State Revenue News

Vol. 35, No.4--Whole No. 234 *Official Journal of The State Revenue Society*
4th Quarter 1997

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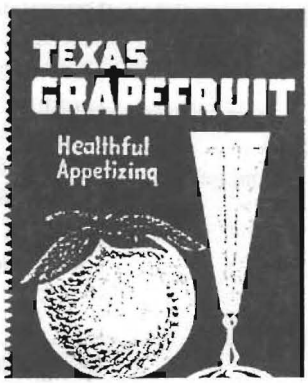

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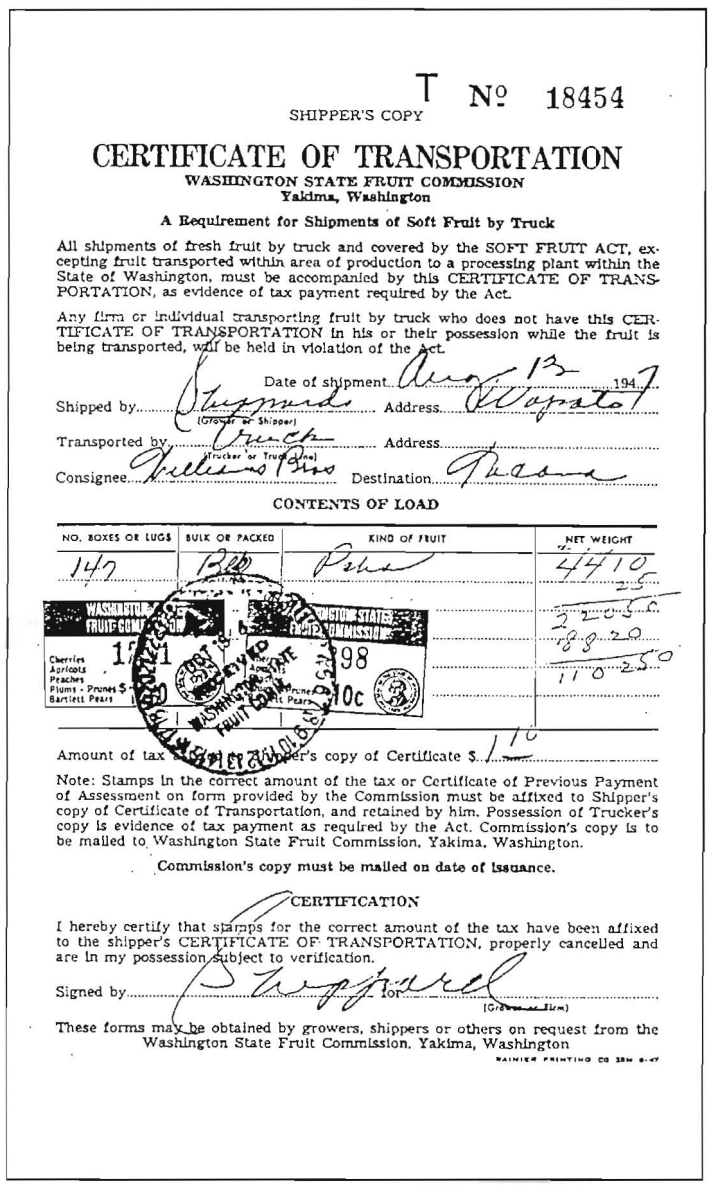

T № 18454
SHIPPER'S COPY

CERTIFICATE OF TRANSPORTATION
WASHINGTON STATE FRUIT COMMISSION
Yakima, Washington

A Requirement for Shipments of Soft Fruit by Truck

All shipments of fresh fruit by truck and covered by the SOFT FRUIT ACT, excepting fruit transported within area of production to a processing plant within the State of Washington, must be accompanied by this CERTIFICATE OF TRANSPORTATION, as evidence of tax payment required by the Act.

Any firm or individual transporting fruit by truck who does not have this CERTIFICATE OF TRANSPORTATION in his or their possession while the fruit is being transported, will be held in violation of the Act.

Date of shipment Aug 13 194 7
Shipped by Shipman (Grower or Shipper) Address Wapato
Transported by Trucker (Trucker or Trucking Line) Address
Consignee Williams Bros Destination Texas

CONTENTS OF LOAD

NO. BOXES OR LUGS	BULK OR PACKED	KIND OF FRUIT	NET WEIGHT
147	Bld	Pears	4410
			220.50
			88.20
			110.25

Cherries Apricots Peaches Plums - Prunes $ Bartlett Pears

Amount of tax [illegible] Trucker's copy of Certificate $ 1.10

Note: Stamps in the correct amount of the tax or Certificate of Previous Payment of Assessment on form provided by the Commission must be affixed to Shipper's copy of Certificate of Transportation, and retained by him. Possession of Trucker's copy is evidence of tax payment as required by the Act. Commission's copy is to be mailed to Washington State Fruit Commission, Yakima, Washington.

Commission's copy must be mailed on date of issuance.

CERTIFICATION

I hereby certify that stamps for the correct amount of the tax have been affixed to the shipper's CERTIFICATE OF TRANSPORTATION, properly cancelled and are in my possession subject to verification.

Signed by [signature] for (Grower or Firm)

These forms may be obtained by growers, shippers or others on request from the Washington State Fruit Commission, Yakima, Washington

RAINIER PRINTING CO 3M 8-47

Rare on document usage of Washington State "soft fruit" stamps on a shipment of pears. See article page 11.

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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**

Fourth Quarter 1997
Volume 35 No. 4
Whole No. 234
ISSN 0883-6760

Secretary's Report
by Scott Troutman

Previous Total	**216**
New Members	**5**
Reinstatements	**0**
Resignations	**0**
Deaths	**1**
Dropped Not Paid	**0**
Current Total	**220**

New Members

1129 Donald A. Ure
6706 Emerald Lake Dr.
Troy, MI 48068
Interests:Duck, wild bird, converstation and habitat stamps

1130 Neal E. Danielson
673 Lexington
Wichita, KS 67218-2725
Interests-KS quail & upland game, state watefowl

1131 Joseph A. Maga
4800 Hogan Drive
Fort Collins, CO 80525
Interests-Federal -state food or alcohol related

1132 James D. Holeton
101 Hillside Ct. SE
Winter Haven, FL 33884
Interests-States west of Mississippi

1133 Judyth K. Cole
411 West Cherry Street
Nevada, MO 64772-240
Interests-KS,MO, hunting & fishing

Reinstatements
Resignations
Deaths

001 Elbert S.A. Hubbard

Address Changes

220 Ed Kettinbrink
PO Box 1246
Euless, TX 76039

1116 Richard Miller, e-mail change to richard.ragnhild@writeme.com

A hobby is something you get goofy about to keep from going crazy about things in general.

Elbert S. A. Hubbard

Dedication

A topical issue dealing with state revenues for fruit seems a most appropriate place to recognize the late Fred E. Carver. Mr.. Carver was a State Revenue Society member in the late 1960s. He was in a unique position as a stamp collector working as an Inspector-at-Large for the Washington Apple Commission. He provided collectors free sets of used apple advertising stamps that he rescued from documents scheduled to be destroyed. When the variable stamps came out he obtained permission to sell them to collectors for 10 cents each. He published articles on both Washington apple and soft fruit stamps in a number of philatelic periodicals. His thoroughly researched study of Washington's apple stamps appeared in the State Revenue newsletter in 1960. Fred Carver retired later that decade and passed away sometime in the 1970s.

Michael R. Florer

EDITORS NOTES

Having more material than you know what to do with is seldom a problem for an editor, but I am happy to report that is what has happened with this fruit issue. And as such I have had to split it into two issues. While there are some apple articles in this issue the bulk will appear in the first quarter 1998 issue which will feature a wonderful overview piece by Michael Florer.

I am very interested in getting articles or interesting usages on Maryland, seafood or cigarette stamps. But don't let me discourage you from sending anything in. I can use it all.

News that Elbert Hubbard has died was expected but unwanted. Elbert was one of the great characters in the whole field of philately and was the founder of this society. Peter Martin gives a fine eulogy (p. 19), but it is hard to capture Bert's enthusiam for revenue collecting and life in general. It will be interesting to see what turns up when Bert's personal hoard (some two U-haul's full) comes to market. But that may be some time in the future as we hear there are legal entanglements. Our heartfelt condolances to his close friends and relatives.

The Grinches Who Tried to Tax Christmas

by Scott Troutman

What is more beloved than a Christmas tree? It is a shining symbol of peace and generosity albeit with ties back to a more pagan past. In an age when the artificial tree has made serious inroads, my parents still cut down their own at a Virginia tree farm, my brother tramps the Maryland woods and chops down his own (some scraggly classics there), and I go out and purchase mine from the local tree lot where they have been brought in from Colorado or Missouri (pine trees cannot take the Oklahoma heat).

A Christmas tree fills the house with a piney scent, and the traditions of getting it, setting it up and decorating it serve as instant connections to holiday seasons past and generations long buried who performed these same rituals. We re-share tales of trees with trunks impossibly large to fit in our stands, that we whittled down with hatchets until the bottoms looked like pencil points. Or of lopsided ones with twisted trunks that fell over unexpectedly or required twine "rigging" to hidden hooks in window frames or furniture legs to keep the tree vertical.

Even many of my Jewish friends indulge in a "Channukah bush" to appease their young children.

But in the black hearted world of state revenue gathering, there have been at least two attempts to tax Christmas trees.

Washington state was the first in 1937. These were depression years and the state was strapped for cash. It was still a loathsome thing to do. They authorized a tax of one cent per tree on any Christmas trees shipped out of state. Tags were to have been printed on one side, with varying denominations as needed. The shipper was to tag each tree if shipping individually. If wrapped in bundles or shipped in whole truckloads, the tags could be posted on the outside of the package or on the outside of the vehicle in which they were transported. I don't think this tax lasted long.

New Mexico apparently decided to tax Christmas trees. We don't really know what got this idea rekindled. This came into law on March 27, 1963 when House Bill No. 325 was passed. The law states:

> "Each evergreen or coniferous tree cut or removed from public or private land in New Mexico and being transported or offered for sale in the state for the purpose of Christmas tree decoration shall bear a tag purchased from the Department of State forestry. Once attached to the tree the tag shall not be removed except by the ultimate consumer or user. The department shall charge a fee of five cents for each it sells and remits all proceeds to the state treasurer for credit to the state general fund."

"Mother come quick. There's a forest ranger under our Christmas tree!"
With apologies to Norman Rockwell

The law went on to give any officer of the law, forestry agent, forest ranger, forest patrolman or conservation officer extensive search rights and power of seizure. A unique feature of the law is that upon determination by the district court that the law had been violated, the court could order the seized trees sold and all money collected paid to the state treasurer for credit to the current school fund. All this, yet having non-taxed trees was only a misdemeanor.

While the intent of law seems to have been to provide the state with some needed income, it raises the specter of forest rangers patting people down at the tree lot and your local principal out selling confiscated trees.

The "stamps" the law authorized materialized as seal-type metal tags, but the state didn't receive them until almost too late and there were numerous problems trying to get them into the vendors hands. Several thousand trees were sent out of state before the tags became available. About 200,000 tags were sold ($10,000 worth), with one vendor, a Mrs. Fermin Pachebo of Mora, buying 108,550 tags. Two or three cases of vendors selling untagged trees were uncovered, but the largest case amounted to only 70 trees. These were confiscated and sold by the state.

The metal tags were about 3/8 of an inch wide by 8 5/8 inches long. One end was slightly wider and double so the other end could be slipped through it and locked. They were embossed "NMSF XMAS TREE TAG" and had a serial number. At the time they were offered to collectors for five cents each and a self addressed stamped envelope. It appears there were few takers. All indications are they dropped the tag after the 1963-64 Christmas season.

Bibliography

1. "Odds and Ends-Washington",David Strock,*State Revenue Newsletter*, March 1960, p.4
2. "New Mexico Christmas Tree Tax", C.E. Foster, *State Revenue Newsletter*, August 1963 p.2-3, September 1963 p.10-11, and February 1964 p. 40.

Potential tax evader in action

SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for $2 each or 6 for $10 (postpaid). 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 issus 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(Bedding)
203	11-12/91	231	2/97(Liquor)
204	1-2/92	232	3/97(MO)
205	3-4/92	*double issue. counts as two.	

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

Statistics say the federal government spends $726.50 every time a person takes a breath. What puzzles us is which will we run of of first-money or breath.

-Old Hurrygraph
The Uplift, July 20, 1937

Catalog Listings for Fruit Related Stamps.

Several listings of fruit related stamps were in the Cabot catalog, but were never carried forward into the Hubbard catalog. As copies of the Cabot catalogs are scarce, we a reprinting the Cabot listings for this material as a service to our readers. The Hidalgo Valley Texas stamps are illustrated in the 1960 Hubbard catalog but weren't assigned catalog numbers.

California - Standard Apple Act (Inspection)

1915 - 72 mm in diameter die cut.

A1. No value (1/2 cent) bright carmine
a. vermillion carmine
b. rose pink

Examples from Michael Florer

1917 83 x 50 mm.

A2. No value "FANCY" deep blue
A3. No value "B GRADE" carmine
A4. No value "C Grade" black
Similar but "Guaranteed Under"
A6. No value "B GRADE" carmine
A7. No value "C GRADE" carmine

1918 Similar but omitting "of 1917" 57x46 mm

A8. No value "FANCY" deep blue
A9. No Value "B GRADE" carmine
A10. No value "C GRADE" black

Inspectors were also permitted to use a rubber stamp instead of these adhesives. Many varieties of such exist.

Texas Hidalgo Valley Counties

A voluntary assessment by the growers, principally on fresh citrus fruits, under authority of the State and Federal Marketing agreements. They tried to follow recommendations as to grades, size and quantities to be shipped (principally grapefruit and oranges) so as to bring the growers the greatest monetary returns. The proceeds of the stamp sales are used for statistical research, expenses of administration and enforcement and for advertising.

1939 22x33mm Roulette 14.

HV1	1/4 cent	
HV2	1/2 cent	yellow and black
HV3	1 cent	gray and black
HV4	2 cent	
HV5	5 cent	green and black
HV6	10 cent	red and black
HV7	20 cent	pale rose & black
HV8	25 cent	
HV9	50 cent	
HV10	$1	
HV11	$2	
HV12	$3	

1939 35x27mm

HV13	10 cent
HV14	20 cent
HV15	25 cent
HV16	50 cent
HV17	$1
HV18	$2

Bibliograpahy
1.Priced Catalogue of the State and City Revenue and Tax Stamps of the United States, George D. Cabot, 1939.
2.USA State Revenue Stamp Catalog, Elbert.S.A Hubbard, 1960

Apple Stamps on Document and The Story They Tell

by M.E. Matesen

"The inspection office destroys the shipping permits[1] which bear the apple stamps after five years. I've checked those to be destroyed this year (i.e. 1960) and have available sets of those denominations which were on these permits...The sorting, soaking, and assembly has been done at my house in the evenings..."

This excerpt is from an article that appeared in the May 1960 issue of the SRN. For those of you who are unfamiliar with the author, well let me refer to him as the "Johnny Apple Stamp Man" from Washington State. The late Fred E. Carver was the Inspector at Large, Yakima office for the state's Department of Agriculture, and more specifically the Horticulture Division. Fred was an avid stamp collector whose interests were primarily precancels. When asked by the then Director of Agriculture to help collectors obtain obsolete stamps, it was a natural to have picked Fred for the job. In one of many discussions I had with the late Mr. Carver, he spoke of the times his home was "awash in stamps". He'd enlisted his wife to help him with soaking and sorting processes's indicating at times they would have "soakers" in the tub, in the basin, in small plastic pails and in all and anything akin to them. With a chuckle in his voice he mentioned he'd often have to move "pretty fast" in reading the evening paper before it was put to work as a blotter after the stamps had been soaked off the permits.

Being a consummate collector, Mr. Carver retained a small number of both the railroad bills-of-lading as well as truck permits on which the stamps were affixed. A few were sent to collectors who asked him to keep them "intact" so to speak, and yes, some were kept for his own private collection. To my knowledge this is the first time any of these treasures have been illustrated in the philatelic press.

For purposes of this article illustrations have been assembled (pictorially speaking) into three groups. The rational for this is that it gives one a broad overall look at the stamps as a group by virtue of their general design and years of issuance.

I would have liked to have launched this article with illustrations of apple stamps from 1934-35[2] on document. Regrettably I'm of the opinion that none exist in that form.

Now as to what I'll call our first group (i.e. issues from 1937). Figure #1 (p.6) is a rather spectacular multiple usage. This bill of lading dated November 12th, 1941 has no less than twenty two stamps affixed and includes "all" the first six denominations from that series. The face value of the combined stamps correctly reflects the tax rate of two cents per hundred pounds, thereby paying the fee of $7.98.

When rate increases were approved by the Apple Commission, rate cards similar to Figure 2 were distributed to shippers so as to ensure they affix the current number of tax stamps. This card dates to 1948.

Figure 3 would be from the second design group, being another railroad bill-of-lading date 1952. Affixed is a nice group of eight values which were first issued in the mid 1940's. The ninth stamp, the A60 with the $23.94 value, was first placed in use in 1950. Note the four line circular date stamp reading "Wash State /Apple Adv./Comm. Tax/PAID" which was an auditors cancel.

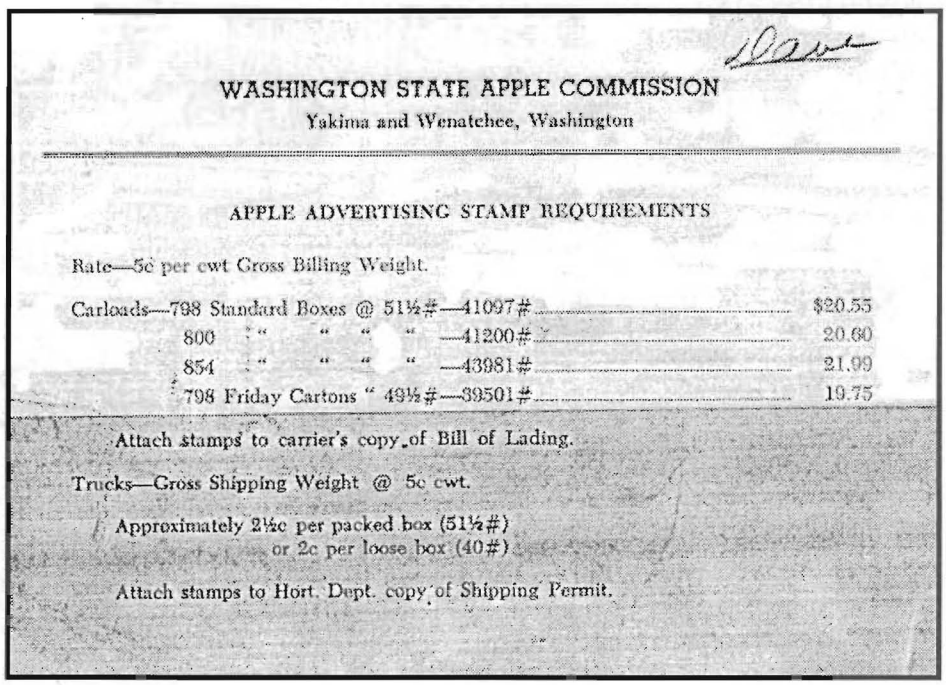
Cancellation of the stamps on shipments going by truck as opposed to rail were handled a little differently. Unlike rail shipments, apples sent by truck carried only a copy of the Commissions shipping permit. What was termed the "office copy" had the apple stamps affixed to same and was to be sent directly to the Commission's main office in Wenatchee, wherein they would be audited and then CANCELLED. A very peculiar procedure to say the least. Although the Commission was to subsequently modify the rules to require stamps to be cancelled immediately "after" they were affixed, the rule was frequently ignored as shown in the next illustration. Now as to truck permits, the stamps were ALWAYS affixed to the obverse sides of the permits (office copy only as previously noted).

Figure 4 has an interesting combination of issues. The one cent black (A33) and five cent yellow (A35) were from a series issued in 1942, while the other values were not employed until 1945. This shipment was made in the Winter of 1952.

Now, a small segue. The Apple Commission Regulations were nicknamed "bib rules". The name was derived from the manner in which the regulations were printed as well as carried. The elongated form easily lent itself to being tucked into the front flap of one's bib overalls, thus the nickname.

Figure #5 involves a set that dates to

(Continued on page 8)



WASHINGTON STATE APPLE COMMISSION

Yakima and Wenatchee, Washington

APPLE ADVERTISING STAMP REQUIREMENTS

Rate—5c per cwt Gross Billing Weight.

Carloads—798 Standard Boxes @ 51½#—41097#		$20.55
800 " " " " —41200#		20.60
854 " " " " —43981#		21.99
798 Friday Cartons " 49½#—39501#		19.75

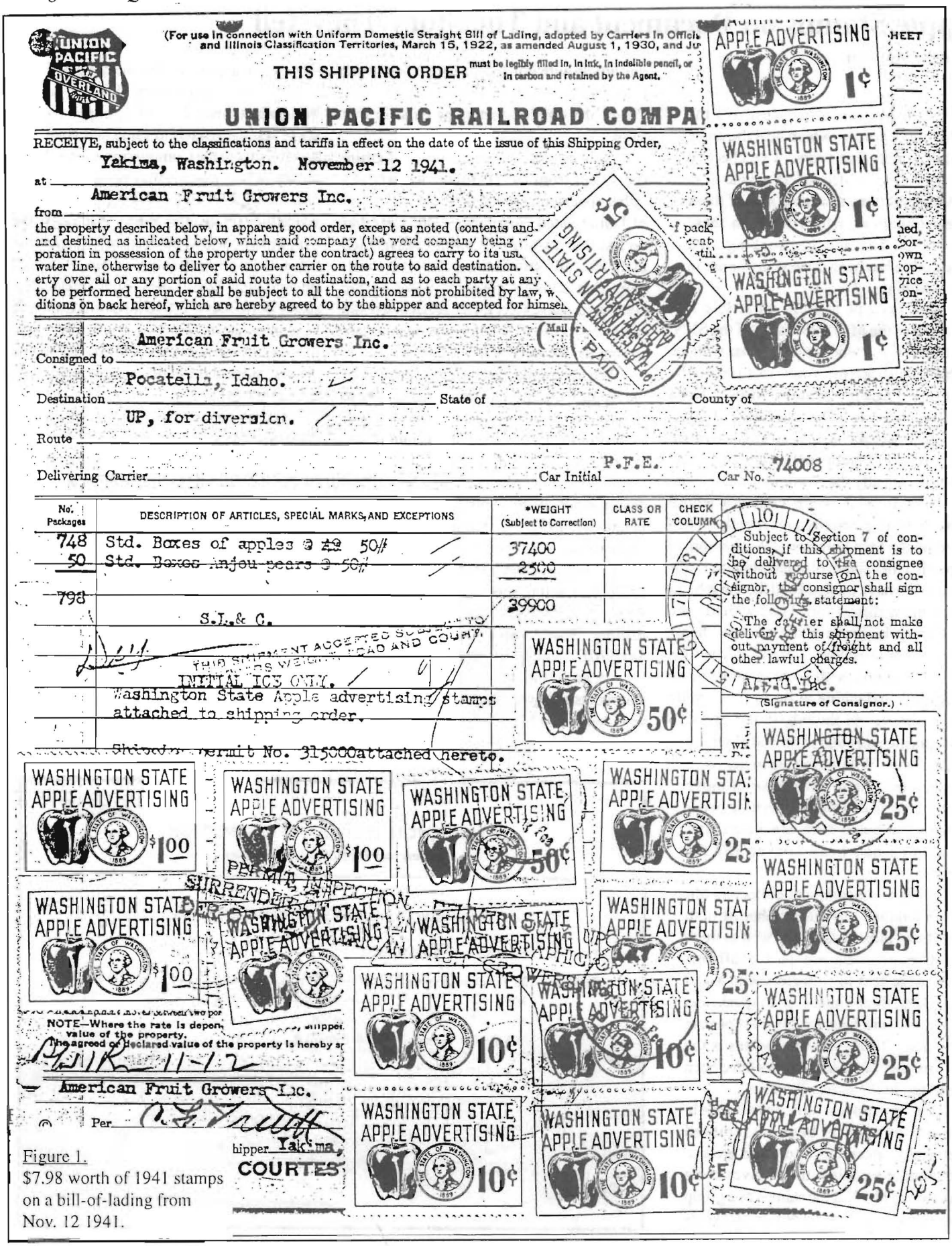
Attach stamps to carrier's copy of Bill of Lading.

Trucks—Gross Shipping Weight @ 5c cwt.

Approximately 2½c per packed box (51½#)
or 2c per loose box (40#)

Attach stamps to Hort. Dept. copy of Shipping Permit.

Figure 2. - 1948 Rate card



(For use in connection with Uniform Domestic Straight Bill of Lading, adopted by Carriers in Official and Illinois Classification Territories, March 15, 1922, as amended August 1, 1930, and Ju

THIS SHIPPING ORDER must be legibly filled in, in ink, in indelible pencil, or in carbon and retained by the Agent.

UNION PACIFIC RAILROAD COMPA

RECEIVE, subject to the classifications and tariffs in effect on the date of the issue of this Shipping Order,

Yakima, Washington. November 12 1941.

at

American Fruit Growers Inc.

from

the property described below, in apparent good order, except as noted (contents and... pack... and destined as indicated below, which said company (the word company being ... poration in possession of the property under the contract) agrees to carry to its usu... water line, otherwise to deliver to another carrier on the route to said destination. ... erty over all or any portion of said route to destination, and as to each party at any ... to be performed hereunder shall be subject to all the conditions not prohibited by law, w... ditions on back hereof, which are hereby agreed to by the shipper and accepted for himse...

American Fruit Growers Inc.

Consigned to

Pocatello, Idaho.

Destination State of County of

UP, for diversion.

Route

Delivering Carrier P.F.E. Car Initial 74008 Car No.

No. Packages	DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	*WEIGHT (Subject to Correction)	CLASS OR RATE	CHECK COLUMN
748	Std. Boxes of apples @ ~~42~~ 50#	37400		
50	Std. ~~Boxes~~ Anjou pears @ 50#	2500		
798		39900		
	S.L.& C.			
	INITIAL ICE ONLY.			
	Washington State Apple advertising stamps attached to shipping order.			
	Shipper's Permit No. 31500 attached hereto.			

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:

The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

(Signature of Consignor.)

NOTE—Where the rate is depen... value of the property. The agreed or declared value of the property is hereby s...

11-12

American Fruit Growers Inc.

Per

Shipper Yakima, COURTES...

Figure 1.
$7.98 worth of 1941 stamps on a bill-of-lading from Nov. 12 1941.

Form 82½

(Uniform Domestic Straight Bill of Lading, adopted by Carriers in Official, Southern, Western and Illinois Classification territories, March 15, 1922, as amended August 1, 1930 and June 15, 1941.)

Sheet 2

UNIFORM STRAIGHT BILL OF LADING

Shipper's No.

THIS SHIPPING ORDER must be legibly filled in, in Ink, in Indelible Pencil, or in Carbon, and retained by the Agent.

Agent's No. 6360

656814-5

GREAT NORTHERN RAILWAY COMPANY

RECEIVE, subject to classifications and tariffs in effect on the date of issue of this Shipping Order,

at Oroville, Washington. October 21, 1952, 194

from Haskell & Burns Oroville, Washington.

This shipper used a combination of stamps to makeup the required tax of $27.36 for this load of 912 boxes. Tax rate: 3¢ per packed box.

(Mail or street address of consignee—For purposes of notification only.)

Consigned to C. E. Merrill Co.

Destination New York State of N. Y. County of

Route GN CB&Q ERIE

Delivering Carrier Car Initial WFEX Car No. 69155

No. Packages	DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	*WEIGHT (Subject to Correction)	CLASS OR RATE	CHECK COLUMN
912	Standard Boxes of Apples	45,600#		
	SL&C			
	INITIAL ICE			
	REICE ONCE WILLMAR			
	Rule 247			

WASHINGTON STATE APPLE ADVERTISING

WASHINGTON STATE APPLE ADVERTISING 78169 $1.00

WASHINGTON STATE APPLE ADVERTISING 176092 .01

WASHINGTON STATE APPLE ADVERTISING 76992 .01

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:

The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

Haskell & Burns

(Signature of consignor.)

If charges are to be prepaid, write or stamp here, "To be Prepaid."

Received $ to apply in prepayment of the charges on the property described hereon.

Agent or Cashier.

Per

(The signature here acknowledges only the amount prepaid.)

Charges advanced:

$

*If the shipment moves between two ports by a carrier by water, the law shall state whether it is "carrier's or shipper's weight."

Note—Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.

The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding per

Haskell & Burns Shipper

Per

Permanent postoff Shipper

Agent must detach and retain this Shipping and must sign the of Lading.

Figure #3.
1952 Railroad bill-of-lading

1948. Taking into consideration the thousands of stamps that were printed it's rather surprising that few errors exist, but this is a spectacular error in the panel color. Being retained "on permit" makes it doubly delightful. Illustrated is an intact block of four of the Hubbard No. A51. The two stamps on the right side of the block are almost albino in color compared to the gray- blue pair on the left. This permit was used in 1957.

Figure #6 is a non-denominated stamp from 1961. Again appearing on a truck permit, this is the only example I've ever seen which survives on permit.

Figure 5. Error block of A51 $1.00's with right two stamps having very light printing.

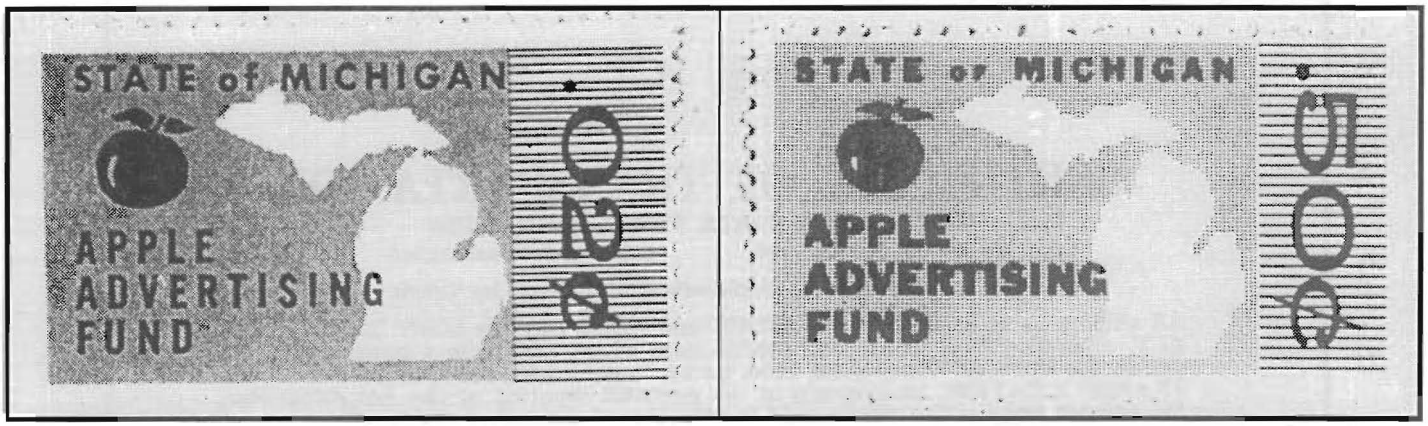
Figure 6. - 1961 undenominated used on permit.

Figure #4 Back of bib sheet with stamps from two different series. Note they are not cancelled.

Notes

1. The term "shipping permit" refers to truck loaded shipments as opposed to those which moved by rail. This is particularly important because those shipments that went via the railroad had the stamps affixed to the bill-of-lading which was to be filed with the railroad shipping agent. The permits on the other hand with stamps affixed were retained by the district horticultural office. Its from these permits and not the bills of lading that the vast majority of stamps were derived for collectors.

2. Catalog numbers in this article refer to those as listed in Matesen's Washington State/Cities Catalog (1973). Members interested in obtaining this catalog will find it listed in the publications for sale.



Unreported 1960? Apple Stamp

Unreported A22 style stamp

Michigan Apple Finds

These two Michigan apple advertising stamps were found by John Funkhouser.

The first shown has the curious value of .02 cents and appears to be from the same set of stamps as Hubbard no. A18. The lines under the value are irregular, the shine on the apple is large, and the background, even blown up to double normal size, appears almost solid. Hubbard lists the period in front of the value as a consistent error (that is the stamps value is two cents each, not one hundred for two cents). The perforations are 12 1/2 and the design is 40 x 22 mm. The color is purple ink on white paper and the gum is invisable.

The second stamp seems to be from a later series associated with Hubbard no. A22. This stamp again has the odd decimal point in front of the fifty cents. The shine spot on the apple is much smaller and the background can be seen to be a grid of dots. The stamp is green on white paper and gain the gum is invisible. The perforations are 11 3/4 but the holes are tiny, making for a course tear.

Little Mystery

This little mystery is a pair of triangular stamps or seals from the Salem Cherry Festival, July 17, 18, 19 1947. These attractive green and red stamps use roulette perfs. The question is, what state was the festival in? At least a dozen states have a town named Salem. Hopefully the building in the background will let one of our readers determine where the cherry festival was? If you know the answer, please write the editor.

Do you know which Salem issued this stamp?

Louis G. Forster
Stamps for Collectors
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WASHINGTON STATE FRUIT COMMISSION
126 South Second Ave. Yakima, Washington

A Requirement for Shipments of Soft Fruit by Truck

All shipments of fresh fruit by TRUCK and covered by the SOFT TREE FRUIT ACT, excepting fruit transported within area of production to a processing plant within the State of Washington, must be accompanied by this CERTIFICATE OF TRANSPORTATION, as evidence of tax payment required by the Act; otherwise, the shipper and carrier will be held in violation of the Act.

Date of shipment 9/11 1948

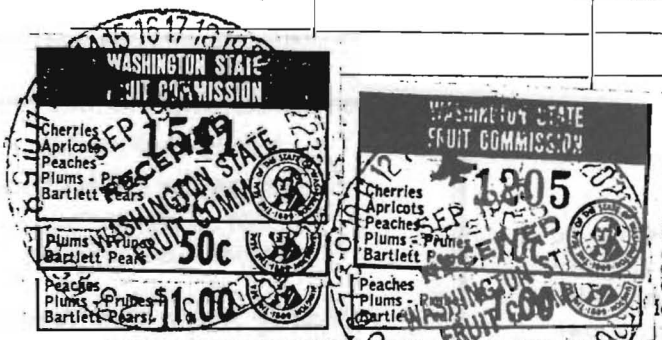
Shipped by Ruckey V. Gilbert Co (Grower or Shipper) Address Yakima Wash

Consignee Daly Growers Destination Spokane Wash

Transported by Growers (Trucker or Trucking Line) Truck License No. Owned

CONTENTS OF LOAD

NO. BOXES OR LUGS	KIND OF FRUIT	NET WEIGHT	*RATE	ASSESSMENT
166	Bartletts	5312		



of Certificate $ 2 65

Certificate of Previous Payment ion must be affixed to Commis- then must be mailed to: Wash- ington State Fruit Commission, 126 South Second Avenue, Yakima, Washington.

Signed by J. P. Truesdell for Ruckey V. Gilbert Co (Grower or Firm)

***Rates of Assessment Per Ton**

Cherries and Apricots.....$1.50

Peaches, Prunes and Plums, Bartlett Pears.....$1.00

RAINIER PRINTING CO 5-48 25M

Featured Usage - Washington Soft Fruit Stamps on Permit

by M.E. Matesen

Unlike the apple stamps (see earlier article), only a very, very small fraction of the soft fruit stamps were ever saved on permit. Illustrated here is one of only two that I have in my own collection. Again, not unlike the apple issues, fruit stamps were to be affixed to a "Certificate of Transportation" and returned to the Commission where they were audited and cancelled upon receipt. This example used on a shipment of Barlett pears, is from 1948.

Note that on the bottom of the certificate is the tax rates in effect at that time.

Twenty Years Later-A Discovery

by M.E. Matesen

It was approximately twenty years ago that I had an opportunity to acquire an accumulation of the Washington State soft fruit or "cherry" stamps. Included in that purchase was several manila envelopes which had copies of the Fruit Commission regulations as well as copious notes from the prior owner concerning the stamps themselves. Since at the time I was more interested in examining the stamps than this material, it was set aside in a file cabinet and soon forgotten.

Then recently, while doing "Spring cleaning", I rediscovered the envelopes. As I spread the papers out on my desk I found paper clipped to the back of a small 3 x 5 card and a glassine containing a few of the 1947 $5.00 cherry stamps. Oh what a surprise! On the glassine was written "missing . on stamp". As can be seen from the illustration (blown up to 150 percent of normal size), looking at this group of four stamps from a left to right direction it might be more appropriate to call these the "decimal that migrated towards disappearance". The left stamp has only part of the squared decimal printed. The middle two stamps show the decimal as a mere dashes, while the final stamp on the right shows just a wisp of a line.

Evidence of how the error occurred can be deduced from the fact that all of these came from the same sheet (i.e. like serial number) and all are straight edged on the right side. When the values were printed I suspect the printing process started on the left side of the sheet and ended on the right, wherein some foreign material prevented the full decimal point from being printed.

The question of how it occurred aside, it is exciting to make a find on a 50 year old stamp.

Note, there were very few of the 1947 cherry stamps printed. As to the $5.00 denomination there were only 2500 printed, of which 2,487 were used. If you're lucky enough to have acquired one of those remaining 13 mint issues, you've garnered a real treasure.

New Florida Fertilizer and Feed Varieties Found

by Scott Troutman

Three new varieties of Florida fertilizer stamps have surfaced recently. The one shown is an unlisted 50 pound value. This stamp is perforated 12, printed black on a white paper. The wording on the stamp is "Inspection Tax" which at first glance would seem to make part of the 1935 series with the Nashaullberg(?) signature.

50 lb cabbage head

One very interesting difference from the other stamps in this series is that the other fertilizer stamps show a lettuce head and tomatoes on the right side of the stamp. This 50 pound variety clearly shows a cabbage head with the tomatoes. The cabbage head design was thought to first appear with the 1945 series, however, that series uses the wording "Inspection Fee".

Another interesting stamp which has surfaced is what appears to be the 10 pound variety of the 1935 stamps with the Nashaullberg(?) signature. This stamp is printed black on blue paper. The blue paper does not to have the ESPCo safety mentioned in the Hubbard catalog and I have examples of the green ESPCo paper to compare with. Hubbard lists a 10 pound stamp of this series on green paper but without the dot in the O of inspection (FE25b). This stamp has the dot in the O.

8 1/3 lb lettuce head

This stamp was found in a collection which also had the 8 1/3 value of the 1935 series. This stamp is on the yellow-orange paper listed in the catalog, however again there is no safety. Both these last two stamps have the lettuce head design.

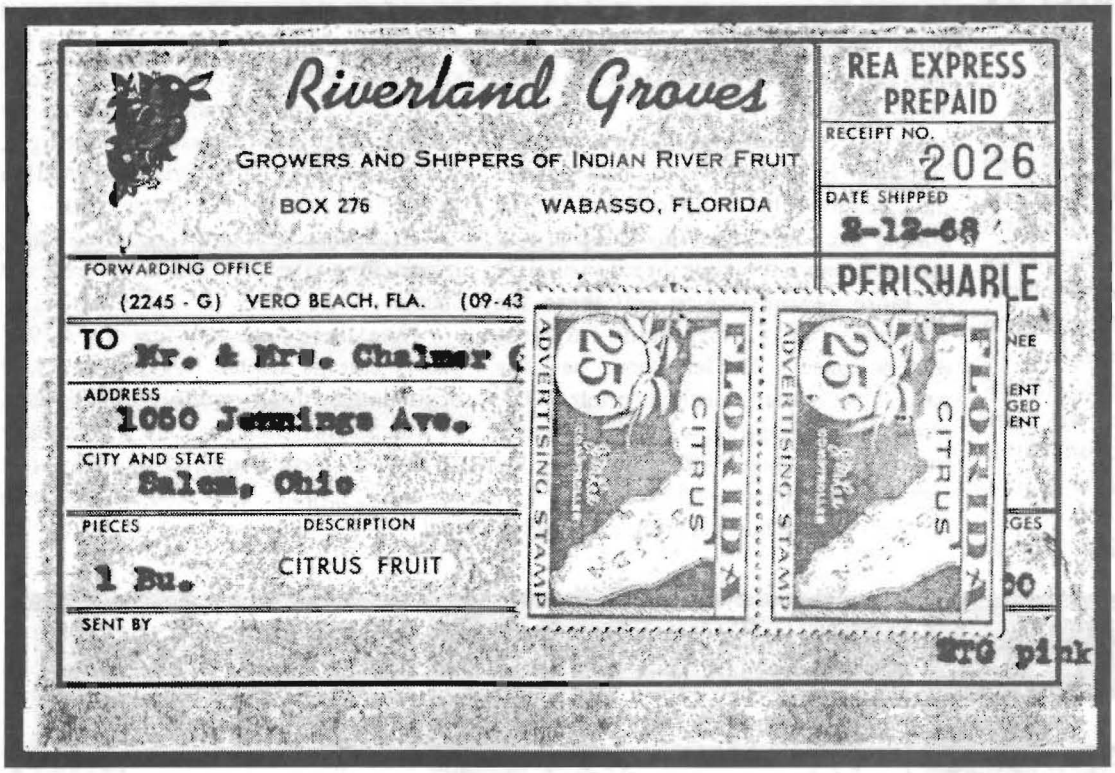
One new feed stamp variety was also found in this collection. It also is perforated 12 and has the Nashaullberg signature, but it is an 8 1/3 pound value, printed in green ink on white paper. It appears to be a member of what Hubbard lists as the 1945? feed stamps, and as such would become catalog number F24A .

Unlisted feed variety

APS PTS ARA Daniel L. Rhoades
Nellie B Rhoades
THE REVENUE RHOADE
MAIL ORDER & SHOWS ONLY
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
MAY-DEC 414-764-3548
P.O. Box 342
South Miwaukee,WI 53172
JAN-APRIL
P.O. Box 561
Mize, MS 39116

Featured Usage

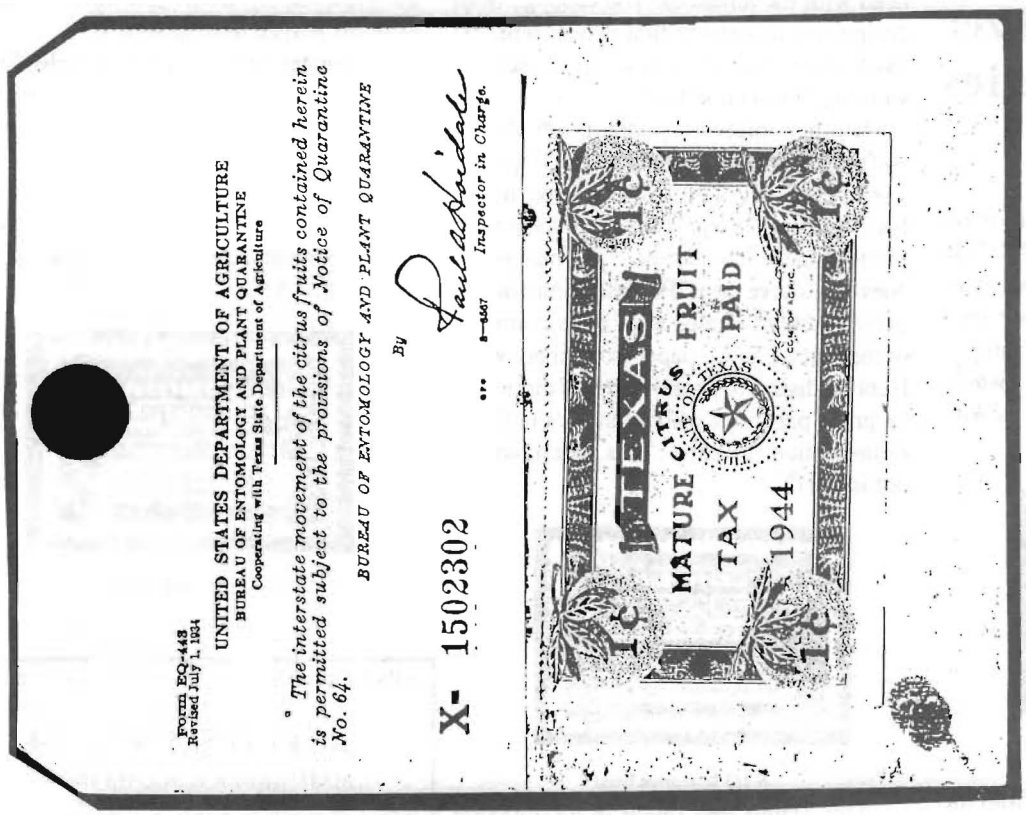
by Michael R. Florer



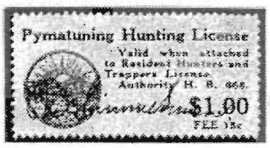
A pair of pale green 25 cent Florida citrus advertising stamps (Hubbard CF33) used on a shipping invoice. Riverland Groves, Wabasso, Florida shipped one bushel of citrus fruit via REA Express (rail) to Mr. and Mrs. Chalmer O. Zimmerman, Salem, Ohio on February 12, 1968. The word "pink" in the lower right corner may refer to pink grapefruit. The invoice itself is colorful: It's printed in green and orange with a red serial number. The Florida citrus stamps are commonly found with manuscript or handstamped cancels. Unfortunately the stamps on this invoice are not cancelled other than a pair of staple holes through one of the stamps.

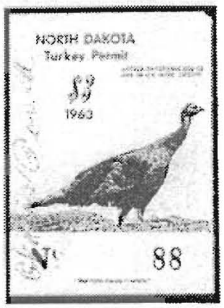
Texas Mature Citrus Fruit Usage

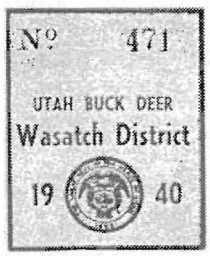
by Michael R. Florer



For more information on Texas Mature Fruit get copies of articles by Ed Kettenbrink et. al from SRN Vol 16 No. 6 Nov 1976 and Vol 18 No. 2 Mar. 1978 from the SRN librarian.







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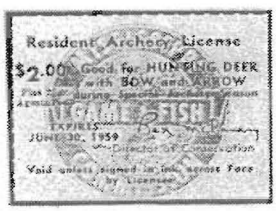

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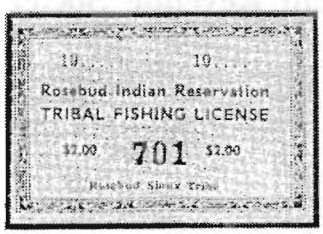

State Revenue Society 1998 Ballot

President	☐ **Terence Hines**	☐ **Other**_____
Vice President	☐ **Hermann Ivester**	☐ **Other**_____
Secretary	☐ **Scott Troutman**	☐ **Other**_____
Tresurer	☐ **Harold Effner, Jr.**	☐ **Other**_____

Board of Governors---Vote For THREE only

- ☐ **M.E. Matesen**
- ☐ **Dr. Edward Miles**
- ☐ **Peter Pierce**
- ☐ **Other** _____

All SRS members in good standing are eligible to vote. Ballots must be inserted into a regular number 10 envelope with SRS members full name, address and SRS number in upper left hand corner. Mial ballots to SRS Secretary Scott Troutman, PO Box 270184, Oklahoma City, OK 73137-0184 by February 15, 1998.

$$$ And while your at it. **1998 Dues are due!!!** $$$

If on your label you find your SRS number preceded by **97** then it is time to

Send in the Money.

If the date is 98 or 99, don't worry about it, you already paid. Our treasurer reports that we think we can get by without a dues increase. More good news. So if you owe send **$12.** Make the check payable to **State Revenue Society** and mail it to

Scott Troutman
PO Box 270184,
Oklahoma City, OK, 73137-0184

Throw your ballot in. And kill two birds with one stone.

SRS Auction #9 Results

Believe it or not the third quarter issue went into the mail on September 23, but I was received ballots with delivery dates as late as October 27th. As such I held the auction open until November 6th and I think everybody (33 bidders) got in. The big action in this auction was on the North Carolina kerosenes, vegetable seeds, and meter wines. Almost all had six or more bids with lot 130, the gasoline having 8 bidders. Lot 168, the key $15 Ohio sales had the most bids at 9. Other hot items were lot 178 the South Carolina liquor meter, lot 10 an Arkansas beer, lot 237 the custom baggage stamps, and lot 215 the unlisted Washington egg seal. Texas, Kansas (reflecting some new members), Ohio , South Carolina and North Carolina were the hot states.

The high dollar item was the collection of Kansas liquor stamps at $57. Highest multiple of estimate was the Colorado cigarette stamps which came in at $11 on a $1.50 estimate. I have found out since that two of the towns are very hard to acquire. The Kansas cigarette strip collection also did well at $15.50 against a ten dollar estimate. Most all of the North Carolina kerosenes brought 150% of estimate.

Auction #10 will be in the first quarter 1998 issue. If you have material to consign, ask for a consignment sheet from Scott Troutman, PO Box 270184, Oklahoma City, OK 73137-0184. I would like the material in by New Years. I already have over 200 lots in including more North Carolina kerosenes, seldom seen beers from all over, some bedding stamps on tags and lots more.

** indicates winning bidders would have gone higher t indicates tie bids*

1	5.00*	43	3.00*	85	12.00*	127	1.00*	169	5.25	211	3.25*
2	5.75*	44	4.50	86	5.25*	128	26.00*	170	5.75*	212	5.75*
3	2.25*	45	4.00*	87	3.50*	129	24.00*	171	2.00*	215	8.50
4	3.25*	46	1.75	88	5.25*	130	15.00*	172	2.00*	216	4.25
5	3.50*	47	2.00*	89	3.50t	131	14.00*	173	-	217	1.75*
6	2.00*	48	1.25	90	3.50t	132	14.00*	174	-	218	2.00*
7	3.75*	49	3.25	91	3.50t	133	11.00*	175	2.00	219	-
8	3.00*	50	-	92	3.75*	134	7.75*	176	3.25*	220	-
9	2.75*	51	-	93	3.00*	135	11.00*	177	1.25*	221	-
10	6.75*	52	4.50*	94	2.00	136	15.00*	178	5.50*	222	-
11	-	53	2.00*	95	3.50	137	9.25*	179	6.25*	223	-
12	-	54	2.75*	96	4.25*	138	9.25*	180	7.25*	224	1.50
13	5.75*	55	22.00*	97	7.50	139	11.00*	181	1.00	225	3.00*
14	7.00	56	10.00*	98	7.50	140	8.25*	182	1.75*	226	-
15	5.75*	57	1.50*	99	2.00*	141	15.00*	183	5.00	227	5.50*
16	-	58	-	100	4.75*	142	7.50*	184	1.75	228	-
17	7.25*	59	-	101	4.75	143	8.25*	185	1.00	229	3.00*
18	-	60	-	102	1.00	144	10.00*	186	1.75*	230	1.00*
19	-	61	1.00	103	-	145	7.00*	187	1.75*	231	6.25
20	1.25	62	1.00	104	2.00*	146	2.75*	188	6.00*	232	3.75*
21	2.75t	63	1.00	105	3.75*	147	6.75*	189	1.00	233	-
22	3.00*	64	1.00t	106	1.25*	148	9.00t	190	11.00*	234	1.75
23	1.25	65	1.00	107	1.00	149	1.75*	191	3.25*	235	3.00
24	2.00*	66	-	108	1.50	150	1.00*	192	5.75*	236	2.00*
25	2.25*	67	1.00	109	4.25	151	1.00	193	1.00	237	1.75*
26	3.00	68	1.25*	110	1.50	152	1.75*	194	-	238	2.75*
27	1.50*	69	8.00*	111	2.25*	153	5.00*	195	5.00*	239	2.25
28	3.50*	70	4.00*	112	-	154	2.50	196	7.00*	240	2.00
29	1.00t	71	2.00t	113	1.75*	155	11.00*	197	3.00*	241	-
30	1.00	72	1.50	114	-	156	3.00	198	1.50	242	2.00
31	1.00	73	5.25*	115	1.75*	157	-	199	1.00*	243	-
32	1.00	74	10.00*	116	3.75*	158	-	200	3.75*	244	2.25*
33	2.00	75	5.50*	117	-	159	2.00	201	5.75*	245	-
34	1.75	76	5.00*	118	-	160	1.00t	202	-	246	-
35	2.00*	77	5.00	119	-	161	2.00	203	2.00*	247	-
36	4.75*	78	2.25*	120	-	162	2.00t	204	2.00*	248	-
37	11.00	79	5.50*	121	1.25	163	5.50*	205	4.00t	249	3.25*
38	4.50*	80	15.50*	122	3.50*	164	2.75*	206	5.00t	250	2.50*
39	3.25	81	57.00*	123	5.00*	165	4.25	207	5.00*	251	1.25*
40	2.25*	82	2.50*	124	1.50	166	6.50*	208	1.00	252	2.50*
41	5.75*	83	2.50*	125	4.00*	167	6.25	209	2.00		
42	2.00*	84	12.00*	126	-	168	10.00t	210	6.50		

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Gerlach, William, PO Box 580, Westerville, OH, 43086
Gibbs, C.D., 223 N. 20th, Lacrosse, WI,54601
Gillespie, Angus Kress, 78 Townsend Street New Brunswick, NJ, 08901-2707
Gilman, Bob, Box 18,Daly City, CA,94016
Glenn, Charles, 398 West 20th South, Mayfield, KS, 67103-9256
Glennon, Bernard R., 2610 E Section #30, Mount Vernon, WA, 98274
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Goerte, Carl Jr., P.O. Box 927,Shiner, TX, 77984
Goldberg, Hugh M., 2121 Beale Avenue, Altoona, PA, 16601
Golden, Myrna, P.O. Box 484, Cedarhurst, NY, 11516-0484
Graham, Sally, 7 E. 14th St. #1410, New York, NY, 10003
Grant, Kenneth B., E11960 Kessler Road, Baraboo, WI, 53913
Gray, Kent, PSC 41 Box 6872, APO AE, 09464
Griffenhagen, G.,2501 Drexel Street, Vienna, VA, 22180
Guerrant, E.J. Jr., Box 909,Antlers, OK,74523
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Harnishfeger, Ralph, RR#2 Box 94, Mill Hall, PA,17751
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Haydon, Geroge R. Jr., 2300 Main St, Suite 1100, Kansas City, MO, 64108
Heenan, Patrick J., Jr., 15811 W. 128 Street Olatha, KS, 66062
Heiser, John, 31 Stephen Road, Bayport, NY 11705-1231
Hemsted, Richard, 4408 W. 91st St.,Shawnee Mission, KS, 66207-2608
Henak, Robert R., 8010 N. Mohawk Road Fox Point, WI, 53217-2720
Henault, Scott, 22 Denmark Street, Dedham, MA, 02026-2406
Henry Tolman II, P.O. Box 603,Orange, CT 06477
Herman, Lyle, 5124 Sequoia Avenue, Cypress, CA, 90630-2937
Hickey, Thomas, 94 Kells Ave.,Newark, DE 19711-5162
Hineline, Richard E., 120 Gill Road, Haddonfield, NJ, 08033-3404
Hines, Terence.,Psych. Dept,Pace University Pleasantville, NY, 10570-2799
Historical Soc. of Wisconsin,816 State Street Madison, WI, 53706-1488
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Roster is as of November 1, 1997.

Categories of State Revenues for Fruit

by Michael R. Florer

category	comments
CA apple inspection	stamps and handstamps
CA concord grape proration	
FL citrus fruit inspection	
FL citrus fruit advertising	
FL grapefruit advertising	
FL lime advertising	
FL orange advertising	
FL tangerine advertising	
FL citrus control	
GA apple and peach inspection	Hubbard's "Fruit Inspection"
GA apple advertising	
MD private apple advertising	issued by International Apple Shippers Association
MI apple advertising	stamps and cards
MO apple merchandising	inspection and advertising
TX mature citrus fruit inspection	stamps, handstamps, and printed impressions
TX Hidalgo Valley Counties fruit marketing	see page 4 this issue.
WA apple marketing	
WA private apple advertising	issued by Washington State Apples, Inc.
WA apple advertising	
WA soft fruit advertising	

Little Mystery

Anthony Giacomelli sent in these charity seals he new nothing about and was curious if anyone knew their history. It seemed fitting to show these HELP THE POOR IMMIGRANTS stamps in a Chistmas-Channukah season. The stamps are brown in color and around the center circle (actually a life preserver) are the words GENERAL IMMIGRANT SHELTER PUBLIC KITCHEN TIFERETH ZION. The words Jerusalem/Palestine are at the bottom. The top three stamps appear to show bearded Jewish men (possibly rabbi's of different sects), while the bottom three stamps have scenes from Jerusalem. I cannot make out the first one, but the middle one is the Wailing Wall and the right-bottom one is the Dome of the Rock. These five cent stamps are gummed but are on a thin paper, possibly a war paper. The stamps are poorly printed using a printing process in which tiny dots of color are used.

E.S.A Hubbard
1915-1997

State Revenue Society Founder Succumbs to Cancer

by Peter Martin

Elbert Snowden Amsler "Bert" Hubbard, founder of the American Revenue Association and the State Revenue Society, succumbed to cancer September 27, at his San Jose, California home. He was 81.

Hubbard was born November 8, 1915 in Pasadena, California and was raised in Kansas City, Missouri. For much of his career he was a technical writer for Lockheed and General Electric.

He founded the American Revenue Association in 1947, was member number one and served as president and editor of *The American Revenuer* for many years. The association has grown to become the world's largest philatelic group devoted to revenue stamps. The ARA celebrated its 50th anniversary at PACIFIC 97 with a dinner attended by more than 80 revenuers. Hubbard was too ill to attend that meeting but he was subsequently presented with the oraganization's first 50 year pin.

Hubbard founded the State Revenue Society in 1955 because he felt that the ARA journal was averse to printing state revenue articles. He was also SRS member number one, edited *The State Revenue Newsletter* for its first year and served as president of the oranization for 14 yeras. The SRS has grown into the largest oranization devoted to state revenues. He was made an SRS Honorary Life Member and received one of the inaugural SRS Distinguished Service Awards for long term service.

He also founded and was member number one of ICAR, the Interstate Cinderellans and Revenuers, another organization he served as president and editor.

For many years he wrote revenue columns for *Linn's Stamp News, Meekels, Stamps* and the *Weekly Philatelic Gossip.*

Hubbard is widely regarded to have amassed the premier state revenue collection. Through his efforts, many stamps that might have disappeared were preserved for collectors. He took great pride in having visited all 50 state capitols and all the World Series of Philately shows. During those visits he would hunt in state agencies for state revenues and, in this way, he made many discoveries.

Hubbard secured the rights to the 1940 Cabot's State Revenue Catalog and spent several decades updating the material before producing the *Hubbard State Revenue Catalog* in 1960. He worked tirelessly to continue to update the catalog producing a major update in 1972 and a smaller catalog of City and Municipal issues. The Hubbard catalogs remain the only comprehensive state revenue catalog on the market.

In addition to stamps, Bert was well known as a musician and played tombone for Count Basie, Anson Weeks, Boyd Raeburn, Skinnay Ennis, Slatz Randall and Spade Cooley among others.

He is survived by his long time companion Romie Coltrin, three daughters, nine grand children, a brother, Clyde Amsler, and a sister, Laura Tompkins-Hubbard.

Colorado Motor Vehicle Research Stamps

by Kenneth Pruess and Frank Bocovich

Most states make driving records public information and charge a fee for these reports. This fee may be paid with stamps in some states. The best known stamps are tose of California which have been studied by Terence Hines[1]. Recently Ed Kettinbrink showed me (KP) two Colorado stamps for this purpose which prompted this report.

Colorado first provided for public access to driving records in 1931[2]. There was no fee for this information at that time. In 1954[3] at 25 cent fee was charged with a certified copy costing $1. No mention is made of stamps in this or subsequent laws and it seems unlikely that stamps were used in 1954.

The first stamp was probably issued in 1961 when the fee was increased to 75 cents[4], with an additional 50 cent charge for a certified copy. The fee was increased to $1.25 in 1971[5], to $2.00 on Jan. 1, 1985[6], and to $2.20 July 1, 1991[7]. The certification fee remains at 50 cents.

Most stamps are used by insurance companies who request information on drivers applying for automobile insurance. These firms probably never pay the certification fee. However drivers requesting their own record for purposes of taking to insurance companies will likely obtain a certified copy.

All stamps are believed to have been printed in sheets of 100, roulette between stamps, by Weldon, Williams and Lick of Fort Smith, Arkansas.

Value	Text	Seal	Paper
75 ct	dark blue	light blue	yellow
$1.25	black	gray	pink
$2.00	black	gray	lt blue
$2.20	black	gray	yellow

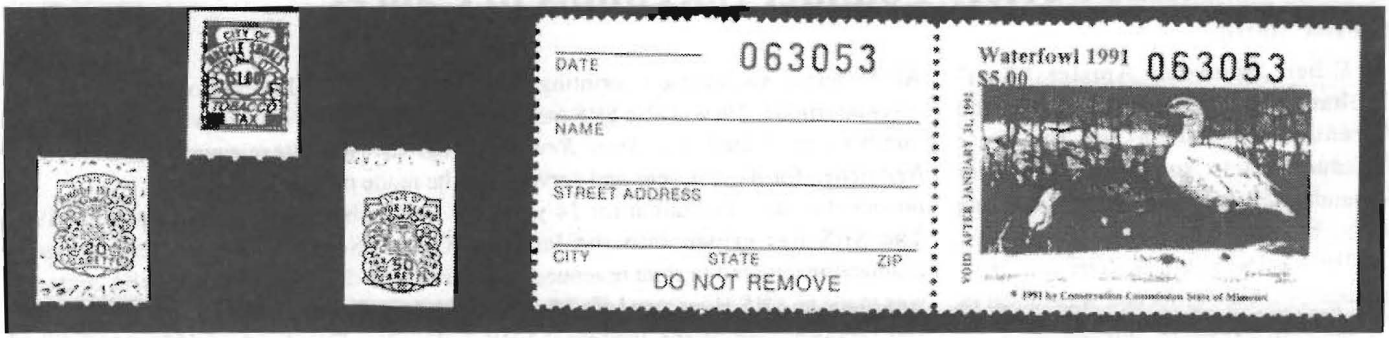
The first two stamps have small serial numbers, the last two have large numbers.

Only the current $2.20 stamp is available and must be purchased in multiples of 10. Thus the minimum

Continued on page 21

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 Society and send to Harold Effner, Jr., 27 Pine Street, Lincroft, NJ., 07738*



Alabama
- Cigarette
- Muscle Shoals $1
- Sheffield .50 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-1993,94,95,96 $2 ea
- Crawfish - 1993,94,95,96 $2 ea.

Georgia
- City of Griffin .05 Excise Tax Free

Louisiana
- Res-Waterfowl-1992,93 $5.25
- Non-res Wtrfwl-92,93 $7.75

Maine
- Res Muzzleloader 86,87,88,89,90, 91,92,93,94,95 $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 ea

Nebraska
- Drug $10.00

New Jersey
- Trout-1988,89,90 $1
- Non-Res. Trout- 88,89,90 $1
- Woodcock-89,90 $1
- 91 $2.30
- Pheasant-88,89,90 $1
- 91 $2.30

New 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

Rhode Island
- Cigarette-10 cig .185 10/$1.85
- -20 cig .37 10/$3.70
- -50 cig .925 10/$9.25

South Carolina
- Cigarette .01 10/.10
- .07 10/.70
- .09 10/.90

Two denominations also availabe in sheets of 100 for $7 and $9 plus $1.01 postage.
- Documentary .10
- .20 (2 varieties)
- .50
- $1

South Dakota
- Fishing and Senior Fishing Lic. 1988 Free

Tennessee
- Ammunition Tax .10
- Pane of 10 $1

Texas
- Bedding 1990 Series .75 10/$6.50
- blk/4 $3.00*
- 1996 Co. Ed Hunt & Fish (8) $10

Virginia

	sing	panes/10
Local Cigarettes		
Chesapeake	.15	$1.50
Clifton Forge	.05	
	.06	
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 .78 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.

LETTERS TO THE EDITOR

Some of the drug stamp information in your 2nd Qtr 1997 issue is out of date. Colorado and Illinois no longer sell the tax stamps. Also, Wisconsin's law was declared unconstitutional in January 1997. Although it was still selling stamps on a voluntary basis as of April. I don't know if Wisconsin is still doing that.

Also, it's my understanding that Kansas imposes a tax on "wet domestic marijuana plant", i.e. ditch weed, at the rate of 40 cents per gram and on "dry domestic marijuana plant" at a rate of 90 cents per gram. This tax appears to be subject to the same $10 denomination requirement as the regular marijuana stamps.

Rob Henak
Fox Point, WI

Any chance we could have a section in the SRN for people with sales lists? I am trying to find sources for my collection, but if 2nd issue of 97 is any indication, most people collect hunting & fishing licenses. Maybe a few dollars for inclusion in a consolidated list of who and what they have.

Kent Gray
England

The sad reality is the SRN would have to charge you printing costs for a sales list which would run about $60 a page. As you have an internet address, a better bet might be to put an ad in the Ad Corner giving an internet address or a place to write to for what you are offering.

Auctions #8 and #9 had an unusual amount of fish and game material, much of it coming from one very large collection which is being broken up. Trust me, there are plenty of liquor, bedding, fruit, and state collectors hunting for interesting stuff.

Corrections

In the 3rd quarter issue I misspelled member #334's name. It should be James Holtel. I also forgot to note that the coal oil stamp illustration was provided by Donald Lemon.

Kansas Trout Stamps

Information from the Wichita Eagle and Charles Glenn

Beginning January 1, 1988 Kansas trout anglers will be required to buy a separate trout stamp. In previous years, licenses were punched to indicate that the angler had paid the $8 trout permit fee. Doug Nygren, chief of fisheries for Kansas Wildlife and Parks emphasized that the change is for administrative purposes only: there won't be any additional cost for the stamp.

License holders in 1998 will be asked to affix the stamp to the back of their license, much the same as the federal duck stamp. Anglers who aren't required to have a fishing license--ages 15 and younger and 65 and older--still will be required to have the stamp in their possession. *(Editor's note-How is that the same price?)*

The new stamp was designed by Dustin Teasley, an illustrator for Wildlife and Parks. The stamp has a simple black and white design for 1998. The only change in subsequent years will be one color variations to make it easy for law enforcement officers to identify one year from another.

When the requirement for the new stamp takes effect, the stamps will be available at all Wildlife and Parks offices, as well as all county clerk offices.

Vendors, such as outdoor sporting good stores, bait shops, grocery stores and other commercial outlets where the licenses are sold, will have to specifically request books of stamps from their county clerks or Wildlife and Parks. Nygren indicated the vendors will be contacted to make them aware of the new rules.

CO Motor Vehicle *(cont.)*

order is $22.00. This probably discourages individuals from obtaining their own driving records and also makes a 50 cent certification fee unnecessary. Stamps can be obtained from:

Colorado Department of Revenue
1881 Pierce St., Room 132
Lakewood, CO 80214

Are similar stamps perhaps in use in your state?

Bibliography

1. State Revenue Newsletter 1970 Jan-Feb p.5, 1973 Nov-Dec p.79, 1979 May-June pps 33-35, 1993 Oct-Sept p. 12.
2. Session Laws of Colorado, Vol 31, p.491, subsection 7.
3. Ibid, Vol 54, p.108, subsection 1.
4. Ibid, Vol 61, p.203, subsection 4.
5. Ibid, Vol 71, p.181, subsection 1.
6. Ibid, Vol 84, p.1059, subsection 1.
7. Ibid, Vol 91, p.832, subsection 3.

1997 Kansas Duck Stamp Self Adhesive

by Charles Glenn

The 1997 Kansas "duck" stamp, labeled "Waterfowl Habitat", is a self-adhesive blue and white design with ducks in the background. It is the first that is not pictorial. Previous stamps were funded by Ducks Unlimited and were the result of a contest between artists. The 1997 stamp does not mention Ducks Unlimited as previous issues have done.

1997 is the eleventh year for Kansas duck stamps. The first year, 1987, had two types of stamps alike except with different letter prefixes on the serial number; DD which came in sheets (or books?) of ten and SS which came in sheets of 20. The 1988, 1989 and 1990 stamps had serial numbers but no prefixes. Beginning in 1991, serial numbers were no longer used on duck stamps.

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Dealer inquiries invited. Use form on page 26 to order.

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 Watefowl 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
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7.Second Federal Issue: 1801-1802
W.V.Combs 1988, 142 pp,illustrated,hardbound
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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
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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
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13. Mines of the West, 1863
Douglas & Gina McDonald, 1996, 64 pp., ill. stitched
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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
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WANTED 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 (5)

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. (0)

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. (0)

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 513, SIDNEY, OH 45365-0513 (7)

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 513, SIDNEY, OH 45365-0513 (7)

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 (1)

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 (2)

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 (3)

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, Cinderella and text-type stamps. HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045.(13)

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. (8).

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 (1)

WANTED - FEDERAL DUCK STAMPS - on or off licence. All conditions. Cash or trade for mint, used or Artist signed State duck stamps. NATIONAL WILDLIFE PHILATELICS, 11000 Metro Parkway, Suite 32, Fort Myers, FL 33912-1293. Call 800-DUCK-ART. (4)

WANTED TO BUY - Ohio sales tax receipts attached to bills of sale, sales receipts, titles or whatever, with which they were used. Also wanted, anything relating to the redemption by non-profit groups of Ohio sales tax receipts. CARL ALBRECHT, 49 E. California Avenue, Columbus, OH 43202-1201 (4)

WILL PAY "heavy bread" for 1951 non-res Alaska fishing stamp or any MI bear stamp on license. Would trade fishing & hunting stamps. Looking for recent state duck stamps (signed), plus any F&G on license.ROG BEALS,RR 2 Box 350A, Henning, MN 56551 (4)

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Coming in the Next Issue of the SRN

APPLES Auction #10

A New Washington State Honey Seal Discovered!!

by M.E. Matesen

First "don't" presume that what appears in an existing catalog reflects all that is known about a particular stamp or even a series of stamps. Yes, go back into your own collections and check, and maybe recheck those perforations, roulettes and... you may just have an **unlisted** and possibly **unreported** stamps lurking in your collection! Why not share that information with others?

I did go back and perform that check and then rechecked it one more time!! My-o-my, what a surprise. That reexamination netted me a heretofore **unreported** and **unlisted** honey seal.

Figure 1 has a compound roulette (6 1/4 x 9 1/2) and is aqua-blue in color. This compound rouletting is likewise found on some of the other seals of the second group[1] (ie. HO6 thru HO9). Since that same group "lacks" a listing for a 3lb seal, I'd not hesitate to assign this an interim catalog number of HO8A. So as to assist with a check of your own collection, examples of the 3 pound seals (numerals only) from both the 1939, 1944 as well as the new listings are illustrated below.

New HO8A Honey stamp

Bibliography

1. The reference to the "second group" refers to a group of honey seals that was compiled by Dr. Kenneth Pruess, and which appears on page 18 of the Washington State and Cities Catalog, M.E. Matesen, 1973.

Three types of 3's (Enlarged 150%)

1939

194?

1944

Free For All

The fourth quarter 1997 SRN "Free For All" is a pair of four cent tobacco self adhesive stamps from Double Springs, Georgia? These purple stamps come in a large roll. I cannot find these in the Hubbard Municipal and Cities catalog and so cannot be sure of the state.

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 February 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 it.

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