



State Revenue News

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3rd Quarter 1998

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CIGARETTES



Panama City, Florida's first Cigarette Stamp blown up eight times normal size. Panama City is a major jumping off point for cruise ships, hence the boat. This stamp is in auction #12.

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AUCTION #12

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Secretary's Report

Previous Total	221
New Members	8
Reinstatements	0
Resignations	0
Deaths	1
Dropped Not Paid	0
Current Total	228

New Members

- 1146 Paul Bento**
187 Hayden Rowe Street
Hopkinton, MA 01748
- 1147 Dennis Gipe, Sr.**
300 Victoria Park Drive
Liverpool, NY 13088-5440
Interests-Hunting, fishing archery,
trapping and society stamps
- 1148 Myron Kevelson**
1220 56th Street
Brooklyn, NY 11219
Interests - Ducks, fishing,
conservation stamps (Us & Foreign)
- 1149 David R. Lucas**
300 S. Woodlawn Apt. 418
Derby, KS 67037
Interests-KS quail
- 1150 Frank W. Binder**
1143 12th Street
Laurel, MD 20707
Interests-Revenues, ration stuff, tax
tokens, trade stamps, all kinds of
stuff.
- 1151 Ralph H. Decker**
3914 Red Bud Court
Crystal Lake, IL 60012
Interests - Vast all new interests
- 1152 Dr. Mark S. Boyce**
2208 County Road P West
Stevens Point, WI 54481
Interests-Ducks, Conservation,
Hunting, Fishing, Trapping
- 1153 Richard Jaeger**
873 Dover Center Road
Cleveland, OH 44145-1300
Interests-State Revenues

*Reinstatements**Resignations**Deaths*

- 305 Alexander Kesselman, TX**
- Address Changes**
- 385 D. Anderson**
3833 Hillcrest Lane
Sacramento, CA 95821-2700
- 687 Charles C. Souder**
4417 Somerset Drive SE

State Revenue News

Bellevue, WA 98006-3026
1020 Richard A. Dallair
980 Amber Rdige Road
Charlottesville, VA 22901

1022 Pieter P. Bonsen
13500 Country Way
Los Altos Hills, CA 94022-2438

1084 Carl Warschkow
PO Box 533
Beaver Dams, NY 14812-0533
Dropped Not Paid

Editor's Notes

There are probably more articles in this one issue than we have ever had before, the result of a lot of small articles which have built up over time. One side effect was that I couldn't fit all the author's names on the front page without making the print microscopic. And this may be close to the record for the most authors and contributors in an issue, a very healthy sign.

It includes the article from Frank Binder on the back cover, which developed from a copy of the keg stamp he sent in with his membership application. I think he becomes the first member to have an article published in the first issue he will receive.

Auction #12 features a lot of hunting & fishing material, including some rare older SD and WV. Don't be looking for these stamps in the next auction. There are goodies all through it from Kansas secured debt, to Wisconsin egg candling to a sheet of 1917 Virginia liquor documentaries: so look close and bid high. And there is a lot of cheap but fun stuff in there too.

Next issue it will be time to vote for new officers. If your interested, let us know. Try a governors slot.

Back in February, in Linn's Stamp News, Bob Dumaine openly questioned some of the SRS policies on what constitutes a duck stamp. Bob made some good points and the board is currently taking a fresh look to see if it is time for some changes. We should report in the 4th quarter issue.

In the next issue we plan to publish some catalog updates, in some form that you can add to your Hubbard catalog's. Until then stay cool if you can.

Cigarette Stamp Collecting, A Primer

by Scott Troutman

Cigarettes are the most heavily taxed item in this countries history. On a percentage basis other commodities like beer and liquor pale by comparison. What started out as a comparatively easy method of getting revenue by both states and the federal government has turned into a project in social engineering like no other.

In our society cigarette smoking has gone in my lifetime from being completely acceptable in restaurants and work places to making a smoker an outcast in many situations. Where I work, the cigarette smokers can now be found huddled outside in the rain or snow to take a few puffs during a break; a far cry from just a few years ago when the personal director chain smoked and his office smelled like a barn fire.

In the state revenue arena almost every state has taxed cigarettes one way or another. Hawaii seems to be about the only state not to tax cigarettes with some kind of stamp.

Iowa started the ball rolling in 1921 when they introduced their cigarette stamps. These, like many of the early varieties were true stamps, gummed and affixed to the cigarette packs. Many states issued stamps expressly for cigarettes: Arkansas, Georgia, Iowa, Kansas, Ohio, Mississippi, North and South Dakota, Texas, and Utah quickly come to mind. In other states the cigarettes were taxed under more general taxes on tobacco of all kinds. Louisiana and Tennessee followed this route issuing tobacco stamps, and Mississippi later switched to it.



Early Iowa cigarette stamp (Hubbard C16)

In 1932, Arkansas introduced the first decal, an elaborate diamond shaped affair. By the late 1930s and 1940s most states were switching to decals. These could be applied easier and more quickly. They were water activated and typically came in small sheetlets of 8 or 10. Many more

states now joined in: Arizona, Connecticut, Delaware, Florida, Idaho, Illinois, Indiana, Kentucky, Maine, Minnesota, New Hampshire, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania, Rhode Island, Vermont, Washington, West Virginia, Wisconsin and Wyoming.

Most unusual stamps were the long cigarette strips made by Kansas. About 8 inches long by a half inch wide, these went completely around the pack. A surprising number of these survived as they could be slipped off the pack. Kansas also made stamps for cigarette vending machines.

Many of the decals were quite attractive and elaborately shaped like the outlines of the state. Oklahoma in 1939 even issued a commemorative cigarette

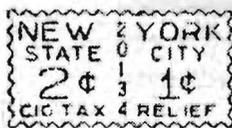


A Kentucky cigarette (C12) and a Louisiana tobacco (T62) depicting their respective states.

stamp depicting oil derricks.

There were a few instances of decals being counterfeited, but my and large they provided adequate security. But the ever growing volume of cigarette sales was a problem, and they were still relatively slow to apply.

Next came yet another innovation. The Pitney-Bowes corporation, most widely known for their postage meters, developed machinery which could apply meter cancellations on cigarette packs. The water decals had problems sticking on cellophane, but the meter imprints could be put right on it, usually on the bottom of the pack. This allowed still faster processing. Many states switched again and the District of Columbia and North Carolina did their first cigarette taxation this way. Articles by Charles Hermann and Harold Effner, Jr. in the *State Revenue Newsletter* did much to catalog what appeared (around 3800



Meter cancel

varieties were on the master list). These articles are still the only cataloging done on much of this material.

The problem with the meter cancels was that they were crude, and by the early 1950s counterfeiters figured out they could make creditable imitations fairly easily with homemade handstamps. Today meters tend to be used only on city taxes.

The Meyerberg Corporation in 1954, working with the state of Illinois, introduced a new process - the heat fusion. These decal like stamps were literally fused into the cellophane using machinery that applied heat. The fusions were made in large rolls of 12,000 to 30,000 so machine setup was minimized. While the designs were cruder than the decals, they could quickly be changed. More recently ink jet technology has been added and serial numbers can be sprayed on. By and large this is what you see on cigarette packs today.

For collectors, fusions have the unfortunate property that they are brittle once used and tend to flake off. This is one reason why catalogs tend not to list fusions and used examples are cheapos in dealers stocks. Used decals have the same problem but to a lesser extent.

I mentioned city and municipal cigarette stamps. Large numbers were issued in many states including Alabama, Colorado, Florida, Georgia, Missouri, and Virginia. Maryland, a tobacco producing state, had cigarette stamps issued by the city and county of Baltimore. Missouri and Virginia municipalities are still issuing new stamps. Indeed, the Missouri locals include every kind of cigarette stamp: stamps, decals, meters and fusions. Many of the Colorado town stamps are quite difficult to find.

Cataloging of the city and municipal stamps is hard to come by. Elbert Hubbard covers a lot of them in his *County and Municipal Stamp Issues* catalog. Extensive work was done on the water decals which exist by the SRS members, particularly listings of the Brundage collection. Brundage was a major manufacturer of water decals. A list of key articles is shown in a table on page 26.

Overall state and municipal cigarette stamps offer a huge wealth of material at a minimum price. And the older ones are tougher to find than you might think.

Decal Terms

No area of state revenue collecting has more specialized terms associated with it than decals. If these terms confuse you, then here is some help.

Card - Decals are made affixed to a heavy backing paper, called the card. Collectors consider decals on different colors of cards different varieties.

Safety Card - Often the card paper has a design printed on it for security reasons. This is called the safety. The safety is considered inverted if it is upside down with respect to the stamp. Many of the Oklahoma stamps have safety varieties.

Panto - On some stamps, decals and safety cards, there is a pale background design on the stamp. These are often printed in fugitive (water soluble) inks. This background design is called the panto. On decals, the term panto is often used interchangeably with the term safety.

Rouletting - When the decals are affixed to the card, this is often done in large sheets. The sheets are then roulette perforated into panes of 8 or 10. Roulette perfin uses slits or hyphen shaped holes instead of round holes.

Colored Roulettes - These are colored dash marks printed on the card stock to show the panes and act as a guide when the rouletting and decal attachment takes place. Varieties with and without colored roulettes are considered different. A single mint stamp will have colored roulettes on as few as one side.

Stamps on Stamps

by Scott Troutman

The term stamps-on-stamps is a topical collecting term usually applied to stamps which depict earlier stamps. In the revenue world, and especially in the cigarette and tobacco areas, this can have a different meaning. What is encountered is state revenue stamps that were put on federal revenue stamps. This occurs most frequently with water sensitive decals which many states used. Experiments showed that they did not stick well to cellophane cigarette wrappers.

The solution was to attach them onto the blue federal cigarette stamps which

State Revenue News were applied over the cellophane. This federal stamping was usually done by the manufacturer. The federal stamps provided much better adhesion. While millions, if not billions, of cigarette packs were stamped in this way, surprisingly few survive.

Water decal tobacco stamps are sometimes also seen placed on stamps, in this case the longer blue federal tobacco strips. These were heavily used on tins of pipe tobacco and again, it may have been an adhesion problem that lead them to do this. Some examples are shown below.

Bibliography

1. "Fusion Decals", *State Revenue Newsletter*, Terence Hines, Vol 27, No. 3, June 1989 p. 65-70.



Texas C22 (1941)



Ohio C13 (1940)



Kentucky C14 (1944)



Kansas C61 (1945)



Mississippi unlisted yellow four cent (1935)



Pennsylvania C26 (1942)



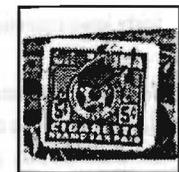
Oklahoma T19, T20 (1942)



Kansas C37 (1937)



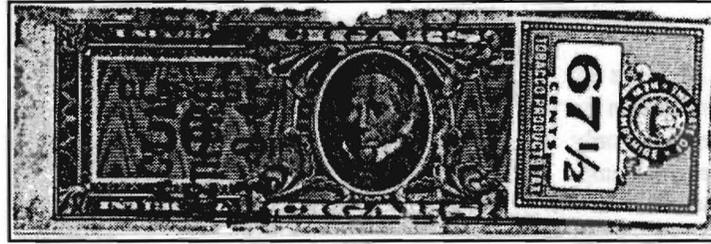
Kansas C59 (1945)



Oklahoma C31 (1941)



Maine C3 (1941)
Courtesy John Funkhouser



New Hampshire T83A (1947?) on Federal cigar box stamp
Courtesy John Funkhouser



Kansas C55 (1944)
Courtesy John Funkhouser



Kentucky C1 (1936)
Courtesy John Funkhouser



Tennessee T118 (1943)
Courtesy John Funkhouser



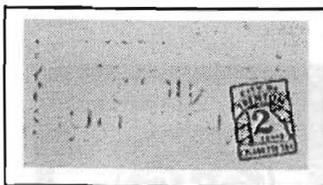
Pennsylvania C28 (1943)
Courtesy John Funkhouser



Oklahoma T30 (1946)



Mississippi 1941 style decal used on an unlisted 1939 style Mississippi tobacco
Courtesy John Funkhouser



Trenton, NJ decal on faint New Jersey meter cancel
Courtesy John Funkhouser



Vermont decal (double size)



New York City relief decal on New York state meter
Courtesy John Funkhouser

1943 North Dakota Cigarette Decals

by Scott Troutman

The North Dakota 1943 cigarette tax decals depict a prairie dog sitting on its haunches. Originally Hubbard listed only two values - a two and a three cent stamp. Later three more values surfaced and now three more have come to light, 11, 18 and 22 cent values.

In looking at these three higher values I noticed that there are differences in the designs. In the 22 1/2 cent shown (twice normal size) the prairie dog's back is very close to the left frame line and his tail does not show.

On the 18 cent value the prairie dog sits farther to the right and his tail shows. The picture in my copy of Hubbard's catalog is not clear, but the two cent appears to be the variety with the tail

showing.

Hubbard also lists the 2 and 3 cent stamps as being on "a rose scored card rouletted 7 1/2" and having an ABCN imprint. The three high values are on a buff colored plain card. The card is rouletted 7 1/2 with black printed roulettes.

It may be that the 22 1/2 cent needed the shifted design to squeeze in the value. Or it may be that there are two sets of stamps here.

If you have any of these stamps, check your collection and tell me which design variety you have. For now, the following is the known values and colors of these stamps.

2 cent	brown	with tail
3 cent	scarlet	?
5 cent	purple	?
6 cent	purple	?
8 cent	?	?
11 cent	lilac	with tail
18 cent	orange	with tail
22 1/2 ct	gray-green	no tail

State Revenue News



18 cent with tail variety



22 1/2 cent no tail variety

Little Mystery - Where are these Cigarette Stamps From?



Shown are two cigarette stamps whose origin is unknown. The \$1 stamp is a purple-black color and the \$2 stamp is orange. The stamps are 56x41mm and show what is apparently a cigarette factory. The stamps are perf 15. The engraving quality is very good. The reproduction will not show this, but five men are flanking the center doorway, each in a white military sort of uniform and four of them are holding rifles.

What is interesting is the English at the bottom of the stamps which reads "REVENUE STAMP FOR CIGARETTE TAX PAYABLE UPON RELEASE OF CIGARETTES FROM FACTORY - NATIONAL WINE & TOBACCO BUREAU". The upper characters appear to be Chinese, and my guess is this could be from Taiwan. Does anyone know where these stamps are from or any history on them? If so write to the editor.

New Ohio Cigarette Decal

by Scott Troutman

Shown double size is an Ohio cigarette decal of a type which is unreported. The 1972 Hubbard catalog shows a similar decal but with a value (5 cents) instead of the number of cigarettes (20) shown on this stamp. Hubbard listed his stamp as "recent", meaning the early 1970s. My guess is that this stamp is from the later 1970s.

This stamp is blue on white paper, with the panels for "OHIO" and "20" in yellow. The stamp is on a buff colored safety card with a gray inverted panto reading "REV STAMPS". The safety is roulette 6 on one side, with black markings along the roulettes.



New decal from 1970's

A Rare Georgia Cigarette Stamp: The 1934 Trees Almost Removed.

by Scott Troutman

The cigarette stamps of Georgia used from 1932 through 1934 were produced by Foote and Davies Company of Atlanta, Georgia in large numbers and are fairly common as state revenues go. Yet among them are some very rare stamps. This is a look at one of them.

The 1 1/2 cent blue stamp comes in two different designs. The first, listed in Hubbard as No. C33, shows the seal of Georgia surrounded by some tobacco leaves. In the seal a line of trees runs behind the stantion in the design. These come in both a perforated version and a rouletted stamp (Hubbard C39). An example of the rouletted stamp is shown in figure 1.



Figure 1 - Pair of Hubbard C39 roulettes with trees.

The second design is shown in figure 2. The principle difference in this stamp is that the line of trees behind the stantion is not there. This is Hubbard number C42. Hubbard lists both this stamp and the rouletted version of the first design as being from 1934.



Figure 2. Hubbard C42, trees removed.



Figure 3 - Hubbard C42a. A tiny bit of the trees shows to the left of the U in the cancel

The rarity is shown in figure 3. This is Hubbard number C42a. On the left hand side of the seal, just to the left of the U in

the UCS cancel, there is a small bit of shading which lines up with where the tree line was. Apparently only one stamp per sheet had this variation. The sheets almost certainly were produced with 100 or more stamps per sheet.

The rouletted variety in figure 1 shows very heavy wear on the printing plates, to the extent that most of the fine detail is missing. Hubbard's assumption was that they had to make new plates for the frame of the stamp but reconditioned the center section by taking out the trees. I am not sure how or if you could do this. Besides, the ivy on the stantion also shows considerable wear.

It may just be that the engraver started to put the trees back in when they redid the plates, and was told not to bother because they needed the plates in a hurry. I don't think we will ever know what went on, but it makes an interesting variety to collect and it is a most difficult stamp to find.

Rare State, Local and Tribal Waterfowl Stamps Featured at Smithsonian

An exhibit of more than 40 rare state, local and tribal waterfowl stamps from the David R. Torre collection, will go on display at the Smithsonian's National Postal Museum July 4th, 1998 and will be on display through December 31st.

Torre, an SRS member, has won many honors including a gold medal in international competition. He is a life-long collector and dealer in US fish and game stamps and is the recipient of five American Philatelic Society research awards in this area. Highlights include the only known example of the 1938 Ohio Pymatuning Lake waterfowl stamp (the first waterfowl stamp), a 1943 Marion County, Kansas duck stamp (the first to be called a duck stamp), early South Dakota duck stamps (the first state to issue duck stamps) and a 1959 Rosebud Sioux Tribe game bird stamp (the first tribal waterfowl stamp).

The museum is open 10 am to 5:30 pm daily except Christmas Day. Admission is free. For more info see the web site www.si.edu/postal.

Florida Cigarette

by Terence Hines

Shown is a new Florida heat transfer decal. I picked this up on a trip to Disney World. It is very similar to the decals being used in Kansas and Texas. This one is a pink red with the wording "FLORIDA/TAX PAID/20 CIGARETTES". The serial number appears to have been put on with a dot matrix printer.



New Florida fusion decal (twice normal size)

Two Previously Unreported Connecticut Cigarette Decals

by Terence Hines

Previously unreported varieties of two Connecticut cigarette tax decals have recently surfaced. The first is a new version of the 1937 2 cent black decal, measuring 14x16mm. This stamp is known on both violet (Hines #C10) and green (#C14) safety cards. The new version is on a cream card. Since only two single copies of this new variety are known, it is not clear whether the card has a safety design or not. The basic design of this stamp is shown, twice actual size, in Figure 1. This variety may have escaped detection for so long because cream card is such a common variety for so many cigarette decals. Can any SRN readers report additional copies of this variety,

along with detail of any safety design?

Figure 2 shows the second previously unreported Connecticut cigarette tax decal, also twice actual size. This is a new version of the 1950 3 cent red decal, Hines # C27. The design of this new variety, known only in used condition, is much less sharp and clear than that of the reported version of C27, which is also shown for comparison in Figure 2. The new variety is printed in a dark red, which the reported version of C27 is in a somewhat orange red. Again, can any SRN reader report mint copies of this stamp?

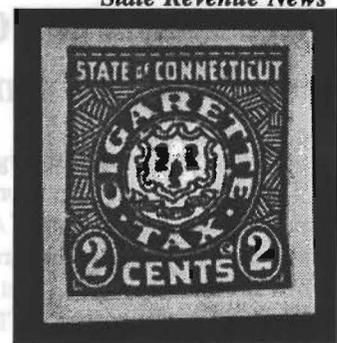


Figure 1.

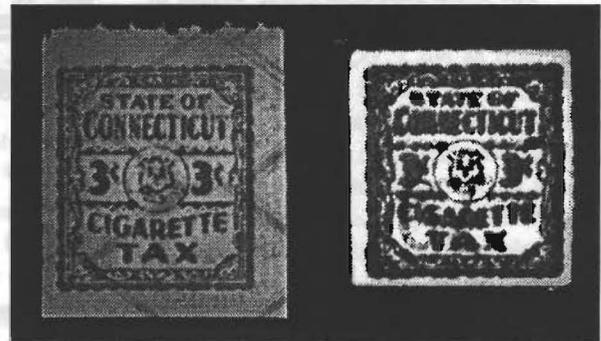


Figure 2, New variety at right.

Additional Information on 1964 Alabama Cigarette Decals

by Scott Troutman

I recently came across what we believe to be a full set of what Hubbard lists as 1964 Alabama cigarette decals. This set is the type b mentioned in the Hubbard catalog. These decals have a black design with the map in the center colored in. The value is enclosed in an egg shaped oval in the center of the map.

Two other features determine the type b variety. First, a small copyright symbol is located below the map and above the banner with "TOBACCO TAX". The other feature is a small "A" hidden in the curly-q's of the right column. Other varieties have "W-LH", "J-P" or "P-J/H" hidden in the right column.

The full set of values and their colors are as follows:

1/4	yellow
1/2	pink
1	green
1 1/2	gold
2	gray-blue
2 1/4	dark silver
2 1/2	dark purple
3	red
3 1/2	light silver
4	buff

5	brown
7 1/2	bisque
10	red
10	blue
15	orange
22 1/2	dark gray
25	light purple
27	turquoise
75	dark green

All of these are on yellow safety card with a gray panto. The panto has in the date 1953 in it. This 1953 panto was used well into the 1970s.

On the examples I have the panto exists horizontally on most of the set. However, the 2 1/2, 4, 5, and 15 have the panto running vertically. Horizontal and vertical varieties are known where ever this safety was used. My guess is that the raw stock may have been square and as such being vertical or horizontal meant little when the decals were being produced.

These stamps also have a black roulette.

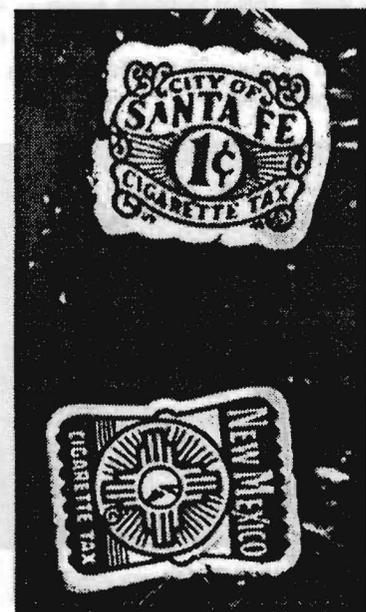


Examples of the b varieties

Featured Usage

Shown below, twice actual size, is a New Mexico Hubbard C1 cigarette decal used on the same pack with a Santa Fe C50 decal. Dates for when these two stamps came into usage is not known. The New Mexico stamp is red in color, while the Santa Fe stamp is black on yellow.

Hubbard lists four other New Mexico towns as having issued cigarette decals, Taos, Clovis, Hobbs and Portales. Stamps from the last three towns have never been shown.



Death Knell For Drug Taxes?

By Robert Henak

Beginning with Arizona in 1983, a total of 30 states have revived the idea of taxing illegal drugs. Twenty-four used stamps or labels to reflect payment of the tax.

Over the years, several of these laws were struck down by the courts on constitutional grounds. Statutes in Wisconsin, South Dakota, Maine and Florida were thrown out on self-incrimination grounds, while those in Montana, Illinois and Nevada were found to violate the Double Jeopardy Clause, at least to the extent the taxpayer also was charged criminally for the same drugs for which he or she was taxed. The

legislatures in Arizona, New Mexico, Colorado, Illinois, and North Dakota repealed their taxes as more trouble than they were worth.

Most of the remaining tax laws survived constitutional challenges . . . at least until now. A recent decision from the federal court of appeals for the Fourth Circuit may change all of that. *Lynn v. West*, 134 F.3d 582 (4th Cir. 1/13/98), held that North Carolina's drug tax was a criminal punishment which the state could not legally impose without the usual accouterments of a criminal trial, such as a jury, cross-examination of witnesses, and the right to counsel.

The Court used the same analysis applied by the U.S. Supreme Court in *Department of Revenue v. Kurth Ranch*, 511 U.S. 767 (1994), to strike down Montana's drug tax law on double jeopardy grounds. The law imposes a high

rate of taxation (greater than the drug's market value), has a deterrent purpose, is conditioned on the commission of a crime, and has no relationship to lawful possession.

Montana's law did not use revenue stamps as receipts, and most states using drug tax stamps had assumed that their laws would survive the *Kurth Ranch* analysis. The decision in *Lynn*, however, suggests that they will not.

Unlike a U.S. Supreme Court decision, the holding of a federal court of appeals is not directly binding on the states. However, the decision does have persuasive value, especially in the states within the court's jurisdiction (here, MD, NC, SC, VA, & WV), and a number of states have suspended sales of drug tax stamps pending final resolution of the *Lynn* case. State drug tax stamps, which already are difficult to obtain, might be even more difficult to find in the future.

Excerpts from the 1963 Annual Report of the Meyercord Company

For almost thirty years it has been our privilege to furnish decal tax stamps to the following state and many cities:

Alabama	Illinois	Nebraska	Tennessee
Arizona	Indiana	New Hampshire	Utah
Arkansas	Iowa	New Jersey	Virginia
California	Kansas	New Mexico	Washington
Connecticut	Kentucky	Ohio	West Virginia
District of Columbia	Louisiana	Oklahoma	Wisconsin
Florida	Maine	Oregon	
Georgia	Maryland	Pennsylvania	
Idaho	Minnesota	Rhode Island	
	Mississippi	South Dakota	

From this experience we have a thorough understanding of state requirements for security and service. The revenue value of the stamps we have supplied exceeds several billion dollars.

Our system is based on the use of two type of decal stamps. The Kwik-Way type is for hand application and is used by the smaller distributors who do not need mechanical stamps, and also by the larger distributors on odd-shaped packages and boxes that cannot be stamped by machine. The second type is our Fuson stamp which is applied with our Fuson-stamping machine.

The Fuson stamping method is based on the use of genuine decal stamps of a special type developed for machine application. The stamp is fused to the cellophane and cannot be removed or re-used.

The first use of the Fuson system was authorized by the State of Illinois in 1954, in an effort to stop loss of revenue through counterfeiting of meter impressions. This has been very successful.

Iowa was the first state to levy a cigarette tax. This was in 1921, and it was thought that the tax could be collected at the retail level. This proved impractical, and shortly thereafter the law was amended so that the wholesalers would apply the stamp to indicate payment of the tax and add the tax to the invoice submitted to the retailer.

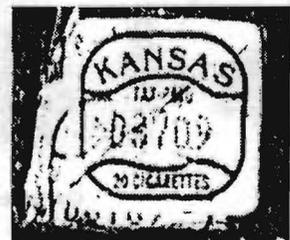
In spite of the problems that accompanied the administration and collection of a new tax, the revenue was substantial, and shortly thereafter, other states also enacted cigarette tax laws.

Bibliography

"Report of 1963: The Meyercord Co.", U.S. Tax-Stamp Review, August 1995, page R46.

Featured Usage Even Fusions Have Errors

Shown below is a seldom seen fusion error caused when two Kansas stamps were applied to the same cigarette package. This surfaced in 1997.



When Roll Your Own Was Still In Vogue

(Be it cigarette papers or cellophane tape)

by M.E. Matesen

I grew up in a small farming community in Northern Utah. The time frame was the early 1940s when those who smoked "rolled their own". The all to familiar yellow strings of a sack of Bull-Durham dangling from their front coveralls easily identified the person as a "roller". In my young mind, rolling a "stogie" was truly an art form. Tobacco would be tapped into a curled paper, then a swipe across one's tongue was sufficient enough to provide the needed moisture to seal the mix. Then a mere twist at both ends, whereupon it would be plunked in the corner of the mouth. A stick match, struck on the underside of ones britches would have been the igniter for the mixture.

My youthful endeavors at taking up this habit was highly frowned upon, yet empty Bull-Durham sacks were given up without question, as kids highly prized these as a place to stash one's prized marble collection. Accumulating these empty tobacco bags led me into accumulating the accompanying revenue tax stamps of the era. Having been fascinated with those colorful little "stickers" (i.e. tax stamps) that were pasted to the cigarette paper covers, I'd dutifully save each, employing my improvised philatelic tools. These consisted of a large roll of yellow cellophane tape and an old Big Red Chief tablet. Each new find

would be mounted in the tablet with a swatch of tape so they wouldn't get lost (YIKES!!!).

I continue to collect these tax stamps on the wrapper but have given up the tape! Illustrated is one of the last tax stamps used on cigarette papers. 1

Bibliography

1. "Utah Revenue Stamps/Utah Cigarette Stamps", State Revenue Newsletter, M.E. Matesen, No 227, 2nd quarter 1996, pp 8-11.

Editor's note: Stamps were used on other states cigarette papers but have not been well documented. If you have examples we would like to see them. I believe some states taxed them in the 1970's in an effort to slow marijuana smoking. (If we can't get to the marijuana, tax the ZIGZAG papers.)

Cellophane tape destroys what ever it is used on. Do not mount your stamps with it!!!

Lastly, if you were a real roll your own man, you poured the tobacco with one hand, and rolled it single handed with the other. This is pure technique, and I was amazed as a kid that my Great Uncle Jim could do such a thing. I am told the ultimate is to do it astride a horse on a windy day as John Wayne did in many a picture.



One that escaped Matesen's roll of tape.

Colorado Waterfowl Stamps

by Scott Troutman

A friend recently brought me back ordering forms for Colorado duck stamps that were given out at the Romplex stamp show. The 1998 Colorado waterfowl stamp had its first day at the show. A flyer from the Division of Wildlife noted that "by statute, funds from duck stamp sales must be used exclusively for waterfowl/wetland habitat projects in Colorado. Since the inception of the Colorado waterfowl stamp, over 25,000 Colorado wetland acres have been created/enhanced/protected with stamp funds". A commendable record.

The \$5 stamps were available in singles, plate blocks or full sheets of thirty. They even offered artist signed singles and plate blocks for double face value.

What caught my eye was that they offered "collector" stamps and "hunter" stamps for the same price. I found what the difference was on the back of an order form for the 1997 stamps.

"The collector mint stamps are printed with gold foil, and have the CDOW's (Colorado Division of Wildlife) centennial logo printed on the back of the stamp. The hunter stamps do not have gold foil or the logo on the back of the stamp." The hunter stamps are not offered in a full sheet or as plate blocks, but rather come in booklets of 20 stamps, four to a page, with stubs attached. The stubs on the hunter stamps are used to collect information on hunters by the Division of Wildlife.

Apparently either stamp can be used on a hunting license, though they are treating the collectors stamp as more of a voluntary contribution to support wetland restoration.

The 1997 stamp features widgeons by artist Gerald W. Putt. The 1998 stamp features red head ducks and white faced ibis by artist Cynthia Fisher.

The 1997 stamps remain on sale until December 31, 1998 and the 1998 stamp will be on sale until Dec. 31, 1999. Order forms can be gotten from the Colorado Division of Wildlife, Attn Waterfowl Stamp Program, 317 West Prospect, Fort Collins, CO 80526.

Vermont Bear Report

by Terence Hines

Here is an interesting collateral fish and game item. It's a "legal Bear report" postal reply card from Vermont. Apparently the state law at the time required that anyone who killed a bear report this fact to the state.

On this card both the printing on the reverse and the front is in green. The tiny "2000 B-56" in the lower right corner of

the reverse indicates that 2000 of these cards were printed in August, 1956.

The reply card that was used is a Scott No. UY13 with the picture of Martha Washington in red.

VERMONT FISH AND GAME SERVICE—LEGAL BEAR REPORT
(Mail Card Immediately)

Dated at..... Vt,19.....

Town in which bear was killed.....

Date killed Sex.....

Actual Dressed Weightlbs. (or) Estimated Dressed Weight lbs.

License of person who killed bear: No..... Form

B	C	F	G
---	---	---	---

CHECK ONE

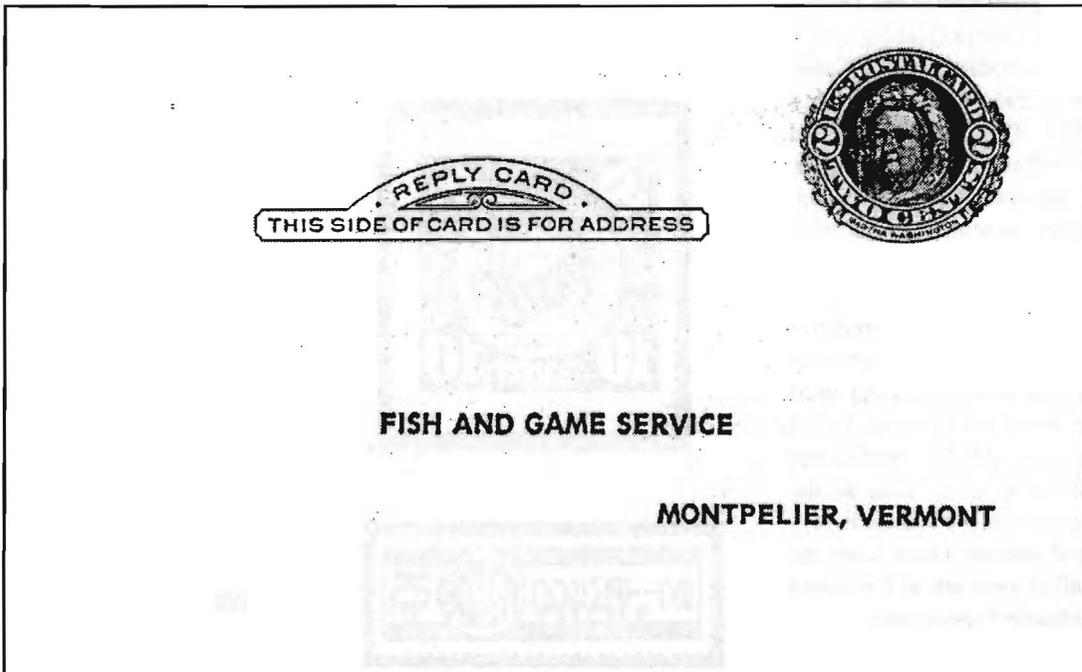
Name Address

(Person who killed bear)

Name.....
(REPORTED TO: Town Clerk, specially deputized person or warden)

MAIL ONE CARD FOR EACH BEAR

F-148 2000 8-56



Early Arizona Tax Stamps Marked "VOID"

by Earl Stritzinger

For many, many years I considered myself to be a "generalist" with respect to my state revenue collecting interests and as such I pretty well collected almost everything in the field. It was during this time that I acquired a group of Arizona revenues, a small few of which were handstamped with the single word "VOID".

For whatever reason the lot was set aside until just recently. While reexamining the group I was sorting out interesting cancellations and was struck by the fact that the few on which the handstamp "VOID" was applied were all extremely vivid and sharp in color as compared to other like denominations which did not bear the VOID marking.

I deduced these were probably not applied by any vendor but were more likely a state endeavor. With a little more detective work I began to suspect these to be unlisted specimens wherein the meaning of the words "specimen" and "void" meant one and the same. How did I arrive at this conclusion? Well, the size and color of each of the VOID handstamps is identical. Illustrated here is the 15 cent and 25 cent luxury stamps (Hubbard LX6 and LX7) which according to both Cabot and Hubbard's catalogs came into existence in 1933. Then in 1934 a second group of paper adhesives were placed in use and once again we find an identical handstamp design appearing on at least two denominations from that series, a 6 cent orange (LX25) and a 10 cent intense dark green (LX26). So as to add credence to my supposition here is a cosmetics stamp (C3) which was not issued until 1935 and once again the identical VOID handstamp appears. All the handstamps were blue in color as well. Like all the other issues the color of the stamps is very bright, fresh and intense which leads me to believe that all of these are, as I've noted heretofore, unreported specimens.



More unreported Florida Fertilizers Surface

by Gerald Krupnikoff

Prompted by the article on unreported Florida fertilizer and feed stamps in the 1st quarter 1998 SRN, I checked my own collection and found two more fertilizers which I cannot find listed.

The first stamp appears to be a five pound value of the 1935 fertilizers. It is perforated 12, but is black on a white paper which does not have an ESPCo safety.

The second stamp is also from the same series, and is again perforated 12 on a white paper with no safety. This 25 pound variety is yellow orange.



1935 Florida Fertilizer 25 lb yellow-orange on white paper variety

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

Charity Seals and Topicals
 my specialty

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

Auction #11 Results

Auction #11 was a little smaller than most but we had 40 bidders, including several new bidders. 32 bidders won at least one lot. High dollar lot was the SD tribal fishing (231) at \$45 followed closely by the WI egg candling at \$43. The egg candling was also one of the most sought after lots. Other good realizations were the CA apple lot 6 \$14, FL bedding lot 38 \$6.25, NM honey 157 \$10, and the MI

liquor strip (the most sought after lot) which went for \$13 on a \$5 estimate and the winner was willing to go a lot higher.

Wounded ducks brought no interest, and OH sales tax went cold. Other lots with six or more bids were 6 Arkansas cigarette, 77 Louisiana soft drink, 122 NC land plaster, and lots 253 and 255, both Virginia wine mark ups. Strong areas were honey, eggs, South Dakota hunting, beer, bedding tag, VA bear-deer, Texas,

and Missouri and Arkansas non fishing & hunting.

If you have material to consign for a future auction, consignment sheets are available for the asking. The next auction will be in the 1st quarter 1999 issue so no hurry.

Note, on the winnings an * indicates the winner bidder was willing to go higher. A t indicates tie bids.

Lot	Bid											
1	3.00*	58	-	115	4.00*	172	-	221	1.25*	270	6.25*	
2	3.25*	59	2.00	116	2.50*	173	-	222	1.75*	271	43.00*	
3	3.00*	60	7.25*	117	14.00*	174	-	223	1.25*	272	2.25*	
4	4.00*	61	-	118	3.00*	175	1.50*	224	3.00t	273	-	
5	3.25*	62	5.00*	119	7.00*	176	1.50*	225	1.50	274	-	
6	2.50*	63	2.00*	120	-	177	4.00*	226	1.50*	275	-	
7	7.75*	64	-	121	2.25*	178	1.00*	227	1.25*	276	-	
8	-	65	-	122	2.75*	179	1.00*	228	1.25*	277	2.00	
9	5.00	66	-	123	5.75*	180	-	229	2.25	278	3.75*	
10	5.00	67	8.00	124	2.75	181	-	230	1.25*	279	2.00t	
11	-	68	3.00	125	2.50*	182	-	231	45.00*	280	2.75*	
12	4.00	69	3.00	126	11.00*	183	6.25	232	8.50*	281	1.50	
13	14.00	70	6.50*	127	2.50	184	1.00	233	1.25	282	1.50*	
14	-	71	5.00*	128	4.00	185	1.00	234	-	283	3.25*	
15	1.25*	72	7.50*	129	4.25*	186	-	235	-	284	3.50*	
16	1.25t	73	5.00	130	1.25	187	-	236	1.75	285	2.75*	
17	-	74	5.25*	131	5.50	188	2.00	237	7.00*	286	-	
18	4.00	75	5.25*	132	2.75	189	1.25*	238	6.50*	287	-	
19	-	76	3.50	133	2.75	190	2.00	239	3.50*	288	-	
20	2.00*	77	3.25*	134	2.75	191	4.00	240	1.50t	289	-	
21	2.25	78	3.25*	135	2.75	192	2.75*	241	3.25*	290	-	
22	6.75*	79	1.75*	136	2.75	193	1.00	242	1.75*	291	-	
23	1.25*	80	2.50*	137	1.25	194	3.50	243	1.75*	292	-	
24	1.25t	81	6.00*	138	2.75	195	4.25*	244	4.50*	293	-	
25	1.25	82	1.50	139	1.25	196	-	245	1.75*	294	-	
26	8.50	83	5.00	140	2.75	197	2.00*	246	1.00	295	-	
27	3.25*	84	1.50	141	8.00*	198	-	247	3.00*	296	-	
28	2.50*	85	13.00*	142	2.75	199	4.00	248	2.00*	297	1.75*	
29	12.00t	86	5.50*	143	1.25	200	7.50	249	-	298	-	
30	4.25	87	5.00*	144	1.25	201	5.00*	250	2.00*	299-307 sold as lot 308	-	
31	4.50*	88	7.25*	145	8.00*	202	2.00	251	-	308	12.00*	
32	9.75*	89	6.25*	146	8.00*	203	-	252	1.00	309	3.00	
33	9.25*	90	13.00*	147	4.00	204	2.00*	253	4.00*			
34	10.00	91	1.25	148	4.00	205	7.00*	254	10.00*			
35	9.25*	92	1.25	149	4.00	206	7.00*	255	6.25			
36	2.50*	93	1.25	150	2.50	207	1.00	256	11.00*			
37	2.75*	94	1.25	151	2.50	208	1.50*	257	11.00*			
38	1.00	95	1.25	152	2.00	209	1.50*	258	4.00*			
39	-	96	3.25*	153	2.00	210	1.25	259	21.00*			
40	6.25*	97	1.00	154	2.00	211	4.25*	260	3.25*			
41	1.50*	98	-	155	2.00	212	2.50*	261	2.75			
42	3.25*	99	-	156 sold as ind lots		213	2.25t	262	5.00			
43	2.50*	100	-	157	10.00*	214	10.00	263	2.00			
44	-	101	1.00	158	2.00*	215	3.00*	264	4.00*			
45	-	102	2.75*	159	3.00*	216	3.00*	265	2.00*			
46	-	103	2.25*	160	-	217	2.50*	266	21.00			
47	-	104	-	161	-	218	1.25	267	6.75*			
48	-	105	-	162	3.00*	219	-	268	5.25*			
49	1.25	106	-	163	-	220	-	269	4.75*			
50	-	107	-	164	-							
51	-	108	3.00*	165	-							
52	-	109	1.00	166	-							
53	-	110	3.50	167	-							
54	1.50	111	6.75	168	-							
55	-	112	3.25*	169	1.00							
56	4.75*	113	3.75*	170	7.50*							
57	12.00	114	2.50*	171	-							

Coming Next Issue
Cataloging
and much more.

New York Stock Transfer Tax Refunds

by Kenneth Pruess

As part of a study I am doing on New York stock transfer tax, I recently purchased mint copies of some of these stamps. Terence Hines first suggested that I might be able to receive a refund for these stamps.

A quick check of the laws revealed that a refund program has been in effect for many years. The State Finance Law Sub-section 92-b established the stock transfer tax fund for purposes of stabilizing revenue. Money was paid into the stock transfer incentive fund (subsection 92-i). From this fund, a provision was made for rebates to the extent that money is available (Article 12 of Tax Law). Rebates for residents (sub-section 280-a.1) provided for the following schedule:

Oct. 1, 1979-Sept 30, 1980	30%
Oct. 1, 1980-Sept 30, 1981	60%
Since Oct. 1, 1981	100%

Rebates for non-residents (subsection 280-a.2) began October 1, 1977 at 50%, were reduced to 37 1/2% Aug. 1, 1978 to Sept. 30, 1980, and thereafter at the same rate as the resident refund. One can apply for a refund at any time but refunds are not made before the last business date of each quarter (September, December, March, June). Claims must be presented within two years after payment of the tax.

Thanks to Ann Triggie, I obtained

some stamps last spring and applied for this refund. One must have a special form to which is attached a dated receipt showing amount and transaction number. And true to the law, I received a check for the full amount of the purchase!

I am not sure this was a valid transaction under the law, but the worst that can happen will be that I am audited and assessed for the amount due.

Stamps can not be purchased directly from the State, but only from six banks. These are Fleet Bank, Albany; Marine Midland Bank, Utica; Marine Midland Bank, Rochester; Fleet Bank, Buffalo; Chemung Canal Trust, Elmira; and Bank of New York, New York.

Why did I purchase these common stamps? Because there were several printings of some of the American Bank Note Company issues which can be reliably distinguished only as mint copies due to differences in paper, shades, and gum. I am conducting a study of these stamps and especially need upper left corners of sheets

State Revenue News
which show dates in the selvage. Please report any you may have. I am also interested in all earlier issues which show dates in the top selvage (or at the top of poorly centered stamps).

Joe Antizzo tells me that stock brokers pay the tax electronically and immediately receive credit. But stamps are still available and sold, presumably to small occasional users. But my guess is that stamps are almost obsolete and presumably the entire tax will be discontinued some time. However, by keeping the tax on the books, there is a provision for making it possible in cases of financial shortages to discontinue the refund. Yes, this is a bit of a gamble for stamp collectors. There is the possibility that refunds would not be made if it were known that the stamps were purchased for philatelic reasons. You are also subject to audit. Nonetheless, this is an interesting way to add material to your collection. Just don't buy more than you can afford.

MT-659 (10/79)

IF THE AMOUNT OF CHECK DIFFERS FROM THE AMOUNT YOU HAVE APPLIED FOR AS A REBATE, AN ADJUSTMENT HAS BEEN MADE FOR ONE (OR MORE) OF THE FOLLOWING REASONS:

1. A MATHEMATICAL ERROR WAS MADE IN COMPUTING THE REBATE
2. AN INCORRECT REBATABLE PERCENTAGE WAS USED IN COMPUTING THE REBATE
3. INFORMATION ON THE REBATE APPLICATION DID NOT AGREE WITH THE PURCHASE RECEIPT/TRANSFER AGENT CERTIFICATION SUBMITTED

Back of the refund check.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
STOCK TRANSFER TAX INCENTIVE FUND
REBATE PROGRAM

THE BANK OF NEW YORK
WHITE PLAINS, NEW YORK 10602

PAY TO THE ORDER OF

KENNETH P PRUESS
1441-URBANA LN
LINCOLN NE 68505

NO. 10169632
50-235
219
10169632
SEP 30 1997
DOLLARS CENTS
\$195.40

022665 VOUCHER NO.
3/97 QUARTER/YEAR
PAL9540Y

Michael Urbady
COMMISSIONER OF TAXATION AND FINANCE

KNOW YOUR ENDORSER

STOCK TRANSFER TAX INCENTIVE FUND (10/79)
MT-659 (10/79)

Ken's refund check

More Seafood Tags

by Gerald Krupnikoff

Shown are two seafood items I have picked up. The first is a shipping tag from "The Other Brother Darryl's Ocean Delights" in Otis, Massachusetts. The tag is printed in red on a white paper and indicates it was for a shipment of 1/2 bushel of top neck clams from Narragonsett, Rhode Island on 8-6-73. There is no indication that this is required by the state, but it is an interesting collateral item.

The second item (shown below) is a Shippers Certificate from "The Great Western Mussel Farms Inc." at Tenants Harbor, Maine. This form is black on white and contains the wording on the back side "By law this tag must remain on container until empty and thereafter kept on file for 90 days". The "Shippers Cert. No. ME 309 SS" may be a clue for researchers as to whether this is a tag type required on Maine seafood or shellfish shipments.

I also have a third tag from "B & S Fisheries" with the wording "Removal of this seal is prohibited by Law. Patent applied for".

Allen-Bailey  New York

The OTHER BROTHER DARRYL'S OCEAN DELIGHTS

P.O. Box 624
Rt. 8
Otis, Ma 01253
(413) 269-4235

PACKER'S CERT. NO. MA6153

RESHIPPER'S CERT. NO. MA6153RS

QUANTITY 1/2 BU THIS PACKAGE CONTAINS

CHERRYSTONES MUSSELS
 LITTLE NECKS QUAHOGS
 top neck OYSTERS

SHELLFISH OBTAINED FROM

LOCAL AREA: Narragonsett RI
 BEG NO. _____
 DATE: 8-6-73

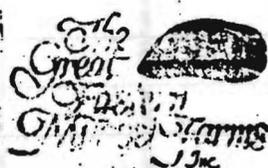
SEAL# _____



P.O. Box 141
Tenants Harbor
Maine 04860 USA

SHIPPERS CERT. NO.
ME 309 SS

Shellfish obtained from Long Cove in Tenants Harbor, ME		By law this tag must remain on container until empty and thereafter kept on file for 90 days.	
HARVEST DATE 6/04	LOT 61	SHIP DATE 6/05	
CONTENTS MUSSELS		RE SHIPPERS CERT. NO.	DATES SHIPPED



P.O. Box 141
Tenants Harbor
Maine 04860 USA

DETATCH THIS PORTION
SHIPPERS CERT. NO.
ME 309 SS

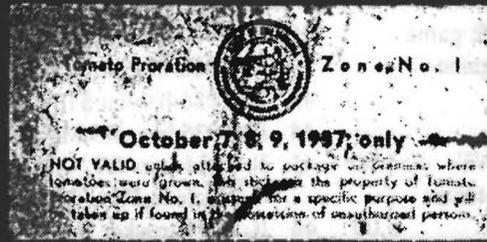
Shellfish obtained from Long Cove in Tenants Harbor, ME			
HARVEST DATE	LOT	SHIP DATE	SHIP TO:

SRS AUCTION #12

Hubbard Catalog numbers used on non-fish & game	41	IA 1964-65 trout \$2 IAT4,MNII,XF	75.00
Wooten Catalog numbers used on fish & game	42	IA 1966-67 trout \$3 IAT6,U,XF,clean	15.00
Other catalogs used as noted	43	IA 1986 habitat \$10 IAI18,MNII,VF	10.00
	44	ID 1935 beer B3,MNII,VF,P	7.50
1 AZ 1960-61 non-res trout \$6 AZT4 sig.,U,F-VF	4.00	45 IL 1934 beer B7 "ATLAS B CO/10-16-34" perfin, U,VF,clean,P	2.00
2 AZ 1962 fishing Colorado river Special Use stamp \$2,sig,U,VF	5.00	46 IL 1977 trucker for hire(bingo),U,XF	1.00
3 CA 1934 feed F14b,MNH,VF	1.00	47 IN 1943-45 intangibles D83,D88(2),D95,D96, D97(6), D104, D106(2) used on doc	5.00
4 CA 1935 feed F1a perf 12 variety,MH,VF-XF	3.00	48 IN 1945 intangibles two doc's each w/D104,D106(2)	5.00
5 CA 1935 feed F7c perf 12 3 side, 12 1/2 1 side variety,MNH,VF,P	5.00	49 IN 1945,49 intangibles D104,D106(2),1949 5ct, 10ct, 25ct, 50ct, \$1 on doc.	5.00
6 CA 1935 liquor L1 pair cxl "No. C-2755/Jan 4, 1936",U,VF,very clean	2.00	50 IN 1946-49 intangibles (12) on back of promissory note, values from 5ct to \$1	5.00
7 CA 1935 liquor (3) L1 "Cristiani & CO" SON cxl, L3, L4a wide A variety, all U,F	5.00	51 IN 1946-49 intangibles (17) on back of promissory note, values from 5ct to \$1	5.00
8 CA 1937 tomato proration Oct 7,8,9, 15mm tear 2 mm wide at right,U,dirty,rarely seen used,P	10.00	52 IN 1946-49 intangibles (17) on back of promissory note, values from 5ct to \$1	5.00
9 CA 1968 fishing CAF13 (2) one torn and 1968 Sport fishing stamp \$3, on clean lic,all sig.,U	5.00	53 IN 1954 intangible \$5 black,MII,F,P	2.50
10 CA 1968 striped bass CASB5,MNII,VF	2.00	54 IN 1955 cigarette C9,U,VF	1.00
11 CA 1972-73 pheasant \$2 CAP3 sig,U,VF	2.00	55 IN 1967 egg 15 doz bright yellow,U,VF,6-8-67	15.00
12 CO 1952 wine and liquor WL55,U,F-VF, small scuff in word "Authority", no cxl	5.00	56 IN 1967 egg 15 doz bright yellow-orange pair SON cxl "SPRING MILL FARMS/A LARGE,U, VF,P	25.00
13 CO 1977 conservation \$5 (fish), MNII,XF	8.00	57 IN 1970 trout \$2 INT21 sig,U,VF	8.00
14 CO 1979 conservation \$1 (fish),MNII,XF,P	8.00	58 IN 1971 trout \$@ INT22 unsig.,U,VF	8.00
15 CO 1985 rainbow trout \$11 COT2,MNII,VF, w/tab marked as used	10.00	59 IN 1972 trout \$2.25 INT23 unsig U,VF,crease,P	8.00
16 CT 1993 \$5 duck CT1,sig.,U,VF,P	3.00	60 KS 1913 feed F3,MNH,F	5.00
17 DC 1946 champagne CII4 1/5 gal,U,perfin,VF,P	10.00	61 KS 1913 livestock remedy LR4,MNII,VF	2.00
18 DC 1946 wine W5 1/4 gal perfin "5423",U,VF	3.00	62 KS 1927 secured debt D11 \$2,U,VF,P	15.00
19 FL 19?? cig. Niceville 1ct N1-C1,MNH,VF,P	1.00	63 KS 1927 secured debt D14 \$5,U,F	12.50
20 FL 19?? cig. Panama City (steamship)1 ct PA-C1, MNH,VF	1.50	64 KS 1927 secured debt D29 \$20,U,AVG,straddle copy on small piece	15.00
21 FL 1932 citrus CF6,U,VF,lt crease,full gum	2.50	65 KS 1927 secured debt D5 50ct,Rare,F,U	20.00
22 FL 1935 citrus CF16 1 ct,U,XF,clean,P	5.00	66 KS 1927-28 cigarette (2) C2 XF,C4 F,U,son cxls	1.00
23 FL 1938 peat & humus PII3 5 ton,U,VF,P	15.00	67 KS 1928 feed F16 100 lb,MH,XF,light crease,P	2.50
24 FL 1946 doc. (3) D22a,D23,D24,U,VF	1.50	68 KS 1937-38 quail KSQ1,MNH,F	35.00
25 FL 1946 doc. D27b \$10 deep purple var,U,F-VF,P	5.00	69 KS 1938-39 quail KSQ2 light sig,U,VF, white indentation at right variety	25.00
26 FL 1954 doc. D54 30 ct,U,VF	2.00	70 KS 1939-40 quail KSQ3,MNII,VF-XF	38.00
27 FL 1955 doc. D30 5 ct gold,U,VF	5.00	71 KS 1941 beer B7 47/100 ct,MNII,VF,P	1.00
28 FL 1955 doc. D31 10 ct blk/4,U,VF,one stamp missing a corner	3.00	72 KS 1941-42 quail KSQ5 light sig.,U,VF	14.00
29 FL 1968 doc. D59 30 ct blk 3 one faulty, one w/short perf,VF	5.00	73 KS 1942-43 quail KSQ6,MNII,XF	38.00
30 FL 1970 doc. D68 75 ct rose,U,F	1.00	74 KS 1945-46 quail KSQ9,MNII,XF	36.00
31 FL 1970 doc. D68A lime green 5ct,MNII,VF	3.00	75 KS 1946-47 quail KSQ10,MNII,VF	25.00
32 FL 1970 doc. D69 \$1,MNII,P	1.50	76 KS 1947-48 quail KSQ11,MNII,VF	22.00
33 FL 1973 doc. D67 30 ct pair,U,F	1.00	77 KS 1948-49 quail KSQ12,MNII,VF	22.00
34 GA 1929? Macon, Georgia seal, Fort Hawkins Replica 1929,MNII,VF,P	1.00	78 KS 1949-50 quail KSQ13,MNII,XF	25.00
35 GA 1975 trout \$2.25 GAT12 sig.,U,VF,P	8.00	79 KS 1950 quail KSQ13,MII,VF-XF	25.00
36 GA 1981 non-res trout orange,MNII,VF	2.00	80 KS 1950-51 quail KSQ14 sig. U,VF,lightly soiled	7.50
37 GA 1987-88 wildlife Management area GAM9,MNII VF-XF,P	16.00	81 KS 1951-52 quail KSQ15,MNII,VF-XF	11.00
38 IA 1932? cig. (27+) 1,1 1/2, 2 ct,U,F not checked for varieties	2.50	82 KS 1952 malt prod. MP9 Toddman sig,MIIN,VF,P	10.00
39 IA 1962-63 trout \$2 IAT2,MNII,XF	80.00	83 KS 1952-53 quail KSQ16,MNII,VF	8.00
40 IA 1963-64 trout \$2 IAT3,U,XF,clean,P	25.00	84 KS 1953-54 quail KSQ17,MNII,XF,odd flaw in lower right 50ct, seems to read 58,P	8.00
		85 KS 1954-55 quail KSQ18,MNII,XF	8.00
		86 KS 1955-56 quail KSQ19 light sig U,VF	3.00
		87 KS 1956-57 quail KSQ20 white feather,MNH,VF	8.00



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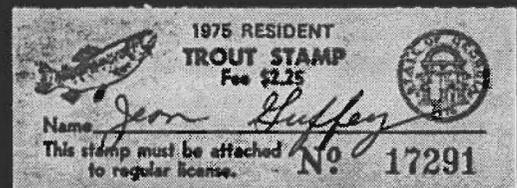
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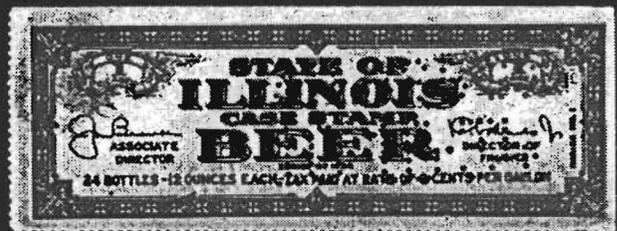
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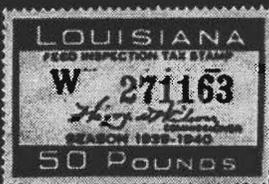
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SRS AUCTION #12

88	KS 1957-58 quail KSQ21,MNH,VF	5.50	137	MD 1962 \$2 big game-firearms MDBGF3, sig.,U,VF	
89	KS 1958 malt products MP10 Kirshner sig,MII,F	10.00		UL corner creased,P	3.00
90	KS 1958-59 quail KSQ22,MNH,VF-XF	5.50	138	MD 1964 \$2 big game-firearms MDBGF5, sig.,	
91	KS 1959-60 quail KSQ23,MNII,XF	5.50		perfs cut off at right	30.00
92	KS 1960-61 quail KSQ24,MNH,XF,white indentation		139	MD 1970? liquor L78 (2) on small bottle of	
	at right variety	5.50		Daiquiri mix (see back page of SRN 2nd qtr 1998)	
93	KS 1961 quail KSQ24 sig.,U,VF	2.00		extra postage	5.00
94	KS 1961 upland game \$1 KSUG1 small sig.,U,F		140	MD 1976 \$1.10 duck MD3,sig.,U,VF, w/tab clean,P	3.00
	crease,stain	4.50	141	MD 1981 \$3 duck MD8,sig,U,VF, w/tab clean	3.00
95	KS 1961 upland game bird \$1 KSUG1,MNH,XF	16.00	142	MD 1982 waterfowl \$3 Scott #9,w/tab,MNH,VF	8.50
96	KS 1961-62 quail KSQ25,MNH,XF	5.50	143	MD 1987 \$6 duck MD14,sig.,U,VF	2.50
97	KS 1962 upland game bird \$1 KSUG2,MNH,VF,P	10.00	144	MI 1934 beer B15a horizontal perf variety,U	
98	KS 1963 upland game \$1 KSUG3 sig.U,F-VF,crease	4.25		VF, small thin otherwise clean	5.00
99	KS 1963 upland game bird \$1 KSUG3,MNH,XF	15.00	145	MI 1968 non-res fishing \$6 MIF2 sig.,U,VF	6.50
100	KS 1964 upland game bird \$1 KSUG4,MNH,XF	7.00	146	MI 1969 res. trout \$2.10 MIT23,MNH,VF	15.00
101	KS 1965 upland game bird \$1 KSUG5,MNH,XF	7.00	147	MI 1969 res. trout MIT23 sig.,U,VF	5.00
102	KS 1966 upland game bird \$1 KSUG6,MNH,VF	7.00	148	MI 1972 trout & salmon MITS5 sig.,U,VF	3.00
103	KS 1967 upland game bird \$1 KSUG7,MNH,XF	8.00	149	MI 1986/1992 res fishing (2) 1986 UR corner	
104	KS 1968 upland game bird \$1 KSUG8,MNH,VF	7.00		snagled, 1992 \$9.85,U,VF,P	3.00
105	KS 1969 upland game bird \$1 KSUG9,MNH,XF	6.00	150	MI 1987 res fishing \$9.85,U,VF	2.00
106	KS 1970 upland game (turkeys)KSUG10 sig.,U,VF	3.75	151	MI 1989 res deer hunting \$12.85,U,VF	2.00
107	KS 1970 upland game bird \$1 KSUG10,MNH,XF	12.00	152	MI 1994 res deer hunting \$12.85,U,VF	2.00
108	KS 1972 upland game (quail) KSUG12 sig,U,VF	2.25	153	MI 1994 res fishing \$9.85,U,VF,P	2.00
109	KY 1936 cigarette (2) C1,C2,both MNII,VF	2.00	154	MN 19?? olcomargerine Litchfield L743 5ct.,U,XF,P	3.00
110	KY 1956 egg unlisted 15 doz. 2ct, U,P	15.00	155	MN 1951 beer B78 .07258 ct perfin "MBG Co/7/10/51"	
111	KY 1979 trout \$3 KYT9,MNII,VF,P	10.00		U,VF,P	4.00
112	KY 1980 trout \$3 KYT10,MNII,XF	10.00	156	MN 1955 beer B85 .07258 ct perfin "PABST",U,VF,	
113	KY 1981 trout \$3 KYT11,MNII,VF	10.00		very clean	4.00
114	KY 1982 trout \$3.50 KYT12,MNH,VF	9.00	157	MN 1957 duck \$1 MN#1 unsig.nogum pinhole,VF	15.00
115	KY 1983 trout \$3.50 KYT13,MNH,VF	9.00	158	MN 1957 still wine W30 12ct,U,VF,some light	
116	LA 1924 insecticide-fungicide IF10c pale			black ink bleed otherwise very clean	7.50
	lilac variety,U,VF,couple of dirt spots	1.50	159	MO 1916 gasoline G27 50 bbl,U,VF,clean,P	5.00
117	LA 1932 soft drink SD2 2 ct,MH,VF,P	3.00	160	MO 1916 stock transfer ST3 "good roads",U,	
118	LA 1936 feed F52,MH,VF	2.00		VF, SON exl,P	5.00
119	LA 1939 feed F87 50lb,MNH,XF,P	2.00	161	MO 1925 stock transfer ST7 "Good roads",U,VF	5.00
120	MA 1923-46 stock transfer (4) documents w/MA		162	MO 1931 kerosene(coal oil) McAtec sig perfin	
	stock transfer, US stock transfer and US R420,R421,			12-26-31,U,VF,clean,unlisted	10.00
	R423(3) used as stock transfer	3.00	163	MO 1932 kerosene(coal oil) McAtec sig perfin	
121	MA 1947 stock transfer ST25 \$2 (2) on tax bill			7-32 1 bbl,U,XF,clean,unlisted,P	10.00
	w/ RD245(2) and RD249(2), all stamps sound		164	MO 1982 waterfowl \$3 sig. Scott #4,U,VF	8.00
	no perflns	5.00	165	MO 1984 waterfowl \$3 Scott #6 hvy sig.,U,VF	6.00
122	MA 1960 archery deer MAA1,MNII,VF,P	25.00	166	MS 1976 waterfowl \$2 Scott #1,M,VF	15.00
123	MA 1961 archery deer MAA2,MNII,VF	20.00	167	MT 1978-79 res fishing stamp \$5,U,VF,scuff,on	
124	MA 1962 archery deer MAA3,MNII,VF	20.00		lic w/ res. bird lic. stamp \$4 Scott #28,U,heavy	
125	MA 1963 archery deer MAA4,MNII,VF	20.00		crease	10.00
126	MA 1964 \$1.10 archery MAA5,MNII,F,crease	20.00	168	NC 1933 laundry CP1a rouletted,U,VF,P	1.00
127	MA 1964 archery deer MAA5,MNII,VF	20.00	169	NC 1983-84 hunting stamps, full set of 13	
128	MA 1965 archery deer MAA6,MNII,VF	20.00		stamps (NCII1-NCII13),MNII,VF, only 286 sets	
129	MA 1966 archery deer MAA7,MNII,VF	20.00		of these were sold,P	130.00
130	MA 1967 archery deer MAA8,MNH,VF,P	20.00	170	NC 1984-85 hunting & fishing stamps, full	
131	MA 1968 archery deer MAA9,MNII,VF	17.00		set of 21 stamps,MNII,VF, only about 100	
132	MA 1969 \$1.10 archery MAA10,no gum,unsig.,F	4.50		sets were sold	105.00
133	MA 1969 archery deer MAA10,MNII,VF	17.00	171	NC 1985-86 hunting & fishing stamps, full	
134	MA 1987 \$1.25 duck MA14 sig.,U,VF,P	3.00		set of 21,MNII,VF only 52 sets of these were	
135	MA 1988 \$1.25 duck MA15,sig.,U,VF	3.00		sold,P	105.00
136	MD 1940 bedding BE6c orange carmine,U,F,		172	NC 1988 duck \$5 NC6,MNH,VF-XF,P	10.00
	light crease,P	3.00	173	ND 1931 cigarette C16, 3 ct re-engraved var.,U,VF	
				small thin,P	2.50



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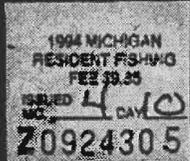
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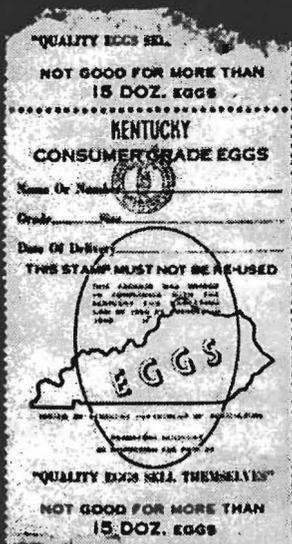
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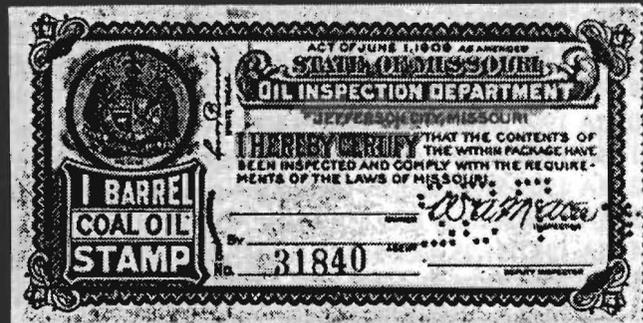
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SRS AUCTION #12

174 ND 1942 liquor L28 3/4 ct, upper rt crn just nipped,U,VF,P	5.00	216 NY 1991-92 sportsman NYII123,MNH,XF	5.50
175 ND 1942? beer B67 3/4 ct,U,XF,light pink stain,P	3.00	217 OH 1931 cig. C2 blk/4 printed "Anter/Bros/9-1-31" MNH,F and C2 printed "D.KS & CO./2/22/36" U,F	1.00
176 NE 1942 liquor L34 5ct,U,VF-XF,staple holes,P	1.50	218 OII 1931-7? cig.(10) C1a MNH F,C2 U VF,C3 U VF, C14 U F,C2 printed cxl F,C9 printed cxl, two meter-one purp. one green, two later fusions	5.00
177 NE 1948 liquor L55 6 1/4ct violet value,U,VF	3.50	219 OH 1933 cosmetic CO14 2 1/2 ct,MH,F	1.00
178 NE 1955 liquor L68 7 1/2 ct,U,VF,dirty	1.50	220 OH 1934 cigarette (4) w/printed cxls,U,VF	1.00
179 NE 1955 pheasant & quail \$1 NEPQ1,MNH,XF,P	10.00	221 OH 1934-39 sale tax(8) R2,R7,R13,R15,R20f, R22,R27 30ct,R36 9 ct,U,clean	2.00
180 NE 1956 pheasant & quail \$1 NEPQ2,MNH,XF	10.00	222 OH 1934-5? sales tax (5) all with stub,MNH C1,C36, 3 Mericks 6ct to 60ct, definately some watermark varieties	5.00
181 NE 1957 pheasant & quail \$1 NEPQ3,MNH,XF	10.00	223 OH 1935 sales tax 9ct R3 (Malchorn S18B) w/stub MNH,XF	4.00
182 NE 1957 pheasant & quail NEPQ3 lt sig.,U,F	2.00	224 OII 1936 beer B45 37 1/2 ct 1/4 bbl, perfin "KRANTZ BROS CO/7-19-45",U,XF,small hole and other small faults,P	6.00
183 NE 1958 upland game \$1 NEUG1 sig. U,F	15.00	225 OII 1936 beer B46 75 ct 1/2 bbl,perfin "B.B. Co/7-13-45",U,XF,dirty but sound	7.50
184 NE 1959 upland game NEUG2,MNH,XF	45.00	226 OII 1936 sales tax 1ct R20 (Malchorn S49) w/stub MNH,VF	2.00
185 NE 1960 upland game \$1 NEUG3 sig.,U,VF	15.00	227 OII 1936 sales tax 3ct R22 (Malchorn S51) w/stub MNH,VF-XF	2.00
186 NE 1960 upland game NEGU3,MNH,XF	45.00	228 OII 1939 beer B65b 1/2 ct imprint low varicity,U,VF	1.50
187 NE 1964 upland game bird \$1 NEUG7 sig., U,VF	2.50	229 OH 1939 sales tax 1ct C28A (Malchorn S71) pair imperf between, no serial #,MNH,VF	4.00
188 NE 1966 upland game bird \$1 NEUG9 sig.,U,XF	1.50	230 OH 1939 sales tax C28A no serial numbers, pair w/stubs, imperf between,MNH,F	2.50
189 NE 1966 upland game NEUG9,MNH,XF	5.50	231 OH 1940 sales tax 1 ct black serial # C29 w/stub (Malchorn S85A),MNH,VF	1.00
190 NE 1967 upland game NEUG10,MNH,XF	5.00	232 OH 1940 sales tax 1ct no serial # C29 (Malchorn S85) w/stub,MNH,XF	3.00
191 NE 1968 upland game NEGU11,MNH,VF	5.50	232 OH 1940's sales tax(50+) little dup. mostly Merrick varieities, no stubs, sorters delight,U	5.00
192 NE 1986 habitat \$7.50 NEII10,unsig on piece,U,VF	3.00	233 OII 1941 liquor seal LS7,U,VF-XF	1.50
193 NJ 1976 trout(2) NJT47-48,res,non-res,MNH,VF	8.00	234 OII 1941 sales tax C38a 30 ct red serial w/stub, MNH,VF	2.00
194 NM 1944 honey HIO1 8 oz,MH,VF,P	5.00	235 OII 1942 liquor seal LS8,U,F	1.00
195 NM 1944 honey HIO2 12 oz,MNH,F	5.00	236 OII 1942 sales tax 12ct C36 (Malchorn S92A) pair w/stubs imperf betwecn,MNH,VF	4.00
196 NM 1944 honey HIO3 16 oz,MNH,AVG	5.00	237 OII 1942 sales tax 6ct C34 (Malchorn S91A) pair w/stubs, imperf between,MNH,VF	4.00
197 NY 1905 stock transfer ST7 \$1 handstamped "PAID UNDER PROTEST",U,VF,P	1.00	238 OII 1943 motor vehicle windshield sticker to extend license plate during war on 1936 Buick Sedan (car not attached),U,VF,P	15.00
198 NY 1905-1940 stock transfer (70+), little dup. U, mixed centering and conditions	3.50	239 OII 1944-47 cig. (2) C26 U, C29 U on series 113 federal cig.,	1.50
199 NY 1916 stock transfer ST108 \$100,U,AVG,cut cancel	1.00	240 OII 1948 sales tax 15ct R85 (Malchorn S151) w/stub MNH,XF,P	2.00
200 NY 1916-1949 stock transfer (9) documents w/ NY (34)and US (21)stock transfers, many w/perfins or hole punches	3.00	241 OH 1953 sales tax 6 ct M22 (Malchorn S213), w/stub inverted watermark,MNH,XF	2.00
201 NY 193? stock transfer, two charge tickets, one w/ST137 (2) & RD13 (2), other w/ST130,ST135, ST136 & RD11	1.00	242 OH 1953 sales tax 6 ct M22 (Malchorn S213 var) w/stub, sideways watermark,MNH,VF	2.00
202 NY 1948 res hunting & fishing lic \$2.25,U,F stamp has fallen off back	1.00	243 OII 1953 sales tax 6 ct C73 (Malchorn S194F)w/stub inverted watermark,MNH,XF	2.00
203 NY 1964 non-res hook & line fishing lic, no stamps, \$4.25, U	2.00		
204 NY 1982 \$23.50 sportsman, NYIIS, sig,U,on piece of lic.	1.50		
205 NY 1982-83 res. hunting \$8.50 NYIII,MNH,XF	5.50		
206 NY 1983-84 non-res hunting \$35.50 NYII15,MNH, XF,P	5.50		
207 NY 1983-84 senior hunting NYII21 \$3,MNH,VF,P	5.50		
208 NY 1984-85 non-res 3-day hunt \$12.50 NYII27, MNH,XF	5.50		
209 NY 1985-86 non-res hunting \$35.50,NYII41,MNH, XF	5.50		
210 NY 1986-87 Lake Erie Fishing \$3 NYLE1,MNH,VF	6.50		
211 NY 1986-87 res. hunting \$8.50,MNH,XF	5.50		
212 NY 1987-88 Lake Erie Fishing \$3 NYLE2,MNH,XF	6.00		
213 NY 1988-89 Lake Erie fishing \$3 ???? ,MNH,VF	5.00		
214 NY 1988-89 Lake Erie fishing \$3 NYLE3,MNH,XF	5.50		
215 NY 1988-89 non-res hunting 5-day \$30.50 NYII79, MNH,XF	5.50		



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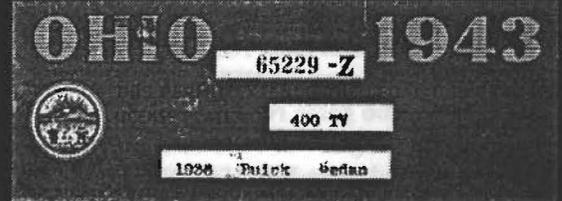
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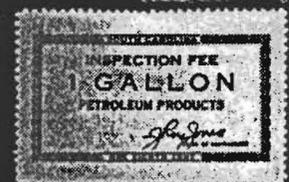
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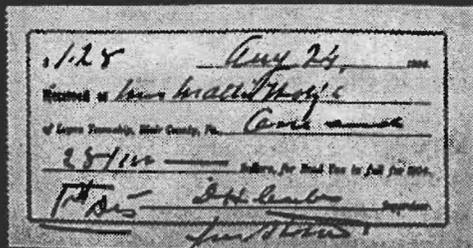
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SRS AUCTION #12

244 OH 1953 sales tax 9 ct R104 (Malchorn S201) w/stub inverted watermark,MNII,XF,P	2.50	277 SC 1977 trucker for hire(bingo),MNH,XF,P	1.00
245 OH 1953 sales tax M4 6 ct w/stub,MNII,VF	1.50	278 SD 1959 non-res archery deer \$35,MNII,VF serial #855	50.00
246 OH 1953 sales tax M5 inverted safety 9 ct w/stub,MNH,XF	2.00	279 SD 1959 non-res hunting \$25,MNH,XF	25.00
247 OH 1954 sales tax M16h 6 ct w/stub, no rouletting between stub, serial letter in blue,MNH,VF	2.00	280 SD 1959 res archery antelope \$7.50 serial #206, MNII,XF,P	45.00
248 OH 1959 sales tax 3 ct M35 w/stub,MNH,XF	1.00	281 SD 1959 res archery deer \$7.50,MNH,VF	25.00
250 OH 1960 sales tax R125V sideways watermark, 12 ct,MNH,XF	2.00	282 SD 1959 res Eastern deer \$7.50 U,handstamped EDMUNDS COUNTY, tiny tear at right	15.00
251 OH 1960 sales tax R126 15 ct. w/stub,MNH,VF	2.00	283 SD 1959 res Eastern deer \$7.50,MNH,VF,P	25.00
252 OH 1985 \$5.75 duck OH4, sig,U,VF, w/plate #,P	10.00	284 SD 1959 transportation stamp,game fish and parks commission \$3,very rare,MNH,VF,P	100.00
253 OK 1938 bicycle registration card,no stamps,U	5.00	285 SD 1961 res. small game \$2 sig, U,VF	2.50
254 OK 1960 T55 style tobacco (6) 1 ct pair,13ct,15ct ,60 ct blk/6, 75ct pair, \$1.50 all MNH,VF	3.00	286 SD 1963 res. small game \$2 sig, U,VF	2.50
255 OK 1965 T65 style tobacco (3) blks of 4, 3ct, 4 ct, \$1.00,M,VF	4.00	287 SD 1967 res small game,MNH,VF	3.00
256 OK 1998 egg stamp JUMBO Grade A seven vertical stars, broken seal variety on egg carton lid	5.00	288 SD 1972 non-res big game \$35,MNH,VF	7.50
257 OR 1934 melon & tomato MT4 ,MII,VF-XF,P	4.00	289 SD 1973 res. small game \$3,MNH,VF	2.00
258 PA 19?? deed Quakertown Borough \$1,MNII,VF,P	6.00	290 TN 1937 ammunition AM15 7 mills,U,VF,corner crcase,P	2.00
259 PA 1904 Blair County receipt for \$1.28 for payment of road tax,U,lightly soiled up overall a most unusual picce,P	5.00	291 TN 1941 tobacco T102 stamp 1/4 ct,U,VF	1.00
260 PA 1906 Altoona Pa City city license (\$30) for selling sporting goods,orange and black on white,blue handstamp,U,VF	5.00	292 TN 1958-59 big game TNBG4,MNII,XF	45.00
261 PA 1907 Altoona Pa City city license (\$30) for selling sporting goods,orange and black on white, blue handstamp,U,VF	5.00	293 TN 1964-65 trout \$2 TNT9 sig.,u,VF	4.00
262 PA 1907-8 Blair County receipts (3) for payment of Mercantile Lic. (check size), two dirty, one fairly clean,U,VF	5.00	294 TN 1970-71 archery \$1 TNA4 sig.,U,XF,clean	7.00
263 PA 1910 Blair County Retail Mercantile License,large, \$12.75,U light creases but very nice shape	5.00	295 TX 1936 wine W29 SON typed exl "B.B. Bacon/NEO. DRUGS/WICHIT. FALLS/TEXAS",U,XF	3.00
264 PA 1930 bedding BE4d 12 1/2 x 12 perf on diamond lined paper,U,AVG	3.50	TX 1941 stock transfer ST11 1 ct,U,F,perfin and staple? holes	1.00
265 PA 1934 liquor seal LS1,MNII,VF,one cornernipped	2.00	297 TX 1941 stock transfer ST15 75 ct pair,U,VF, perfin "M L/P/F&B",P	5.00
266 PA 1936 stock transfer ST1 (10), ST6 \$1 on piece w/NY ST135, ST137 (2) and RD12, RD13	5.00	298 TX 1941 stock transfer ST16 \$1.50 perfin,U,F	1.50
267 PA 1946 stock transfer ST19, (4)S124 (2) creased, NY ST153 \$4, US RD190, RD191, RD197 creased, RD199 creased on Pennsylvania Railroad document, all perfin	3.00	299 TX 1950 liquor L63 35.2 ct,U,VF	2.00
268 PA 1947 soft drink SD6 1 gal,U,VF,clean,P	5.00	300 TX 1971 citrus fruit F77 1 1/2 ct black on yellow, MNII,VF-XF,P	5.00
269 PA 1952 real estate transfer RE9 \$20,U,VF,P	7.50	301 TX 1987 saltwater fishing \$5 sig,U,VF	4.00
270 PA 1956 real estate transfer RE8 \$10,U,VF	7.50	302 TX 1988 non-res five day special hunting lic. \$25 no stamps, normal folds,U	1.00
271 SC 19?? doe 4 ct Bryan imprint blk/15 appear MII, VF-XF	3.00	303 US 194? Military Payment Certificate 10 ct. "For use only in US military establishments by US authorized personnel..",dirty,creased, looks like its been through a war.	5.00
272 SC 1924 doc. D26(2) \$1, D27 \$5 damaged, D28(4) \$10 on small piece,U,VF	5.00	304 UT 1923 cig. C5a, perforated UTAII inverted MII,F,P	1.00
273 SC 1928 soft drink SD1 1 ct,U,F,P	1.50	305 UT 1934 beer B4 22oz,MNII,VF,P	5.00
274 SC 1935 oil O133 1/8 ct,MII,XF,P	5.00	306 UT 1934? beer Beckers label w/tax stamp for 22 oz light	1.50
275 SC 1940-60 (30) legal documents all w/ doc stamps 4ct to \$1 values, most with multiple stamps, have fun. Extra postage	5.00	307 UT 1934? beer Old Broadway Lager Beer label w/UT beer tax stamp for 12 oz beer,MNII,XF,gorgeous	7.50
276 SC 1942 doc (3) D19,D21,D23 on loan for a 1941 Super Tudor Sedan Packard (loan for \$620)	3.00	308 UT 1934? beer Olympus Light Beer Jumbo label w/UT beer tax stamp for 32 oz beer,MNII,XF,gorgeous,P	7.50
		309 VA 1916 liquor doc. L1 full sheet of 100,MNH, F-XF	75.00
		310 VA 195? res bear-deer \$1 blue Washington Co blue 17 dots between Season and \$1.00,MNH,XF	8.00
		311 VA 195? res bear-deer \$1 pink Washington Co three dashes between SEASON and \$1.00,MNH,XF	8.00
		312 VA 1953-54 National Forest Hunt-trap-fish \$1 VANF16,MNH,VF,P	12.00

SRS AUCTION #11

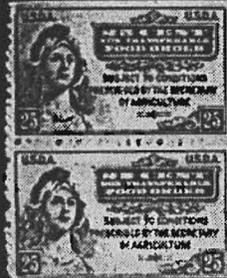
313 VA 1956-57 res.big game \$1 VABG37 unsig.,U,VF,P	4.50	344 US 194? ration stamps(37), gas, fuel oil, other stuff,M,VF	3.50
314 VA 1958-59 res bear-deer \$1 Wythe Co VAWY13, MNH,XF	7.00	345 US 1940 cigar TC799a 25 Class A,U,XF	3.00
315 VA 1963-64 non-res bear-deer \$5 Wythe VAWY24, MNH,XF	18.00	346 US 1940 cigar TC800a 50 Class A,U,VF	2.00
316 VA 1964-65 non-res bear-deer \$5 Wythe VAWY26, MNH,XF,Serial # 214	18.00	347 US 1940 cigar Springer TC806a 25 Class A,U,XF	4.00
317 VA 1964-65 res bear-deer \$1 Wythe VAWY25, MNH,XF	7.00	348 US 1940 cigar Springer TC807b 50 Class A,U,VF	3.00
318 VA 1965-66 bear-deer \$1 Grayson Co. VAGR25, MNH,VF,Serial #53	10.00	349 US 1940 cigar Springer TC808a 100 Class A,U,VF	6.00
319 VA 1965-66 non-res bear-deer \$5 Wythe VAWY28, MNH,VF,P	18.00	350 US 1940 cigar Springer TC822a 50 Class C,U,VF	2.50
320 VA 1968-69 National forest hunt-trap-fish,U,VF	3.25	351 US 1941 food order stamp 25ct red orange Springer 2G7 pair, MH,F-VF	5.00
321 VA 1968-69 National Forest IIhunt-trap-fish \$1 VANF31,sig.,U,F-VF	3.25	352 US 1941 food order stamp 25ct blue Springer 2G8 pair,MH,F-VF,P	6.00
322 VA 1973-74 bear-deer \$1 Highland Co. VAIH28, sig.,U,F-VF,clear	2.75	353 US 1970 duck RW37 sig, U,F-VF on IL lic	8.00
323 VA 1973-74 National Forest IIhunt-trap-fish \$1 VANF36 sig.,U,VF	.25	354 US 1977 duck and IL duck IL3, sign,U, IL stamp faulty, US VF	15.00
324 VA 1974-75 res. bear-deer \$1 Wise Co. VAWI30, small sig.,U,XF,P	3.25	355 US 1981 duck RW48, unsigned,VF,on pink PA back tag, includes deer and turkey tags	10.00
325 VA 1975-76 res. bear-deer \$1 Patrick Co. VAPA14, small sig.,U,VF	2.00	356 US red liquor strip 1/5 gal "SPITZER BROS., INC. 80 FRONT ST., N.Y. CITY,U,VF,P	2.50
326 VT 1965 non-res small hunting lic \$22,U, c loth, no stamps	2.00	357 US red liquor strip 4/5 qt Series III "CANADA DRY GINGER ALE./INCORPORATED/NEW YORK, N.Y.",U,F	2.50
327 WA 1956 clk \$5 WAE19,U,F,crease,ink bleed	5.00	358 US red liquor strip 4/5 qt Series III "Browne-Vintners Co. Inc./New York City, N.Y.",U,F	2.50
328 WI 1928 egg candling certificate, 10-16-28, L.S. Walker & Co, Plainfield, Wis,U,LL corner missing, other faults, different than on in auction #11,P	30.00	359 US red liquor strip Series 112 "Vintage Wines Inc/New York N.Y.",U,VF	2.50
329 WI 1949 oleomargarine O1a w/copyright,MNH,VF,P	4.00	360 US 1942-46 motor vehicle RV1,RV6(2),RV18, RV30(2),RV42, all U, several with OG	4.75
330 WV 1955 \$1.15 National Forest IIunting,MNH, VF,P	30.00	361 US 1883 cigarette TA18 w/red VA factory cxi,U,VF	1.00
331 WV 1955 \$1.15 National Forest IIunt,MNH,XF Taxpays and miscellaneous collections Springer catalog numbers used. Used cigars typically have a repaired tear.	30.00	362 US 19?? cigarette sea stores "For consumption outside the U.S.",U,VF, normal creases	2.00
332 US 1934 beer Scott REA185 1/2 bbl,U,F	1.00	363 US 1909 cigarette Springer TB18c cxi "S. ANARGYROS/May 7, 1909/Fact. 7 3rd Dist. N.Y.",U,F	1.00
333 1880-19?? (32) cheapos, almost no duplication, FL,LA,MA,OH,NY,SC,US, most in nice shape	5.00	364 US 1925-27 cigarettes (37) most TD144 (12 class A) all w/black Factory cxls from PA,NC,NY,U	5.00
334 US 1883 cigars TC115C, about 5/6 of strip, one small notch at top not into design,U	4.50	365 US 1932-33 cigarettes (36) with red American Tobacco Company cancels, all different Va & NC factories and dates,U	5.00
335 1898 check w/engraved eagle, Charleston, SC w/Scott R164, ll corner of check nipped	1.00	366 Canada cigarette 15 cig. Series A black, printed cxi "6-10-D/732",U,F	2.00
336 19?? bedding Indiana BD6 1 1/2 ct used on piece of tag w/ Detroit 2 ct,U,P	4.00	367 1868 Canada bill stamps (2) Van Dam FB37 M,F gum disb,FB40 U,VF, one pulled perf	2.00
337 US 1901-1935 small cigars (2) Springer TD59b, TD66b, and cigar TC497a repaired U,F-VF	1.00	368 Canada 1989-90 British Columbia Non-tidal Chinook \$3,U,VF	5.00
338 US 193? cigars NRA price A 50 cigars,U,F, upper left corner nipped,P	3.50	369 Canada 1990-91 British Columbia Non-tidal Chinook \$3,U,VF	5.00
339 US 1932 customs cigars TCB14 "Rolled by hand of long filler at Trenton, N.J.",U,VF	1.50	370 Canada 1991-92 British Columbia Non-tidal Chinook \$3 and British Columbia steelhead stamp on piece,U,VF	7.50
340 US 1935 cigars TC561a 3 class A,U,VF	1.50	371 Canada 1992-93 British Columbia Non-tidal Chinook \$3 and British Columbia Steelhead stamp on piece,U,VF,P	7.50
341 US 1938 customs cigars TCB19 "Rolled by hand of long filler at Tampa Florida",U,VF,P	5.00	372 Canada 1993-94 British Columbia Non-tidal Chinook \$3 and British Columbia Sturgeon stamp on piece,U,VF,light crease on both stamps	10.00
342 US 1939 cigar TC777a 25 Class C,U,F	2.50	373 Canada lots 368-372 as one lot	35.00
343 US 1939 cigar TC785a 25 Class D,U,VF	6.00	374 19?? Mexico B cigarros (2) both with printed cxi's,U,AVG	1.00



82



324



352



304



329



338



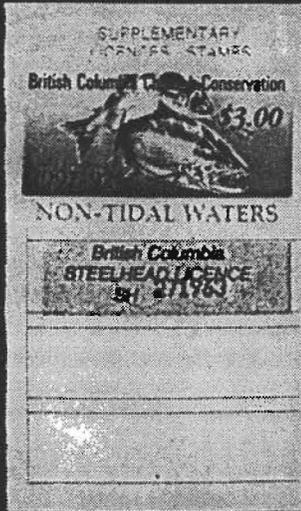
312



313



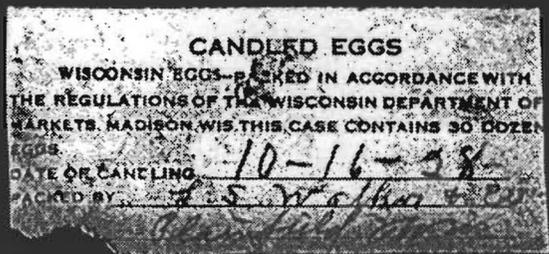
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371



319



328



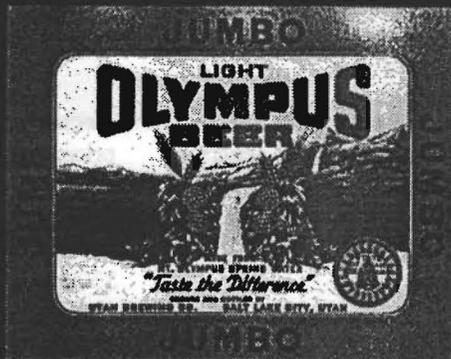
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300



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308



305



341

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 at \$5 each.

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

Issue	Date	201	7-8/91
121	3/76	202	9-10/91
122	5/76	203	11-12/91
124	9/76	204	1-2/92
125	11/76	204	3-4/92
126-29	1-9/77	206	5-6/92
131	11/77	207	7-8/92
132-37	1-11/78	208	9-10/92
140-45	1-11/79	209	11-12/92
146-51	1-11/80	210	1-2/93
153-55	9-11/81	212	3-4/93
155-59	82	213	7-8/93
160	1-2/83	214	9-10/93
161*	3-6/83	215	11-12/93
162*	7-10/83	216	1-2/94
163	11-12/83	217	3-4/94
164*	1-4/84	218	5-6/94
166	7-10/84	219	7-8/94
167	11-12/84	220	9-10/94
170	5-6/86	221	11-12/94
182	5-6/87		
185	11-12/88	\$5 each	
186	1-2/89	222	1/95-feed
187	3-4/89	223	2/95-ducks
188	5-6/89	224	3/95-drugs
189	7-8/89	225	4/95-NC
190	9-10/89	226	1/96-eggs
191	11-12/89	227	2/96-UT
192	1-2/90	228	3/96-game
193	3-4/90	229	4/96-NV
194	5-6/90	230	1/97-Bedding
195	7-8/90	231	2/97-Liquor
196	9-10/90	233	3/97-MO
197	11/12/90	234	4/97-Fruit
198	1-2/91	235	1/98-Apples
199	3-4/91	236	2/96-Seafood
200	5-6/91		& Md

* double issue counts as two.

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

"The debating society might tackle the following: Which is more deadly, the cigarette or the shotgun? Let the proposition read: Resolved, that the cigarette is more of a nuisance than the man who didn't know it was loaded".

Josephus Daniels
Wilson Advance
December 1, 1882

SRN Takes Silver in Literature Competition

Periodically we like to enter the *State Revenue News* in literature competitions to see how we compare with other journals. This year we entered the OKPEX World Series of Philately competition, where we took a silver medal. We entered the 1997 issues, which suffered from four different printers, but were pleased that the judges still found the content and layout worthy of the silver. Hopefully with a stable printing situation and good articles, we may be able to do even better in the future.

Iowa Cigarette Question

Kent Gray e-mailed the editor with the following question. Has anybody ever seen or have a copy of what appears to be an Iowa C-3 with a purple "SAMPLE" handstamp (16mm x 4 mm, sans serif)? Would you consider a "sample" a "specimen"?

It sticks in my mind that in some states cigarettes that were given out as samples were not taxable. Was Kansas one of those states? If so, was the handstamp put on by the state to indicate no tax was paid legitimately? Was the tax lower, say half, so that a 1 1/2 cent stamp would cover the tax on what was normally a pack taxed at three cents?

If you know the answer let the editor know at PO Box 270184, Oklahoma City, OK 73137-104 and/or e-mail Kent Gray at kent@easynet.co.uk.

Classic Cigarette Articles in the State Revenue Newsletter

Copies of these articles, which represent much of the cataloging efforts on meters and local decals can be obtained from the SRS librarian or many of the back issues may be available.

Cigarette Meter Master List, Charles Hermann, May 1968, p 77 and July 1968 p. 77.

Cigarette Meter Updates, Harold Effner
#1 Nov. 1978 p. 69-71
#2 Jan-Feb 1979 p. 2-9
#3 Sept. 1979 p. 69-76
#4 Nov 1980 p. 82-89

Cigarette Meter Counterfeits, Terence Hines, January 1970, p. 16

The Brundage Collection of Local Revenue Stamps, Terence Hines, March-June 1983, p.42-61

Fusion Decals, Terence Hines, Sept-Oct., 1989 p.65-70.

For an index of articles on cigarette stamps by state consult "Riley's Fiscal Philatelic Literature Handbook", Dick Riley, 1997 available from the American Revenue Association.



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Years	Whole numbers	# of Issues	\$ if bought separate	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.

The Kansas Cigarette Strips

A Classic

by Scott Troutman

Certainly the largest and maybe the most interesting of all the cigarette stamps are the long Kansas cigarette strips. These eight inch long stamps were made to go all the way around the cigarette packs. You were supposed to put them on tightly (they were applied at the retail level) so they were torn when you opened the pack. That is why one end has the admonition on it "This white space must be covered by the opposite end of stamp as nearly as possible. Violation of the above rule may result in confiscation of your cigarette stock." Apparently some unscrupulous types were putting them on loose. In that case you could just flick them off the pack, and they could be reused.

They were so concerned about this that they even put another admonition on the pack to the customers "DESTROY THIS STAMP and save on your other taxes".

The ones with this wording were used in 1935. These come in two types, one with an asterisk following the word "Registration" in the panel with A.W. Logan's signature and one without the asterisk. The ones with asterisk are slightly scarcer. Why the two varieties exist I have never seen explained. They also come in seven colors (violet, violet rose, green, yellow green, black, orange and carmine). All had a two cent value so the colors may have been some kind of a control scheme or the color was changed every year. The 1935 style strips are not rare. Most are punch cancelled. Printed cancels exist and command a price two to three times what a normal used copy runs. The rarest of the 1935 strips is the two cent violet with an asterisk,

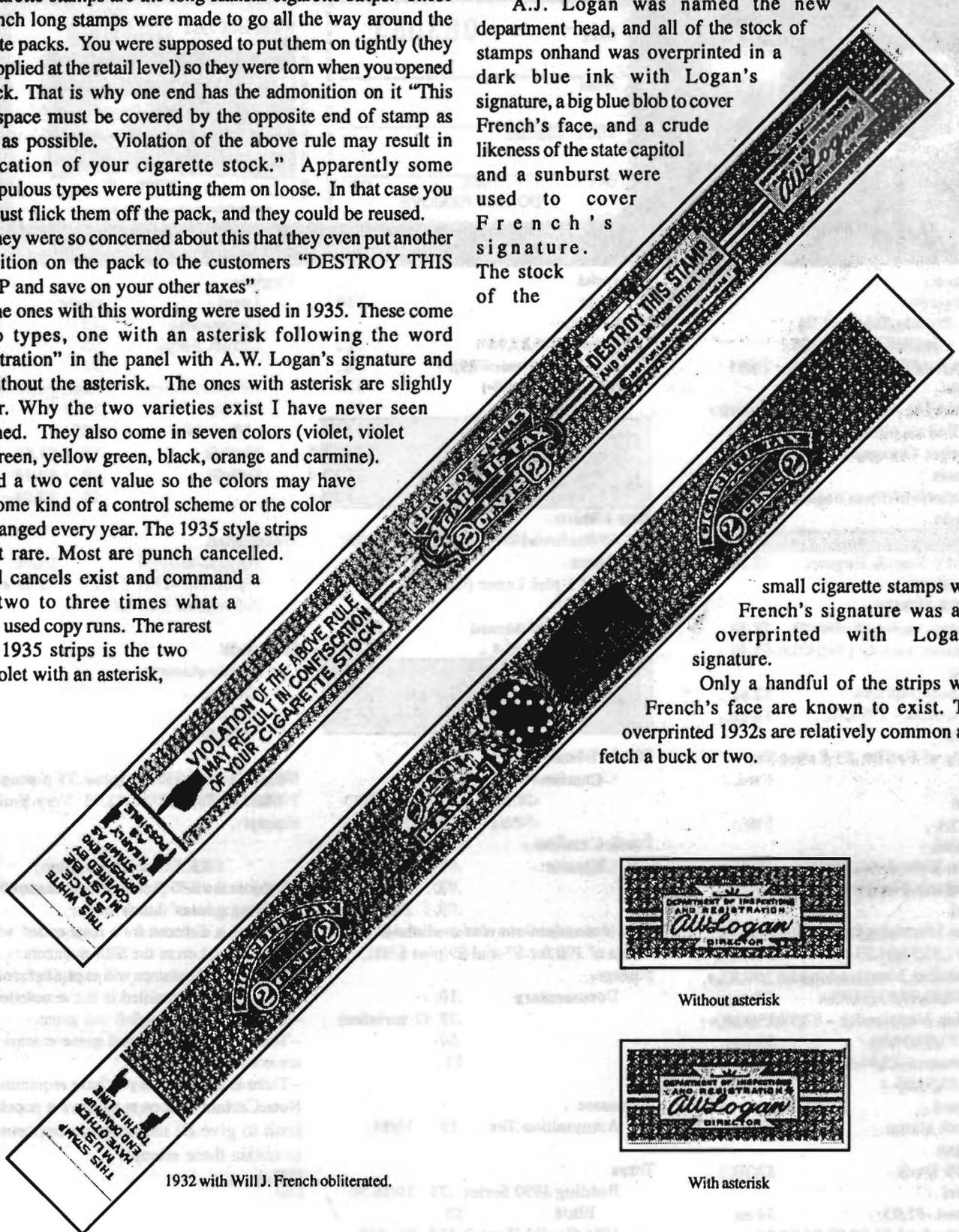
and it catalogs about \$20 unused in Bellinghausen.

The rarity in the strips is the earlier 1932 one which was prepared with Will J. French's picture on it. Will French, the head of the Kansas Department of Inspections and Registrations, got in serious trouble (I have not been able to find the particulars) and got himself impeached. It sticks in my mind that making stamps with his picture on did not help his cause.

A.J. Logan was named the new department head, and all of the stock of stamps onhand was overprinted in a dark blue ink with Logan's signature, a big blue blob to cover French's face, and a crude likeness of the state capitol and a sunburst were used to cover French's signature. The stock of the

small cigarette stamps with French's signature was also overprinted with Logan's signature.

Only a handful of the strips with French's face are known to exist. The overprinted 1932s are relatively common and fetch a buck or two.



1935 Variety

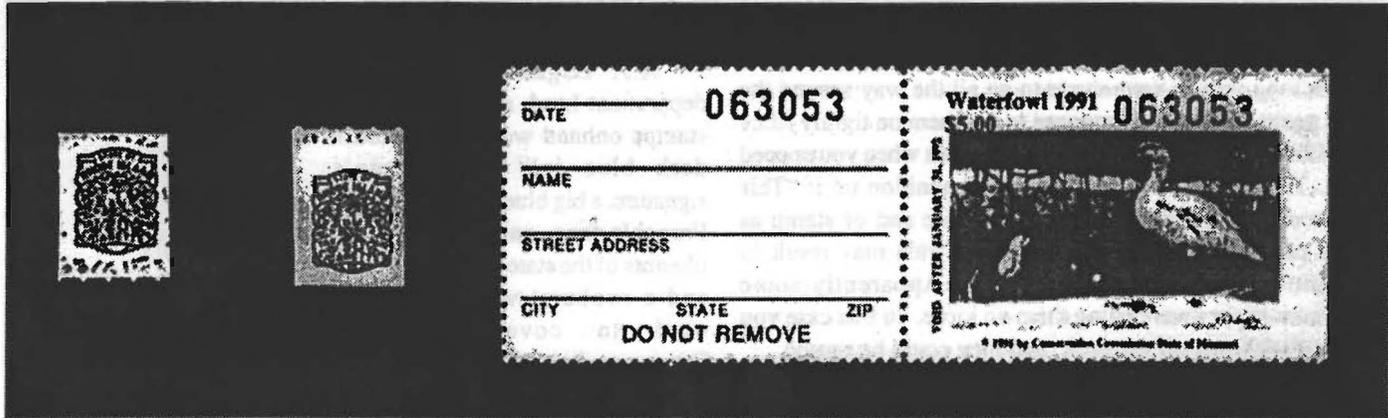
1932 with Will J. French obliterated.

Without asterisk

With asterisk

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, 27 Pine Street, Lincroft, N.J. 07738.



Alabama	
Cigarette	
Muscle Shoals	\$1
Sheffield	.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
Colorado	
WL60 wine-liquor (20 ct)	.50
DMV Search Request	\$2.20
Connecticut	
1993 Wildlife	
Sheet variety(#<50001)	\$5.30
Hunter variety (#>50000)	\$5.30
Florida	
Snook-94,95,96	\$2 ea
Crawfish - 1994,96	\$2 ea.
Georgia	
City of Griffin .05 Excise Tax	
	Free
Kansas	
Drug	\$10
Louisiana	
Res-Waterfowl-1993	\$5.25
Non-res Wtrfwl-1993	\$7.75
Maine	
Res Muzzleloader 86,87,88,89,90,	
91,92,93,94,95	\$1 ea.
Non-Res Muzzleloader-86,87,88,89,	
90,91,92,93,94,95	\$1 ea.
Alien Muzzleloader - 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 -91,93	\$4 ea
Waterfowl-91,92,93,94,95	\$4 ea

Nebraska	
Drug	\$10
New Jersey	
Trout-1988,89,90	\$1
Non-Res. Trout- 89,90	\$1
Woodcock-89,90	\$1
Pheasant-88,90	\$1
Trout 1991	\$2.30
Non-Res Trout 91	\$2.30
Woodcock-91	\$2.30
Pheasant 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
Pennsylvania	
Waterfowl Management	
\$5.50 1998	\$4.20
Rhode Island	
Cigarette-10 cig	.185
-20 cig	.37 10/3.70
-50 cig	.925 10/9.25
South Carolina	
Cigarette	.01 10/.10
	.07 10/.70
	.09 10/.09
Two denominations also available in sheets of 100 for \$7 and \$9 plus \$1.01 postage.	
Documentary	.10
	.20 (2 varieties)
	.50
	\$1
Tennessee	
Ammunition Tax	.10 10/\$1
Texas	
Bedding 1990 Series	.75 10/\$6.50
Blk/4	\$3
1996 Co. Ed Hunt & Fish (8)	\$10

Virginia	
Local	single
Chesapeake	.15
Clifton Forge	.05
	.06
Newport News	single pane/10
25 cig	.1875
Municipal	.225
Norfolk	.15 \$1.50
Suffolk	.20 \$2.00
	.25 \$2.50
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.

New Item

LETTERS TO THE EDITOR

Just got the 2nd quarter issue and really liked it. I did notice one typo - on page 17, "HIV WESTERN BLOCK" should be "HIV WESTERN BLOT".

Terence Hines
Chappaqua, NY

Terence Hines is correct; it should be "HIV WESTERN BLOT". Us straight engineers don't know about these things.

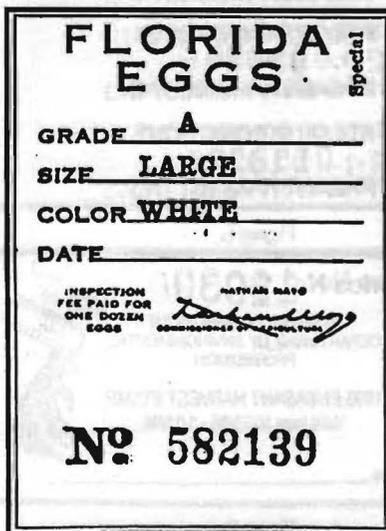
Frank Bocovich

Regarding your article on "Florida Egg stamps in the 2nd quarter SRN, I believe I can give you some clarification.

Regarding the dating of the stamp depicted in your article, I don't believe that the date indicates its use in 1929. Rather, I believe that the date indicates April 29th, without an indication of the year. I think that the freshness of eggs is a function of the day they were packaged, rather than the month in which they were packaged and presumably shipped to retailers. The stamp that I have in my possession has a date of 3-10, which I think is March 10th. It also has the designation "special" and the Commissioner of Agriculture's name printed as well as signed (Nathan Mayo). It also has the designation "Special", and in my opinion is Hubbard's E45a. Since the stamp in the article does not have Mayo's name imprinted, I believe it is from the 1942-45 series - E29. I don't know the significance of the term "special".

I hope this helps.

Pieter Bonsel
Los Altos, California



Many thanks to several readers who identified Nathan Mayo's scribble and who sent copies of Florida egg stamps from their collections. Also to several who pointed out that the date was obviously the day-month and not the month-year. I will try to show all the varieties of the Florida eggs in an upcoming issue.

Editor

Help Needed

I find the topic of "Printers waste" most intriguing as it applies to state revenues and I am trying to get examples of proof's and specimen's for an article I am working on for an upcoming SRN. If you have examples please send me copies or tell me what you have.

M.E. Matesen
19828 80th Place West
Edmonds, WA 98026-6406
mnret@sprynet.com

More Help Needed

In my efforts to catalog the remaining Indiana intangible stamps, I am now missing information on only three stamps. If you have any of the following please let me know the stamp color and if you have new or used examples

- 1957 \$10
- 1965 \$5
- 1965 \$10

Your help is appreciated.

In another matter, if you are on the internet and have not visited E-bay auctions, I recommend it. Try

<http://listings.cbay.com/aw/listings/list/category690/index.html>

I have found many state revenues listed here, and also in the "general" and "BOB" sections.

Kent Gray
PSC 41 Box 6872
APO AE 09464
kent@easynet.co.uk

When writing to the editor please use postage stamps. These go to the kids at the Edmond Youth Stamp Club. The treasurer also gives his stamps to youth groups. We urge you to do the same in your area.

Quantities of Oklahoma Waterfowl Stamps Issued

The following information was provided by Todd Craighead of the Oklahoma Department of Wildlife. The Oklahoma waterfowl or duck stamps have all sold for \$4 and are required on licenses to hunt waterfowl. Funds garnered from these stamps are used to support the Department of Wildlife and their habitat improvement efforts. The stamps remain on sale for one year after they expire. At that time all remainders are destroyed.

A special 1988 Governors edition was created to be sold through a private firm. 22,284 were sold to that firm bringing the state \$64,900 in income. The state does not know how many were actually sold.

Beginning with the 1992-93 season special lifetime stamps were offered for \$50. These are presumably overprinted, but I have not seen one.

Season	Number sold	
80-81	22,524	
81-82	14,364	
82-83	14,199	
83-84	14,396	
84-85	19,159	
85-86	19,342	
86-87	18,507	
87-88	23,627	
88-89	22,284	
88-89	18,250	
90-91	17,331	
91-92	15,010	Lifetime
92-93	13,510	30
93-94	11,561	21
94-95	10,814	26
95-96	11,551	14
96-97	12,341*	20

*Sales as of July 3, 1997.



1982-83 Oklahoma duck stamp

Fish and Game Update: Connecticut Pheasant Harvest Stamps

by J. R. Wooton

One result of the two auctions of the Vanderford collection of state fish and game stamps conducted by Sam Houston Philatelics was the appearance of several series of stamps generally unfamiliar to collectors. Lot #438 of the Sept. 21, 1996 sale listed pheasant harvest stamps from Connecticut for the years 1986 through 1993. Examination of this lot revealed a self-stick stamp issued with ten harvest tags attached, each to be attached to the kill as shown on the stamp. Figure 1 shows the 1994-95 issue with the harvest tags attached. Figure 2 shows the 1995-96 stamp removed from its backing and ready to be affixed to the hunting license. Stamps are identical for each year of issue and are described as follows:

- | | |
|---------|--------------------|
| 1986-87 | black on orange |
| 1987-88 | black on green |
| 1988-89 | black on blue |
| 1989-90 | black on yellow |
| 1990-91 | black on orange |
| 1991-92 | black on green |
| 1992-93 | black on blue |
| 1993-94 | black on yellow |
| 1994-95 | black on orange |
| 1995-96 | black on turquoise |
| 1996-97 | |
| 1997-98 | |

Stamps are known to have been issued in 1996 and 1997, however, descriptions are not available. Also, it is noted that no fee is shown on the stamp itself. Connecticut hunting regulations for the upcoming 1998 season list a fee of \$10 for both residents and non-residents, and it is believed that this has been the required fee throughout the life of the series. It is also noted that seasons vary somewhat as can be seen by comparing the dates of the two illustrated stamps. Opening day for the 1998 season is listed as Oct. 17 and stamps may be purchased after September 1.

Acquiring a copy of this stamp could prove to be very difficult. The state has advised that stamps are not available from the Dept. of Environmental Protection but must be purchased from local town clerks.

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November 10, 1998

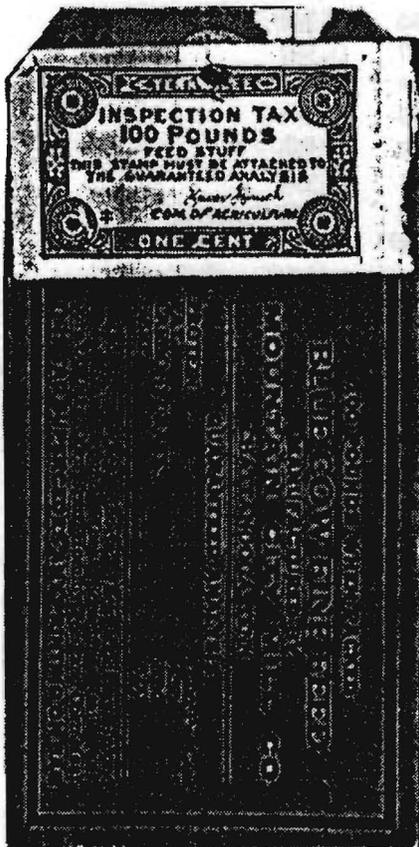
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Featured Usage M.E. Matesen

Shown below is a Tennessee feed stamp used on a tag for BLUE COW FINE FEED. Apparently this is what you use to feed your blue cows.



STAMP BELOW MUST BE AFFIXED TO HUNTING LICENSE BY THE ISSUING AGENT. Tags are void unless stamp is signed by hunter upon receipt. Immediately upon killing pheasant, attach tag to one leg. Apply seal only as shown; sticky side to sticky side and press firmly. Remove tag from bottom of series first. Tags shall remain attached to the bird until it is prepared for consumption or mounted for display. **TAGS ARE NON-TRANSFERABLE AND SHALL NOT BE REUSED.**

Series No. **019296**

STATE OF CONNECTICUT
DEPARTMENT OF ENVIRONMENTAL
PROTECTION

1994 PHEASANT HARVEST STAMP
Valid from 10/15/94 - 1/14/95



Signature _____

STATE OF CONNECTICUT
10- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
9- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
8- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
7- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
6- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
5- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
4- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
3- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
2- 019296
PHEASANT HARVEST TAG

STATE OF CONNECTICUT
1- 019296
PHEASANT HARVEST TAG

Figure 1.

Series No. **19030**

STATE OF CONNECTICUT
DEPARTMENT OF ENVIRONMENTAL
PROTECTION

1995 PHEASANT HARVEST STAMP
Valid from 10/21/95 - 1/13/96



Signature _____

Figure 2.

More on SC Seafood Tags

by M.E. Matesen

I want to return to the topic of seafood tags and discuss several I found tucked away in a cigar box. It was only after the article in the 2nd quarter 1998 SRN appeared that I thought about these and dug them out.

First, in the article I noted a small year date typo. Page four, third line, first column that year should read "1925". I have a "1 Gallon Raw Shucked Oysters" tag from 1927. It affirms the information as to the tax rate and date (i.e. 1925 at 5 cents per gallon).

Next, I have a two cent tag for 1 doz. soft shelled crabs which predates the one listed (1939) by some six years. It has a Witsell as Chairman inscription and references a law of March 21st 1924.

Finally I found a group of five "Shipping Certificate for Shrimp" tags as follows:

Lbs	Value	Year	Shrimp	Overprint	Serial #
25	3 1/8 ct	1933	green	red	orange
50	6 1/4 ct	1931	cooked	brown red	brown red
100	12 1/2 ct	1938	green	dull red	dull red
100	12 1/2 ct	1938	green	bright red	orange
125	15 3/8 ct	1934	cooked	bright red	orange

All of these tags are on brown or light brown paper. First, the tax as reflected on these tags, ranging from 3 1/8 cents to 15 5/8 cents integrates nicely with the rates presented in the article. Three of the tags being for green shrimp prompts me to wonder if 50, 75 and 125 pound green shrimp tags exist, and likewise was there a 25 pound one for cooked shrimp? Also with the range of years scattered in this group I'd venture a guess that there has to be a huge group of undiscovered years and denominated tags bumping around in the hinterland of state revenue accumulations.

The late David Strock, a life time bachelor, was by avocation a bookkeeper and a pack rat by nature. I had but one occasion to visit his home in Seattle, an experience I'll never forget. Every room was packed from floor to ceiling with magazines, newspapers and boxes and boxes of stamps and yes, tags of every description. When Dave died, I was living in Tennessee and members of the local stamp club in Seattle helped pack his philatelic items for disposition per his will. All the SRS related material was sent to me which took about 4 months to sort through. Amongst the SRS folder were letters from other collectors to Dave

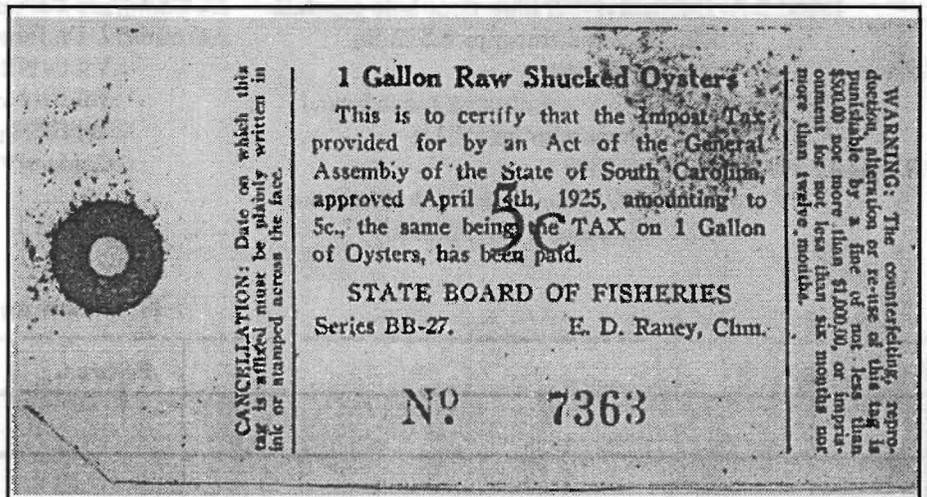
in his capacity as SRN Editor. In one dated June 1952 the famous E.R. Vanderhoof stated:

"...Both Bartlett and I have worked a great deal on the tags and their varieties. When I wrote the priced list we agreed on starting values and some of these are no doubt pencil figures you have observed (ed. note: I've seen many of these on backs of tags)..."

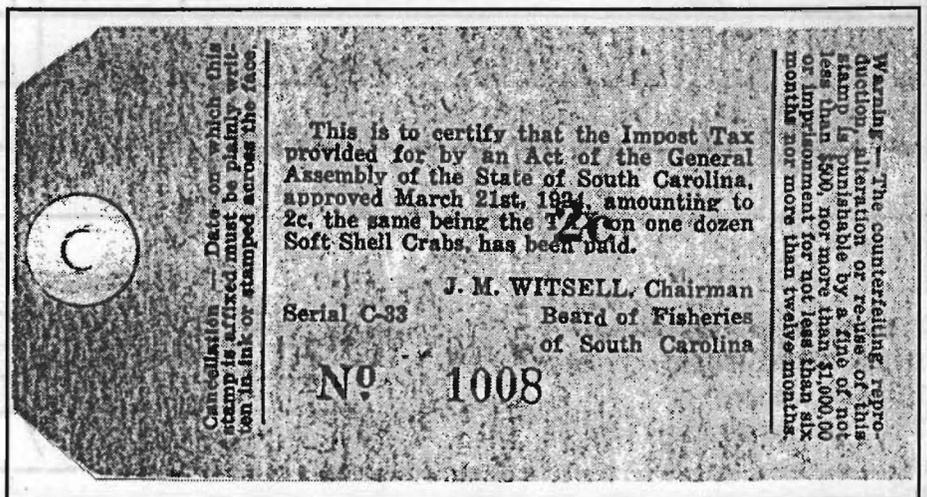
Strock mentioned this letter in an article he did on tags in the 1960s. Have no idea where his fine accumulations of these ever went to. Several of these tags I just refound have the pencil notations on the back.

Morton Dean Joyce, I'm told, had a massive collection (unmounted) of tags. These were purchased by Eric Jackson and I'm told a fellow from California who was working on the feed tags from that state visited Eric in Pennsylvania to categorize the Joyce group. Wonder where these went?

Below - 1927 Tag for Shucked Oysters (Tag light brown, overprint red-orange, serial number orange)



Below - 1933 Soft Shell Crabs Tag (tag brown, overprint red, serial number orange)



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 price \$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 Chauffurs Badges \$4.

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WANTED TO TRADE - Used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer: can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1824 (2)

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 45636-0513 (4)

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. (4)

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 (0)

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, Cinderellas and text-type stamps. HOWARD

RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (10)

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. (5).

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. (1)

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 nonprofit groups of Ohio sales tax receipts. CARL ALBRECHT, 49 E. California Avenue, Columbus, OH 43202-1201 (2)

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 (1)

MY FISH-HUNT STAMPS on-off licenses all states for same of yours. Duplication Welcomed, especially 1991 to Date. Try me I'm easy to deal with. Thanks. EDWARD SEIANAS, 2806 JEAN AVE. RACINE, WI 53404-1826 (2)

WANTED: STATE REVENUE STAMPS. If you have a price list or a list of your extras, please send! I collect all categories of all US States. KENT GRAY, PSC 41, BOX 6872, APO AE 09464. kent.gray@lakenheath.af.mil (2)

NC Large Pictorial Sportsman \$40 stamps, on lic. for 1991-2,92-93,93-94,95-96 \$6 ea. All five for \$25. Others available. TIM MCREE, BOX 388 CLAREMONT, NC 26810 (2).

WANTED, State Drug Stamps, WV fish and game stamps. US trading stamps. US express and parcel delivery company labels. US railroad & busline stamps. SCOTT A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (2)

CLEANING HOUSE-25 diff. state revs \$3.10 diff NC hunt & fish lic. with denominated stamps \$4. 25 diff US Possession Revenue Stamps \$5. 30 diff Canal Zone postage & air mail \$6. 1 St Croix Provisional Tobacco Tax stamp \$20. TIM MCREE, BOX 388 CLAREMONT, NC 28610. (0).

WANTED: STATE MARIJUANA STAMPS. AZ, CO, ND, IL (\$5 OR \$10), SC overprints and varieties and possibly others. Also federal marijuana special tax stamps. ROBERT HENAK, 8010 N. MOHAWK RD, FOX POINT WI 53217-2720. E-mail henak@compuserve.com(3)

BEER TAX LABELS WANTED: Utah private die; PA May 1933 private provisionals; PA WWII emergency (Keystone and Tax Paid Inscription); any inscribed "Internal Revenue Tax Paid". Scott A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (3)

VA 1916 liquor mint sheet of 100 L1 \$75 or trade for equal value state marijuana or other interesting w/w Rev's. Write or call before sending material. ROGER FORSYTH, 8640 Larkspur Rd, RICHMOND, VA 23235 (804) 560-8808 (4)

WANTED: KS quail stamps, on and off Licence and all KS hunting licenses 1905-1969. DAVID R. LUCAS 300 S. WOODLAWN, APT #418, DERBY, KS 67037 (3316) 788-7884 (4)

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Maryland Keg Registration

by Frank Binder

The Maryland keg stamp is a bright green stamp. I pulled this one off an empty keg. I have tried to get mint copies but the liquor stores will not let me have one because of the liquor board and the laws.

The form is made in duplicate and the purchaser must sign. Then the original is peeled off and put on the keg. This only is done when the kegs are purchased for private consumption. It is not done when they are sent to a business with a liquor license.

The one pictured is from June 8, 1996. They are still in use. This keg was purchased by a person connected with DeMatha High, that nationally famous high school associated with quality basketball players.

**STATE OF MARYLAND
ALCOHOLIC BEVERAGES**

KEG REGISTRATION

PART A: TO BE COMPLETED BY RETAIL LICENSEE

Name of Licensee _____
 Trade Name _____
 City Colee Park Purchase Date 6/8/96
 D.O.B. of Purchaser _____ Type I.D. Shown LVA
 Clerk Name _____ Check If Disposable _____

PART B: TO BE COMPLETED BY PURCHASER

Name (Print) _____
 Full Address _____
 Signature of Purchaser _____

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