5/10ct	blue, perf 12-1/2	2.00	1.25
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Like 1926.

T41	8/10ct	green	3.50	2.00
T42	1ct	brown	-	2.50
T43	1-1/2ct	green	20.00	10.00

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T44	2ct	red	2.00	2.00
T45	10ct	red	4.00	2.50
T46	50ct	violet	25.00	15.00



1927. Rouletted 9-1/2. 19x28mm.

T47	1-1/2ct	green on yellow mottled	.80	.40
T48	1-1/2ct	carmine	-	1.75
T48a	1-1/2ct	pale salmon	-	75.00
T48b	1-1/2ct	pale salmon w/position dot	-	75.00
T48c	1-1/2ct	pink with position dot	1.50	1.00



1928-29. Smaller. Rouletted 9-1/2. 12-1/2x19mm. Shades. Value on 2-1/2ct, 3ct and 4ct is in color on white panel. Double transfers known in the 1-1/2ct and 4ct values.

a. With position dot.

T49	8/10ct	gray green	.50	-
T50	1ct	yellow brown	.40	.25
T50a	1ct	yellow brown	3.00	.75
T50b	1ct	orange brown	-	.60
T50c	1ct	brown	-	.50
T50d	1ct	bistre brown	-	.30
T50e	1ct	T50a block of four with one T50	-	-
T51	1-1/2ct	pink	.40	.15
T51a	1-1/2ct	pink	1.75	.50
T52	2ct	green	.50	.25
T52a	2ct	green	-	.75
T52b	2ct	green, imperforate pair	-	25.00
T52c	2ct	green, double print	75.00	-
T53	2-1/2ct	blue	.75	.60
T54	3ct	violet	.90	.90
T55	3-1/2ct	pale ultramarine	1.00	.90
T56	4ct	lilac	5.00	1.25
T56a	4ct	lilac	1.00	.20
T57	4ct	blue lilac	-	75.00
T57a	4ct	blue lilac, roul. 9-1/2x5-3/4	-	75.00
T58	5ct	blue (shades)	1.50	1.25
T58a	5ct	blue, pair imperf between	50.00	-
T59	10ct	dark brown olive	2.50	1.75
T59a	10ct	olive brown	50.00	25.00
T59b	10ct	dark brown olive, imperf pair	20.00	-
T60	25ct	orange	6.00	2.50
T60a	25ct	orange, pair imperf between	15.00	-

1929. On grayish safety-paper (hard to distinguish in used copies). Most vary widely in shade.

a. With position dot.

T61	5/10ct	green blue	1.25	1.25
T62	1ct	brown	-	2.50
T62a	1ct	brown	1.00	1.00
T63a	1-1/2ct	pink	1.75	1.25
T64	2ct	green	2.00	1.50
T64a	2ct	green	2.00	1.25
T65	2ct	blue	-	-
T66	3ct	pale blue	-	75.00
T67	3-1/2ct	pale ultramarine	2.50	2.50
T68	4ct	lilac	3.75	2.50
T68a	4ct	lilac	2.50	.25
T69	5ct	blue	2.50	2.25
T70	10ct	olive brown	-	4.50
T70a	10ct	olive brown	-	3.50
T71	10ct	brown	-	-
T72	10ct	olive	-	-

19?? Decal, rectangular.

T73	1ct	blue	-	50.00
T74a	10ct	olive	5.00	5.00
T75	25ct	orange	-	75.00
T75a	25ct	orange	-	75.00



1932. Decal on white card perforated 12. 15x18mm.

T76	2ct	green	2.00	1.50
T77	4ct	red	2.50	2.00
T78	10ct	purple	5.00	3.50

1933? Decal, smaller on white card. 16mm tall.

T79	2ct	green	75.00	-
T80	4ct	red	-	-



1933. On gray safety paper. Perforated 12-1/2. 13x10mm.

T81	5/10ct	blue	.75	.50
T82	1ct	brown	12.50	12.50
T83	2ct	green	-	-
T84	3ct	brown orange	1.75	-
T85	3-1/4ct	green	-	50.00
T86	4ct	lilac	-	1.50

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Whiter paper. Shades.

T87	5/10ct	blue	.25	.25
T88	1ct	brown	.30	.25
T89	1-1/2ct	old rose	.75	.75
T90a	2ct	yellow green	-	
T91	2ct	green	.30	.25
T92	3ct	orange	.75	.60
T93	4ct	green	1.00	.25
T94	5ct	blue	2.50	1.75
T95	6ct	yellow	1.00	.40
T95a	6ct	yellow olive	-	2.50
T96	10ct	olive	1.75	.50

1935-38. New colors and values. Shades. See T121-132.

T97	1/4ct	black	.30	.25
T98	1/4ct	orange	.20	.15
T99	3/4ct	chocolate	.20	.15
T100	1-1/2ct	carmine	.25	.15
T101	2-1/2ct	violet blue	.35	.25
T102	3ct	lilac	.50	.25
T103	3-1/2ct	turquoise blue	.60	.25
T104	4ct	orange	.65	.15
T104a	4ct	orange brown	-	-
T105	5ct	violet blue	.70	.25
T106	7-1/2ct	olive	1.00	.50



1936. Decal on yellow safety card, black roulette 6-1/2. 13x16-1/2mm.

T107	4ct	green	2.50	.50
T108a	4ct	green, on brown card	2.00	

1938. Same with rounded corners. On cream safety-card black roul. 9-1/2 or 6-1/2. 12-1/2x16mm.

T109	3ct	carmine	1.50	1.00
T109a	3ct	carmine	1.20	.75
T110	4ct	green	1.50	.50



1941. Paper stamp. Perf 12-1/2. 12-1/2x19mm. Shades.

T111	1/4ct	orange	.20	1.00
T111a	1/4ct	orange	-	-
T112	5/10ct	blue	.20	.15
T112a	5/10ct	blue, imperf pair	2.50	-
T113	3/4ct	brown	.25	.15
T114	1ct	yellow brown	.25	.15
T115	1-1/4ct	yellow to orange yellow	.50	.30
T116	1-1/2ct	carmine	.30	.15
T116a	1-1/2ct	deep rose	.30	.15
T117	1-3/4ct	orange	15.00	15.00
T118	2ct	yellow green	1.00	.50
T119	2-1/4ct	brown	.50	.30
T120	2-1/2ct	blue	.60	.45
T121	3ct	violet (shades)	.40	.15
T122	3-1/2ct	turquoise blue	.45	.30
T123	5ct	blue	.50	.30
T124	6ct	yellow	15.00	15.00
T125	6ct	orange	1.75	1.00
T126	6ct	lilac rose	.60	.50
T127	7-1/2ct	deep olive	.75	.50
T127a	7-1/2ct	olive	.75	.50
T128	10ct	pale olive(shades)	1.25	.60



1940. Decal on scored white card, roul. 7. 9-1/2x13mm. ABNC imprint.

S. SPECIMEN overprint and possibly punched.				
T129	3ct	blue	1.50	2.50
T129S	3ct	blue	12.00	
T129a	3ct	blue, on pink tinted background	1.50	.50

1942. Decal, same larger on pale yellow card. Black roulette 6-1/2. 10-x13-1/2mm. No imprint.

T130	3ct	blue	1.25	.30
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1943. Decal, on yellow safety card, black rouletted 8. 12-1/2x16mm.

T131	3ct	blue	2.00	.50
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UTAH

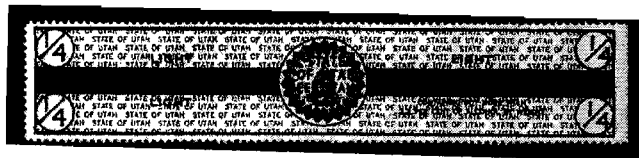
The material herein is presented with the written permission of Mack E. Matesen, author of the copyrighted "Catalog of Revenue Stamps Of The State Of Utah (2003). Some slight format changes have been made as well as a small number of pricing revisions, considered reflective of the current market at the time this catalog is published.

**Beer
Use Tax
Discontinued 1953**



1937-37. Diecut strips. Ten lines of repeating "STATE OF UTAH" in background. Grayish paper. Lettering on center band and medallion in black. 122-1/2x22-1/2mm. See B13.
d. Bright white paper without gum.

B1	12 oz	brown	1.75	.50
B1a	12 oz	brown, hand stamped in blue; two lines "ALCOHOLIC CONTENT/NOT OVER 3.2% BY WEIGHT"	150.00	100.00
B1b	12 oz	brown, handstamped in black as above		100.00
B1c	12 oz	brown, single line hand stamped in black "3.2 PERCENT ALCOHOL BY WEIGHT" (inverted)	125.00	
B1d	12 oz	brown,	1.00	
B2	16 oz	pale greenish blue (1937)	.50	
B2a	16 oz	gray green	10.00	
B3	24 oz	green, shades (1937)	.50	
B3d	24 oz	green, shades		1.00
B4	32 oz	carmine, shades	1.50	
B4d	32 oz	carmine, shades	2.00	
B5	64 oz	pale blue-green, shades	1.00	
B5d	64 oz	pale blue-green, shades	2.00	



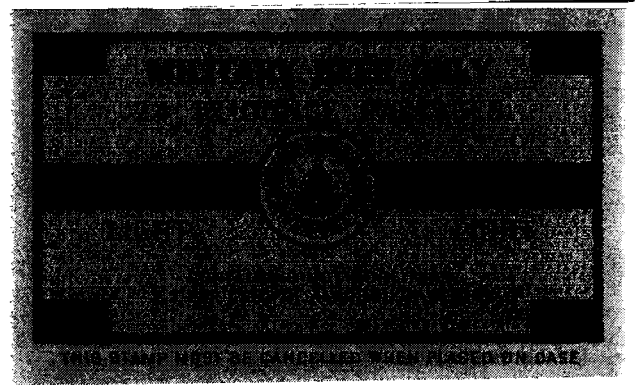
Barrel stamps, similar in design to B1 but with container size in four corners. Roulette 9-1/2. 122-1/2x22-1/2mm. See B14.

B6	1/8 bbl	violet	1.50	
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B7	1/4 bbl	orange	1.50	
B7a	1/4 bbl	orange, perf 12-1/2	3.50	
B8	1/2 bbl	green	120.00	65.00
B8ES	1/2 bbl	green, essay, without black lettering and center design is that of the state capitol building	300.00	
B9	1 bbl	carmine	25.00	-
B9a	1 bbl	carmine, perf 12-1/2	12.50	

Design like B1 except red lettering. Inscription either side of the center band reads "12 HEAVY 12". Stamps was printed in error as heavy beer could only be sold in case lots used on trains or military bases.

B10	12 oz	light brown	25.00	
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1941. Military Beer Only. Booklet stamp, perf 12-1/2 on left side. 84-1/2x46-1/2mm.

B11	6ct	tan and black (light)	3.00	-
B11a	6ct	drab brown and black	1.00	-
B12	12ct	red and black (heavy)	6.50	-

1942? Similar in design to B1 but perf 12-1/2. with eight lines of repeating "STATE OF UTAH" in background. Short vertical line separates each inscription.

B13	12 oz	light brown	4.00	-
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1942. Similar in design to B9 but perf 12-1/2. Eight line of repeating "STATE OF UTAH" in background. Short vertical lines separates each inscription.

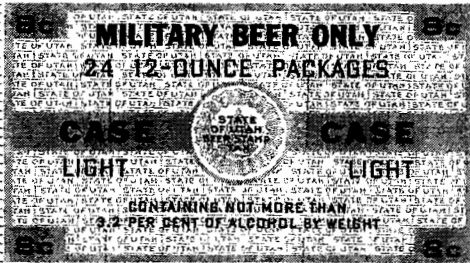
B14	1 bbl	carmine	3.50	-
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1942. Perf 12-1/2. Ten lines of block style repeating "STATE OF UTAH" form the background. Redesigned center medallion. 122-1/2x22-1/2mm.

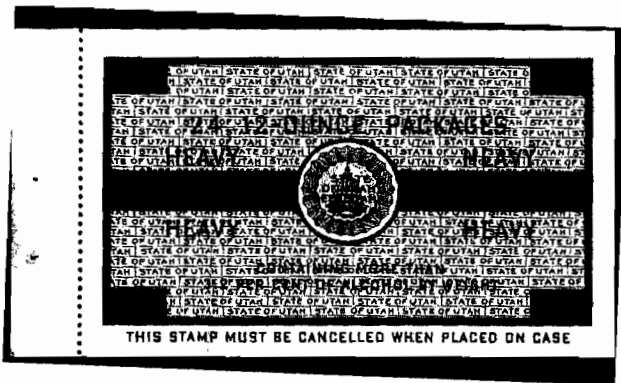
B15	1/2 bbl	green, shades	4.50	-
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Acme Breweries.



1945. Military beer. Design like B11.

B16	8ct	light tan and black	3.00	?
B16a	8ct	light tan and black, inverted background	175.00	



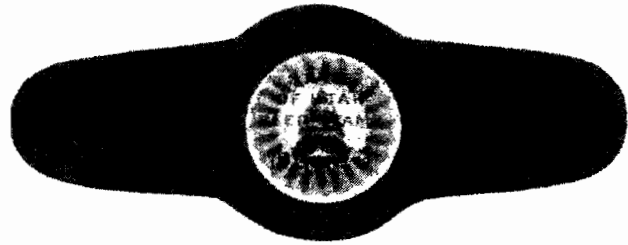
1945. Booklet stamp, perf 12-1/2 on left side. Blocked style repeating "STATE OF UTAH" in background. 84-1/2x46-1/2mm. Punched copies are remainders.

B17	30ct	carmine and black	10.00	?
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Beer Labels with Tax Medallions

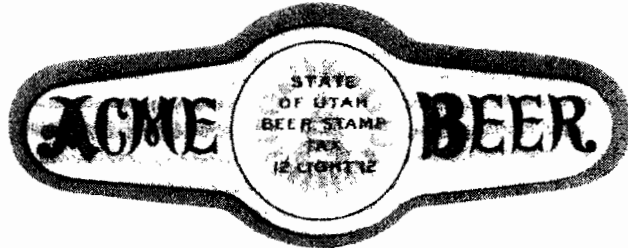
Use tax
Discontinued 1953

For better descriptions see Matesen catalog "The Revenue Stamps of the State of Utah". First color are medallion colors, colors in () are label colors.



1936. Neck labels. 80x21-1/2mm.

BA1	12 oz	carmine & blue (pale blue stippled lettering on gold glazed paper)	8.50
BA2	22 oz	same	8.50
BA3	12 oz	carmine & dark blue (violet blue on gold glazed paper)	50.00
BA4	22 oz	carmine and dark blue (violet blue on bright gold glazed paper)	15.00
BA5	12 oz	vermillion and blue (pale blue on bright gold glazed paper)	3.75
BA5a	12 oz	same, but uncut margins	3.50



1937. Neck label. 81x30mm.

BA6	12 oz	vermillion and black (red, black, light blue & brown w/gold margins)	7.50
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Becker Products Company, Ogden Utah



1933. 56x20mm neck labels

BB1	12 oz	pale brown and black (pale brown, blue, red and black)	1.50
BB2	22 oz	like BB1	2.00

WEST VIRGINIA

Bedding
Inspection
Discontinued 1950?

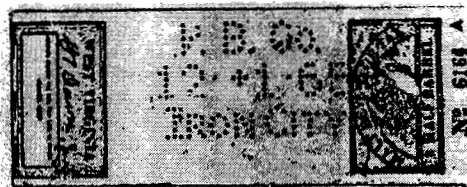


19?? No denomination. Single frame line. Reads "DEPT. OF LABOR" at top, seal in center, "BEDDING DIVISION" below seal. Roulette 10-1/2. 18-1/2x28mm.

BD1	black	5.00	5.00
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Beer (Malt Beverage)

Stamp, Crown and lid usage ended June 6, 1990



195?. Panel 30x50mm at top and bottom, upper one inverted. Roulette. Blue serial number at bottom. S. Marked "VOID" and may be punched.

Davis signature.

B1	1/2 bbl	blue & bistre	15.00
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Ross signature.

B2	1/2 bbl	blue & bistre	30.00
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Baldini signature.

B3	1/2 bbl	blue & bistre	30.00
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Jack M. Baldwin signature.

B4S	1/4 bbl	blue & bright yellow, Manuscript VOID	30.00
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B5S	1/2 bbl	blue & bistre, manuscript VOID	30.00
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Freda M. Bailey signature.

B6S	1/2 bbl	blue & bistre, manuscript VOID	30.00
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B7S

Lionel A. Harrold signature. Black serial number.

B7S	1/4 bbl	blue & bright yellow, manuscript VOID and punches	30.00
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B8S	1/4 bbl	blue & bistre, manuscript VOID and punches	75.00
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B9S	1/2 bbl	blue & bistre, manuscript VOID and punches	75.00
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Cigarette
Use tax



1947. Decal on yellow safety-card, black rouletted 8. 11-1/2x14mm.

C1	1/2ct	red	.50	.30
C2	1ct	black	.50	.30
C3	5ct	green	.80	.40



1949. Decal on cream safety card (reading down) black rouletted 6-1/2.

C3A	1ct	brown	10.00	
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1954 Decal, map in place of State Seal on cream safety card, black rouletted 9-1/2

C3B	4ct	blue	25.00	10.00
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1967. Decal, central seal, orange horizontal 1949 safety design, black roulette 9-1/2.

C4	20 cig	green	.75	.30
C5	20 cig	carmine	.75	.30

19?? Central map with '20' 10-1/2x14mm.

C6	20 cig	deep blue	.75	.30
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19?? Map outline at top center. 10-1/2x12-1/2mm.

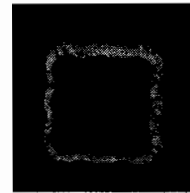
C7	20 cig	blue	.75	.30
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19?? Small outline map at top. 10x11-1/2mm.

C8	20 cig	blue	.75	.30
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1961.

C9	6ct	?	-	-
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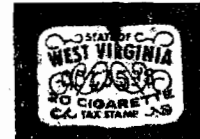
1967? Heat fusion. Red safety. "20" in center.

C10	20 cig	blue, yellow background		.50
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1969? Heat fusion. "WEST VIRGINIA/TAX STAMP/20 CIGARETTES". Black ink jet control number. Red safety. 11x11mm.

C11	20 cig	red on white		.25
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1969? Decal. "STATE OF/WEST VIRGINIA/20/CIGARETTE/TAX STAMP". Rounded corners. 14x21mm.

C12	20 cig	red on white		.25
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197? Decal on safety card, vert black roulette 6-1/4.

C13	20 cig	?	-	-
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1987. Heat fusion. "STATE OF/WEST VIRGINIA/20 CIGARETTES/TAX STAMP". Pink pie wedge safety. Gray control number. 11x11mm.

C14	20 cig	red on white		.25
C14A	20 cig	lime green on white		.25



1989?. Heat fusion. "STATE OF/WEST VIRGINIA/xx CIGARETTES/TAX STAMP". White center panel. 11x11mm.

C15	20 cig	black & white, green border	.25
C16	25 cig	black on white, yellow border	1.00



200? Heat fusions on brown tractor paper.. "STATE OF/WEST VIRGINIA/20 CIGARETTES/TAX STAMP. 11x11mm. Purple control number.

C17	20 cig	pale blue on white	.15
C17a	20 cig	pale blue on white, black ink jet control number(2004)	.25

Cigarette Meter

Use Tax

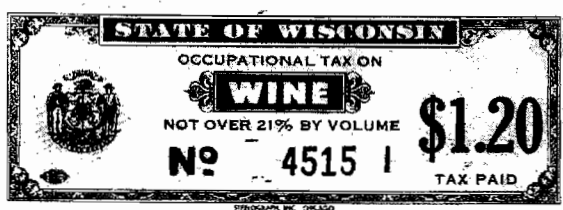
1978	Pitney-Bowes 40000 series meter. 32x16mm.	
CM1	no value	orange 1.00

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STEELGRAPH NOTES: Early issues were hyphen hole 2-1/4, and later issues hyphen hole 3. Three watermarked "Gilbert Bond" papers were used: A- 'BOND' in outline letters 3/4 inch tall; B- 'BOND' in plain letters 1/2 inch tall. C- Script, open letter 'Bond' 3/4 inch tall. The last two papers were used only on the 1968? series and the later issues hyphen hole 4-3/4. At the very end, the hyphen hole 4-3/4 was used again. The watermark appears on the Gallons 19mm long stamps. Watermarks are usually upward or downward and rarely horizontal.

1959. "ADDITIONAL/1959" in place of value.

W58	Carmine on orange-yellow surfaced paper	3.00
W58a	on orange yellow paper	3.00
W58b	on orange yellow surfaced paper, slot roul. 3 at top	20.00



1959. Narrow values. Steelgraph imprint. Rate raised to 15ct a gallon under 21% and 30ct over 21% or equal quantity in smaller bottlers or double quantity at 15ct rate.

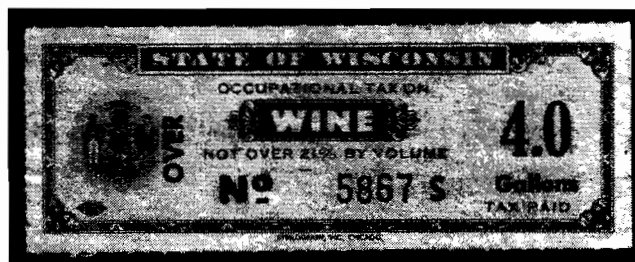
W59	7-1/2ct	carmine and black	25.00
W60	10ct	carmine and black	-
W61	12ct	carmine and black	15.00
W62	15ct	carmine and black	25.00
W63	20ct	carmine and black	20.00
W64	22-1/2ct	carmine and black	30.00
W65	30ct	carmine and black	-
W66	36ct	carmine and black	5.50
W67	45ct	carmine and black	3.50
W67a	45ct	carmine and black slot roul. 3 at top	7.50
W68	60ct	carmine and black	6.00
W69	72ct	carmine and black	5.00
W70	90ct	carmine and black	3.00
W70a	90ct	carmine and black, slot roul. 3 at top	17.50
W70b	90ct	carmine and black, pink scalloped circle around seal missing	10.00
W71	\$1.20	carmine and black	5.00
W71a	\$1.20	carmine and black, slot roul. 3 at top	12.00

1963. "ADDITIONAL/1963".

W72	carmine on orange yellow surfaced paper	7.50
W72a	carmine on orange yellow surfaced paper, slot roul 3 at top	20.00

1963. With black handstamp "PAID" etc. in circle to indicate payment of new tax rate.

W73	36ct	on W68	-
W74	45ct	on W69	30.00



1963. "Gallons" etc. shown instead of value. Gallons in small letters. Roulette 6-1/2.

Under 21%.

W75	1.5 gal	green on light green	4.50
W76	2.4 gal	green on light green	1.00
W77	3.0 gal	green on light green	1.50
W78	4.0 gal	green on light green	2.50

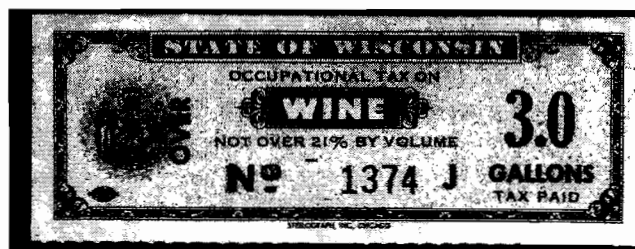
Over 21%.

W79	1.5 gal	pink on light pink	20.00
W80	2.4 gal	pink on light pink	1.00
W81	3.0 gal	pink on light pink	1.50
W82	4.0 gal	pink on light pink	2.50

1964? Same but yellow paper.

Over 21%

W83	1.5 gal	black & carmine	-
W84	2.4 gal	black & carmine	20.00
W85	3.0 gal	black & carmine	17.50
W86	4.0 gal	black & carmine	17.50



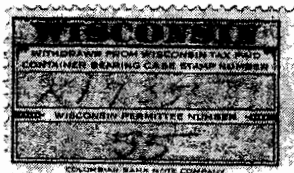
1965. "GALLONS" in capital letters 17mm long. UNDER 21%. Green on light green paper (fugitive). Roulette 6-1/2.

W87	1.5 gal	green on light green	25.00
W88	2.4 gal	green on light green	5.00
W89	3.0 gal	green on light green	4.00

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W90	4.0 gal	green on light green	20.00
OVER 21%. Black on light yellow (fugitive).			
W91	1.5 gal	black on pale yellow	-
W92	2.4 gal	black on pale yellow	15.00
W93	3.0 gal	black on pale yellow	1.00
W94	4.0 gal	black on pale yellow	1.50

**Withdrawn Wine
Tax Paid**



**1968? "GALLONS" 19 mm long. Roulette 6-3/4.
UNDER 21%, green on light green paper (fugitive).**

W95	1.5 gal	green on light green	7.50
W96	2.4 gal	green on light green	4.50
W97	3.0 gal	green on light green	5.50
W97a	3.0 gal	green on light green, slot roul 3 at top	17.50
W98	4.0 gal	green on light green	7.50

**1952. Typeset with space for serial number and permit
number, etc. Perforated 12-1/2. 35x19mm.**

WW1	No value green	10.00
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OVER 21%, Black on light yellow (fugitive).

W99	1.5 gal	black & carmine	-
W100	2.4 gal	black & carmine	2.50
W100a	2.4 gal	black & carmine, slot roul 3 at top	15.00
W101	3.0 gal	black & carmine	3.50
W101a	3.0 gal	black & carmine, slot roul 3 at top	17.50
W102	4.0 gal	black & carmine	5.00

NOT OVER 21% yellow paper.

W103	3.0 gal	carmine & black, roul 3 at top STEEOLOGRAPH imprint	25.00
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**1973? Hyphen hole 4-3/4 on 'Gilbert Bond' watermarked
paper (type B and C).**

Under 14%

W104	1.5 gal	green on light green	25.00
W105	2.4 gal	green on light green	4.00
W106	3.0 gal	green on light green	5.00
W107	4.0 gal	green on light green	5.00

OVER 21% yellow paper.

W108	1.5 gal	black & carmine	25.00
W109	2.4 gal	black & carmine	4.00
W110	3.0 gal	black & carmine	5.00
W111	4.0 gal	black & carmine	5.00