



State Revenue News

Vol. 35, No. 3--Whole No. 233 Official Journal of The State Revenue Society
3rd Quarter 1997

In This Issue

Missouri

Scott Troutman

Emergency Liquor	3
Coal Oil	4
Secured Debt	6
Good Roads	8
Sedalia Depression Script	12

3

Carthage, MO Cigarette Stamp

J.R. VanCleave

9

Territory of McDonald

Louis Forster

11

Iowa Feed Counterfeits

Donald L. Lemon

Washington City Beer-New Color?

M.E. Matesen

Massachusetts Cigarette

Terence Hines

20

Kansas Quail and Plating Questions

Howard Richoux

22

Fish and Game Update

Jan Wooton

32

New Alabama Beer Stamp

Scott Troutman

Regular Columns

Secretary's Report	2
Auction #9	13
Letters to the Editor	24
SRS Sales Service	21
Auction #8 Results	23
Treasurers Report	24
AD Corner	27
Presidents Notes	27
Free for All	28

MISSOURI

*The Show Me
State*



*Three Kansas City cigarette decals, a
Liquor proof, Kansas City cigarette stamp,
St. Louis secured debt, Cole County secured
debt and a Carthage cigarette meter.*

AUCTION #9

The State Revenue Society

President

Terence Hines

Box 629 Chappaqua, NY 10314

Vice President

Hermann Ivester

5 Leslie Circle, Little Rock, AR 72205-2529

Treasurer

Harold A. Effner Jr.

27 Pine St., Lincroft, N.J. 07738
(908) 741-5537

Secretary/SRS Editor

Scott Troutman

PO Box 270184, Oldahoma City, OK,
73137-0184

Governors

M.E. Matesen

19329 30th PL W., Edmonds, WA 98026-6406

Peter Pierce

Box 560, Oxford, MA 01540-0760

Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

Immediate Past President

Peter Martin

POB 513 Sidney, Ohio 45365

Society Attorney

William Smiley

Box 361, Portage, WI 53901

SRS Librarian

Peter Martin

POB 513 Sidney, Ohio 45365

State Revenue News is published quarterly by the State Revenue Society. Subscription cost \$12 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 1997 State Revenue Society

Third Quarter 1997

Volume 35 No. 3

Whole No. 233

ISSN 0683-6760

Secretary's Report

Previous Total	210
New Members	1
Reinstatements	8
Resignations	0
Deaths	0
Dropped Not Paid	3
Current Total	216

New Members

1128 Carl W. Albrecht
49 East California Avenue
Columbus, OH 43202-1201

Recurred by: Secretary
Interests: Ohio Sales Tax, Civil War,
Ohio Documents

Reinstatements

156 John Zambella, MA
220 Ed Kettenbrink, TX
305 Alexander Kesselman, TX
448 Steve Rothenberger, NE
618 John Cahoon, OH
678 Carlo Vecchiarelli, CA
771 C.W. Ashwell, IL
1080 Craig Shea, PA

Resignations

Deaths

Address Changes

220 Ed Kettenbrink
PO Box 218688
Houston, TX 77218-8688
305 Alexander Kesselman
8301 Custer Road #202-234
Plano, TX 75079-7429
334 James H. Hotel
PO Box 139
Carbon Hill, OH 43111-0139
606 Milt Cohen
12309 Lakeridge Falls Drive
Boyton Beach, FL 33437-6300

Dropped Not Paid

781 Dale Jernberg, CO
1069 Andrew York, England
1081 Don Herndon, OK

HELP NEEDED EDITOR'S NOTES

As I write this I am not sure how this issue will look when it goes to press. About the first of June, Dick Bilek, whose Pacific Press has printed this publication for some 17 years, announced he had closed his business. We can only thank Dick for the marvelous work he has done. I know closing the business was a hard decision for him. The 2nd quarter issue is going to press as I write this using a commercial printer, but we cannot afford to pay full price for the printing quality Dick has been doing for us.

We will be looking at our options between now and when this issue comes out. However, **if anyone out there is a printer and would be interested in the job, please let us know.** We may be forced back to using a copier for a while and the issues may be shorter. Staying with commercial printers would mean a doubling at least in dues and we hope we can avoid that. **ANY HELP OR SUGGESTIONS ARE WELCOMED!!**

This issue started with J.R.'s find of the new Carthage cigarette stamp which inspired me to spend a morning in the attic of the Frontenac, Missouri library while attending the St. Louis Stamp Expo. The librarians got tired of lugging down heavy law books and finally relented by locking me all alone in the attic. The result is the articles on secured debt, coal oil, soft drinks and the emergency liquor stamps. Bernie Glennon had urged me to find out more about the "Good Roads" stamps so I looked that up while I had it going.

St. Louis Stamp Expo was the American Revenue Association show this year and I spent lots of time loafing at the revenue table, meeting old friends and SRS members like Robert Olds, Bill Gerlach, Kenneth Trettin, Ron Leshner, Richard Malmgren and Dr. Ken Prieuss.

In talking with the various revenueurs, I am always amazed how much people know but have never bothered to publish. It always scares me how much information can be lost by the death of a single person. Hopefully I convinced some of them to share their secrets with us. And I think in upcoming issues you will see the fruits of my cajoling. The point is, if you have spotted something new or interesting, write it up and share your information. I find it spurs others and adds to the enjoyment for all of us.

The Emergency Liquor Stamp

by Scott Troutman

A Missouri stamp that has long puzzled me is the L1 liquor stamp shown in the Hubbard catalog. It has this big banner EMERGENCY. It was used in 1934. Hubbard notes it was also known used on wine in 1943. I think this is a typo and he meant 1934. So what was the big emergency in 1934. No wars going on.

While at the St. Louis Stamp Expo recently I decided to see if I could find out so I spent the morning up in the stacks of the Frontenac, Missouri library searching out the old laws.

Turns out there was a big emergency - prohibition was repealed as of December 5, 1933!!! It was such a big emergency they called a special session of the legislature to deal with it. Anheuser-Busch is located in St. Louis and the state has other distilleries and wineries. With the prohibition laws ending there was a chance to make some serious money. But they couldn't because they hadn't changed their laws to match the federal laws, so brewing 3.2 beer was the only thing legal. You can just picture the members of Busch family storming the legislature. How can we deny the American public their beloved full strength Budweiser!

Senate Bill 51, opening up the brewing of 5.0 beer, got passed by December 3, 1933, just in the nick of time. It also imposed a \$250 license. It only allowed selling it out of state but that would cover the "emergency".

House Bill 135 got through the legislature next by December 28, 1933. It legalized the manufacture of liquor or wine for sale outside the state and imposed a license fee of \$250. This was needed as all the laws dealing with liquor had been wiped off the books when prohibition went in. The bill doesn't expressly say it but the stamp seems to pay an inspection tax. For about three weeks you could sell any kind of swill as liquor.

Both of these bills have a truly odd section at the end of each of them. It goes this way.

"Emergency. Owing to the fact that the prohibition law of the United States will be inoperative after the fifth day of December, 1933; and owing to the fact that there are large industries located in the state of Missouri

representing investments of large sums of money, and taxable property; and employing a great number of persons; and owing to the fact that such industries would be deprived of an opportunity of fair competition with similar industries located in other states and that it is necessary to protect the property rights of citizens of this state, as well as the peace, health and safety of the citizens of the state, an emergency is declared to exist within the meaning of the Constitution of the state and this act shall be in full force and effect from and after its approval by the Governor."



To read this you would think liquor riots and fiscal calamity had narrowly been averted. More likely some politicians hides had been saved. And I'm not sure how allowing citizens of other states to drink a strong brew improved the "health and safety of the citizens of the state".

As 1934 progressed the legislature passed laws taxing liquor and generally getting the Department of Liquor Control established. The stronger beer was allow in Missouri and they issued new beer stamps. Missouri had been inspecting and taxing beer since 1901. Beer inspection went from the Department of Health to the Department of Liquor Control. And the emergency was over.

Bibliography

1. The Laws of Missouri - Extra Session, 1933-34.

APS PTS ARA	Daniel L. Rhoades
	Nellie B Rhoades
THE REVENUE RHOADE	
MAIL ORDER & SHOWS ONLY	
<small>STATE-TAX-UNITED STATES-REVENUES-BACK OF THE BOOK-MATCH & MEDICINE-POSTAL STATIONARY-PAID-AUSTRALIA-NETH. & COLS. NORWAY-VATICAN-SHOW SS'S-CANADA REVS-CINDERELLAS</small>	
MAY-DEC 414-764-3548 P.O. Box 342 South Milwaukee, WI 53172	JAN-APRIL P.O. Box 361 Mize, MS 39116



Carthage, Missouri Cigarettes Stamps Found

by J.R. VanCleave



In late 1996 I travelled to Carthage, Missouri on several occasions on business. Being a heavy smoker, on both trips I purchased cigarettes and later noticed that two different types of local cigarette tax stamps had been used.

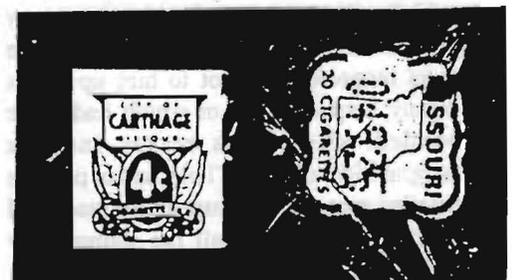
The first trip yielded a pack that has the cancel as shown on the bottom of the cellophane wrapper in black ink.

More surprising was the second trip. This time the pack has a heat fusion for the state of Missouri (the first one probably had it but I didn't notice). This little decal is in redish-purple color and features the outline of the state of Missouri with "MISSOURI" at the top and "20 CIGARETTES" at the bottom. A control number of some sort is in the middle, apparently applied with an ink jet printer.

But beside the decal is a dark blue four cent stamp with "CITY OF/CARTHAGE/MISSOURI" in a panel at the top. The stamp is imperforate at the top, left and bottom, but it has clear roulette perforations on the right side. The stamp is tiny, only 12x10 mm. The roulette is perf 7 1/2 or 8. It is hard to measure on this example.

Editor's note- Both these finds are surprising. Meter impressions, like the one used on the first pack J.R. found, have not been used for years, because they were surprisingly easy to counterfeit. Poplar Bluff, Missouri did use them.

The stamp is an even bigger surprise. While it has the tobacco leaf design often used on fusion decals, this one is clearly a stamp. No cigarette stamps are listed in the Hubbard City-County catalog for Carthage indicating these are new finds.



Missouri Coal Oil Stamps

by Scott Troutman

My grandmother called it coal oil in Pennsylvania, where I come from and apparently that is what it was called in Missouri. In other states they called it illuminating oil and today we know it as lamp oil or kerosene. And back at the turn of the century it was what people were using

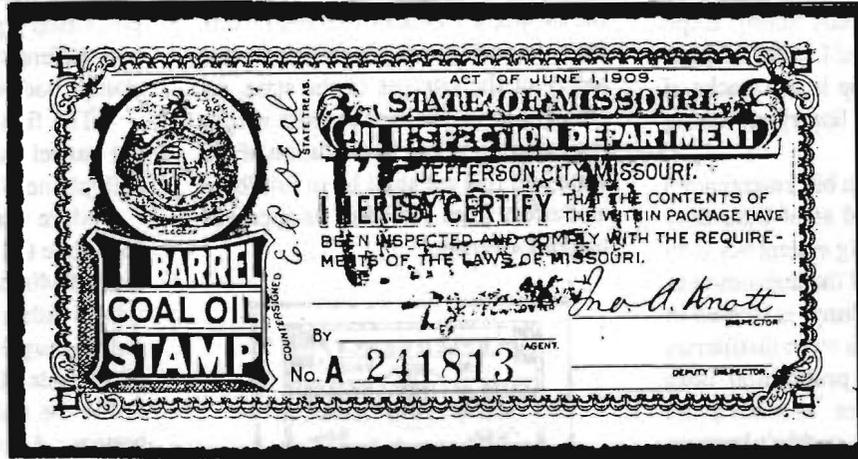
to light their houses. This was, in many ways, new fangled stuff, replacing candles and whale oil. You put it in your Dietz lantern for working in the barn, in your hurricane lantern to read by, or in your stylish "Gone with the Wind" lantern in your parlor when you were entertaining. And with transportation improving, you could even heat your house with it.

But like most new things, it presented new problems. And the problem here was that if it wasn't refined right it would explode when you went to light it, kill or maim you, and burn down your house. And the average consumer just couldn't tell what he had purchased. You don't have to burn down too many houses before people want something done about it and so by 1899 Missouri already had put an inspection process in place. Apparently it was proving inadequate because in 1909 they completely abandoned the old laws and rewrote them, providing in the new law for strict inspection of coal oil and gasoline. Gasoline, is another matter, so in this article I'll just discuss the coal oil parts.

What the new law created was the Office of Inspector of Petroleum Oils. Under his jurisdiction was the inspection of "kerosene and gasolene, or any products of petroleum, by whaever name known, which may be manufactured, offered for sale or sold for illuminating, heating or power purposes within the state of Missouri". The chief inspector also got to hire up to six deputy inspectors all of which had to be bonded. Missouri is broken into six geographical districts. They had to provide detailed reports of all inspections made and strict accounting for all the stamps they were issued.

Any illuminating oil to be sold had to

be inspected for what they refer to as the "fire test". This scientific procedure is described in the law in elaborate detail. The idea was that you put a sample into a ceramic container, which was then put into a double boiler of sorts (referred to as a Tagliabue's instrument) and heated, first to



120 degrees Farenheit. A flaming oak taper or a minute gas jet (described in detail) was then passed over the oil to see if it would flash or burn. The vapors could flash. What they were hunting for was the temperature at which the oil would burn. This process was repeated raising the temperature four degrees each time. Any oil which ignited or burned below 150 degrees was deemed unfit for sale as an illuminating or heating oil.

The state would accept this inspection having been done in another state. The point was to get the oil tested.

That brings us to the stamps. The inspection fee was to be 12 cents for each barrel or fraction thereof and you could take the sample from something as small as a barrel or as large as a tank car. How the stamps were to be made and used is far more explicit than in almost any other law I have seen. This went as follows:

"It shall be the duty of the state treasurer... to provide suitable and inimitable state certificates and stamps for the inspection and labeling provided under this article, having on each certificate proper place for signature of the person, persons, corporation or inspector who issued said certificate, and the said treasurer shall safely keep the same, together

with the plates used in making them, when not in actual use. The state treasurer shall from time to time, upon application, deliver such stamps and blank certificates to the inspector or deputy inspectors, take a receipt from the persons to whom said stamps and

certificates are delivered, and shall charge the same to the account of said inspector... and as said inspector or deputy inspectors make returns of moneys collected in the course of inspection...keep a true and correct book account of his dealings with said inspector and his deupties. The said

stamps shall be made in denominations such as is required by the business of the inspector, not less than twelve cents nor more than twelve dollars; each series or denomination of stamps to be printed progressively numbered. All reports of inspectors or deputy inspectors shall state the number and denomination of all stamps on hand at the commencement of the time covered by the said report, the stamps received during the period covered by the report and the amount on hand at the end of the period."

The precautions taken, from keeping the plates for the stamps to double accounting indicate that large sums of money were involved. Inspectors further could have no dealings in the petroleum business and were subject to very harsh penalties for dereliction of duty.

The stamps were issued in denominations of 1,5,10,20,50 and 100 barrels. The stamps were produced in sheets of ten. All of the stamps have straight edges.

The first set has the signature of Inspector Lake and Treasurer Cowgill. Most all of the coal oil stamps were rouletted 7, but the 5, 10, and 100 barrel stamps of the first set are known perforated 12. These three stamps are very rare.

SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$2 each or 6 for \$10 (post-paid). Issue 220 and later are \$5 each.

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

Special Notice- A stock of early issues from 1976-1982 was recently made available from the printer. These issues are:

121-122 140-151
 124-129 153-159
 131-138 order issue individually

Issue	Date	Issue	Date
160	1-2/83	206	5-6/92
161*	3-6/83	207	7-8/92
162*	7-10/83	208	9-10/92
163	11-12/83	209	11-12/92
164*	1-4/84	210	1-2/93
166*	7-10/84	211	3-4/93
167	11-12/84	212	5-6/93
170	5-6/86	213	7-8/93
182	5-6/86	214	9-10/93
185	11-12/88	215	11-12/93
186	1-2/89	216	1-2/94
187	3-4/89	217	3-4/94
188	5-6/89	218	5-6/94
189	7-8/89	219	7-8/94
190	9-10/89	221	11-12/94
191	11-12/89		
192	1-2/90	\$5 each	
193	3-4/90	220	9-10/94
194	5-6/90	222	1/95(feed)
195	7-8/90	223	2/95(ducks)
196	9-10/90	224	3/95(drugs)
197	11-12/90	225	4/95(NC)
198	1-2/91	226	1/96(eggs)
199	3-4/91	227	2/96(UT)
200	5-6/91	228	3/96(game)
201	7-8/91	229	4/96(NV)
202	9-10/91	230	1/97(Bed ding)
203	11-12/91	231	2/97(Lquot)
204	1-2/92		*double issue.

Send all requests to Harold A. Effner Jr., 27 Pine St. Lincroft, NJ 07738

In 1911 Lake was replaced with inspector Evans but rather than make new stamps, Evans name was handstamped in red over Lake's name. Apparently they ran out of the 1 barrel value and a new stamp was made. This has the Evans-Cowgill signature and an orange-yellow control letter "A" was added. The printer they used managed to use a different size or type face on the A in all ten positions.

In 1912 Cowgill was replaced as treasurer by Mr. Evans. Only two stamps with the Evans-Deal signature are reported, the 50 and 100 barrel. The 50 barrel stamp is tough to find indicating low usage.

In 1913 Mr. Knott took over as chief oil inspector, and again they handstamped his name over the old signature in violet ink. During this period the Lake-Cowgill stamps were still in use for the 5 and 10 barrel denominations, the Evans-Cowgill was being used for the 1 barrel and the Evans-Deal was handstamped for the two high values. These handstamped varieties were apparently used only until new stamps with the Knott-Deal combination could be prepared. Two values, the 1 and 10 barrel are known with red violet handstamps. A few of the 1 barrels had black handstamps and these are the rarest of all the coal oils.

The Knott-Deal stamps came out in 1913 and two different sizes of control

numbers are known. In 1914 the 1, 50 and 100 barrel stamps had control letters added and there are many varieties to be found. In 1916 the 100 barrel stamp was produced with a roulette of 4 instead of the normal 7.

In 1917 Omar D. Gray took over as Chief Inspector and again they just handstamped his name over the Knott-Deal stamps remaining. The Gray handstamps are all scarce.

In 1918 George Middlekamp became treasurer and they issued the last set of stamps. The 1 and 5 barrel stamps were printed. Curiously the plates were changed with a new slanting signature and 1 and 50 barrel stamps were made. Stamp usage was done away with after this last set was made, so these Gray-Middlekamp stamps are the most commonly seen.

There are two stamps in the Hubbard catalog, K1 and K36 which are listed as having no value but just "Certificate". The K1 has the Cowgill signature, the K36 Deal's signature. These are apparently the certificates mentioned in the law. They may have been used on oil which was inspected in other states and not reinspected.

These coal oil stamps are beautifully engraved and much in demand. Kansas and North Carolina also issued stamps for kerosene.

A Few Notes on Missouri Soft Drink Stamps

by Scott Troutman

Missouri soft drink stamps, which were first issued in 1917, are very scarce. According to the stamps, they were brought about by an act of March 17, 1917. This act apparently called for the inspection of both the ingredients and the final syrups used to make soft drinks. Apparently the existing Beer Inspection Department got the job as that is what shows on the stamps.

If this is true then they were probably only issued for about a year until the Department of Beverage Inspection was set up. The Beverage Inspection department was created by an act of April 25, 1919 and it provided for the chemical analysis of all non-intoxicating beverages sold in Missouri

A note in the Official Manual of the State of Missouri from 1923 notes "The volume of the soft drinks of all kinds being consumed make the inspection of the beverages with component parts and ingredients a work of magnitude by staff and workers; a never ceasing vigilance in every corner of our state."

Bibliography

1. Official Manual of the State of Missouri, John L. Sullivan secretary of State, 1919-1920, p. 185.
2. Official Manual of the State of Missouri, Charles O. Becker secretary of State, 1923-1924, p. 262.



and it imposed an inspection fee of 1 1/2 cents per gallon. T.S. Mosby, whose names appears on the soft drink stamps, was appointed the chief inspector for the new department with a four year term which ended on April 25, 1923. It is entirely possible that Mosby continued to use the stamps during his term until he got a revenue gathering mechanism set up.

Taxing Debt - The Missouri Secured Debt Stamps

by Scott Troutman

The Missouri Secured Debt stamps issued from 1917 to 1920 are a most unusual set of stamps. The Hubbard catalog lists them as documentaries, which they were in that they were used on documents, but in this case they were only used on documents that put you into debt. This is different from ordinary documentaries which were so often used on deeds and other legal certificates and such. This set of stamps is also unusual in that the same law that authorized the state to produce these stamps also authorized counties and cities to issue similar stamps for their own revenue gathering. County issues could tax the same documents, but with the money going to the counties or cities instead of the state.

The law which provided this odd tax came from House Bill 406 which was passed into law April 13, 1917. It provided that "securities for the payment of money shall constitute a separate class of property for taxation..". Why they decided to pick on ways to put yourself in debt is not clear. Apparently they felt if you were willing to put yourself in debt, you were willing to pay some tax to get there.

Basically the law taxed "Any and all bonds, notes, debentures or obligations for the payment of money, whether forming part of a series or otherwise....". On a secured loan, that is, one where collateral was put up, the whole loan was taxable, as was any debt instrument from "any state or political subdivision thereof". The one exception was an unsecured loan of under twelve months in duration. Unsecured loans were not taxed unless the duration was longer than a year. This they apparently felt exempted the small "lend me \$100" type stuff done between friends and relatives that just wasn't worth hassling over.

Section two of the law goes into where you paid and how much. Basically the county recorder of deeds handled the transactions and sold the stamps, both state and county-city. The tax rates used a scale based on when the repayment would occur.

- Repayment within 12 months
- 5 cents per \$100 or fraction
- Repayment between 1-2 years
- 10 cents per \$100 or fraction
- Repayment between 2-3 years
- 15 cents per \$100 or fraction



State secured debt stamp

- Repayment between 3-4 years
- 20 cents per \$100 or fraction
- Repayment after 4 years
- 25 cents per \$100 or fraction

Why this penalty for a long loan was imposed is not understood by this author. But my guess is that it was the laws eventual undoing. For example, suppose you borrow \$6000 to be paid off monthly at \$100 a month. The tax on this instrument would be 60 cents for the first year, \$1.20 for the second year, \$1.80 for year three, \$2.40 for year four and \$3.00 for year five: \$9.00 total. What a mess to compute. And no hand held calculators in 1917.

Section two also allowed the county taxation. "In addition to the tax above provided for the account of the general revenue fund of the state, each county in the state and the city of St. Louis, as a county may levy for the account of the general revenue fund of the county and for the account of special funds, distributed in such manner as the county court may determine, a like tax on secured debts owned by residents of the county, the total of which shall in no event exceed for all purposes the amount herein provided to be levied for the account of the general revenue fund of the state". Similarly cities or incorporated towns could do the same thing to their residents.

Section three dealt with adhesive stamps, which the state auditor would furnish. These were to be affixed to the documents and stamped by the county recorders. Counties or cities had to provide their own stamps, however many appear to have used the same stamp printer as the state. They modified the dies.

Apparently some of the county recorders were none too fond of this law, as section 4a had a special provision - "If any county recorder shall fail or refuse to pay the taxes to the state, county or city

treasurers as provided by this act, he shall be liable for a penalty of 10 per cent of the amount thereof and it shall be the duty of the State auditor to issue a distress warrant for such taxes..". In short, if you were inclined to pocket some of this money or refuse to do it, you better think twice.

That pretty well covers the law. The state stamps were issued in eleven values perforated 12.

- | | |
|-------|--------------|
| .05 | black |
| .10 | red |
| .15 | light green |
| .20 | brown orange |
| .25 | lilac |
| .50 | green |
| 1.00 | brown |
| 1.25 | ultramarine |
| 2.00 | blue |
| 2.50 | orange |
| 12.50 | olive yellow |

The 5, 15, 20, 25, 50, \$1, \$1.25 and \$2 stamps are also known with 8 1/2 roulette perforations instead of the normal holes. The roulettes are much scarcer. Most of the stamps in existence are unused remainders left over when the laws were repealed. Perforated proofs of all but the \$2 value are known to exist. On these the control number is missing.

The county stamps are listed in Hubbard's 1997 US County & Municipal Stamp catalog but the listing is anything but easy to use. As such I have tried to make a better listing. (R) indicates the stamp had red serial numbers. These stamps are like the state issues but with the county added. All of these are very seldom seen. Unlike the state stamps these seem to be found in used condition most often.



Kansas City "little bear" stamp. The bears can be seen more clearly on the Great Seal of Missouri on the front cover.

County- City	Color	Paper	Values
BUTLER	Lilac	white	5,10,20,25,50,\$1
COLE	Yellow orange	white	25,\$1,\$2
GLASCONADE	Red	white	5,25,50,\$1
JACKSON	Bluc green(R)	white	25,50,\$1,\$2
	Black(R)	white	50,\$1,\$1.50,\$2
JEFFERSON CITY	Orange-yellow	white	25,\$1,\$2
KANSAS CITY	Brown(R)	white	50
	Dark bluc(R)	white	\$1
	Yellow green(R)	white	\$2
RANDOLPH	Brown	white	15,75
ST. LOUIS	Purple	white	25
	Black	white	75
	Orange	white	\$1
	Black	pink	25
	Black	pale yellow	50
	Black	blue	\$1
	Black	light green	\$1.25
	Black	rose	\$2
	Black	straw	\$2.50
	Black	straw	\$2.50
WAYNE	Blue	white	5,10,15,20,25



Jackson County high value

Several counties and municipalities used a smaller stamp picturing the seal of Missouri. The central design of the seal has two bears surrounding it, hence Hubbard refers to these as the little bear stamps. "STATE OF MISSOURI" arches over the bears, and "SECURED DEBT TAX" is near the bottom. A white space was at the bottom and this is where the various counties or cities put there name. Municipalities using these stamps are as follows.

COOPER COUNTY (Cooper Co. in manuscript)

25	green
25	green

County spelled out

\$1.25	dark olive
\$2.50	orange
\$2.50	orange

Error "Cooper Cooper" instead of "Cooper County"

MACON COUNTY (Handstamped in purple)

25	green
\$1	brown
\$1.75	olive

"MACON" typewritten instead of handstamped

\$2.50	orange
\$5	?????

KANSAS CITY (Printed)

\$1	brown
-----	-------

\$1.50	olive
\$2	orange
\$2.50	orange-brown

The County of St. Francois issued there own stamp. A fairly non-descript little stamp it has the writing "COUNTY OF ST. FRANCOIS/State of Missouri/ACT OF 1917/Secured Debt Tax/ 1 Dollar 1".

Clayton, Missouri made there own secured debt stamps. They have on them "STATE OF MISSOURI/ACT OF 1917/CITY OF CLAYTON/SECURED DEBT ACT" and a signature. A 25 cent and \$1 value are known.

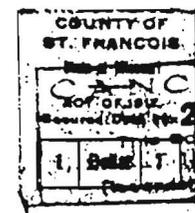
St. Louis also had their own small stamps which showed a steamboat. A variety of this stamp exists on some of the stamps in that there is no bow wave.

10	green
50	olive
\$1	brown
\$1	brown no wave
\$2.50	dark purple
\$5	blue
\$5	blue no wave
\$25	red

finds. If you are a collector of Missouri (and many are), let the editor know if you have other values.



St. Louis Steamboat stamp
Normal bow wave



St. Francois county stamp

When I look at these listings, I am struck by the holes that exist. Many more values should have existed on the county and city stamps. It seems a field ripe for

Missouri "Good Roads" Stamps

by Scott Troutman

The state of Missouri's first foray into the world of revenue stamps is another difficult stamp to catalog. While listed in the Hubbard catalog as a stock transfer stamp, these green stamps depict an old jitney of a car in a rural setting with cows in the background and have the wording "STATE ROAD FUND" on them along with the banner "OPTION STAMP".

To understand what is going on here, it is necessary to grasp what Missouri's roads were like at the turn of the century. Miserable. You could get a horse and wagon across them, but that was about it. There was no regular upkeep, and there was no sense to the way they were laid out. As an area had been settled, they had just beaten out a road to the nearest town, higgly-piggly, any old way they could. Two towns fairly close together might take you all day to reach because there was no direct roads between them.

There were at the time foresighted individuals who realized that if you wanted the state to develop, something was going to have to be done. The automobile was already starting to make an appearance and the state's larger industries were complaining they couldn't move their products easily around the state.

And so it was the "Good Roads" program was proposed. The idea was to make a system of state roads that would lace the the state together and promote commerce.

I don't know who it was, but someone noted that the state did a lot of futures or options trading on various commodities, notably grain, petroleum, and cotton. In futures trading you agree to pay someone a fixed price for something to be delivered to you in the future. The Chicago Board of Trade deals in nothing but futures trading in our time, but at that time the concept of paying for something like a crop, which didn't yet exist, was foreign to most people. Today we do it everytime we buy a hamburger at Burger King.

The legislature hit on this as a fine thing to tax in order to pay for the Good Roads program. It didn't really affect the common man directly and they calculated they could raise the money they needed. My understanding, from Ken Pruess, is that they passed the first law about 1901,



however the folks they taxed were powerful interests and they objected. With some clever lawyering they took their case to the State Supreme Court and got the law thrown out as conflicting with the gambling statutes. It seems the laws were ambiguous to the point that you couldn't separate futures trading from a crap shoot as far as the courts were concerned.

It took the legislators a few years but by 1907 they had reworked the laws. The new Chapter 91, sub-section 10228 described the "Option Dealing and Sales for Future Delivery" laws.

"Memorandum of certain sales to be stamped-

It shall be unlawful for any corporation, association, copartnership or person to keep or cause to be kept, in this state, any office, store or other place wherein is permitted the buying or selling the shares of stocks or bonds of any corporation, or petroleum, cotton, grain, provisions or other commodities either on margins or otherwise, where the same is not at the time actually paid for and delivered, without at the time of the sale the seller shall cause to made a complete record of the thing sold, the purchaser and the time of delivery in a book kept for that purpose; and at the same time the writer shall deliver to the purchaser a written or printed memorandum of said sale, on which he shall place, or cause to be placed, a stamp of the value of twenty five cents, which the seller shall purchase of the state auditor, and have on hand before make such sale; and it shall be the duty of the state auditor, upon the passage of this chapter, to have printed or engraved, stamps for this purpose, of such design as he may select and on application and payment for said stamps to immediately furnish the same to the applicant applying therefor: *Provided further,* that it shall be unlawful for the purchaser to receive

the memorandum aforesaid until it bear the stamp above provided for."

The law further went on to say that all funds from these stamps would go to the state road fund.

The first stamps printed bear the signature of Mr. Wilder, who was then the state auditor. Some exist with a "SAMPLE" overprint. These were given out free to show people how to use them, but any of the stamps with the Wilder signature are very rare.

The stamp usage ended by 1930 as the 1926 set with the Thompson signature were the last printed. Hubbard lists eight major varieties and sixteen minor varieties. Ken Pruess told me he has never seen an on document usage, though many used copies are around.

The Good Roads program got started and it was done in an interesting manner. The original plan was to bring in 36 million dollars to build the state roads, but the object of the game was to wind up with a decent highway system, not the roads in front of each county road commissioner being paved. What they did was to break the state into six districts and set up a road commission in each district. Each district would get \$6 million but they had to follow two rules in laying out the roads.

Rule 1 was that each county had to wind up with one road running roughly east-west and one road running north-south.

Rule 2 was that these roads had to connect to the roads in the adjoining counties or districts.

What cities the roads ran through, that was the district commission's problems, and if they had money left over they could improve any road they chose. You can just imagine how rankerous some of those meetings were, trying to figure out which towns would be along the roads. The net result, however, was that Missouri had a very good road system by the early 1920's. If you look at a road map even today, you can still see the two main roads crossing each county.

Louis G. Forster
Stamps for Collectors
 7561 East 24th Court
 Wichita, Kansas 67226

Charity Seals and Topicals
 my speciality

**When is a duck not a duck?
A Review of SRS Policy on the matter.**

Recently two dubious "duck" stamps have come on the market, one in the Texas "Collectors Edition" wildlife set which we covered in the first quarter 1997 issue of the SRN, and now a Utah "Collectors edition waterfowl stamp". The following is an excerpt from a letter (obtained by M.E. Matesen) dated September 25th, 1996 from the Director of the Utah Division of Wildlife Resources.

"Utah waterfowl stamps are now available. State waterfowl stamps are not required for hunting waterfowl this year but collectors and others have asked that a state stamp be made available. Purchase of the stamp is voluntary".

In further correspondence with Matesen (February 24th, 1997) the Department noted that Utah had created a new license that took the place of both the waterfowl (duck) stamp and the Upland Habitat stamp. Again it was noted that in the interest of collectors a "collectors edition Waterfowl stamp had been created. The price of the stamp would be \$7.50 plus tax." Matesen notes that is a mere 100% price hike over what the legitimate stamp sold for last year (\$3.30).

What caused this society to set criteria for legitimate state "charity" stamps was a flap many of our members will recall over the 1987 New Hampshire Governor's edition stamps. These so called "charity" stamps sold for \$50 each but were offered to dealers at a 50% discount by Steiner Prints. The state only got about 25% of the sale price, and the rest, well you can figure it out.

It is no surprise then that Steiner Prints is again heavily involved in this Utah stamp,

Dealers

Want to reach the world's largest group of state revenue collectors?

Display ads in the State Revenue News reach that audience in the most cost effective way.

**For a display ad rate card write:
State Revenue Newsletter
PO Box 270184
Oklahoma City, OK 73145**

and that they are selling limited governors edition sheetlets at high prices. The state however is not marketing them. I should note that this is and has been true of other states as well.

In 1988 the SRS board set up five rules for determining is a state "charity" or volunteer stamp legitimate. The full discussions and counter discussions are in the SRN 1988 August issue.

1. If a stamp pays a fee, such as for duck hunting, but the face value of the stamp is greater than the fee, then the stamp should show the value like a semi-postal stamp with the fee and the contribution separate.
2. Any stamp that claims to be a state issued stamp must be sold by the appropriate state agency itself directly to collectors and dealers.
3. All copies of the stamp must be sold at full face value. No dealer or quantity discounts should be allowed.
4. The state should receive 100% of the income from the sale of the stamps. Artists should be paid only a flat fee for the use of their work.
5. Any state which pays no hunting and/or fishing fee should be clearly inscribed "voluntary" or "contribution stamp."

In the case of the Texas stamps they did label their stamps "Collector's Edition" which is borderline. We gave you the address of where to get them and have even offered them through the SRS Sales. The Utah stamp has no marking and as such in our opinion crosses the line on rule five. Caveat emptor.

**Revenues Fully Recognized
By F.I.P.**

At the FIP (International Philatelic Federation) Congress in Istanbul on October 7, 1996, a majority of the Delegates voted to make the Revenue Section into a full separate commission of the FIP.

Thus revenue stamps are now recognized as a collecting area fully independent of postage stamp collecting. For exhibitors this means that revenue stamps, which were formally exhibited as part of Traditionally Philately, now have their own section in international exhibitions.

State revenue exhibits come under this new section. We hope our members will make use of this opportunity.

Territory of McDonald

by Louis Forster

The first official secession attempt in the US since the days leading up to the Civil War started in the scenic Missouri town of Noel, a quiet place long famous for the cancellations done at Christmas time.

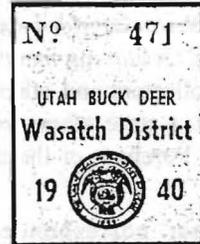
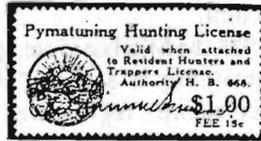
However, in 1961, the Missouri State Highway Commission issued their annual Family Vacationland map and, of all things, omitted Noel and indeed the entirety of McDonald county. The angered citizens came to the obvious conclusion that they were unwanted by the state of Missouri and began a movement for secession. The local state senator submitted a resolution to the state assembly declaring that "the Territory of McDonald" was withdrawing from Missouri statehood. A foreign embassy was established, visas issued, wooden nickels minted, and private dispatch stamps were issued!

The stamps were printed in four colors on yellow paper (black, red, green and brown) and black on orange paper by the thousands. Placed next to regular U.S. postage or in the lower left corner, the stamps were used on official business and private mail leaving the new Territory. They had a notation value of "2" without an official monetary value. A few imperforate stamps and errors escaped. One interesting variety had gum on the front side of the stamp and was intended for sticking on store windows as publicity. The new stamps were heavily used on the Christmas mail from Noel in 1961.

Things quickly quieted down in the new Territory - however, as hoped, a great deal of attention had been drawn to this vacation area. Tourists flocked to Noel and the McDonald region, today nationally known for the nearby town of Branson.



McDonald Territory Private Dispatch Stamp



If you have been thinking about forming or selling a collection of

U.S. FISH AND GAME STAMPS

you are cordially invited to visit Booth C-15 and meet with

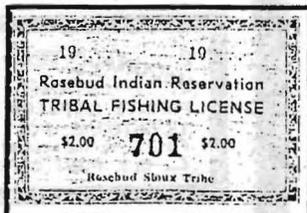
David R. Torre

COLLECTOR • DEALER • EXHIBITOR



for more information contact us at

P.O. Box 4298, Santa Rosa, CA 95402
(707) 525-8785 • Fax (707) 546-4859
e-mail drtorre@pacbell.net



Iowa Feed Counterfeits

by Donald L. Lemon

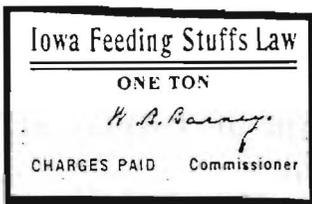
Two lots of scarce Iowa feed stamps were offered in SRS Auction #7 which are counterfeits. These were the 140 pound and one ton values of the 1910 set with the signature of W. B. Barney on them. The give away was that both these stamps were imperforate. The 140 pound value was illustrated in the auction. These stamps were only issued perforated 11 1/2.

When you compare the stamps with a genuine copy there is also an obvious difference in the paper. The paper on the counterfeits is very white, whereas the real paper has yellowed almost to the point of being the color of newsprint.

These counterfeits were made with a copier and the perforations from the original stamps show on the copy of the one ton stamp. On the other stamp they have been trimmed off. Also on the copies you can see ruled lines running vertical to the stamp on the back side. *(It appears to the editor that he reused some old paper which had been through the copier before).*

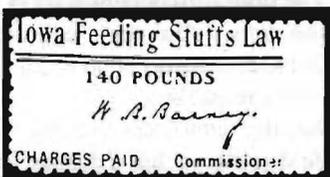
In my wanting to get a better copy, I forgot to look at the basic factors of the stamp in the photo. I will be looking all my stamps over better in the future.

Auction Managers note - Per the rules of the auction we did not refund the money on the pictured lot as the problem (in hindsight) was obvious. We did fully refund the money on the other lot. The seller bought these as part of a collection and did not notice they were fakes.

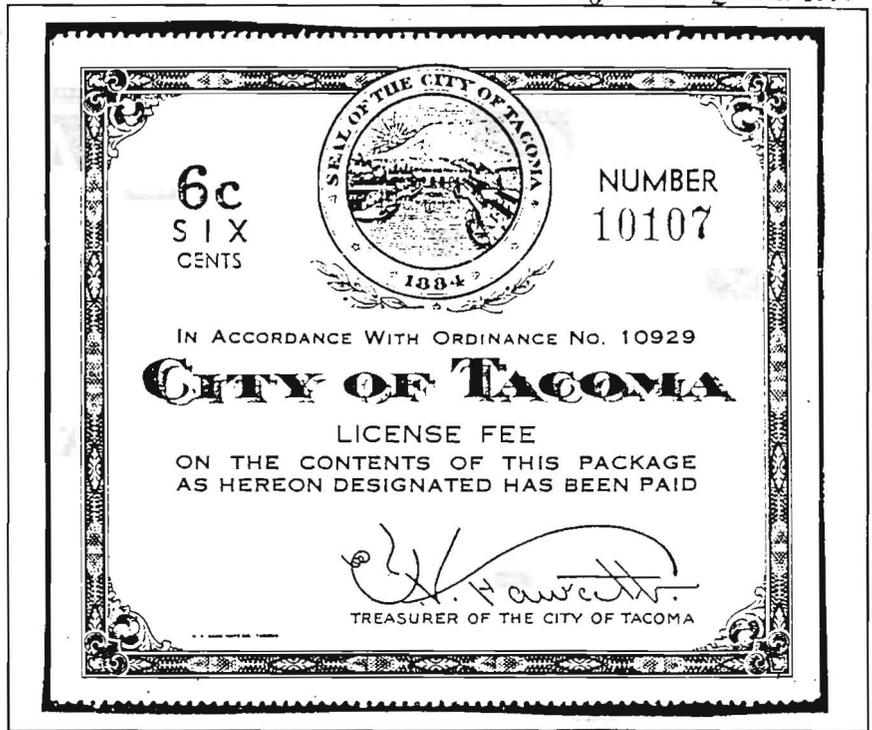


Counterfeit one ton

Dots above "Charges" are perfs on original stamp.



Real 140 pound stamp



Washington City Beer- A New Color?

by M.E. Matesen

With the repeal of prohibition and the subsequent advent of 3.2 beer, several Washington state cities rushed in to set up their own ordinances. This was by no means an altruistic move but one designed to bring the cities needed revenue.

Tacoma was one city whose ordinance required the issuance of stamps to reflect payment of the newly imposed beer tax. As reflected in my 1973 Washington State and Cities Revenue Catalog, Tacoma issued seven different denominate stamps, beautifully engraved and printed by the N.P. Bank Note Company of Tacoma.

All reported city beer stamps were used for only a matter of months before the state

assumed the mantel of "regulator" of alcoholic beverages. With such a limited usage time frame in mind, the need for multiple printings of the Tacoma stamps seems remote.

Whether it was a matter of printer quality control or multiple printings may never be known, but I've acquired two B2's which lead me to believe that the color listed for these 6 cent license fee stamps may need to be modified to read "light blue-green" in color.

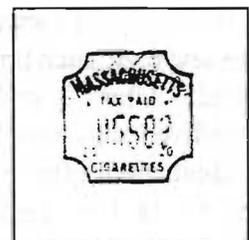
The serial number of the illustrated blue-green example is very low (10107) compared to the known currently listed blue stamps. Most of the blue issues carry a serial number which starts with 547xx.

What might we infer from these differences? Might separate listings or say a sublisting be appropriate? Feedback is solicited.

Massachusetts Cigarette

by Terence Hines

Shown at 150% normal size is a new heat transfer decal. The basic design, wording and border is in blue. The 05583 in the center is purple and the band at the top that shows dark in this photocopy is yellow on the stamp. The safety design is pink.



New heat fusion decal



Sedalia Missouri Depression Script

by Scott Troutman

Shown above is one of those failed experiments that desperate times create. In 1933, the city of Sedalia, Missouri, found the Treasury unable to meet their payroll, and in order to try and cope with the situation, they tried issuing an emergency co-operative currency - what today we call depression script. Many towns tried this as a way to ease cash flow problems caused by the nationwide depression.

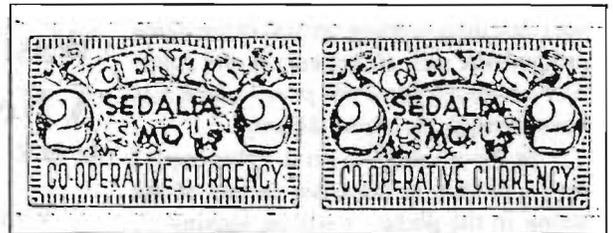
The plan was to work as follows: "In order for the receiver to pass this currency, it was necessary for him to purchase unused co-operative currency stamps for the City Treasurer at 2c each, affix one to the back of the note and cancel it with his initials and date, each time the bill was passed. After 52 such stamps had been affixed and cancelled in the manner described, the note was redeemed by the City Treasurer for one dollar."

This scheme had an appeal at a time when banks were closing and

money was in short supply. To make it work all the businesses in the town had to go along, so the bill stayed in circulation. This was the co-operative part. The immediate appeal was that for two cents down, you got a bill worth a dollar. Sounded good to people short on money and credit.

The problem was the stamps were a hassle and in the long haul you paid \$1.02 for a buck. Most depression script was only used until the immediate cash flow problems abated.

The stamps, shown double size, are orange with "SEDALIA/MO." overprinted in black and are rouletted 9 1/2. The sheets were eight stamps wide, but I do not know how many were on a sheet. The stamps picture a man with a hat, tie and his coat slung over his left arm, coming home from work (a city skyline is in the background) to the open arms of two children.



Cooperative Currency Stamps (twice normal size.)

There are two varieties on the stamp, one with a period after MO and a scarcer one without the period. Of fifty one stamps I have, in three blocks, presumably out of the same sheet, nine stamps are without the period. Both are shown.

Missouri Fish & Game Stamps on Display at Bass World

One of Springfield Missouri's unique attractions is Bass World, a single store the size of a mall featuring all your hunting and fishing needs - everything from 10 cent bobbers to \$30,000 bass boats (financing too). The store also contains acres of fishing rods and guns, a four story high waterfall, a McDonalds, a barber shop and a hunting and fishing museum.

Outside the museum area, the Missouri wildlife department has a display showing all of the stamps they have issued over the years. So if you are heading to nearby Branson, stop in and have a look.

SRN AUCTION #8



4 ex



22 ex

ARIZONA
Fee Paid On
Not Over
1 Lb. Net
FERTILIZER
CONTROL
OFFICE
TUCSON, ARIZ.
FERTILIZER
FEE



24



34



33



19



51



83



46



48



72 ex



73 reduced



62



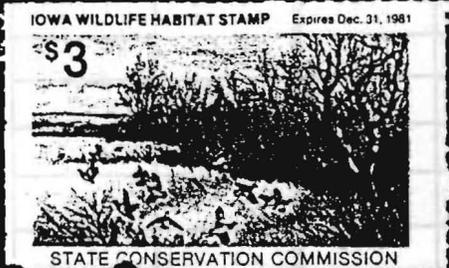
86 ex



97



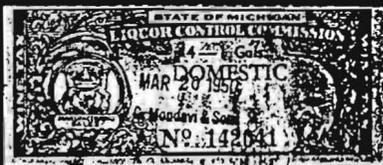
80 ex half size



65



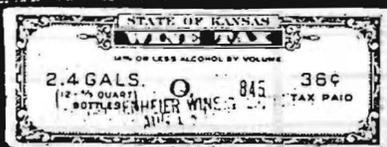
91



103 half size



96 ex



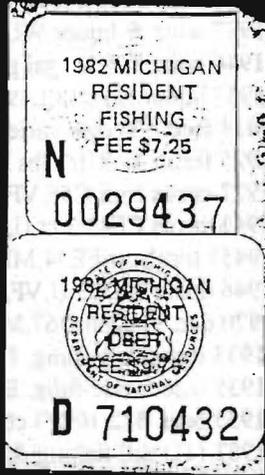
84 half size

SRN AUCTION #9

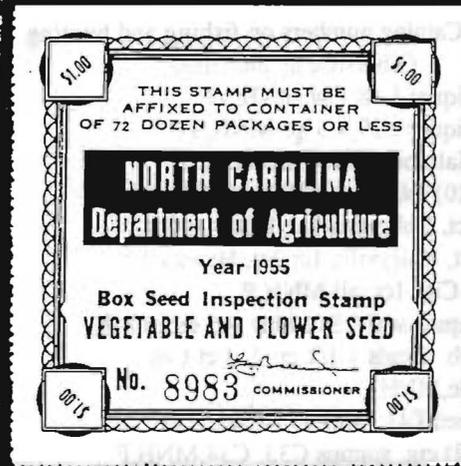
State Revenues					
Hubbard Catalog numbers on non-fishing and hunting					
Wooten Catalog numbers on fishing and hunting					
Otherwise as indicated.					
1	AK 1943 liquor L18 1 pt,MNH,VF	5.00	41	CO 1935 beer B21a 3ct 12 1/2 perf var,VF,U	5.00
2	AK 1943 liquor L19,4/5 qt. MNH,VF	5.00	42	CO 1937 wine & liquor WL37,WL38,U,F	1.50
3	AK 1990 Salmon Harvest ticket,VF,U	2.00	43	DC 1946 wine W5 1/8 gal perfin "3193",F,U	3.00
4	AL 19?? (10) tob. decals Brundage 2ct, Brilliant 2ct, Columbia 2ct, Elba 1ct 2ct, Eclectic 2ct, Haleyville 1ct 2ct, Hanceville 4ct, Frisco City 1ct, all MNH,P	5.00	44	DC 195? liquor (2) L18,L19,VF-XF,U	4.00
5	AL 19?? liquor seal LS12 blue red serial,MH	4.00	45	FL 1914 feed F9b rose variety,MNH,XF,huge	4.00
6	AL 19?? tob. decals 1 1/2 ct, 2, 3 ct City of Dadeville,MNH	1.50	46	FL 1925 fertilizer 8 1/3 lbs FE15,VF,MNH,P	1.50
7	AL 1936 feed F41,F42,F43,MNH,F-VF	3.00	47	FL 1927 citrus fruit C5F,VF,U,original gum	1.50
8	AR 1929 (2) cig. stamps C33, C34,MNH,F	2.50	48	FL 1943 citrus CF43 3 ct,U,F,OG,P	1.00
9	AR 1936 (2) feed F35,F37,MNH,F	2.00	49	FL 1945? fertilizer FE34,MNH,VF	3.00
10	AR 1952 beer B56 \$.3513625,MNH,XF	5.00	50	FL 1946 doc. (2) D23 U,VF, D25 \$3,U,F scarce	3.00
11	AR 1972 Trout \$2 ARTP2,VF,MNH	10.00	51	FL 1970 doc. (2)D66,D67,MNH,VF,P	2.00
12	AR 1974 Trout \$2 ARTP4,MNH,margin scuff	5.00	52	GA 1933 insecticide-fung. IF26 1/16 ct,MNH,VF	1.50
13	AR 1979 trout permit \$3 ARTP9,MNH,VF	12.00	53	GA 1939 insecticide-fung. IF38 5/16 ct,MNH,VF	1.50
14	AR 1980 trout permit \$3 ARTP10,MNH,VF	14.00	54	GA 1955 beer B22 10 2/3 ct,MNH,F	2.00
15	AR 1981 trout permit \$3 ARTP11,MNH,VF	14.00	55	GA 1982 (11) diff fishing & hunting stamps in custom made page, all MNH. Fishing-res, non-res,5 day non-res,trout ,5 day trout,non-res trout, hunt&fish. Hunting-hunting, 10 day hunt non-res, non-res season, archery.	25.00
16	AR 1981-82 duck Scott #1, imperf pair,MNH, VF	10.00	56	GA 1989 \$5.50 duck Scott #5,,VF,MNH, signed by artist R.J. McDonald	10.00
17	AR 1982 trout permit \$3 ARTP12,MNH,VF	14.00	57	IA 1921 cigarette C5 5 ct,MNH,AVG	1.50
18	AR 1983-84 duck Scott #3, imperf single,MNH,	5.00	58	IA 1972 duck Scott #1,creased,U	5.00
19	AR 1988-89 duck Scott #8,MNH,VF,P	9.50	59	IA 1973-74 duck (2)Scott #2,#3,U,both faulty	2.00
20	AZ 1933 luxury tax LX6,U,F	1.00	60	IA 1975 duck Scott #4,4mm tear,U,nice appearance.light sig.	5.00
21	AZ 1934 luxury tax LX18,LX19,LX23,U,huge margin copies	2.50	61	IA 1976-7 duck Scott #5,U,pulled perfs in corner,sig.	2.00
22	AZ 1939 fertilizer FT1,FT2,MNH,VF,P	3.00	62	IA 1977-8 duck Scott #6,U,creased cnr,sig., small thin,P	2.00
23	CA 1866 doc.(2) D180 U,VF,SON cxl, D183 avg, SON cxl, toning on left side,U	1.00	63	IA 1979 habitat \$3 #1 lighty sig.,VF,U	4.00
24	CA 1935 feed F3a perf 12 variety,MNH,VF huge margin copy,P	1.50	64	IA 1980 habitat \$3 #2 sig.,VF,U,creased	2.00
25	CA 1935 feed F4 60 lb,MNH,VF	1.50	65	IA 1981 habitat \$3 #3 unsig,U,nick out at bottom,P	2.00
26	CA 1935 liquor decal L10c,MNH,royal blue variety	2.50	66	IA 1982 habitat \$3 #4 lt. sig.,crease,U	2.00
27	CA 1935 liquor L5,U,F-VF	1.50	67	IA 1983 habitat \$3 #5 sig.,VF,U	3.00
28	CA 1940 (6) liquor L22-27 full set,MNH,VF	3.00	68	IL 1941-45 cig. decals(2) C7,C10,MNH,F	1.00
29	CA 1959,60 fishing (2)\$1 CAF3,CAF4,U,sig, lt crease	1.00	69	IL 1949 beer B80e deep red, handstamped "Ryder Bros. Bev. Co.",U,VF	8.00
30	CA 1961-62 fishing (2) CAF6,CAF6A,U,sig.,lt crease	1.00	70	IL 1952 beer B78a red serial,perf "A.B. CO 11-5-52" U,avg,clean	4.00
31	CA 1962-63 fishing(2) \$1 CAF7,CAF8,U,F-VF	1.00	71	IN 1934-40 intangables (5)D12,D13,D59,D61,D62, U,F-VF	2.00
32	CA 1964-65 fishing \$1 (2) CAF9,CAF10,F-VF,U	1.00	72	IN 1937 (2) intangables D34,D35,MNH,VF,P	1.50
33	CA 1968 Kings County documentary \$1.10,MNH, VF, used only six months,P	3.00	73	IN 1968 trout INT19 \$2,MNH, staple hole in selvedge,XF,P	4.50
34	CA 1977 inland fishing \$2 CAF22,MNH,VF,P	3.50	74	IN 1976 \$5 duck sig on lic Scott #1 w/RW43 sig. both stamps sound.	10.00
35	CA 1979 inland fishing \$2 CAF24,MNH,VF	3.50	75	KS 1925 fertilizer FE1,MNH,VF	5.00
36	CA 1986 res sport fishing upgrade \$8.50,MNH,VF	8.50	76	KS 1935 cig decals blk/9,M,VF	4.50
37	CO 19?? cig. decals City of Springfield 3 ct, Sterling 2ct, Yuma 2ct, MNH	1.50	77	KS 1937-41 beer (3) B3,B5,U,F, B6 U very bad shape	4.50
38	CO 1934 fertilizer FE3 w/cxl "FERTILIZER OR MINERALS/No. 5 Colorado/Registry/DIVISION OF AGRICULTURE",VF,U,P	5.00	78	KS 1938 cig C38 blk/4,MNH,VF	1.00
39	CO 1934 wine & liquor WL1,U,F	3.00	79	KS 1941 fertilizer FE7,blk/4,MNH,VF	5.00
40	CO 1934 wine & liquor WL10,WL14,U,F	2.00	80	KS 1945 cig. strips (7) C13,C14,C15,C17, C18(2),C19,all perfin,U,P	10.00
			81	KS 1949 liq. collection (18) L1-L13,L1a, L3a,L4a, all M, in custom made hingless stock pages	40.00



105



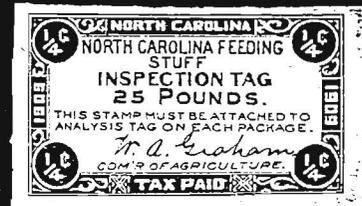
110 ex



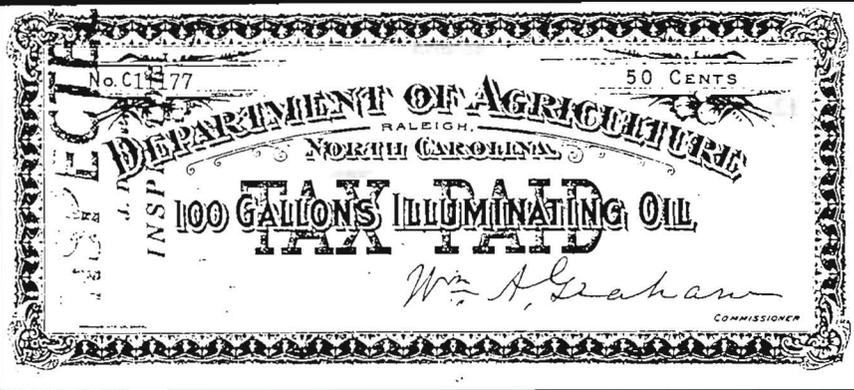
147 reduced



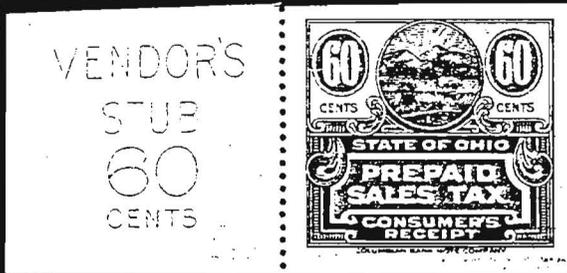
141



129 ex



131 half size



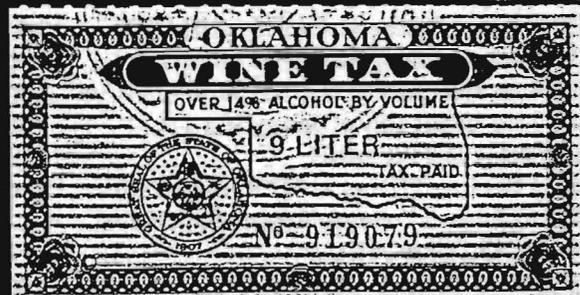
167



169



102



171

SRN AUCTION #9

made to hold all KS liquors. Bellinghausen cat value \$36 (1972)		124 MS 1934 feed F52,MHN,VF	1.00
82 KS 1949 liquor L1a 6 1/4 ct,F,U	2.00	125 MS 1946 mineral doc. (2) D6,D7,U,VF	4.00
83 KS 1949 liquor L3a 12 1/2 ct,F,U,looks new with disb gum,P	2.00	126 MS 1983 license plate stamp,MNH,in original packaging	5.00
84 KS 1949 wine W2 (Bellinghausen W3) 36 ct,U. "BARDERHEIER WINE & LIQUOR", short lower left corner, copy shown in Hubbard catalog,P	10.00	127 MT 1979 \$4 res conservation lic. no stamps,VF	1.00
85 KS 1949 wine W7 (Bellinghausen W9) 96 ct,U,VF	10.00	128 NC 19?? collection (23) beers,wines,feed wine meters,mixed condition	30.00
86 KS 1960 (2) quail KSQ24 regular VF,U, and a MH white feather variety,VF,P	10.00	129 NC 1909 feed (9) F1-9,complete set,F-VF,MNH,P	19.00
87 KS 1967 cig. vending \$5 CM30,M,VF	2.00	130 NC 1909 gasoline G5 12 1/2 ct 50 gal,F,U, crease, scarce	10.00
88 KY 1912 fertilizer (3)FE10,FE11,FE12,MNH,F-VF	6.00	131 NC 1909 kerosene K6 100 gal,VF,U,light crease scarce,P	8.00
89 KY 1936 liquor L3b salmon card,MNH,F	3.00	132 NC 1909 kerosene K7 500 gal,VF,U,huge,scarce	8.00
90 KY 1936 wine W1,MNH,VF	3.00	133 NC 1910 kerosene K10 1/2 ct,MH,VF,corner crease	7.50
91 KY 1941 liquor L25b red serial #,MNH,VF,P	3.00	134 NC 1910 kerosene K11,MH,VF	5.00
92 KY 1942 beer B12,U,crease,VF	3.00	135 NC 1917 kereosene K19 1/4 ct,U,VF	5.00
93 KY 1946 liquor L38 1 pint blue,MNH,F	2.50	136 NC 1917 kerosene K23 500 gal,VF,U,crease, huge, scarce	7.00
94 LA 1924 paris green (2) PG2,PG3,F-VF,MNH	1.50	137 NC 1937 wine fortified (8) W7-14, mint & U, carmine & green variety	6.50
95 LA 1939 feed (3) F65,F67,F69,MNH,VF	3.00	138 NC 1937 wine fortified (3) W22 MH,W25 MH,W26 U,F-VF, orange & green variety	8.00
96 LA 1940 feed (4) F70,F72,F73,F74,MNH,F-VF,P	4.00	139 NC 1937 wine unfortified (6)W15-20, 2ct,10ct MNH, others U,F-VF,carmine & black variety	6.50
97 LA 1945 liquor L31,MNH,F,scarce,P	6.00	140 NC 1939 wine meter W29 1 ct,MNH,F-VF	12.00
98 LA 1945 liquor L32,MNH,F,scarce	6.00	141 NC 1939 wine meter W30 1 1/4 ct,MNH,F,P	12.00
99 LA 197? tobacco (4) T73-76,MNH,F-VF	2.00	142 NC 1941 wine (4) W41-44 full set,MH,VF	5.50
100 MD 1985 \$5 Chesapeake Bay Conservation Stamp MNH,VF	3.00	143 NC 1943 vegetable seed \$1,MH,XF,orange	7.50
101 MI 1934 beer B14a horiz perfs variety,VF,U	4.00	144 NC 1944 lime 1 ton, Scott sig.,MNH,VF	10.00
102 MI 1950 trout MIT3,heavy sig,U,F,P	1.00	145 NC 1945 vegetable seed \$1,MH,VF,pale yellow	6.50
103 MI 1950 wine W81,U,faults,"Mondavi & Sons"	5.00	146 NC 1955 beer B14 24 bottles,perfin "MILLER 6-29-55",U,fugative green missing,VF	2.00
104 MI 196? apple (2) A19, A21,MNH,F-VF	2.00	147 NC 1955 vegetable seed \$1,MNH,XF,white,P	5.50
105 MI 1960? apple A17d broken frame variety,MNH, VF-XF,P	5.00	148 NC 1970 Soft drink SD27 75 cts red, pair on piece cut off box of Coke syrup,U,VF	5.00
106 MI 1968 trout (2) \$2 res MIT21, \$3 non-res MIT22,both sig,U, small tear in \$3	1.00	149 NE 1955 liquor L70 15ct,VF,U	2.00
107 MI 1974,75,76 (3) small game back tags,no stamps VF	3.00	150 NJ 1977 hunting lic. w/deer transport tag, no stamps, bright red,U	1.00
108 MI 1975-80 trout & salmon (3) MITS8,MITS12 MITS13, all heavily creased	2.00	151 NJ 1984 res hunting lic. w/deer & turkey stubs, no stamps,orange,U	1.00
109 MI 1977 trout & salmon \$5.25 MITS10,MNH,VF	10.00	152 NM 19?? cig (4) C1,C10,C20a,C21,MNH	1.00
110 MI 1982-4 adhesive stamps (4), 1982 \$7.25 fishing, 1982 \$9.75 deer,1984 \$7.25 fishing (faults) 1984 \$7.25 hunting,U,P	4.00	153 NM 1934 liquor L8a orange,U,"CHARLES/ILFELD & CO/ ALBUQUERQUE/NEW MEXICO" blue cancel.U,OG	5.00
111 MN 1948 beer B78b .07258 ct, perfin "JSB Co 1-20-48", VF,faults	2.50	154 NM 1940 feed F10A 50 lbs light green,MNH,avg	2.00
112 MO 1917 secured debt Cole County 25 ct,MNH,F	15.00	155 NM 1944 honey (3) HO4 F, HO5 avg, HO6 VF,all MNH	9.00
113 MO 1917 secured debt St. Louis D1,MNH,VF	1.25	156 NV 1865 doc. (2) D11 VF,D11a red violet var F,U	5.00
114 MO 1917 secured debt D3,MNH,VF,pulled perf	5.00	157 NV 1981-82 \$2 duck Scott #3 w/tab,MNH,VF	12.00
115 MO 1927 cig. Kansas City C4 2 1/2 ct,MNH,VF	1.00	158 NV 1982-83 \$2 duck Scott #4 w/tab,MNH,VF	12.00
116 MO 1941 apple A1,MNH,VF-XF	5.00	159 NY 1975-6 big game lic. tag, no stamps,VF, yellow,M	2.00
117 MO 1985 duck \$3 w/tab,Scott #7,MNH,VF	35.00	160 NY 1977-78 big game lic, no stamps,U	1.00
118 MO 1986 duck \$3 w/tab,Scott #8,MNH,VF	25.00	161 NY 1977-78 big game lic. tag,no stamps,VF, w/bear & deer tags,blue,M	2.00
119 MO 1987 duck \$3 w/tab,Scott #9,MNH,VF	18.00	162 OH 1933 beer B6 2ct "GREAT/A&P/TEA CO./ 2-4-33" printed cxl,U,VF and cig. C2 "GOODMAN",U,F	1.50
120 MO 1988 duck \$3 w/tab,Scott #10,MNH,VF	11.00		
121 MS 1930 cig. C3 stamp cxl "T.T.",F,U	1.00		
122 MS 1933 tobacco (4) T9 perfin,T10(MNH,F), T11 perfin,T13 perfin	3.50		
123 MS 1934 feed F50 perforated "SPECIMEN",VF	5.00		



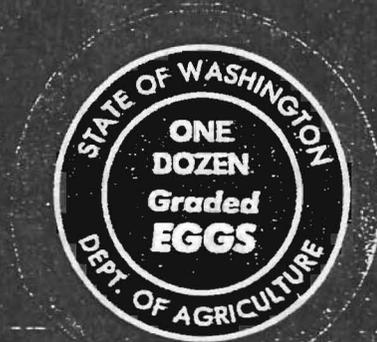
178



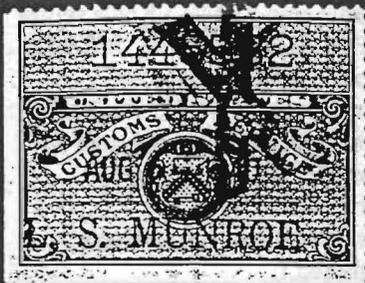
201



210



215



237



220



239

CANNED OYSTERS

This is to certify that the Impost Tax provided for by an act of the General Assembly of the State of South Carolina, approved April 20, 1940, amounting to four cents, the same being the tax on one case, two dozen 5 ounce cans of Oysters, or 120 ounces, has been paid.

S. C. STATE BOARD OF FISHERIES,
J. M. WITSELL, CHAIRMAN

Series C-39
No. 16460

Warning—The counterfeiting, reproduction, alteration, or reuse of this stamp is punishable by a fine of not less than \$500.00, or imprisonment for not less than six months, or both, although the amount of the impostment for not more than twelve months.

Cancellation—Date on which this stamp is affixed must be plainly written in ink or stamped across the face.

179

South Dakota
Game Stamp
License Number:
2DF 15786-90
Unit & Species:
206A-01

196 ex

41992 **\$2.00** FISHING STAMP No. 41992

UTAH WILDLIFE RESOURCES

Valid for One Day Indicated when attached to 1977 Non-resident Fishing License #.....

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
1	2	3	4	5	6	7	8	9	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24
25	26	27	28	29	30	31					

Date Sold

208



246

SRN AUCTION #9

163 OH 1934-42 sales tax (35) almost all diff, incl values up to \$1.50, some vendors stubs, U,have fun	10.00	205 UT 1943 liq. seal LS6,MNH,VF	3.50
164 OH 1935 beer B33,MNH,VF	2.00	206 UT 1952 \$5 res hunt & fish Souder UTHF2,M	7.00
165 OH 1939 sales tax C31 (2) w/tabs, no serial #'s, dry print on red ink errors	4.00	207 UT 1958 oleomargarine O17 \$3,MNH,VF	5.00
166 OH 1939 sales tax C26 (6), all with errors (ink missing, extra ink) all w/tabs,MNH	12.00	208 UT 1977 \$2 one day fishing non-res Souder UT1DF1,MNH,VF, P	4.50
167 OH 1939 sales tax C34,C36,C39 all w/tab MNH, missing serial numbers, P	6.00	209 UT 1977 \$6 Lake Powell fishing, Arizona res Souder UTAZLPR14,MNH,VF	12.00
168 OH 1939 sales tax R43 \$15.00 w/tab,MNH,VF key value	8.00	210 VA \$1 1952-53 big game res. VABG29,unsig.,VF,U, P	6.50
169 OK 19?? egg red grade B SMALL 8 stars, dark background in seal variety,MNH,VF-XF, P	5.00	211 VA 1959-60 \$1 National For. hunt-trap-fish on pc. of lic. VANF22, VF,U	3.25
170 OK 1967 wine (2) W24,W25 red,MNH,VF	5.00	212 WA 1969 egg seal Matesen E15 green,MNH,F	5.00
171 OK 1978 wine (2) W43,W44 brown,MNH,VF, P	2.00	213 WA 1978 salmon \$3 sig.WAS2 on lic,U,clean	1.00
172 OK 1978 wine (2) W41,W42 blue,MNH,F-VF	2.00	214 WA 1979 salmon \$3 sig WAS6,on lic,U,clean	1.00
173 PA 1935 doc. D2 10 ct.,VF,U	1.00	215 WA 198? egg seal one dozen similar to Matesen E17,but unlisted ,die cut round 49mm,U,VF, see SRN 1st quarter 1996, P	8.00
174 PA 1979 archery blk/4 stamps, \$2.20 ea stamps have 1st,2nd,3rd,4th on them,MNH,VF	10.00	216 WA 1988 duck \$5 booklet pane of 1 w/staple holes in selvedge(as it should have),MNH,XF Serial 61183	12.00
175 PA 1991.94 (2) antlerless deer lic,Warren Co., no stamps,clean,U	2.00	217 WI 1984 Great Lakes Trout & salmon,sig.F-VF,U WIGL3	2.00
176 PA 1993 trout PATS3 on lic,sig.,F-VF,U	3.00	218 WI 1985 Great Lakes Trout & salmon WIGL4,sig., VF,U	2.00
177 SC 1924 business lic. BL32,MH,F	1.00	219 WI 1986 Great Lakes trout & salmon WIGL5,sig, VF,U	2.00
178 SC 1937 liquor meter L13 6 ct,VF,U one pulled perf, P	5.00	220 WI 1987 Great Lakes trout & salmon WIGL6,sig, F,U, P	2.00
179 SC 1939 oyster OY65 4 ct pink,F,U, P	4.00	221 WV 1960-70 (2) National forest hunt & trap \$1, MNH,F	3.00
180 SD 1959 res big game \$7.50,MNH,VF	15.00	222 WV 1970 National forest fishing \$1,MNH,VF	1.50
181 SD 1960 res. small game \$2,sig,VF,U	2.00	223 WV 1971 National forest fishing \$1,MNH,XF	1.50
182 SD 1960 res. small game \$2,MNH,VF	2.00	224 WV 1971 National forest hunt & trap \$1,MNH,VF	1.50
183 SD 1961 non-res small game \$25,sig.,F-VF,U	5.00	225 WV 1973 non-res trout WVT6 \$5,MNH,F	3.00
184 SD 1961 res. small game \$2,MNH,VF	2.00	226 WV 1974 non-res trout WVT8 \$5,MNH,F	3.00
185 SD 1962 res. small game \$2,F-VF,U,creased	2.00	227 WV 1980 packet seed \$1 SE24 type,VF,MNH	5.00
186 SD 1962-66 (4) res. small game \$2,62,63,64, 66,sig.,U	4.00	228 WV 1983 trout \$5 WVT24,MNH,VF,pictorial	3.00
187 SD 1963 res. small game \$2,MNH,VF	2.00	229 WV 1985 trout \$5 WVT26,MNH,VF,pictorial	3.00
188 SD 1966 non-res. small game \$25,MNH,VF, small nick at bottom.	6.00	230 WY 1935 liquor L10 4 1/2 ct VF,U	1.00
189 SD 1969 res. big game \$7.50,sig.,VF,U	2.00	231 WY 1985 conservation(duck) Scott #2,MNH,VF	11.00
190 SD 1975 non-res West River Prairie Deer \$50,MNH	10.00	US Telgraph and Match and Medicene	
191 SD 1975 res. small game \$3,F,MNH	5.00	232 US 188? (22) diff telegraph stamps, (11) Rapid Telegraph(punched), (4) postal telegraph (7) Western Union, most MH	3.00
192 SD 1979 non-res big game \$50,MNH,VF-XF	5.00	233 US 1883 (3) match RO173a big thin,avg,RO155b U,avg, RO172d,short perfs,U,avg	3.00
193 SD 1986,87,91 (3) duck, all creased & sig,U	2.00	234 US 1883 RS274a Wrights Indian Vegetable Pills small faults,U,avg	2.00
194 SD 1987-88 (2) pheasant,sig.,creased,U	4.00	235 US 1883 RU11 Lawrence & Cohen playing card normal small faults,U,F	4.00
195 SD 1988-92 (5)res. fishing \$9, all w/faults,sig,U	5.00	236 US 1898 (3)RS280 Emerson Drug 1/4ct,U,RS285 Fletchers Castoria,U,VF, RS303 Piso,U,F	2.00
196 SD 1989-92 (7) diff big game stamps,creases,U, P	7.00	237 US 1940 (4) Customs baggage stamps, red,blue (2) orange,U, P	1.00
197 SD 1989,90,92 (3) res. \$6 small game stamps heavy sig.,faults,U	3.00	238 US 1945 WWII ration stamps, 7 or 8 kinds in	2.00
198 TN 1966-69 (2) trout \$2 TNT11,TNT12,U w/flts	2.00		
199 TN 1968-9 hunt & sport fish lic, no stamps,U	1.00		
200 TX 1933 beer B2 .1088 ct,VF,U	2.50		
201 TX 1935 wine W9 "A.B. Bacon Wholesale/????? Ave. Wichita Falls. Texas" cxl, 1 cent,U, P	5.00		
202 TX 1975 archery \$3.25 TXA1,MNH,VF	2.00		
203 TX 1977 dove \$3,MNH,VF	2.00		
204 UT 1923-37 cig stamps (4) C12,C21,C23,C24A, all MNH,VF	2.00		

Auction #9

in blocks from 3 to 23,M, and an 1878 distillery warehouse stamp, punched

Federal Duck Stamps	
239 US 1953 duck Scott RW20, sig., F, creased, U, P	2.00
240 US 1955 duck Scott RW22 sig., VF, corner crease, U	2.00
241 US 1956 duck Scott RW23 sig., F, creased, U	2.00
242 US 1957 duck Scott RW24 sig., F, faults, U	2.00
243 US 1958 duck Scott RW25 sig., F, faults, U	2.00

State Revenue News	
244 US 1959 duck Scott RW26 sig., VF, faults, U	2.00
245 US 1984 duck Scott RW51 sig., F, creased, U	2.00
246 US 1987 duck Scott RW54 sig., VF, creased, U, P	2.00
247 US 1990 duck Scott RW51 sig., VF, faults, U	2.00
248 US 1991 duck Scott RW58 sig., F, faults, U	2.00
U.S. Taxpays	
249 US 1946 green liq. strip 100 proof bottled in bond "MERCHANT'S DISTILLING CORP." 4/5 qt, U	2.50
250 US Series 112 red liq. strip, "Four Roses Distillers Co./New York, N.Y.", U	2.00
251 US 192? tobacco strip TG601, U, faults	1.00
252 US 1939 tobacco strip TG477a 7/8 oz., U, VF	1.00

Kansas Quail Plating Questions

A Dialogue with Howard Richoux

This article has been created out of correspondence between Scott Troutman and Howard Richoux after the article "Classic Kansas Quail Issues" appeared in the 3rd quarter 1996 SRN.

Howard - The Kansas quail series is one of my favorites, both for the eclectic color selection and the varieties. The article in the third quarter 1996 issue (Classic Quail Issues) raised some old puzzling questions about these stamps.

I am no expert on stamp printing, but Vanderford's statement that the same 100 subject printing plate was used for the entire series is baffling. To me this would indicate that the stamps were printed 100 at a time and then cut up into the smaller sizes for distribution.

Consider this. Bob Dumaine has a large stock of the later issues in a file drawer, including a number (several hundred?) of panes of 10. Every one of these panes has the "white feather" stamp. I understand that these all came from a single source who bought the state remainders, but it is unlikely that they threw away 9 out of 10 of the panes. The 1 to 10 ratio of white feather stamps is pretty consistent throughout the years. It is possibly more like 1 in 8, but this might just be from extra collector attention to preserving the white feathers.

Scott - I too find Vanderford's statement curious and think what he meant was that the same plates were used to produce the whole run. There is strong evidence, as you point out, that only the first two years were printed in sheets of 100 and cut into panes of 50. The white feather first appeared in 1938, and it is listed as having come from position 23 on the big panes. This is consistent with its known position of 5 on the small 2x5 panes. It also indicates someone saw sheets of the 1938 stamps, probably either Vanderford or Charles Bellinghausen. But after 1938 it seems that only small sheets of 10 were printed. Why they chose the white feather block will never be known. It could be they were using it as a security measure, making the blocks harder to counterfeit.

Howard - That is consistent with another difference. The spacing of the stamps is much closer on the 1937 and 1938 issues. This is very evident on a block of the 1937 stamps in my possession and while I don't have a block of the 1938 stamps, the size of my single stamps is the same as that on the 1937's.

Scott - This different spacing is important. It means that the individual cliques that printed the stamps were separate and held together for printing purposes, much like type. These stamps were printed using a letterpress technique, that is Guttenberg style.

Howard - Another problem. The 1939 through 1946 years come primarily as panes of 1, and I have examples of the 1942, 44, 45 and 46 with a wide tab to the left for stapling into pads. If we assume that they printed sheets of 100, and then trimmed off and threw away the 90 stamps that weren't in the left-hand column, we could construct the booklets that way. The tab years do show white feathers (still in about a 1:10) ratio, and this would be possible because the white feathers are on the left side of the 2x5 panes.

The tab years also have examples of a different constant plate defect (a nick in the colored area right side at center) that is in position 6 of the 10 sheet (right hand column). I do not have an example of this stamp with a left tab, but they are cut with the single perforated side to the left, and it is logical to assume that they were from similar tabbed pads. This would require the tab to be made of part of a white feather stamp - not rational.

Scott - I brought this to the attention of Earle Plyler, a national judge who runs a printing business. If the cliques could be reset then there are two possible answers. Either they used a wide separator on the two rows of stamps to allow for the tabs, or they flipped the cliques on the right side of the plate and printed them *tete-breche*. In this arrangement all the stamps would be left side stamps. Either of these arrangements would retain the 1 in 10 ratio of white feather stamps assuming no panes of ten were printed after 1938. No one has ever reported a *tete-breche* example.

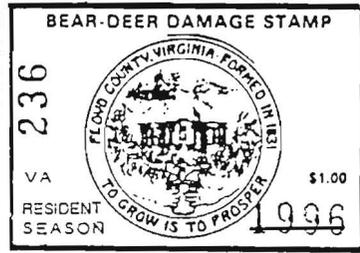
Howard - There are some other flaws on the quail stamps that are worth noting. In position 4 on the panes of 10 (right side), there is a small white indentation halfway up the right hand side. This is a constant variety. I have an example on the 1938 single stamp. Actually it appears on three 1938 stamps out of ten total I own. That is pretty odd for stamps supposedly issued in sheets of 100. It also appears on a 1943 stamp with a left tab. This brings up the central question on the early stamps. Has anyone actually seen a block of larger than 10 stamps for any year?

Scott - The question is, was the 100 in Vanderford's work a typo for 10, which subsequently got carried into Bellinghausen's work or *visa-versa*? And if so, where did they get the position 23?

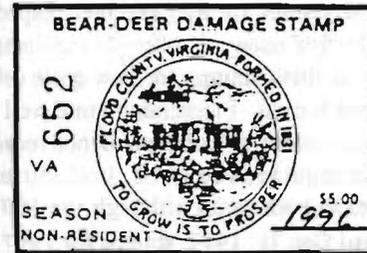
Continued on page 24.

SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue



New Floyd County Bear-Deer Stamps



Alabama	
Cigarette	
Muscle Shoals	\$1 \$1
Sheffield	.30 5/\$2.50
Playing cards	.10 10/\$1
Arizona	
1935 12c malt liquor, used cat B2	
Red on pink, Moore sig.	.50ea
Bisbee Occupational Lic.	.50
Arkansas	
Waterfowl (from booklet)-1989	\$7
Connecticut	
1993 Wildlife	
Sheet variety (#<50001)	\$5.30
Hunter variety (#>50000)	\$5.30
Florida	
Documentary	\$3
Snook-1993,94,95	\$2 ea
Crawfish - 1993,94,95	\$2 ea.
Georgia	
City of Griffin .05 Excise Tax	
	Free
Louisiana	
Res-Waterfowl-1992,93	\$5.25
Non-res Wtrfowl-92,93	\$7.75
Maine	
Res Muzzleloader 86,87,88,89,90,	
91,92,94,95	\$1 ea.
Non-Res Muzzloader-86,87,88,89,	
90,91,92,93,94,95	\$1 ea.
Alien Muzzloader - 87,88,89,90,91	
92,93,94,95	\$1 ea.
Pheasant-85,86,87,88,89,90,,92	
93,94,95	\$1 ea.
Maryland	
*Duck stamp	\$3
Michigan	
1976 Duck	\$2.10
Missouri	
Trout -91,92,93,94,95	\$4 ea
Waterfowl-90,91,92,93,94,95	
	\$4.95 ea
Trenton City cig 2ct	10/20ct
Nebraska*	

Drug		\$10.00
New Jersey		
Trout-1989,90		\$1
Non-Res. Trout- 88,89,90		\$1
Woodcock-88,89,90		\$1
Pheasant-88,89,90		\$1New
Mexico		
Waterfowl-1991		\$7.50
Oklahoma		
1964 1 pint liquor (Cat. L4)		
Single		\$1
Block of 4 unused		\$5
Plate block of 4		\$7.50
Bedding 1990 Series		.75
		10/\$6.50
Pennsylvania		
Stock Transfer .10.20		Free
Rhode Island		
Cigarette-10 cig	.185	10/\$1.85
-20 cig	.37	10/\$3.70
-50 cig	.925	10/\$9.25
South Carolina		
Cigarette	.10	10/.10
	.07	10/.70
	.09	10/.09
All 3 denominations also available in sheets of 100 for \$1,\$7 and \$9 plus \$1.01 postage.		
Documentary	.10	
(2 varieties)	.20	
	.50	
	\$1	
South Dakota		
Fishing and Senior Fishing License-1988		Free
Tennessee		
Ammunition Tax	.10	
Texas		
Bedding 1990 Series	.75	10/\$6.50
1996 Co. Ed Hunt & Fish (8)		\$10
Virginia		
Local Cigarettes panes of 10		
Chesapeake	.15	\$1.50
Clifton Forge	.04	.40
	.05	.50
	.06	.60

Newport News	
20 cig	.15 \$1.50
25 cig	.1875 \$1.88
Municipal	.225 \$2.25
Norfolk	.15 \$1.50
Portsmouth	.1875 \$1.88
Suffolk	.20 \$2.00
	.25 \$2.50
Virginia Beach	.20 \$2.00
Floyd Co	
1996 bear-deer res*	\$1.00
1996 bear-deer non-res*	\$5.00
Washington	
Waterfowl-1990	\$5.00
Waterfowl -1991 2 diff.	\$6.00 ea
Bellingham Lic. fee	.50
Wisconsin	
Liquor stamps	
200 ml	\$2
1 liter	\$2
1.75 liter	\$2

Bingo Cards-\$1.50 ea. (plus .75 postage)
1985,86,87,88,89,90,91,92,93 Very limited supply.

SRS Sales Philosophy

Why does the SRS purchase these stamps? The following rules of thumb apply:
 -There is a discount for a large order which can be passed on to the SRS members.
 -The sale of the stamps will expire before SRS members can be notified in the newsletter.
 -The stamps are non-fish and game.
 -The stamps are fish and game stamps that are not readily available.
 -There is a minimum purchase requirement.
 Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

Fish and Game Update

by J.R.Wooten

GEORGIA - Department of Natural Resources, ATTN Jeri Frederick, 2189 Northlake Parkway, Bldg. 10, Tucker GA 30084

Policies of stamp sales to collectors by state agencies are subject to change for various reasons. Perception of the profitability or lack thereof is a major contributing factor. High level personnel changes sometimes bring with them corresponding changes in attitudes toward stamp collectors. A prime example of such changing policies involves Georgia WMA stamps. First issued for the 1979-80 season, these stamps are well executed, especially in recent years, and are very collectible with each year featuring a different wildlife species. The first issue was offered to collectors after its expiration date for \$1.00 per stamp. Apparently, very few collectors knew of its availability as these stamps are now quite difficult to locate. In subsequent years one never knew what to expect when attempting to order expired stamps. I remember quite well duly sending in my \$1 for a copy of the 1981-82 stamp and receiving by return mail a full pane of twenty stamps! Correspondence received within the past month indicates that remainder policies for both WMA and waterfowl stamps have again been adjusted. Both current stamps as well as the issue for the immediate past year are now available at face value. This applies to both series although the 1997 waterfowl stamps will not be available until sometime this fall. Stamps for 1996 are available until Dec 31, 1997; stamps for 1997 are available until Dec. 31, 1998.

1996 WMA stamp - \$19 1997 WMA stamp - \$19 1996 waterfowl stamp - \$5.50

INDIANA - Dept. of Natural Resources, "STAMPS", 402 West Washington Street, Room W273, Indianapolis, IN 46204-2267

Indiana makes available to collectors 65 different waterfowl, trout/salmon, and game bird habitat stamps at face value. A few of these even date back to the 1960's. An order form is available on request; ordering instructions require a SASE with each order. Stamps for 1997 are available as follows: \$6.75 1997 trout/salmon stamp, \$6.75 game bird habitat stamp, \$6.75 waterfowl stamp.

ILLINOIS - Dept. of Natural Resources, Lincoln Tower Plaza, 524 South Second Street, Springfield, IL 62701-1787

Current fish and game stamps from Illinois are now on hand with fees comparable to those of previous years. Stamps for 1997 will remain on sale until March 31, 1999. Stamps for 1996 remain on sale until March 31, 1998. Prices include a 25 cent issuing fee.

\$5.25 habitat stamp \$6.25 salmon stamp \$6.25 trout stamp

NEBRASKA - Nebraska Game and Parks Commission, PO Box 30370, Lincoln, NE 68503-0370

Nebraska discontinued its annual trout stamp after the 1996 season. It now requires an aquatic habitat stamp for all resident and non-resident anglers 18 and older. This stamp is available for \$5.00

MICHIGAN - Michigan Dept. of Natural Resources, Collector Stamps, PO Box 30181, Lansing, MI 48909.

The 1997 trout/salmon stamp is now available at a cost of \$9.50 per stamp. Unfortunately for collectors, the Michigan DNR has instituted a minimum purchase requirement of one sheet of 15 stamps unless one is an All-Species or All-Species Upgrade licence buyer.

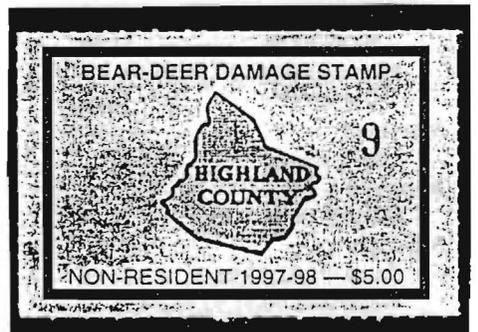
VIRGINIA - Hunting and fishing regulations for the 1997-98 season have just been received from the Virginia Dept. of Game and Inland Fisheries. These indicate the bear-deer damage stamps will be required for the coming season in Floyd and Highland counties. Ordering instructions for the Floyd counts (\$1 and \$5) are the same as for the 1996-97 issue (see page 27 of the 2nd quarter SRN). The same is true of the 1997-98 State Forest stamp.

Highland County 1997-98 bear-deer damage stamps

\$1 resident \$5 non-resident order from:

Highland County Circuit Court, PO Box 190, Monterey, VA 24465

(Include SASE and packing materials: make checks to Highland County Court Clerk)



Auction #8 Results

1	-	58	8.00*	115	6.75*	172	-	229	1.00
2	1.75*	59	-	116	-	173	2.00	230	1.00t
3	1.75*	60	40.00	117	2.00*	174	2.25*	231	2.00*
4	1.50	61	-	118	-	175	-	232	6.00*
5	1.25t	62	-	119	-	176	4.00	233	5.75
6	1.50*	63	8.50	120	15.00	177	4.00	234	8.75
7	10.00*	64	-	121	12.00	178	2.25*	235	4.25*
8	5.00	65	6.25	122	13.00*	179	-	236	4.00
9	-	66	4.50	123	-	180	2.25*	237	11.00*
10	8.75*	67	3.75*	124	5.00	181	-	238	-
11	3.00*	68	4.00	125	-	182	-	239	-
12	-	69	2.00*	126	5.00	183	4.00t	240	-
13	-	70	1.25*	127	5.25	184	5.75*	241	5.00
14	2.75*	71	13.00*	128	2.50*	185	21.00*	242	5.00
15	5.00	72	1.50*	129	1.00t	186	-	243	1.50t
16	-	73	2.75*	130	1.25	187	-	244	6.00
17	2.00	74	4.25*	131	3.25*	188	2.50	245	-
18	2.00	75	2.25*	132	-	189	2.50	246	3.25*
19	-	76	4.25*	133	-	190	2.50	247	-
20	4.00	77	3.25	134	5.00*	191	-	248	-
21	5.50	78	2.25*	135	6.00*	192	1.00	249	-
22	-	79	4.00t	136	2.25*	193	2.00*	250	-
23	3.75*	80	4.75*	137	16.00	194	-	251	2.00
24	3.50	81	3.50*	138	16.00*	195	-	252	3.75
25	-	82	6.25*	139	2.00t	196	-	253	-
26	5.25*	83	5.25*	140	3.25*	197	-	254	3.00*
27	11.00*	84	5.25*	141	2.00	198	1.00	255	-
28	2.75*	85	9.25*	142	2.00	199	1.25*	256	-
29	13.00*	86	5.25*	143	2.25	200	2.25*	257	-
30	13.00*	87	8.25*	144	2.00	201	3.50	258	2.00
31	12.00*	88	5.25*	145	7.00	202	1.25*	259	1.00
32	3.00	89	2.25*	146	3.50	203	3.50*	260	5.25
33	3.25*	90	4.00*	147	6.00	204	3.75*	261	2.50*
34	3.25	91	5.00*	148	7.00*	205	4.25*	262	2.50*
35	1.25*	92	3.00*	149	4.00	206	-	263	5.00*
36	1.25*	93	3.00*	150	2.00	207	-	264	1.50*
37	2.25*	94	2.25	151	-	208	-	265	8.25*
38	2.25	95	2.25*	152	1.00t	209	1.50*	266	5.00*
39	3.25*	96	1.00*	153	6.00	210	9.00*	267	2.00
40	3.25*	97	3.00	154	-	211	3.00	268	2.00
41	2.25*	98	8.00	155	1.50	212	7.00	269	1.00
42	2.25*	99	2.25*	156	2.00	213	5.00	270	-
43	16.00	100	21.00*	157	2.25	214	1.25	271	2.50
44	5.25*	101	-	158	2.50*	215	4.00	272	2.00
45	9.00*	102	2.00	159	2.25	216	4.00	273	2.25*
46	1.25*	103	-	160	2.75	217	4.00	274	3.75*
47	2.50*	104	13.00	161	2.25	218	3.50	275	3.75*
48	2.00	105	2.25	162	3.25*	219	2.50	276	7.00*
49	2.50	106	2.25	163	2.00*	220	2.50	277	1.00
50	2.00	107	-	164	-	221	3.50	278	6.25*
51	1.50	108	-	165	4.00	222	3.00	279	7.25*
52	10.00*	109	3.25*	166	2.00	223	2.50	280	7.25*
53	5.00t	110	3.00	167	2.00	224	3.00	281	8.25*
54	4.50*	111	1.75*	168	6.00	225	7.00*	282	3.75*
55	2.25*	112	4.00t	169	-	226	1.00*	283	2.25*
56	5.75	113	2.25*	170	-	227	2.00		
57	7.00	114	-	171	-	228	-		

See page 25

LETTERS TO THE EDITOR

Dues blues

Please send a dues notice or put one on the newsletter. With the late mailing and the off schedule newsletter, I was unsure about mailing a check for dues as they may have changed.

John S. Willis
High Point, NC

The three in one newsletter was supposed to have a renewal notice in it if your dues were due. Apparently we slipped up and missed stuffing yours. That is why we sent a letter following up before dropping anybody.

Kudos

The SRN is one of the most interesting journals I receive. I read it from cover to cover within a day or two of receiving it. Good luck as editor.

Dr. Allan Hauck
Somers, Wisconsin

Thanks to all who sent similar kind comments.

Little Mystery Information

I have read with interest your article entitled "Little Mystery-A Pre-Prohibition Stamp" in the 2nd Quarter, 1997 SRN. Shown is another National Wholesale Liquor Dealers Association cinderella stamp dated July 9, 1914. This must be the same organization as your February item, even though the title "of America" has been dropped and the words "Protective Stamp" has been added.

1913-1914 was a very active period for organizations seeking national prohibition. In November 1913, the 15th National Convention of the Anti-Saloon League of America, held in Columbus, Ohio, launched "a campaign for National Constitutional Prohibition." In addition the Prohibition Party launched a fund raising campaign in 1913, obtaining a quarter million dollars by June 1914 to support a number of Prohibition candidates to run for office as US Congressmen.

The most powerful of the organizations combatting these efforts was the U.S. Brewers Association which was organized in 1862 to fight the increase in taxes on alcoholic beverages which Congress enacted

during the Civil War. The second most powerful of the anti-prohibition organizations was the National Wholesale Liquor Dealer's Association which was organized in the 1880's to combat the early efforts of the Anti-Saloon League. The National Liquor Dealers' Association established a "Protective Bureau" whose main objective was to defeat attempts to establish national prohibition. The seals they issued were distributed to their member organizations to publicize these efforts, and members' used them on invoice and correspondence.

Both liquor organizations established the National Association of Commerce and Labor in 1913 to defeat national prohibition. Some of these activities were exposed in 1918 by a US senate Committee which investigated "The brewing and Liquor interests."

Meanwhile, we know that a number of states already had tax stamps for liquor. The New York legislation was being tested by Carry Nation's "hatchetation" campaign which was featured in newspaper headlines across the nation. The first state to enact a "dry law" was Georgia in 1907, and this pattern continued to spread across the country state by state. But it wasn't until 1917 that federal legislation prohibited the use of grain or other food stuffs in the manufacture of alcoholic beverages. This was quickly followed by the 19th amendment to the constitution on December 18, 1917, with the 36th state ratifying it on January 8, 1919, that national prohibition would go into effect one year from that date.

George Griffenhagen
Editor, *Topical Time*



State Revenue News Cataloging Comments

Re:the SRN article on cataloging-"Right ON!" Cataloging is my favorite part of collecting, and I really appreciate the work (and fun) that goes into organizing issues in a logical manner.

There is no money to be made in publishing a catalog, but the prestige and side benefits can be substantial. Catalogers have major financial interests in the stamps themselves, with the contradictory needs to have minimal information publicly available about the stamps to be able to buy low, versus having catalogs available about the stamps so they can sell high. We rely on catalogers to be ethical in their pricing and present realistic estimates. This is one reason I am glad Wooten published his catalogs. I may personally disagree with many of his prices, but at least I have a "greater authority" source to allow me to find bargains. Prices in print have a life all their own.

On the specific question of copyrighting catalog numbers, my feelings are that copyright law is being wrongly applied to protect the numbers - but I am not a lawyer. As I generally understand copyrights, it is the expression that is protected, not the information itself. Since stamp catalogs consist primarily of facts which can be independently obtained by inspecting the stamps themselves, they are not fundamentally suitable for copyright. With respect to numbering algorithms, in applying copyright law to computer algorithms, it is pretty well established that an algorithm cannot be copyrighted, although a complete program can be. Unfortunately, the courts are not consistent, and the copyright may be upheld in some cases and denied in others. What is "right" may be different from what is "legal". It is very burdensome on collectors to be faced with alternate numbering systems and it definitely stifles innovation in areas such as CD-ROM. My "feeling" is that anyone should be able to use a set of catalog numbers and simply acknowledge the source.

Howard Richoux
Lincoln, NE

Howard sent a two page letter and I have tried to capture some of the key points here. Ed.

Treasurers Report

by Harold Effner, Jr.

It is time for a reality check for all the SRS members. As the SRS treasurer let me ask, what is our biggest expense? Printing and mailing the newsletter. What happens when our printer sells his business and moves on in his professional career? We find another printer. How can you help? Are you a printer? Do you know a printer? There are 200+ SRS members who can be pounding the pavement looking for printers who will not charge us much. Here is the math. 200+ members, \$12 annual dues, \$600 postage to mail the newsletter. This issue will probably be photocopied on 8 1/2 x 11 paper, back to back and stapled by a local Mailboxes, etc. that was having a 3 cent sale. The alternative is a dues hike or smaller issues. The more people who look, the greater our odds of finding somebody. So HELP!

A Special offering of a limited number of bound SRS Newsletters

Years	Whole numbers	# of Issues	\$ if bought seperate	Special price
1976-79	120-142	23	\$40	\$25
1980-83	143-163	21	\$36	\$25
1984-88	164-185	22	\$38	\$25
1989-93	186-215	30	\$50	\$30
1994-96	216-229	13	\$55	\$30
All 5			\$219	\$125

Order from Harold Effner, 27 Pine St, Lincroft, NJ 07738
 Dealer inquiries invited. Use form on page 26 to order.

SRS at Pacific 97

by Jerrie Lurie

Cal-Rev was the host group holding forth the welcome table and we had the best job at Pacific 97; greeting the Revenuers and exchanging philatelic dialogue for eleven exciting days. I feel sad for the collector either not connected to a national group or only wanting to visit the many dealers. Truly, while this event was the place to find what one needed to fill in the spaces, the real show was the people. We can always go to a "Pex", a bourse or a club show and find material. But this was a happening peoplewise. The Cal-Rev's reveled in the openness, friendship and knowledge of our visiting SRS members. If one didn't take advantage of these circumstances, the whole essence and significance of Pacific 97 was lost.

I saw and talked with Hermann Ivester, Eric Jackson, Michael Jaffe, Fred Kolcz, Ron Leshner, Donn Lueck, Michael Mahler, Peter Martin, Mack Matesen, Bruce Mosher, Ken Pruess, Joe Ross, Anson Stout, Earl Stritzinger, Ed Tupper, Walter Vetter, Richard Malmgren and Ed Kettenbrink. If others were there they neglected to sign in.

Exhibits entered by our members did well also. Ken Pruess garnered a vermeil for his "New York Stock Transfer Tax", Michael Mahler got a large silver for his "A Fiscal History of California Gold Rush Revenues", Richard Malmgren got a gold for his "Hawaiian Revenues" and I missed writing down what David Torre got for his "Classic State and Local Fish and Game Stamps" (probably a gold).

Kansas Quail

(continued from page 20)

Howard - Precisely. There is another constant printing flaw on position 1 in the panes of 10. This is a small white dot to the right of the design, in the color area, about 1/3 of the way up.

Scott - I'm not sure that variety has ever been mentioned before but I did find it on a 1953 stamp I had. It would be interesting to determine the years involved.

Howard - This series is, by far, the most interesting single series in the whole fish and game area. The varieties and puzzles are impressive. If any of the readers have definitive answers to some of the questions I've posed, please send them to the editor or to me at 6721 Shamrock Road, Lincoln, Nebraska 68506.

Bibliography

1. Kansas Quail Hunting Stamps, E.L. Vanderford, *State Revenue Newsletter*, Vol 8, No. 6 Sept 1968 p. 81-83.
2. Kansas State Revenue Catalog, Charles J. Bellinghausen, State Revenue Society, 1972.

Arrangement of stamps on the 2x10 pane (5 was the white feather)

1	2
3	4
5	6
7	8
9	10

Auction #8 Results

There were 34 bidders and many lots including the honeys, Kansas beers and the NH bingo stamp had five bids. The lot with the most bids (8) was lot 37, a Florida citrus that went for \$2.25. Lot 7, the Arkansas honey went for \$10 and had six bidders. Lot 27 the Colorado cigarettes went for \$11 against a \$4 estimate and lot 234, the Utah oleomargarine went for \$8.75 on a \$5 estimate. Highest dollar value was \$40 paid for lot 60, a tough Illinois salmon.

Two of the Kansas lots (82,83) were misdescribed and the winning bidders were contacted and wanted the material.

Strong areas in this auction were Georgia, Kansas, honey and Canada game bird. Soft areas were NY, NJ, WV and some very tough Arkansas, Missouri and Illinois fishing stamps slipped through without a bid. Thirty one bidders won at least one lot. Most of the Florida and Georgia stamps went for well over the estimate.

The auction was extended a week as our publishing problems caused some erratic delivery. When in doubt, send in the bid!!

Auction #9 will be the last auction this year. Members with material to consign for auction should note one will not be held until 1st quarter 1998.

Consignment sheets are available from the auction manager at PO Box 270184, Oklahoma City, OK 73137-0184.

State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*
M.E. Matesen, 1973, 27 pp.
\$5 (Non-member price \$7)
2. *Kansas State Revenue Stamps*
Charles J. Bellinghausen 1972, 18 pp.
\$5 (Non-Member price \$7)
3. *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Trough December 1976 (Supplement to 1973 Vanderford catalog)*
E.L. Vanderford, 1977, 8 pp.
\$2.00 (Non-Member price \$3)
4. *History of Oleomargarine Tax Stamps and licenses in the United States*
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)
5. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*
Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
6. *USA State Revenue Catalog Volume 2 (1950-1991 issues)*
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member pice \$37.50)
7. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*
R.F. Riley, 1992, 192 pp, perfect bound
\$8.50 (Non-member price \$11)
10. *Specialized Catalog of US Non-pictorial Waterfowl Stamps*
David R. Torre, 1996, 52 pp,illustrated, stitched
\$13.50 (Non-member price \$16)
11. *State Pictorial Hunting Stamps*
J.R. Wooten 1996, 70 pp., illustrated,spiral bound
\$21 (non-member price \$26)
12. *State Pictorial Fishing Stamps*
J.R. Wooten 1996, 38 pp, Illustrated, spiral bound
\$17 (non-member price \$21)
13. *Mines of the West, 1863*
Douglas & Gina McDonald, 1996, 64 pp., ill. stitched
\$7.95 (non-member price \$8.95)
14. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)
15. *Chauffurs Badges and Transportation Related Badges of the World.* Dr. Edward H. Miles.
Vol I - NY State and City Badges \$11
Vol II - New England State and City Badges \$11
Vol III - Illinois State and City Badges \$11
Guide to NY Chauffers Badges \$4.

Prices now include postage

Publication	Price ea.	Qty	Total

Grand total

Publications available from:
SRS Publication Sales
Harold Effner Jr.
27 Pine Street Lincroft, N.J. 07738

Name _____
Address _____

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two: five for the price of three. Send all Ad corner copy and payment to State Revenue Society, Treasurer Harold Effner Jr., 27 Pine Street, Lincroft, N.J. 07738.

WANTER TO TRADE - Used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other state to offer: can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1824 (1)

TRYING TO COMPLETE collection on insecticide and fungicide stamps from: GA, NC and LA --Will buy or trade. BOB CHAPUT, 30 LAKESHORE, APT 206, POINT-CLAIRE, QUEBEC H9S 4H2, CANADA. (1)

PLAYING CARDS, AMERICAN INDIANS, MOVIES. Very serious ATA member wants state and federal revenues relating to these topics. Will buy or trade Italian revenues. SALVATORE D'AGATA, CASELLA POSTALE 289, I-95100 CATANIA, ITALY. (1)

WANTED: TENNESSEE & SOUTH CAROLINA AMMO STAMPS. Will buy or trade. Particularly interested in stamps on ammunition boxes. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145 (8)

BEDDING STAMPS WANTED. On tag or off, mint or used. Also, historical information about these issues. If you have items for sale or trade, send with your asking

price. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145. (8)

WANTED: STATE STOCK TRANSFER STAMPS and information from Mass, Missouri, Penna, Texas and New York. Also want to contact collectors of these intriguing stamps. BERNIE GLENNON, 2610 E. SECTION STREET., #30, MT. VERNON, WA 98274. E-MAIL bernie.g@nlights.net (2)

BUY-SELL-TRADE: HUNTING AND FISHING stamps and licenses. State ducks, RW's, Trout, big game, etc. Free list. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (3)

WANTED: HUNTING AND FISHING STAMPS ON LICENSE. Have Federal ducks and state ducks for trade and US stamps or will purchase. DORANCE GIBBS, 223 N. 20TH, LACROSSE, WI 54601 (4)

FISH AND GAME STAMPS-Mint, Used and Licenses wanted to buy or trade. Also wish to correspond and share research in all F&G, but especially Virginia, Michigan Passbook, Cinderells and text-type stamps. HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (14)

AUTOMOBILE WINDSHIELD STICKERS WANTED. Have many duplicates. Also want Paper registrations and licenses. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (9).

WANTED: STATE MARIJUANA STAMPS. Will buy or trade for CO, ND, IL \$5 (green or olive) or \$10, SC overprints and possibly others. ROBERT R. HENAK, 8010 N. Mohawk Road, Fox Point, WI, 53217-2720 E-Mail 72637.3706@compuserve.com (2)

Presidents Message

First a sincere and heartfelt thank you to Dick Bilek, for more than 20 years of services to the SRS. In addition to being our printer, he is also a gentlemen who went out of his way to save the SRS money. Dick has moved on in his professional career, and the entire board would be remiss if we didn't stop and wish him good luck and continued success. And we are sure he will continue to collect bedding and hunting & fishing stamps.

On another matter, I would like our members to help in finding out what cigarette decals are being used currently. I keep turning up new ones and many are slipping past us. The Carthage Missouri stamp in this issue is an example. Even if you don't collect cigarette decals, it may help future collectors and catalogers to know when they were used. Toward that end, everybody try to find examples of current cigarette decals being used in your area and send them in to the editor and we will publish what we get in a future issue. If you go on vacation get a pack of whatever you see. Don't smoke? Then get a friend who is a smoker to save you a couple of his cellophane wrappers. Decals are fragile. The best way to send them is in glassine, with a piece of cardboard on the side. It should be fun to see what turns up.

Terence. Hines

The American Revenue Association

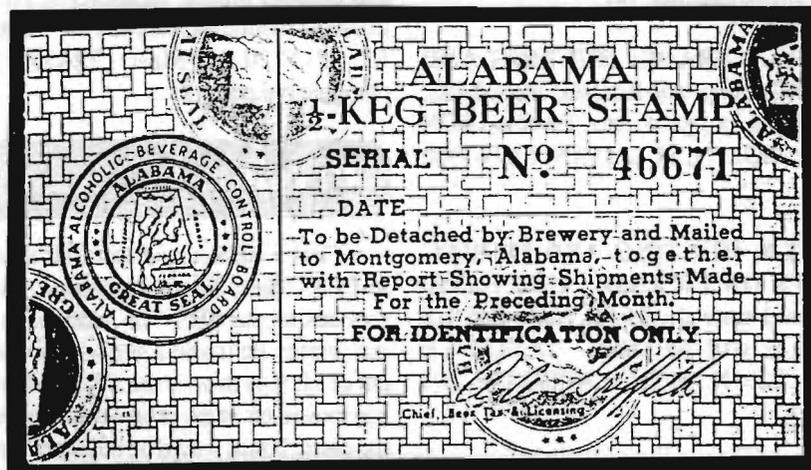
Membership includes a subscription to *The American Revenuer*, use of the ARA library and sales department and participation in ARA Auctions.

For an Application write to:
The American Revenue Association
The Secretary
701 First Ave. #332
Arcadia, CA 91006

New Alabama Beer Stamp

by Scott Troutman

Shown is an Alabama 1/2 Keg Beer Stamp which turned up recently. The background pattern is gray-blue with a basketweave pattern and the Great Seal of Alabama. The writing and seal of the Alabama Alcoholic Beverage Control Board is in black except for the line with the serial number and the wording "For Identification Only" which is in a bright red. On the left side, the stamp is rouletted about 9 to 9 1/2. The other three sides are imperforate. The stamp is 104 x 54 mm in size.



It is not clear to me exactly what this stamp does as it has the wording "To be Detached by Brewery and Mailed to Montgomery, Alabama, together with Report Showing Shipments Made for the Preceding Month". It is possible the other half is affixed to the keg, and these receipt ends must match with the quantity of half kegs shipped. It is similar to Hubbard's B25 otherwise.

The stamp has the signature of A.A. Griffith, Chief of the Beer and Licensing bureau.

Anyone with more information on when these stamps were used, if there are other values or how they were used is asked to write the editor.

Free For All

The third quarter 1997 SRN "Free For All" is a sheet of five cent excise stamps from Griffin, Georgia. These bright red decals with black lettering come 24 on a buff colored sheet. They will not reproduce as they are dark in color, hence if you want to see what they look like, send in and get one.

I cannot find these listed in the Hubbard Municipal and Cities catalog.

These stamps were donated by SRS President Terence Hines.

SRS "Free For All" items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come first serve basis, and after an allotted time are provided through the SRS Sales Service.

Single requests from SRS members will be filled until November 1 or while supplies last. Send A SASE with 32 cents postage and your SRS number to SRS Free for All, 27 Pine Street, Lincroft, N.J. 07738. To prevent mail handling damage members may want to include a card stiffener. If you have other business going to the treasurer put this in with.

State Revenue Society
c/o Richard M. Bilek
1515 South Highland
Arlington Heights, IL 60005

Address Correction Requested

Bulk Rate
U.S. Postage
PAID
MT PROSPECT
ILLINOIS 60056
PERMIT NO. 21