



State Revenue News

Vol. 38, No.1--Whole No. 243 *Official Journal of The State Revenue Society*
1st Quarter 2000

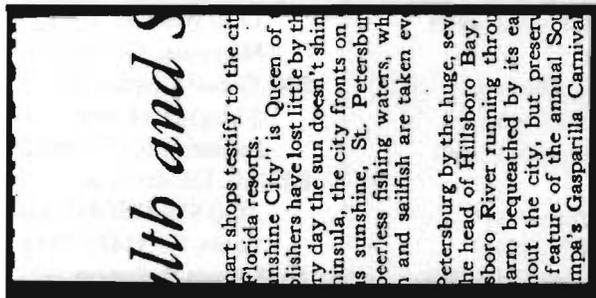
In This Issue

Printing Problems	
Ohio Printer's Waste	1
What Constitutes Printer's Waste?	3
Three That Are Not Printer's Waste	7
Ohio Guttersnipe	7
Arizona Printing Problems	9
Three Stamps with Problems	10
New York Specimens	13
California Feed Perforation Varieties	14
Beer	
Illinois Beer Find	32
Cigarette	
New Oklahoma and Tribal Stamps	27
Documentary	
Richmond Co., SC Recording Fee	27
Eggs	
Indiana Egg Cataloging	8,15
Kansas Discovery	16
Oklahoma Discovery	16
Japan Egg Stamps	32
Fish and Game	
Fish and Game Update	11
Liquor	
1901 Missouri Liquor Discoveries	11
Soft Drink	
Missouri Drink & Syrup Stamp	16
Regular Columns	
Secretary's Report	2
Editor's Notes	2
Treasurers Report	6
License News	12
Presidents Message	28
Letters to the Editor	28
SRS Publications	29
AD Corner	30
Sales Service	31

Printer's Waste and other Errors, Freaks and Oddities



A spectacular error of the Ohio sales tax Hubbard C23, misregistered in the wrong colors of carmine and black?



No. A piece of printer's waste printed on the backside of a Florida fishing advertisement. See the article on "Printer's Waste" on page 3.

AUCTION #16

The State Revenue Society

President

Terence Hines

Box 629 Chappaqua, NY 10514
thines@fsmail.pace.edu

Vice President

Hermann Ivester

5 Leslie Circle, Little Rock, AR 72205-2529

Treasurer

Harold A. Effner Jr.

27 Pine St., Lincroft, N.J. 07738
(732- 741-5537)
haroldeffn@aol.com

Secretary/SRN Editor

Scott Troutman

PO Box 270184, Oklahoma City, OK,
73137-0184
smtroutman@home.com

Governors

M.E. Matesen

19828 80th Pl. W., Edmonds, WA 98026-6406
mnret@sprynet.com

Peter Pierce

Box 560, Oxford, MA 01540-0760

Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

Immediate Past President

Peter Martin

POB 513 Sidney, Ohio 45365

Society Attorney

William Smiley

Box 361, Portage, WI 53901

SRS Librarian

Peter Martin

POB 513 Sidney, Ohio 45365

State Revenue News is published quarterly by the State Revenue Society. Subscription cost \$12 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 1999 State Revenue Society

First Quarter 2000
Volume 38 No. 1
Whole No. 243
ISSN 0883-6760

Secretary's Report

Previous Total	253
New Members	2
Reinstatements	1
Resignations	3
Deaths	0
Dropped Not Paid	0
Current Total	253

New Members

1192 Mrs. Montague S. Morey

5005 Vespucci Drive
Siera Vista, AZ 85635

Interests: "Anything that isn't nailed down."

1193 David Watson

Postbus 7257

1007 JG Amsterdam, Netherlands

Interests: Drug & Marijuana stamps

1194 Warren I. Kelley, Jr.

417 Sophia Street

River Ridge, LA 70123

Interests: Eggs, Seafood, LA

Reinstatements

1153 Richard Jaeger, Ohio

Resignations

1067 Betsy & Chuck, Pennsylvania

1156 Eric Martin, Maine

1162 Dr. Charles Arehart, Missouri

Dropped Not Paid

Deaths

Address Changes

333 Paul Trower

1230 Wilmore Road
Memphis, TN 38117

536 Gerald Krupnikoff

2 Magnolia Circle
Farmington, CT 06032

807 T.C. Edmunds, Jr.

2450 SW 38th Ave, Lot 90
Ocala, FL 34474-9253

1030 James R. Ponzio

RR 2 Box 129B
Dagsboro, DE 19939-9512

1032 Carl Goerte, jr.

1901 Keller Hicks Road
Fort Worth, TX 76177-6907

1084 Carl H. Warschkow

11045 Maverick Drive
Dade City, FL 33535-0934

1119 James McKellips

2298 Eastbrook Road
Lynchburg, VA 24501-7665

Editor's Notes

Welcome to the year 2000. And we start this year with a bang. In this issue you will find one of the largest auctions we have ever had. And it is full of goodies that you just don't see often. There is a huge run of New Jersey hunting and fishing including the tough to get early woodcocks and trout. There is also large runs of Kentucky wines, Oklahoma eggs, interesting errors and new varieties of West Virginia medicinal liquors. In short there are more goodies than you can turn up in four months of looking on E-bay. Go to it.

Also we have some new stamps that have surfaced in the Richmond County, South Carolina recording stamps and Cheyenne-Arapaho cigarette tax stamps. And the back page features a new beer stamp that has been out there for 50 years. Our rate of discovery seems to be increasing. Every time I publish a Florida egg catalog half a dozen more surface and the last issue was no exception. In this issue we present an updated Indiana egg catalog. No telling what will surface.

The theme for this issue came from Mack Matesen who worked with Dr. Ken Pruess to put together the piece on printers waste. It amazed me how much complementary material I had waiting to publish. The California feed piece has been in the hopper since I took over as editor from Peter Martin.

I need to take a minute and tout our new book "The Kansas Quail Stamps" by David Lucas. These stamps are one of the most complicated issues in the state revenue realm and Dave's book explains the printing methods and plating of these stamps far better than anything else in print. The ten plate positions of these quail stamps are very collectable and most can be determined easily if you know what to look for, and Dave worked hard to illustrate the differences. The book also covers the history of the stamps and the license laws, and shows all the known flaws and perforation varieties. Even tough on license usages are included. The book also includes tables of the number of stamps issued by county. For \$14 you can't go wrong.

If you want to see all the quail stamps Dave will be exhibiting them at Westpex.

What Constitutes Printer's Waste?

by M.E. Matesen

Collectors who venture into the delightful and sometimes frustrating arena of state revenues soon become aware that unlike many other areas of philately, the ground rules with respect to identifying and classifying stamps are not as clear cut and well defined as they'd like them to be. There is one particular area which is indeed murky and often times the subject of debate amongst even the most advanced collectors in the field. That is, what constitutes printers waste? There are several scholarly publications which provide a generalists explanation of this phrase. The following is from "Fundamentals of Philately"¹:

"Printers waste - Term used to designate sheets faultily, or only partly printed that ought to have been rejected either by the printers or printers checkers and ought not to have been allowed to get into circulation. In its widest sense, the term includes most of the major errors and varieties. However, philatelically a distinction is drawn between on the one hand, those which have escaped the vigilance of the checkers, have been issued and sold in the normal way. These are highly regarded and eagerly sought after; the others (i.e. waste) are held in low regard. Occasionally real doubt exists whether a particular item falls into one class or the other."

The first illustration clearly fits the parameters of this definition. On the surface one could be mislead into believing this issue is Nebraska beer proof Pruess B71-P (Hubbard B59). It is clearly imperforate but when you examine the obverse side you'll note that this was printed on scrap paper (i.e. some type of memorandum from the famous Columbian Bank Note Company). These issues are all quite common, Figure 1 being referred to as "Nebraska scrap". Another author categorized them as mere "floor sweepings". Several sources have indicated that these came from a worker at the printing office who smuggled these out for his own and a friends collection.

These issues as well as like material in the form of Wisconsin malt beverage tax (beer) stamps (Figures 2 and 3) came into the philatelic market in the early 1960's. Most likely they were obtained in sheet

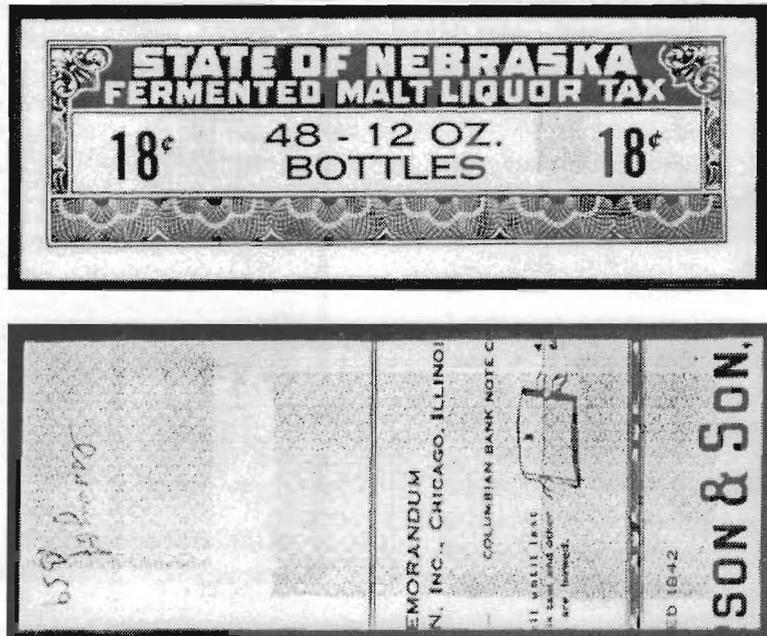


Figure 1. Front and back of a piece of Nebraska Printers waste.



Figure 2. Wisconsin waste malt beverage. Left side and top have very uneven cuts.

form and later scissored down to give the impression they were issued in this manner. However, the irregular cuts belie this fact.

Figure 4 at first glance appears to be a dry printed card block of four proof of an Idaho liquor seal. And Figure 5 looks to be a proof on security paper of the rare Arkansas cigar CR2. But once again an

examination of the obverse side of each clearly place both in the category of printers waste, which for all intents and purposes should never have gone beyond the printers trash barrels.

Is this to imply that a peek at the backside of any questionable issue would

One final example can be abstracted from our own *State Revenue News*. Over the past many years, this publication has been in existence, many well crafted research articles have been drafted wherein the matter of printers waste has been touched upon. Here is one concerning freaks found on Oregon-Washington melon and tomato stamps.

“... Being stuck with several hundred *useless* stamps the printer was more than happy to sell.....the remainders...To a dealer... after the transaction the discovery was made that these stamps existed hyphen hole rouletted 6 3/4, imperforate, without gum, even gummed on the face.... All of these latter items, of course, can be considered printers waster...⁴.

Figure 7 shows a stamp from these remainders.

The tools mentioned herein are just that - tools. By no means are they inclusive. When unusual material is discovered, look closely and use common sense, try to discover its provenance, seek opinions from experts in the field, and hunt for articles on the history of the stamps. In most instances, you can determine whether they are printers waste. And on some, you will just never know.

The author wishes to thank these SRS members for providing examples and suggestions with respect to the preparation of this article. They are Gerald Derksen, R.S. Hemstead, Kenneth Pruess and members of the Board of Governors of our State Revenue Society.

Bibliography

1. Fundamentals of Philately, L.N. Williams, American Philatelic Society, 1990, “Printer Problems and Varieties, p. 169.
2. Nebraska Revenue Stamps, Kenneth P. Pruess, State Revenue Society, 1972. p. 13.
3. Personal correspondence with Ron Leshner, Jr. July-August 1997.
4. “Oregon and Washington Melon and Tomato Stamps”, *State Revenue Newsletter*, July 1975, pps. 53-54.



Figure 6. This Idaho specimen looks like printers waste. But the red pencil marks 001-330? tell a different story.



Figure 7. A printing freak on Oregon-Washington melons and tomato stamp MT1? No just a piece of printers waste.

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	206	5-6/92
126-29	1-9/77	207	7-8/92
131	11/77	208	9-10/92
132-37	1-11/78	209	11-12/92
140-45	1-11/79	210	1-2/93
146-51	1-11/80	212	3-4/93
153-55	9-11/81	213	7-8/93
155-59	82	214	9-10/93
160	1-2/83	215	11-12/93
161*	3-6/83	216	1-2/94
162*	7-10/83	217	3-4/94
163	11-12/83	218	5-6/94
164*	1-4/84	219	7-8/94
166	7-10/84	220	9-10/94
167	11-12/84	221	11-12/94
170	5-6/86		
182	5-6/87	\$5 each	
185	11-12/88	222	1/95-feed
186	1-2/89	223	2/95-ducks
187	3-4/89	224	3/95-drugs
188	5-6/89	225	4/95-NC
189	7-8/89	226	1/96-eggs
190	9-10/89	227	2/96-UT
191	11-12/89	228	3/96-game
192	1-2/90	229	4/96-NV
193	3-4/90	230	1/97Bedding
194	5-6/90	231	2/97-Liquor
195	7-8/90	233	3/97-MO
196	9-10/90	234	4/97-Fruit
197	11/12/90	235	1/98-Apples
198	1-2/91	236	2/98 Seafood
199	3-4/91		& Md
200	5-6/91	237	3/98 Cigarettes
201	7-8/91	238	Cataloging
202	9-10/91	239	GameChance
203	11-12/91	240	Arizona
204	1-2/92	241	FL eggs etc.
204	3-4/92	242	Beer

* double issue counts as two.

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

When people go out to sow wild oats, they often mix in too much rye.

----Billy Arthur
1956

Indiana Egg Cataloging

by Scott Troutman

In this issue is an attempt to update the catalog listings of the late Charles Hermann and George Cabot, both of which were done a great many years ago. No values have been given as I have been unable to establish which ones are great rarities and which are more common. Most run in the \$10-15 range. A number of SRS members contributed pictures or listings of material they held. These include Robert Mason, Peter Martin, Donald Lemon, Mack Matesen and others whose names I may have forgotten to log. If I missed you, I apologize.

Auction Changes

Beginning with Auction 16 I have instituted two changes. The first is that if a consignor has put a minimum bid on a lot, I will show that. Not showing it has just caused confusion all around. If a consignor places a minimum bid on a lot, it is treated just like the consignor placed a bid on the lot, that is you are going to get charged 10% of the minimum bid for the privilege. This part is not a change. Remember that I don't take bids less than a \$1 or for less than 10% of the estimate.

Also, I am only going to take 75 lots from any consignor per auction. This will affect very few.

Lastly, it is very helpful to me if you try to catalog your stuff before you send it in. I'll try to double check you, and if it is a small bunch, I don't mind doing it. Cataloging the stuff is very time consuming and time is what I am short on.

Treasurers Report

Expenses January 1 - December 31, 1999

Income	
Dues	\$3,357.00
Advertisements	64.05
Stamp Sales	524.74
Stamp Sales Overpayments	6.89
Sale of Back Issues	297.00
Publication Sales	1,238.15
Donations	11.00
Miscellaneous	113.02
Interest on Savings	23.67
Profit from Auctions	504.97
Total	\$6,140.49

Expenses	
President	0.00
Editor-Auction Manager	263.71
Secretary	73.42
Vice President	0.00
Treasurer	247.87
Printer	2,007.83
Stamp Purchases	684.00
Stamp Sales Refunds	6.89
APS Insurance	23.00
Publication Purchases	1,162.80
Library	64.00
Total	\$4,533.52

Difference +1,606.97

Balance \$3,515.99

Inventory of Stamps for Sale Estimated \$1,725.00

Publications Inventory Estimated \$6,475.00

Net Worth of Society \$9,990.99

A Special offering of a limited number of bound SRS Newsletters

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.

Three That Are Not Printers Waste

by Scott Troutman

Shown are three North Carolina feed stamp errors that I believe are not printers waste. I say this based on discussions I had with the late Elbert S.A. Hubbard during his attempts to sell me these stamps.

These North Carolina feed stamps were all printed at Winston Printing Company of Winston-Salem, N.C. Elbert had told me that he had tried on several occasions to get inside the company in hopes of procuring specimens, proofs or printers waste but he was never successful.

Figure 1 shows an imperforate pair of the 1909 F3 stamps. These stamps, printed on yellow paper, were normally roulette 4. George Cabot had located examples of this stamp and the F4 and F5 one cent stamps in which a row of roulettes were dropped, leaving vertical pairs, imperforate horizontally. This stamp is listed in the Hubbard catalog as F3a.

The pair shown in Figure 2 are not listed

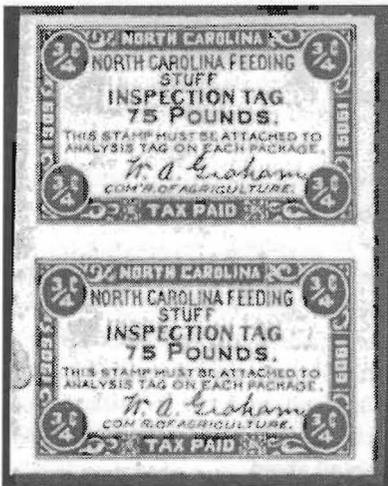


Figure 1. Hubbard F3a imperforate between pair.

in Hubbard and were apparently discovered by him in some stamps he had purchased. In this case it is the red F118a with a row of horizontal perforations missing. This may well be a unique object.

Figure 3 shows part of a strip of 5 black

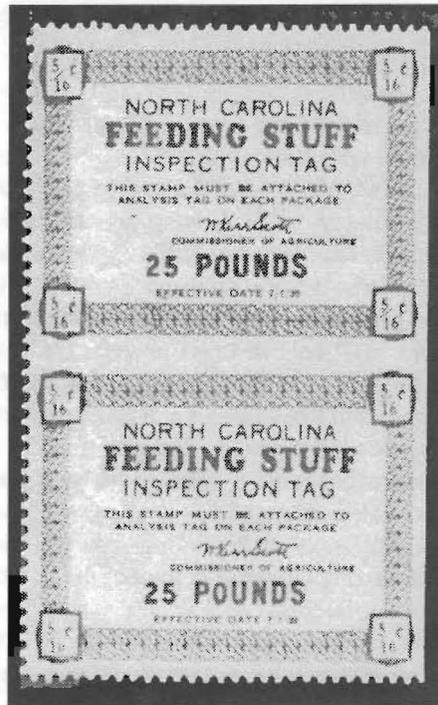


Figure 2. F118a pair missing perforations.

F126 feed stamps. In this case a piece or foreign matter, probably a slip of paper, was laying on this sheet of stamps when it was printed. The piece of paper fell off later and what is left is two stamps with a white band across them - a most spectacular printing error.

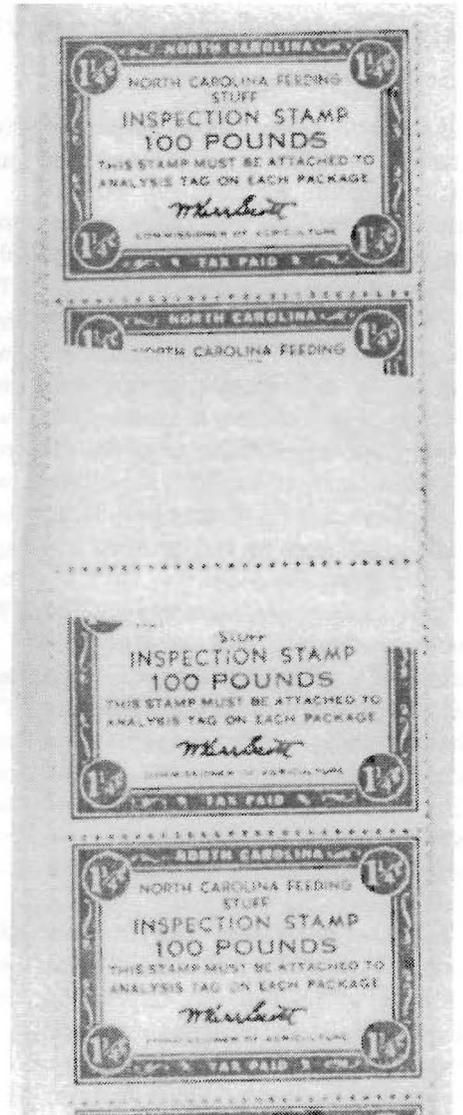


Figure 3.

Ohio Guttersnipe

by Scott Troutman

Guttersnipes are a form of error frequently seen on postage stamps, but not seen that often on state revenues. It only occurs where large panes of stamps are printed with gutters or blank spaces between the panes, to allow for cutting the full panes into smaller panes. If stamps

are perforated before being cut into smaller panes, a guttersnipe is the row of perforations on either side of the gutter. If things go well, it should never be detectable.

On this Ohio wine tax stamp (Hubbard W2b), the stamps went through the perforator incorrectly and the guttersnipe is across the top of the lower stamp.

This stamp is ex-Hugh Smiley.



The State of the Society

by Scott Troutman

As we enter the year 2000, I am pleased to report that the society is as sound as it has ever been. We have our largest membership ever and a very participatory group you are. As is our custom we thought a review of some of the areas is in order.

The State Revenue News - 1999 brought us several nice awards including a vermiel in a literature competition. Hopefully we will continue to improve. We have upgraded the software we produce it with to Pagemaker 6.5 and Jim McKellips may be upgrading his printing facilities to handle color. If so we may be bring you some color in future issues.

Our membership continues to write-up finds for us and so I have almost a two issue backlog of material waiting to come out. And we continue to try and print cataloging efforts of stamps where their either is no current cataloging or it is out of date. And I continue to get great research and overview articles which is why we have been garnering some nice literature awards. To all of you, a big thank you.

Kansas Quail Stamps - Our first book in some time came about after David Lucas of Kansas envigeled me into helping him edit and publish his work on one of the most complicated stamp issues ever produced. The completed book, which features several color pages, will remain a standard reference work for a long time. Initial indications are that it is selling well and I think we may need an additional printing.

Finances - Harold Effner tells me we are quite solvent, though if you haven't paid your dues for 2000 this is the last issue you will be getting. Harold's report is on page 6.

Auctions - Auction sales have continued to be very strong and toward the end of 1999 the auction manager actually had to tell folks to hold up sending stuff in (I was being buried). The 400 lot auction in this issue is the biggest in some time and I already have over 100 lots in for the 2nd quarter issue. While interesting material keeps appearing on e-bay, the SRS auctions are at the moment the best source for getting material. And other auction managers envy our sales percentage. As you will see elsewhere in this issue I have made a few changes to the auction rules, but nothing big. All the material comes

from the members and it never ceases to amaze me what shows up.

Publications - Overall the sales remain steady, however we made some decisions this year to clear out some of the old ones. The Vanderhoof checklists weren't moving so we gave them away and did likewise with the old Riley Index (as a new one has superceded it). In fact we gave away a whole stack of Riley Index's at Balpex, the rest we are going to chuck. The other thing we are doing is heaving some of the back issues as Harold is running out of storage space. Not much call for 1976 issues. We will be passing out some of the surplus at Westpex as freebies.

Sales - Harold reports that the stamp sales are not as brisk as they have been. Part of the reason is that we have not acquired a lot of new items. We have just added the Richmond, SC documentaries and we remain the cheap source for NJ woodcock and trout, and there is still a stock of pickle cards thanks to Ken Pruess.

We would love to run more Free for All's but have run out of cheap stamps. If you have a load of something, consider donating it to us.

Tax Exempt Status - A question has come up that concerns the following: are donations to the SRS library tax deductible? A 1975 ruling indicated they were not, but recent discussions with the IRS indicate they may be. We are checking into that.

City-County Catalog - Member Kent Gray, currently stationed in England, is trying to gather information toward the creation of a comprehensive City-County stamp catalog. If you have a lot of these issues, he would appreciate having either color copies or black&white copies with detailed descriptions. You can contact him at PSC 41, Box 6872, APO AE, 09464

Library - This year we finally got a new library holdings list out in the last quarter issue. Peter Martin is still inventorying the research material that has been sent in and that he is keeping in state folders. This includes copies of tax laws, and other pertinent information. If you are researching something you may wish to query Peter on what he currently has. Hopefully we will publish an index on that material this coming year.

Meetings - We try to have a table in conjunction with the American Revenue Association each year. This year the revenue show is Westpex in San Francisco in April. We hope as many of you as can will come to the show, and help us work the table. I had a lot of fun meeting folks at Balpex this past year. Jerrie Lurie of the Cal-Rev group will be hosting a revenue dinner and he promises a fine evening.

Web page - We have garnered several new members off our web page, including one international member. Jim McKellips is looking for ideas to better utilize it. Also there are discussions as to whether we should register a web page with a name like SRS.com. Overall, my sense is we may be under utilizing this resource.

Visibility - Articles that our members have done in related publications have helped to give us more visibility. An article myself and John Funkhouser did on Christmas tree taxation in *Scott's Stamp Monthly*, an upcoming article in *The American Philatelist* on "My Favorite State Revenues" and pieces in *The American Revenuer* all help the society. I think we have done a good job in being generous with our research and gaining exposure. Peter Martin in particular deserves recognition.

General - The society is healthy and well positioned as we get ready to enter the new millennium. We can always use more help from the membership, and the more help we get, the better services we can provide. But most importantly, I hope you are all having fun and learning something and enjoying the strange and wonderful stamps we find, because that is what it is all about.

APS,PTS,ARA	Daniel L. Rhoades Nellie B. Rhoades
THE REVENUE RHOADE	
MAIL ORDER & SHOWS ONLY	
US-REVENUES-BACK OF BOOK-MATCH & MEDICINE- POSTAL STATIONARY-STATE TAX-TAX PAID-AUSTRUA- NETH & COLS.-NORWAY-VATICAN-CINDERELLAS- CANADIAN REV'S-SHOW SSS	
MAY-DEC 414-764-3548 PO Box 342 South Milwaukee, WI 53172	JAN-APRIL PO Box 561 Mize, MS 39116

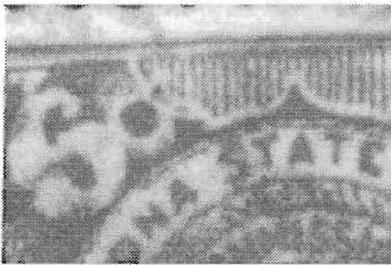
Arizona Printing Problems

by M.E. Matesen

The luxury tax stamps as noted in the 2nd quarter 1999 SRN, were printed in large quantities as taxes on everything from beer to cosmetics. When you make a lot of stamps, the odds of your making mistakes increases. Here are some interesting freaks and errors I have come across.

Mysterious Moving Blob

Shown on this pair of Arizona LX25 luxury stamps is what I call the migrating blob. The odd spot which looks like a sun with a corona around it is on the right stamp just to the right of the upper left hand 6. I have also seen another example of this stamp where this blob was in the center of the stamp. It is similar to the "whirlpool" error on a Michigan apple stamp shown on the front cover of the 1st quarter 1998 SRN. If anyone knows what causes these, the editor and author would like to know. We assume it is something getting on the printing plate.



The blob looks like a solar eclipse of the sun on this blow up. It is on the right stamp above.

Poor Print Quality

If one compares the quality of printing between the issues bearing the signature of then Arizona Commissioner M.A. Murphy and those that follow in 1934 bearing the name of Frank Luke the differences are striking. Quality control in the later series was not the order of the day as they say.

Shown are five examples of the blue LX16 luxury tax stamps with the Luke signature. On all of these the press was having problems and inking errors abound. Ink missing next to the upper right hand corner.



A different ink missing problem on the upper right corner.



An ink missing problem has cause the T in CENT to be missing.



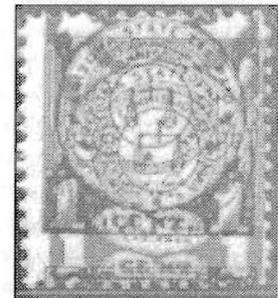
Part of the bottom is missing.



An even more extreme example of the ink missing at the bottom. Note that on the small fragment of the stamp attached the bottom is there.

Double Inking Error

I purchased this item from the 1871 shop some fifteen years or so ago for a whopping \$1. Here we have LX13 rose in color and then LX14 in violet printed directly over the other, or maybe it was the other way around. That aside, this is a wonderful item in that it reinforces the fact that there was one plate for the one cent denomination and for that plate six different colors were printed (Hubbard's LX12 thru LX16).



DENNY PEOPLES
 RARE STAMPS & POSTAL HISTORY
 (317-841-8162)
 State Revenues, US Revenues, Oddities, Springer
 Listed, Santa Claus Post, Misc.
 8141 Spring Water Drive W.
 Indianapolis, IN 46256

Three Stamps With Problems

by Scott Troutman

These three stamps are in Auction 16. As this issue is on printing troubles, I thought I would discuss these a bit.

The top block of four is from a sheet of Minnesota documentaries or deed stamps. The problem, which may not be obvious from the picture, is that the roulette perforator disengaged partway through this block. The stamp at the upper left is fully rouletted on all four sides. However, the rouletting horizontally stops just at the right edge of the right stamps. A vertically roulette which should separate the selvage is missing. On the lower two stamps the roulettes stop just above the colored box which hold the value. There are no roulettes at the bottom of the lower stamps. Stamps which have bidirectional perfining problems typically are the result of a bullseye type perforating device being opened or shut down.

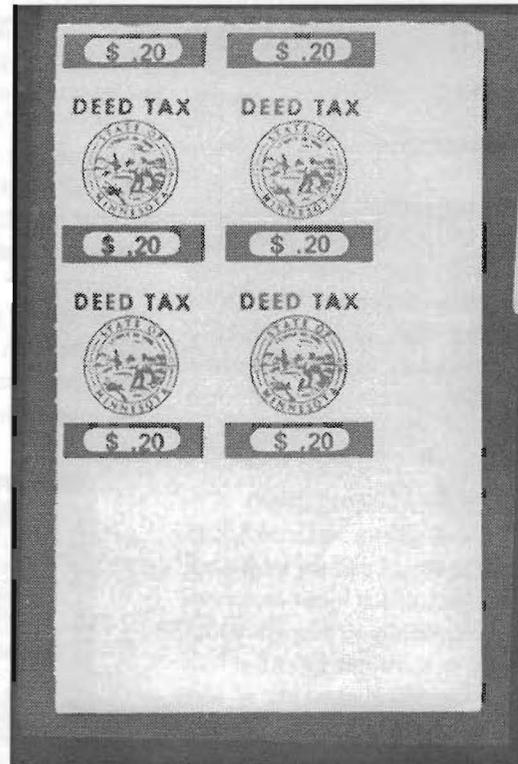
The second stamp down is most interesting. It is an Ohio

sales tax stamp C28A in mint condition. These stamps were printed in two colors - brown and green. The brown is there, but the green is completely missing. When I first looked at it I thought it was a proof, but it is on the correct paper and it is perforated. Perforating was done in a second operation. Is it a major error, a proof, or some printer's waste? My guess is that two sheets of paper stuck together when the green color was printed. I don't think the proofs were perforated. I think it is an error. But read Matesen's article on page 3 and make your vote in the auction.

The last pair of Oregon insurance stamps, D15, is another interesting object. The perforator was clearly having problems.

Either the pressure settings were wrong, or the perfining pins were bending. In at least two places it was blind perfining. That is, it was not punching all the way through the paper. You can see this most clearly on the left side of the left stamp, where when the stamps were torn apart the holes stayed with the stamp in clumps. On the left side of the right stamp it is even worse, and on the right side there is no evidence of perfining at all.

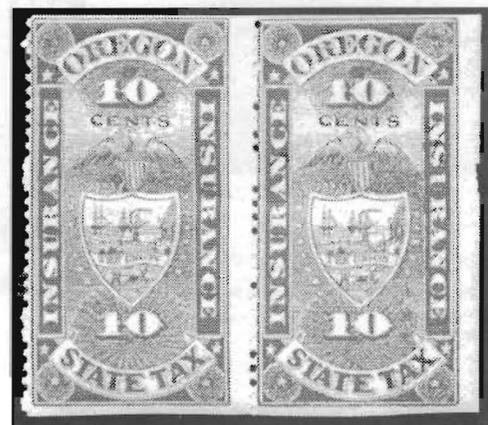
These stamps were described as part imperforate, and to be sure the top, bottom and right side show no perfs. But the top and bottoms are cut close, the bottom obviously scissored. And the perforator was not well centered. If you carefully scissored the right stamp from the left one, putting your scissors as far right as possible without getting into the perf holes, you can make a stamp just as wide. So did the perforator disengage and make part perforates? The Minnesota block shows such things are possible. Or did someone do some fancy scissor work on an off center perforated pair and create an imperforate appearance?



Disappearing roulettes



Proof, error or printers waste?



Part imperforate or creatively scissored?

Fish and Game Update

by J. R. Wooten

Florida

A copy of the 1998-99 Florida turkey stamp has just been received from the Florida Game and Fresh Water Fish Commission. Turkey stamps from the previous year become available each year on July 1 immediately after they expire on June 30. After that date they may be purchased for a discounted price of \$5.00 per stamp. Collectors of these stamps will note the new format for the 1998-1999 stamps.

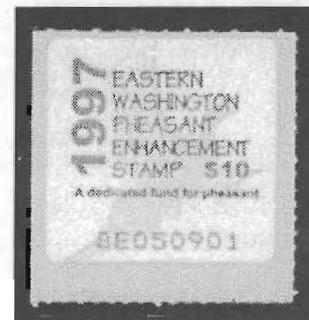
Send orders to:

Florida Game & Fresh Water Fish Commission
Farris Bryant Building
620 South Meridian Street
Tallahassee, FL 32399-1600

Washington

In 1997 Washington issued an Eastern Washington Pheasant Enhancement Stamp at a cost of \$10. Its purpose was to help finance the restoration of pheasants in the eastern regions of the state. This is a self-stick stamp with the silhouette of a pheasant in flight in the background. Copies continue to be available to collectors at the following address:

State of Washington
Dept. of Fish and Wildlife
600 Capitol Way N
Olympia, WA 98501-1091



The 1901 Missouri Liquor Tax: More Discoveries

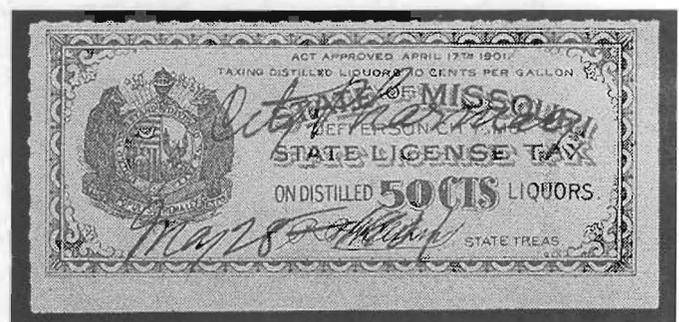
by Kenneth Pruess

When I first reported on this short-lived tax¹, I was aware of only two values. These were the 1 1/4 and two cent denominations. I can now add four others: 1/4, 1/2, 1 and 50 cents. At 10 cents per gallon, the low values represent either very small containers or where to be used in combination with other stamps to make the correct rate. Equally surprising is the 50 cent stamp which would have paid the tax on 5 gallons. Since the law provided for the use on packages, this was likely used on a case of bottles or keg. To my knowledge, this is the first used copy ever reported for any of these stamps and bears a clear manuscript date cancel of May 28, 1901. Yes, this was an E-Bay acquisition. These discoveries strongly suggest that other denominations may also exist. The law provided for stamps for gallon, quart, pint, 1/6 and 1/8. Such stamps would have had values of 10, 2 1/2, 1 1/4 and 1 2/3 cents respectively, the 1/8 being the same as a pint. Thus we would assume that 1 2/3 and 10 cents stamps should also have been

issued. Who has seen any of these?

Bibliography

"The 1901 Missouri Liquor Stamps", Pruess, Kenneth P., *State revenue Newsletter* Vol 12 No. 3 pps 33-34.



License News

New Hampshire Head Tax

Terence Hines sent in these two tax receipts for the 1952 and 1955 state head tax. For those who have never run into this tax before, it is not a tax on your outhouse or latrine (for those of a naval or marine bent). Rather it is a tax on a person for existing.

What is interesting with these is that in

many instances you need to carry around this receipt with you, much like you keep a car registration in the glove box. The reason is that you couldn't vote, hunt, fish, get a drivers license or car license plates without it. These documents then, are in effect a registration for your head or a permit for you to function as a citizen of the state.

The 1952 form is on the back of a US Scott No. UY14b postal card which has been rouletted vertically to make the receipt so that it could be torn off and put in your wallet. The 1955 is just black printing on a green paper.

1952 State of New Hampshire 1952

The Head Tax assessed against you by the State of New Hampshire for the year 1952 has been committed to me for collection, and is as follows:

1952 Head Tax \$5.00

Penalty, if not paid in full on or before Dec. 1, 1952 .50

Head taxes may be collected by all means and methods provided for the collection of poll taxes. Fishing, hunting or operators licenses and motor vehicle registration may not be legally obtained unless the head tax for the preceding year has been paid or lawfully abated.

If a receipt is desired please bring or mail this bill and stub when payment is made. Enclose stamped addressed envelope for return of receipt.

Actt. No.

Pay to:
L. Leroy Blodgett
Tax Collector
Hanover, N. H.

Received payment in full
1952
from
Head Tax \$5.00
Penalty .50
Tax Coll. N. H.
1952

STATE OF NEW HAMPSHIRE

Head 1955 Tax

HEAD TAX \$5.00
Penalty after Dec. 1 .50
Total \$

Delivery of this bill is a demand for your Head Tax and is PAYABLE immediately.

Fishing, hunting or operators licenses and motor vehicle registrations may not be legally obtained unless Poll and Head Taxes (man & wife) have been paid or lawfully abated. Violation: fine not more than fifty dollars.

1043-22
Caroline M. Wells
264 Myrtle
Street or Avenue, Manchester, N. H.

J. Charles Durette
Tax Collector.

PAYABLE AT MANCHESTER COLLECTOR'S OFFICE - CITY HALL
HOURS: 9 a.m. to 4 p.m.
Thursday Evening from 7 to 9 o'clock
Office closed on Saturdays.

This ORIGINAL BILL MUST be presented when applying for a permit to register your car or for a driving license.

500
LSTRA FOLL
00249

New York Specimens

by John Funkhouser

In the egg issue of the 1st quarter 1996 SRN, shown in the sexy centerfold, is a New York specimen essay apparently printed for possible use with egg inspection. Shown are copies of more of

such generic specimens for use with other agricultural products. One of the small ones is black on white with red serial number and "SPECIMEN". The other, red everything on white.

The large one is red on white with black permit number and quantity. It appears it may be for feed. Does anyone know anything about these? If so, let the editor or the author know.



153 x 50 mm. Black on white with red "Specimen" and serial number.



153 x 50 mm. Red on white. "SPECIMEN" and serial numbers in red. Much finer hashing in state.



229 x 85 mm (shown about half size). Red on white. Red serial and "SPECIMEN". Black "Permit No. B-79" and "25 LBS. TO 50 LBS."

California Feed Perforation Varieties

by Scott Troutman

Shown is an example of the perforation variety of the California 90 pound feed stamp listed as F7e in the Hubbard catalog. This stamp is perforated 12 on all sides except the bottom, which has 12 1/



F7e

2 perfs.

The entire set of 1935 California feeds (F1-8) present the collector with a real test of your abilities with a perforation gauge. The one exception is F9, the 1 ton feed, which is only known with perf 12 all around. On the others, all manner of perforations abound.

These stamps were apparently produced on either a line perforator or an L perforator. In a line perforator the paper is fed through the machine and a row of perforating wheels punches the holes as the paper passes through in a straight line. The paper is then turned, and the wheels reset, to produce the perforations in the other direction. An L perforator is basically two line perforators hooked up at a right angle. The paper flows through one set of wheels to do the vertical perforations, and then the paper moves sideways through a second set of wheels to do the horizontal perfs.

Whatever they were using when they made these stamps the people

running the machines were none to careful in their actions. Apparently they had wheels for both the perf 12 and perf 12 1/2 punches and they set up the machinery indiscriminately. The perf 12 size seems to predominate. Either this was what the machines started out with, or there were just more of these wheels available. However, it happened, the 12 1/2's got mixed in and five different varieties got created. Not all five varieties are known on all stamps.

The five varieties Hubbard lists are as follows.

- a. Perf 12 all around.
- b. 12 1/2 x 12.
- c. 12 x 12 1/2
- d. 12 on two consecutive sides and 12 1/2 on the other two.
- e. 12 on three sides, 12 1/2 on the other.
- f. 12 1/2 on three sides, 12 on the other.

On types b and c the first number is the perfs on the top and bottom of the stamp. Perf types d,e,f seem to be the hardest to find. More combinations than those listed in Hubbard for the various stamps could well exist. And if you consider all the possible sub-varieties of type d and e as to which side has the odd perf, there is no telling what is out there.

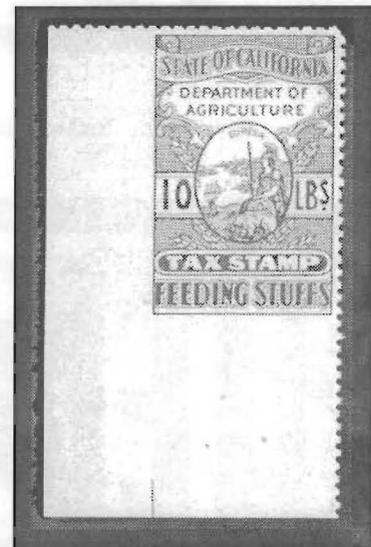
The 1943 feeds have imperforate varieties that are quite interesting. Shown is the F12a variety of the 50 cent feed of this second issue. The second issue is easily distinguished because the sky is clear in the center oval. In this variety the vertical perforations are missing. Both this variety and the type b variety which is completely



F12a imperf between printers waste

imperforate were never actually issued but apparently were recovered from printers waste.

On these 1943 stamps, some can be found with the perforations missing along the edge of the sheet. Shown is a spectacular example of F10 with both margins imperforate. These make for some pretty spectacular looking stamps. All I have seen are unused which leads me to believe these were also printers waste.



F10 imperforate on two sides. Probably printers waste, but a very dramatic stamp.

INDIANA

Egg
Inspection
Discontinued 1981.



E14

Egg and map design. 46 x 72mm. Issued in pads in panes of two except E1. Roulette between stamps. All 15 dozen (1/2 case). All have E.R. Menefee signature. Dates are earliest known usage dates.

- 1941
- E1 Red, imperf single stamp.
- E2 Red, red roulette 12 1/2.
- 1944
- E5 Red. 15 doz. Clear 6 1/4 roulettes.
- 1946
- E7 Dark blue on pinkish paper. Perfed 12.
- 1947
- E8 Dark blue, blue roulettes 13 1/2
- 1948-1949?
- E9 Blue, blue roulettes 13 1/2
- E10 Green, green? roulettes 13 1/2
- 1950
- E11 Green, perforated 12 1/2
- E12 Green, black roulettes 13 1/2

Stamps 46x72mm, right half being a label. Roulette between pairs in color of stamp.

- 1950
- E13 Green, roulette 13 1/2
- 1951
- E14 Red, roulette 13 1/2
- 1952
- E15 Orange, roulette 13 1/2



Red FED STATE shield overprint with word GRADE and center of shield clear (Cabot A). 46x72mm

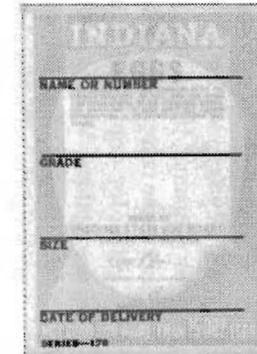
- 1956
- E19 Dark blue



Red FED STATE shield overprinted with grade, size, name or number, and delivery date lines (Cabot B).

- 1957
- E20 Light blue, clear roulettes 13 1/2

E32



46x72 mm. Overprinted with black name or number, grade, size and date of delivery lines and series number at bottom. E.R. Menefee signature.

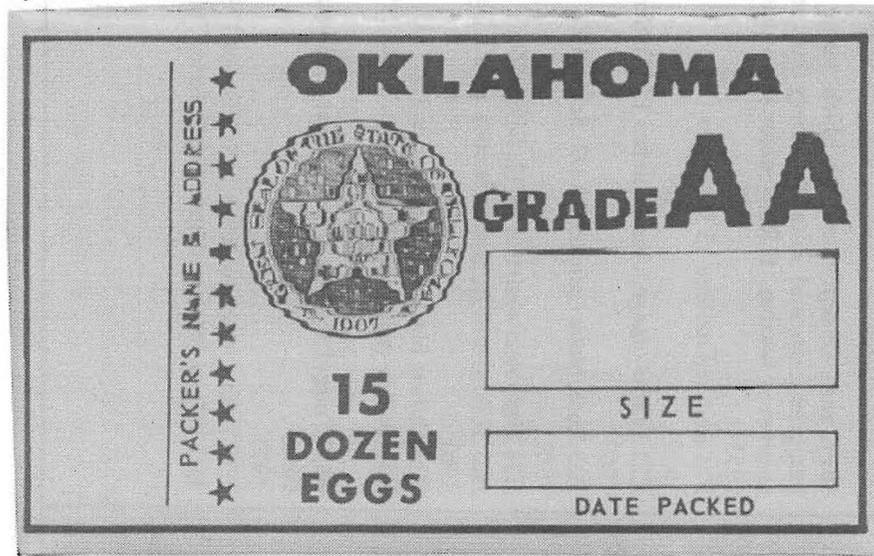
- 1955
- E21 Red, red roulette 13 1/2 Series 154.
- 1959
- E22 Yellow-orange, clear roulettes 13 1/2. Series 154.
- 1960
- E23 Rose, black roulettes 13 1/2. Series 160.
- 196?
- E24 Pink, clear roulettes 13/12. Series 160.
- E25 Yellow-orange, black roulettes 13 1/2. Series 465.
- 1967
- E30 Yellow, black roulettes. Series ???
- E31 Yellow-orange, black roulettes. Series ???

46x72 mm. Like above but Robert L. Hogan? signature.

- 19??
- E32 Yellow, black roulettes 13 1/2. Series 178.
- E33 Yellow, black roulettes 13 1/2. Series 780.

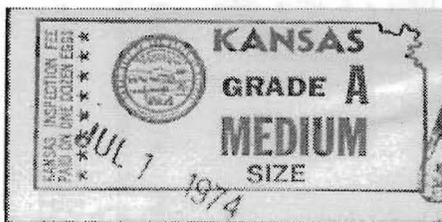
New Finds

by Scott Troutman



Oklahoma Egg

A new variety of the large 15 dozen Oklahoma egg stamps has surfaced. In the Oklahoma egg catalog in the 4th quarter 1998 SRN this stamp is similar to E8. This stamp is a purple (not pale purple) stamp



Kansas Egg

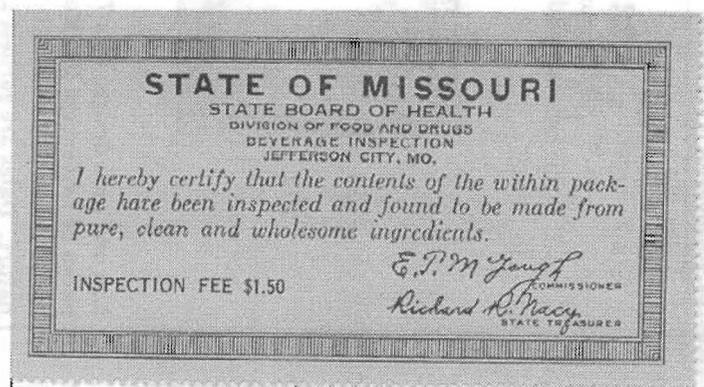
The illustration is another Kansas egg stamp which is not listed in the Bellinghausen Kansas catalog, and this one is dated for us as used July 1, 1974. At first we thought it was the E62 however the size of the stamp is different. The E62 was made in 1962 and was, according to Bellinghausen, coil, roulette vertically 6, design 72 x 33 mm.

This stamp is a coil, roulette 6 1/4 vertically, with the design 68 x 30 mm. The big difference may be the state seal. On the older series the picture part of the seal is shown. On this 1974 version the seal is surrounded by a double ring enclosing the words "GREAT SEAL OF THE STATE OF KANSAS JANUARY 30 1861". I would note that there is not much difference in the two roulettes.

120x69mm, imperforate (issued in pads) for 15 dozen AA grade eggs. It has the "PACKER'S NAME & ADDRESS" line on it like the E8, however this stamp is on a white paper, with shiny yellow gum. I am calling it E8A.

Missouri Drink & Syrup

Shown is an example of the fairly scarce beverage inspection stamp that Hubbard Volume II lists as DS20. Given the signature combination of E.T. McGough and Richard R. Nancy the stamp had to be issued in 1933 as that is the only year both were in office. The stamp is black on a paper with a brown to pinkish cast. I do not think this stamp has been illustrated before. These stamps were used on soft drinks and soft drink syrups. The design measures 93 x 46 mm. A higher \$10 denomination also exists as does a malt inspection pair that is thought to have a similar design with different wording.



Help Needed

We have two areas that are being researched where folks need help.

Alabama - John Bowman is currently working to update the Hubbard cataloging on Alabama. If you have items which are not in the current catalog he would like to get color copies of them or detailed descriptions. Vending machine stamps and feed varieties which are not currently listed are sought in particular along with pictures of cigarettes which have not been illustrated. Contact John at PO Box 382436, Birmingham, AL 35238-2436 or e-mail jdbowman@hiwaay.net

Florida - the Florida eggs continue to have new revelations. We need everyone to go back and take a look at the large "shrubbery" issues. Kent Gray believes we have three issues muddled.

1. The first series of shrubbery I believe always has Gothic (hollow) lettering, always has a box around the title and never has the letter following the serial number. In addition, it always seems to have a union label.

2. The second series doesn't actually have shrubbery for a background pattern. Difficult to describe, I will call it fish scales. Fish scales always has solid lettering, never has a box around the title, always has the letter following the serial number and never has the union trademark.

3. A third set with values 3 cent and 6 cent has surfaced. It has fish scales, a union trademark and "Florida/Egg/Commission/Tax/Paid" in black over the state seal at bottom.

The order that the first two types were issued is not known.

Please let the editor know what you have and if any are used, we really want to know the dates.

SRS AUCTION 16

Hubbard Catalog numbers used on non-fish & game.

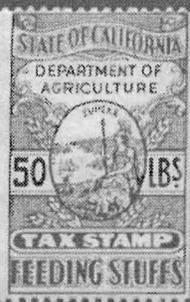
Wooten Catalog used on fish & game.

Other catalogs listed as used.

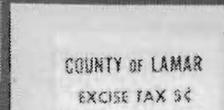
Lot Description	Est		Est
		State Revenues	
1 ?? City Of Phenix 4ct beer tax brown,MNH,VF	3.00		
2 AK 1940 liquor 1/2 gal yellow-cream card,MNH,VF, P	10.00		
3 AL 19?? excise County of Lamar 5ct red on white decal, P	1.00		
4 AL 19?? feed F69 1ct on yellow,MH,VF	3.00		
5 AL 19?? tob. decal 1ct Washington Co. blk/4,MNH,VF, P	2.00		
6 AL 19?? tobacco decal 1ct Jefferson County black blk/4, MNH,VF	2.00		
7 AL 1922-1936 feed (2) F26,F46 both U,AVG	1.00		
8 AL 1965? liquor seal LS13 pane/10,MNH,VF-XF	15.00		
9 AR 1919 feed (2) F5 MNG,VF F16,MH,VF	2.00		
10 AR 1928 cig. C27 4 ct,U,F	1.00		
11 AR 1937 feed F38 25 lb,MNH,AVG	1.50		
12 AR 1941 wine W20 5/16 ct,MNH,VF,error orange color shifted to right,P	10.00		
13 AR 1991 trout "press proof" card	5.00		
14 AZ 1933 luxury(2) LX5, LX6,U,VF,rounded upper right corner on LX5	2.50		
15 AZ 1937 fertilizer FT1 1lb,MH,VF	1.00		
16 AZ 1939-45 (3) feed F3 MH, fertilizer FT1 MH, FT10 MH	2.00		
17 CA 193? 2 ounce distilled spirits tax stamp essay, shaded background behind	10.00		
18 CA 1935 feed (8) F1-F8 set on back of cover from Stockton CA posted with US 498e pane of 6,U unusual	10.00		
19 CA 1935-43 feed (5) F2,F8a,F10,F12,F14, all MH,F-VF two w/no perfs on selvage	3.00		
20 CA 1941 liquor(2) L28,L29,MNH,VF	1.50		
21 CA 1943 feed (2) pairs imperf between F12a,F14a both MH,F,P	3.00		
22 CN 1937 cig. C13 pane/10,MNH,VF	5.00		
23 CN 1956 tobacco decal (Hines C32) 1c on 3c MNH,VF	7.50		
24 CN 1956 tobacco C37 (Hines C43) 5c on 7 1/2c MNH,VF	7.50		
25 CN 1988 cab card truck stamp (bingo),U, P	5.00		
26 CO 19?? cigarette (2), Denver 2ct and Colorado Springs 1ct, both MNH,VF	2.50		
27 CO 1933 wine & liq. WL1,MNH,VF	1.75		
28 CO 1933 wine & liquor WL1,U,VF,black handstamp cxl "FINE LIQORS Inc./7-1933"	5.00		
29 CO 1933 wine & liquor WL2,U,F,magenta handstamp cxl "Dec 27 1933/630 15th Street"	10.00		
30 CO 1933 wine & liquor WL3,U,VF,scuff	5.00		
31 CO 1934 wine & liquor WL4,U,F-VF,light cxl "N.S./Apr 24 1934"	2.00		
32 CO 1934 wine & liquor WL5,U,VF,purple handstamp cxl "Central Liquor Store"	2.00		
33 CO 1934 wine & liquor WL6,U,F,purple handstamp cxl "PROMPT DELIVERY SER/Cut Rate Drug Co./ Broadway Spruce",ms date in pencil	2.50		
34 CO 1934 wine & liq WL8,MH,VF	2.50		
35 CO 1934 wine & liq WL9,U,VF,black cxl "REPUBLIC DRUG CO./NOV 23 1934"	1.75		
36 CO 1934 wine & liq WL10,U,VF purple cxl "VALLEY DRUG CO/Los Animas, Co"	1.00		
37 CO 1934 wine & liq WL10a,U,VF,clean	1.25		
38 CO 1934 wine & liq. WL14,MNH,VF-XF	3.00		
39 CO 1934 wine & liq WL17,U,XF,purple cxl "WARD BROTHERS/APR 22 1935",original gum	10.00		
40 CO 1935 wine & liq WL20,U,VF, black circular "WALGREENS" cxl	10.00		
41 CO 1935 wine & liq WL28,U,AVG	2.50		
42 CO 1936 wine & liq WL33,U,F,heavy cxl	4.00		
43 CO 1936 wine & liq WL34,U,,left edge stained,heavy cxl	4.00		
44 CO 1937 wine & liq WL38,U,AVG,ms cxl	1.00		
45 CO 1937 wine & liq WL36a,U,F-VF	1.00		
46 CO 1937 wine & liq WL36,U,F-VF	2.50		
47 CO 1937 wine & liq WL37,U,VF,small stain at top middle	1.75		
48 CO 1937 wine & liq WL37a,U,AVG	1.00		
49 CO 1940 beer B40,U,VF,"E" serial, P	5.00		
50 CO 1942 wine & liq (3) WL39, WL40,WL41,U,AVG-F	2.50		
51 CO 1942 wine & liquor(46) WL41 plating, 46 of 50 plate positions,U,Avg-VF, Min bid \$11.50	46.00		
52 CO 1943 bedding BE1,U,VF,staple holes,small creases	5.00		
53 CO 1944 wine & liq (3) WL42,WL43 cxl faded,WL44 pair, all U F-VF	2.00		
54 CO 1945 wine & liquor(39) WL48 plating, 39 of 50 plate positions,U,Avg-VF,Min bid \$20	60.00		
55 CO 1952 wine & liq WL55a,U,VF,rare,P	22.50		
56 CO 1952 wine & liq (3) WL55,WL56,WL57,all U,VF	2.25		
57 CO 1953 wine & liq WL58,U,VF, rare,P	15.00		
58 CO 1953-56 wine & liq (6) WL59,WL60,WL60b,WL55c, WL56c,WL57c,U,VF	4.75		
59 CO 1956 wine & liquor WL57c Position plating study, 48/50 stamps, missing positions 34 & 50.Min bid \$24.00	60.00		
60 CO 1959 wine & liq WL65,WL67,WL69,U,VF	2.25		
61 CO 1959 wine & liq WL68,U,VF	7.50		
62 DE 1937 bedding BE2,U,VF, most of OG, P	4.00		
63 DE 1937 bedding BE3,U,VF,clean	4.00		
64 FL 19?? cig. Pennsacola 1ct stamp,U,VF	1.50		
65 FL 1933-70 documentary (7) D14,D16,D31,D37 used, D67 MNH XF, D21, D66 MH VF	3.50		
66 FL 1935 citrus C17 5ct,U,VF	2.00		
67 FL 1937 orange OR13 1 ct,U,F	1.00		
68 FL 1943 citrus fruit CF43,U,VF,cxl Dec 2, 1957, gum still perfect	1.50		
69 GA 1925//38 cigarettes (4) C9 U VF,C36 U AVG, C37 U XF, C56 M VF	1.50		
70 GA 1935 feed 1ct black,MH,VF	1.50		
71 GA 1940-44 feed (4) F74a MH VF-XF,F91a MH F, F92 MH F, F94 MH VF	4.00		
72 GA 1944 insecticide/fungicide IF47,U,AVG,could be war paper, only one I've ever seen used	4.00		
73 IA 1921-1930 cig. (16) C4, C10 1/2 ct (4), C11 strip 4, C12 2ct (4), C20, all U,F-VF	2.00		
74 ID 1975 non-res. tourist 7 day fish stamp,U,VF on piece of lic.	3.00		
75 IL 1934 wine W14,MNH,VF	6.00		
76 IL 1943 liquor (2) L37,L38 decals U,F,L38 has faults	1.00		
77 IL 1955 beer B80 U,VF,Clean, perfin "GHBrg Co/5-13-55"	5.00		
78 IL 1997 gasoline pump weights and measures seal, U, some fading but find another one,P	5.00		
79 IN 19?? proof pair of purple 20 cig meter imprint on clear cello tape, nice	10.00		
80 IN 1935 hunt, fish trap license \$1 in brown pocket protector w/picture of hunter and dog, no stamps, lic. has some toning	25.00		
81 KS 1895 warrenty from Hiawatha, KS for a watch	2.00		
82 KS 1927 oleomargarine O1,MNH,F, P	5.00		
83 KS 1938 feed F20,MNG,VF	1.50		
84 KS 1962 egg Bellinghuasen E62 A MediumU,VF, P	1.00		
85 KY 19?? cig. C20 pane/10,MNH,VF	1.00		



2



21 ex



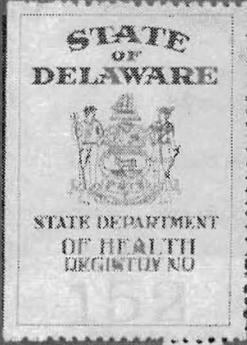
3



12



82



63



153



5



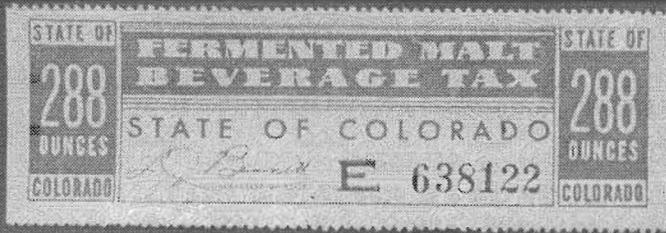
25



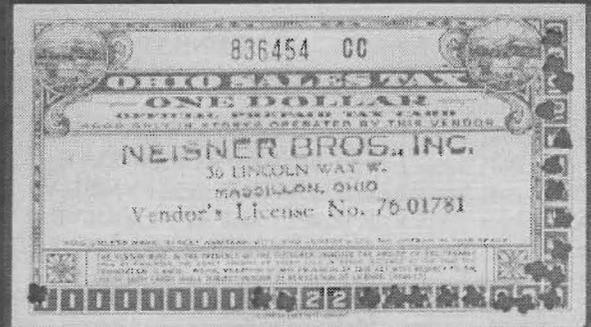
55



57



49 reduced



279



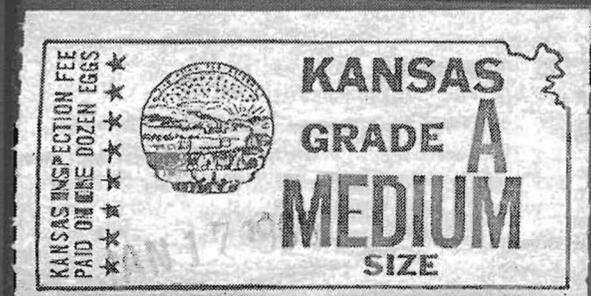
236



238



245



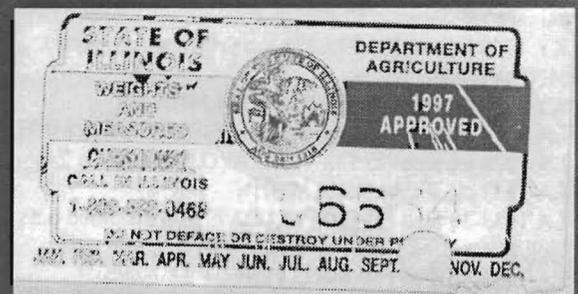
84



339



246



78

SRS AUCTION 16

86	KY 1912-14 fertilizer (3) FE16 MNH VF,FE17 MNH F, FE20 MNH F	3.00	141	LA 1942-43 feed F87,MNH,VF	1.50
87	KY 1936 beer B1 plate blk/4,MNH,VF	1.50	142 MA 19?? marijuana \$3.50 purple,MNH,VF,P	15.00	
88	KY 1936 wine W4 \$1.25 5 gal,MNH,XF,rare	25.00	143	MA 1961 archery MAA2,MNH,VF	20.00
89	KY 1936 wine W5 \$2.50 10 gal,MNH,XF,rare	50.00	144	MA 1962 archery MAA3,MNH,VF	20.00
90	KY 1936 wine W6 \$6.25 25 gal,MNH,VF,P	10.00	145	MA 1963 archery MAA4,MNH,XF,P	20.00
91	KY 1936 wine W6B 3 1/8ct pint,MNH,VF,rare	50.00	146	MA 1972 archery \$1.10 MAA13,MNH,F,P	15.00
92	KY 1938 cig. C5 1ct pane/10,MNH,VF,rare	15.00	147	MA 1983 cab card truck stamp (bingo) red,U,VF	2.00
93	KY 1938 cig. C6 2ct pane/10,MNH,VF	5.00	148	MA 1985 archery MAA26,MNH,XF,P	10.00
94	KY 1938 wine 1 gal W9 pane/10,MNH,VF	10.00	149	MA 1986 archery MAA27,MNH,VF	8.50
95	KY 1939 beer B6 1/8 bbl,MNH,VF-XF,P	10.00	150	MA 1987 archery MAA28,MNH,VF	8.50
96	KY 1939 beer B7 1/4 bbl, MNH,VF-XF	10.00	151	MA 1988 cab card truck stamp (bingo) red,U,VF	2.00
97	KY 1939 cig. C7 1ct pane/10,MNH,VF	6.00	152 MD 1935 liquor LIB 13 3/4 ct,U,XF,clean,P	20.00	
98	KY 1939 import beer IB1 pair w/selvedge .45 cents,MH, XF, top stamp has small scuff,P	20.00	153	MD 1943 bedding BE4,MNH,VF,P	2.50
99	KY 1940 cig. C9 1ct pane/10,MNH,VF	2.50	154	MD 194? bedding BE8,U,VF,staple holes	4.00
100	KY 1940 cig. C10 specimen? pane/10,MNH,VF hole punched in each	2.50	155	MD 1944 liquor(2) L10, L15,U,VF,both perfin	3.00
101	KY 1940 liquor L14 vertical pair,MNH,VF	10.00	156	MD 1944 wine W22,U,XF,perfin	1.00
102	KY 1940 liquor L15 vertical pair,MNH,VF	10.00	157	MD 199? beer 2.25 gallons red yellow & black,U,faulty,P	3.50
103	KY 1940 liquor L17,MNH,VF,tough	5.00	158	ME 1948 tobacco C33 8 ct,MNH,VF	2.00
104	KY 1940 liquor L21 1 qt. single MNH,VF	1.50	159	ME 1998 duck (waterfowl) Scott #15,MNH,VF	3.00
105	KY 1940 wine W11 pint,MNH,VF,P	1.00	160	MI 1936 electrical journeyman's lic.,U,clean	1.00
106	KY 1941 cig. 1ct green C11b creme safety,overprinted 63, MNH pane/10,MNH,VF-XF	1.50	161	MI 1954 trout \$1 MIT7 sig.,U,VF	3.00
107	KY 1941 cig. 1ct green C11 pane/10 w plate #,union seal, MNH,VF	2.00	162	MI 1976 duck \$2.10 Scott #1,MNH,VF	4.00
108	KY 1941 cig. 2ct red C12 pane/10,MNH,VF	2.00	163	MN 19?? case liquor CL7a no serial but with red "CANCELLED" overprint,U,VF-XF,couple rough spots on edges	1.50
109	KY 1941 cig. C12 specimen?, pane/10 with holes in each stamp,MNH,VF	2.00	164	MN 1934 beer B11b?.07258 ct,U,VF,crease and holes, perfin "YOERG B CO/12-24-34"	5.00
110	KY 1941 liquor L22a pane/10 black ser #'s,MNH,VF	3.00	165	MN 1934 wine & liq WL9 4ct, horizontal pair,M,F,P	10.00
111	KY 1941 liquor L23 pane/10 silver ser #'s,MNH,VF	4.00	166	MN 1934 wine & liq WL11 7 1/2 ct,U,VF	4.50
112	KY 1941 liquor L23a pane/10 black serial #'s MNH,VF	4.00	167	MN 1934 wine & liq. WL14 15ctvertical pair,M,F	15.00
113	KY 1941 liquor L24a pane/10 black ser #'s MNH,VF	5.00	166AMN	1936 beer B17 .12903 ct,U,XF,perfin "HAMM B CO/3-9-36",	25.00
114	KY 1941 liquor L24b pane/10 red serial #'s MNH,VF	5.00	167AND	1937 beer B31,MH,VF	4.00
115	KY 1941 liquor L25b pane/10 red serial #s MNH,VF	7.50	168	MN 1938 wine & liq decals (2) WL26 6 1/4 ct, U, faults and unlisted Haskins sig. 6 1/4 ct unlisted decal broken in half, both U	5.00
116	KY 1941 wine W16 pane/10,MNH,VF	3.50	169	MN 1940 beer control BC1a lilac on lilac safety pane/10, M, 4 sound, 3 with gunk spots, 3 damaged,P	10.00
117	KY 1941 wine W17 pane/10,MNH,VF	5.00	170	MN 1940 beer control BC1 \$1, remains of 10 decals,3 sound, up to half of others missing perfin "RR CO RR",U	5.00
118	KY 1941 wine W17a gray safety pane/10,MNH,VF	5.00	171 MN 1940 beer control BC5a pane/10 on green safety, M,tear through one stamp	10.00	
119	KY 1941 wine W17b silver serial #'s,pane/10, MNH,VF	3.50	172	MN 1941 beer B48 .03629 ct,U,VF,repaired tear, crease, corner nipped, tough stamp looks better than it sounds	10.00
120	KY 1941 wine W18 pane/10,MNH,VF	5.00	173	MN 1941 beer B85a .07258 ct small pos # variety,U,VF, rare but lots of small faults	10.00
121	KY 1941 wine W19 pane/10,MNH,VF	10.00	174	ND 1942 ale(beer) B67,MNH,VF,P	4.00
122	KY 1941 wine W19b pane/10,MNH,VF	10.00	175	MN 1945 beer B69a .07258 ct,U,VF, perfin "J.S.B. Co./ 12-4-45", two big holes,P	1.50
123	KY 1941 wine W20c 1/2 gal. single MNH,XF,P	2.00	176	MN 1947 supplemental liquor stamp, can't find in Hubbard, U,F	5.00
124	KY 1941 wine W20c pane/10,MNH,VF	20.00	177	MN 1947 tob. (2) T4 1ct	1.00
125	KY 1942 beer B11 .0045 ct,U,XF,light creases	1.00	178 MN 1948 oleomargarine \$2.40 blk on blue 76x110mm (big) stamp,U,VF washed out cxl "Nov. 9, 1948"	25.00	
126	KY 1943 cig C14 2ct pane/10 w/plate #,MNH,VF	2.50	179	MN 1949 beer B77 .03629 ct,U,VF perfin "MBG Co/7-1-49",faults,P	15.00
127	KY 1943 wine 1/5 gal W24 pane/10,MNH,VF,P	5.00	180	MN 1950 beer B83 .14516 ct,U,VF perfin"2-2-50", light crease,P	7.50
128	KY 1943-44 liquor (2) L27,L31,both MNH,VF	1.50	181	MN 1951 wine case stamp W5,scarce, has been sliced into five pieces and repaired with scotch tape on back, spacefiller	2.00
129	KY 1944 cig. 2ct pale blue C14 pane/10,MNH,VF	1.00	182	MN 1953 oleomargarine \$2.40 blk on blue 76x110mm (big) stamp,U,cxl in Chicago Jan 8,1953	25.00
130	KY 1944 liquor L32 1/5 gal,MNH,XF	3.00			
131	KY 1944 liquor L32 pane/10,MNH,VF, three stamps damaged,P	3.00			
132	KY 1946 liquor (2) L37,L37a (on yellow safety paper), MNH,VF-XF	5.00			
133	KY 1947 fertilizer (2) FE162,FE164,MNH,VF	3.00			
134	LA 1928 insecticide-fungicide (2) IF10,IF25c both MNH,F	2.00			
135	LA 1928 tobacco (2) T1a VF,T2 AVG,both U,P	1.50			
136	LA 1933 cigar CR1 5ct,U,AVG	1.00			
137	LA 1938-39 feed (2) F59,F61,U?,VF gum disturbed but look like new	2.00			
138	LA 1939-40 feed F67,MNG,VF,P	1.00			
139	LA 1940-41 feed (3),F70,F72,F73,MNG,VF	3.00			
140	LA 1941 feed F76,MNH,F	1.00			



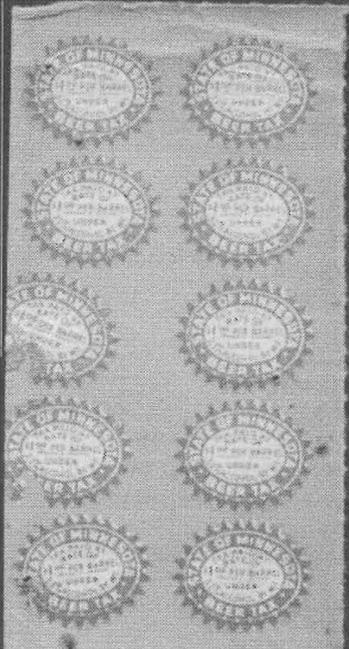
174



152



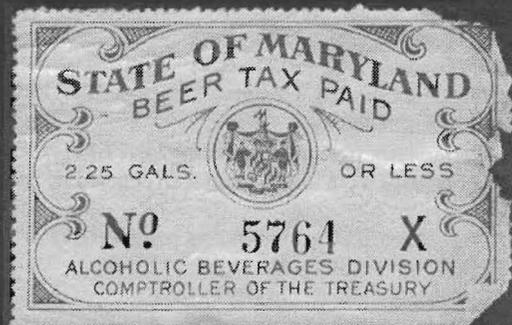
135



169



138



157



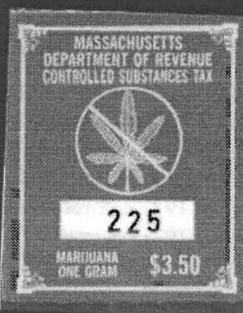
123



145



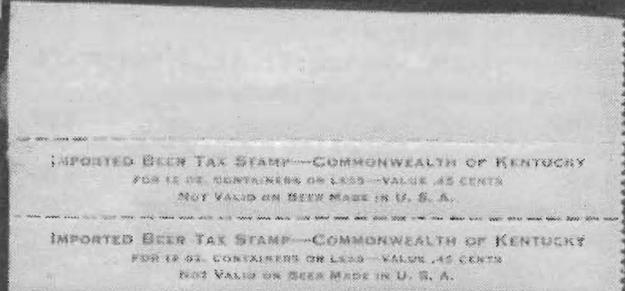
148



142



146



98 reduced



131 ex



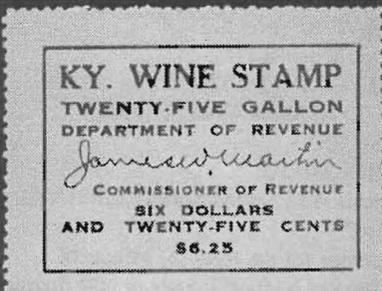
105



127 ex



307 ex



90



95 reduced



355 reduced

SRS AUCTION 16

183 MN 1957 duck Scott #1 unsig. faulty on lic. w/US RW24 sig. VF w/3 small game tags and miniature postcard to report game taken.	15.00	224 NH 195? tobacco decal Hines T142 pane/10 black on yellow 1/2ct,MNH,VF-XF	2.50
184 MN 1963 small game lic. w/US RW30 not sig. corner missing w/3 small game tags and miniature postcard to report game taken	5.00	225 NH 195? tobacco decal Hines T146 pane/10,purple 3ct, MNH,XF	7.50
185 MN 1965 deed D22 blk/4 part imperf,MNH,VF, see article page 10	25.00	226 NH 195? tobacco decal Hines T148A blk/4 blue 7 1/2ct,MNH,VF-XF,scarce	16.00
186 MN 1967 deed tax D45 \$200,MNH,VF,P	10.00	227 NH 1981 cab card truck stamp (bingo),blueU,VF,thin	2.00
187 NY 1945 processed trout and game TG1 25ct black on blue,MNH,VF-XF	5.00	228 NH 1990 duck (hunter type) Scott 8 with 2 part tab, MNH,XF	9.50
188 MN 1980 deed tax D51 \$20,MNH,VF	2.00	229 NH 1999 atlantic salmon collector version \$10,MNH, VF-XF	10.00
189 MN 1980 deed tax D52 \$50,MNH,VF	4.00	230 NH 1999 atlantic salmon fisherman version w/2 part tab \$10,MNH,XF,P	10.00
190 MN 1982/95 res. small game hunting licenses,1982,1983, 1995, all U normal creases	1.50	231 NJ 1953 non-res trout \$5 NJT2,MH, VF-XF	8.00
191 MN 1983 pheasant habitat \$5 Dumaine MNP1,MNH,VF,P	8.00	232 NJ 1953 trout res \$1 NJT1,MH, VF	8.00
192 MN 1994 hunting lic. \$15 (no stamps) in cute red license protector	1.50	233 NJ 1954 non-res trout \$5 NJT4,MH, VF	9.00
193 MO 19?? cig. Kansas City 1ct vertical pair,MNH,VF	4.00	234 NJ 1954 res trout \$1 NJT3,MH, VF	9.00
194 MO 19?? cig. Kansas City 3 ct,U,XF	2.00	235 NJ 1954 res. trout NJT3 sig. U,XF	2.00
195 MO 1909 gasoline G4 10 bbl,U,VF,clean	5.00	236 NJ 1955 non-res trout \$5 NJT6,MH, VF,P	12.00
196 MO 1915 kerosene K32 Knott-Deal sig. 1 bbl. U,VF,clean	5.00	237 NJ 1955 res trout \$1 NJT5,MH, XF	9.00
197 MO 1919 gasoline G43 10 bbls "D" serial #, cxl Jul 27, 1920,U,VF,clean,P	7.00	238 NJ 1956 non-res trout \$5 NJT8,MH, VF,P	8.00
198 MO 1919 gasoline G44 25 bbls w/"D" serial #,U,VF, UR corner creased,clean	10.00	239 NJ 1956 res trout \$1 NJT7,MH, XF	9.00
199 MO 194? sales tax token 1 mill blue circular,U, dirty,P	1.00	240 NJ 1957 res & non-res trout NJT9,NJT10,MH, VF	16.00
200 MO 1943 wine W2 1/2 green,MNH,VF	5.00	241 NJ 1958 res & non-res trout NJT11,NJT12,MH, VF	16.00
201 MO 1961 McDonald Territory private post stamp tied on first day cover for 1961 Christmas seals cxl'd Noel Missouri to Dick Green (who made the xmas seal catalog). Cover has significant coffee spill on upper left corner, does not affect stamps or cxl's	5.00	242 NJ 1959-1964 trout res & non-res (12) NJT13-NJT24 all MH, VF. Min bid \$25	58.00
202 MS 1930 feed F34 100lbs,U,AVG	5.00	243 NJ 1965-1970 trout res & non-res (12) NJT25-NJT36 all MH, VF-XF Min bid \$25	61.00
203 MS 1931 cig. C2 U,AVG,printed cxl "TTD/FEB 9, 1931",P	1.00	244 NJ 1966 res. trout \$2 NJT27 sig.,U, XF	1.25
204 MT 19?? egg Medium Extra A green circular diecut MNH, XF,P	6.00	245 NJ 1967 woodcock \$3 NJW1,MH, VF,P	16.00
205 MT 19?? egg Medium Special AA blue circular diecut, MNH, VF	6.00	246 NJ 1968 woodcock \$3 NJW2,MH, VF,P	18.00
206 MT 19?? liquor seal LS10,MNH, VF,LR corner nipped	2.00	247 NJ 1969 woodcock \$3 NJW3,MH, VF-XF	20.00
207 MT 1944 liquor seal LS9, beautifully engraved map of state,MNH, VF,P	3.50	248 NJ 1970 woodcock \$3 NJW4,MH, VF	16.00
208 MT 1947 cigarette (5),U,F-VF,P	1.00	249 NJ 1971 non-res trout NJT38,MH, VF-XF	9.00
209 MT 1947 punchboard PB8 \$7.50,MNH, VF	7.50	250 NJ 1971 res trout NJT37,MH, VF	12.00
210 MT 1996-97 hunting & fishing licences (8),all different, all creased, one ratty,U,no stamps	1.00	251 NJ 1971 woodcock \$3 NJW5,MH, VF	25.00
211 MT 1997 bow & arrow stamp \$8 on fishing lic.,U	4.00	252 NJ 1972 woodcock \$3 NJW6,MH, VF	25.00
212 NC 1933 cleaning & pressing,MNG, VF	2.00	253 NJ 1972-1976 trout res & non-res (10),MH, VF-XF Min bid \$30	62.00
213 NC 1937 bedding BE1,U, VF,thin	1.00	254 NJ 1973 woodcock \$3 NJW7,MH, XF	25.00
214 NC 1940 cleaning CP4a light blue var,U, VF	2.00	255 NJ 1974 woodcock \$3 NJW8,MH, XF	20.00
215 NC 1965 bedding BE6 2 4/10 ct hyphen hole,U, VF,clean,P	4.00	256 NJ 1975-1990 pheasant & quail (16) NJPQ1-NJPQ16,MH, VF face \$243.00,Min bid \$25	50.00
216 NC 1965 bedding BE7 3 6/10 ct,U, VF	2.50	257 NJ 1975-1990 woodcock (16) NJW9-NJW24,MH, VF Min Bid \$25	45.50
217 ND 1925-31 cig. (4) C2, C10(2),C14,U,F-VF	1.00	258 NJ 1976 trout (2) \$4 res NJT47 \$8 non-res NJT48, both MNH, VF corner copies	8.00
218 ND 1972 non-res small game \$35 sig. on lic. Lic. has a faulty spot.,XF,P	10.00	259 NJ 1977-1982 trout res & non-res (11),NJT49,NJT51-NJT60 MH, VF-XF, MIN bid \$22	44.00
219 ND 1989-90 res husband & wife fishing stamp,husband \$13 sig. U, VF,P	6.00	260 NJ 1983-1988 trout res & non-res (12), NJT61-NJT72 MH, VF-XF Min bid \$24	46.00
220 NE 1935 liquor L2 6 1/4 ct,U, VF,nick at top, perfin "11-27-35",P	3.00	261 NJ 1989-90 trout res & non-res (4), NJT73-NJT76 NH, VF-XF Face \$35.50 Min bid \$20	47.00
221 NE 1936 beer B3 6 3/4ct,U, VF,perfin10-3-36	4.00	262 NM 1929-46 feed (2) F5 MNH AVG, F8 MNG AVG, fertilizer MNH FE3	3.00
222 NH 1947 tobacco decal Hines T114a 75ct,MNH, VF	4.00	263 NM 1944 honey HO8,MH, F,P	7.50
223 NH 195? tobacco dcal Hines T169, blk/4red 1 1/2ct,MNH, VF	3.00	264 NM 1945 wine decals W13 5ct red pane/10,MNH, VF, tear into one stamp,P	10.00
		265 NM 1947-1953 licenses for gas fitter (3) Village of Lordsburg 1947, State of NM 1953, State of NM Journeyman 1956, all U and have been in a wallet and look it.	2.50
		266 NV 1865 doc. D11 50 ct.,U, VF	2.50
		267 NV 1930 Eureka County fishing lic, serial #80 MNH w/tab, quite ornate, green wih red on yellow paper	10.00



197



219



263



199



230



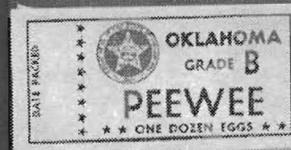
186



264 ex



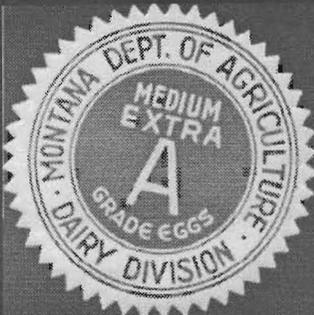
289



292



207



204



163



191



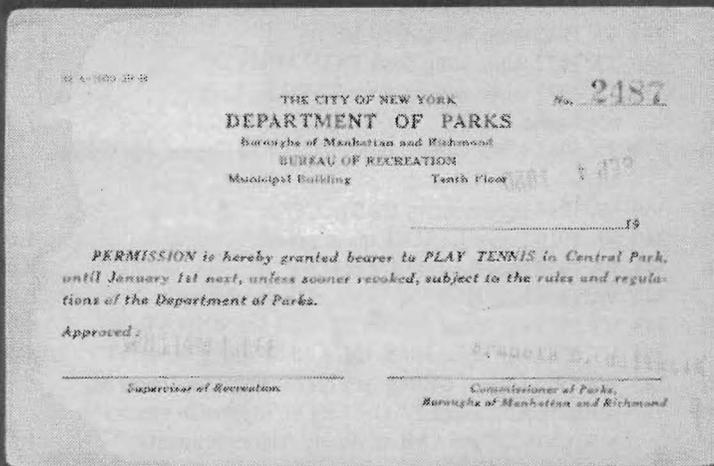
218 reduced



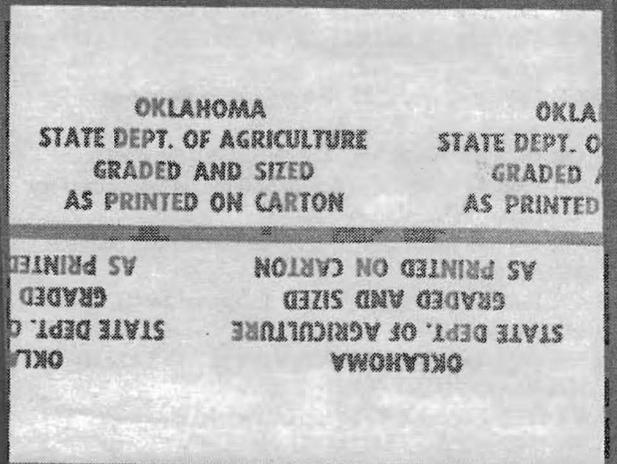
220



203



270



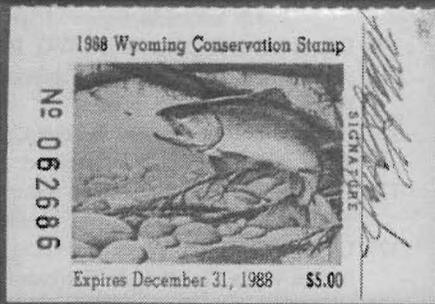
286

SRS AUCTION 16

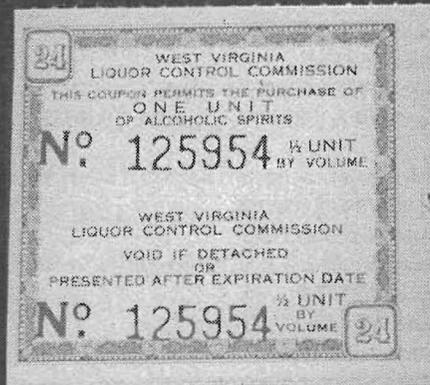
268 NV 1932 anglers lic for Eureka County, Serial #11 w/full tab,MNH,XF,normal staple holes in tab	10.00	308 PA 1975 res hunting pink back tags, spring turkey, deer and fall turkey tags, and lic. All mint.	2.00
269 NV 1935 Eureka County hunting lic, serial #48 MNH w/tab, quite ornate, brown red serial #	10.00	309 SC 1930-1960's (28) documents (26) w/D26 \$1 on them. Multiple usages, and usages w/other SC and US revenues, Extra Postage	8.00
270 NY 1920 permit to play tennis on postcard,U,stains,P	2.50	310 SC 1940-1960's doc D27 \$2 on (12) documents of all kinds. Stamp catalogs \$1.00 ea. Multiple usages and usage w/other SC and US revs. Extra Postage on this lot	12.00
271 NY 1983-98 res. fishing lic. (9) w/res fishing stamps 1983 to 1997-98 season (NYF2,NYF27,NYF31,NYF35,NYF39,NYF51,NYF55,NYF59,NYF63),all U, most sig.	15.00	311 SC 1940-1968 doc. D28 \$5 on (13) documents of all kinds. Stamp catalogs \$1.25. Multiple usages and usages w/other SC doc. Extra Postage will be charged	15.00
272 NY 1987-89 fishing (2) NYF27 \$9.25 res. season heavy sig. and NYF31 \$9.25 res season sig. dirty faults	2.00	312 SD 1923-32 cig. (3) C1 1/2 ct, C11 scuff,C17 all U,VF	1.00
273 OH 1930 sales tax C28A missing green color error, see article page 10,MNH,XF	10.00	313 SD 1929 malt M2 1ct,U,VF,looks new	2.50
274 OH 1933 beer B4 50ct,MNH,XF	15.00	314 SD 1929 malt M3 5ct,U,VF,clean,P	2.00
275 OH 1933 beer B8 1ct surcharge,U,VF	3.00	315 SD 1958 res small game \$3 lic w/ US RW25 sig. U,F-VF, (3) game tags and minature postcard to report take.	10.00
276 OH 1933 beer B8 blk/4,U,AVG,cxl "MILLER BEEER" in blue,great piece	7.00	316 SD 1959 non-res hunting \$25 SDH1 sig.U,F on lic, lic. ruffed on edges but stamp okay	10.00
277 OH 1933-73 wine W2 MNH VF, beer B1 MNH VF, cosmetic CO4 MH VF, bedding BE6 MNH VF	4.00	317 SD 1959 non-res pheasant coupons, MNH, one badly creased, one with rusty paper clip mark on back	7.50
278 OH 1937 sales tax \$1 prepaid card. Backside has revenues collected in 1936. Little dirty on back. U	5.00	318 SD 1960 non-res \$25 small game SDSG2 on lic. Stamp sig. and scuffed. Tough usage	5.00
279 OH 1937 sales tax prepaid \$1 card SC4a,U,handstamped "Neisner Bros. Inc.....Massilon, Ohio",U,P	5.00	319 SD 1972 non-res small game \$25 stamp sig. creased on yellow lic. w/RW39 unsig. VF	11.00
280 OH 1939-52 sales tax(14) R47,R103I? (2),R104V, (10) beat up ones, all U	1.50	320 SD 1979 non-res waterfowl \$30 Scott #A10, MNH,VF, w/top selvedge	3.00
281 OH 1941 bedding BE5A "BEDDNIG" error MNH,VF, one small gum disb	5.00	321 TN 19?? ammunition AM53a brown on yellow,MNH,VF	2.50
282 OH 1949 sales tax return 1949, Toledo income tax form, vendors lic. (faults), Lucas County vendors lic for furniture repair, mans address plate for credit cards?	3.00	322 TN 1937 tob T37 5/10 ct blk/4,U?,VF	1.00
283 OH 1949 sales tax stamp order form,U and R32y? stamp w/staple	1.50	323 TN 1939 tob. T79 4ct,U,VF	1.00
SRS numbers used on the following OK eggs		324 TX 1933 beer B1 .2722 ct,U,F, cxl purple "GULF BREWING CO" in box, small indent in bottom	6.00
284 OK 19?? egg E10 B 15 doz,MNH,VF	25.00	325 TX 1934 citrus fruit quarentine form EQ-443, black on green, MNH,XF	10.00
285 OK 19?? egg E11 B 30 doz,MNH,VF	25.00	326 TX 1935 beer B15 .01406 ct,U,VF-XF, red "National Bev. INC/Houston" cxl	5.00
286 OK 19?? egg E13 continous roll type,MNH,VF,P	10.00	327 TX 1935 export liquor EL2 25ct brown,U,VF,heavy cxl	2.50
287 OK 19?? egg E2 Grade A,MNH,XF	10.00	328 TX 1935 liquor L2 10ct,U,AVG, cxl "ALAMO BEVERAGE CO."	1.50
288 OK 19?? egg E4 AA 30 doz,MNH,VF	25.00	329 TX 1936 wine W29 .01ct,U,VF, printed cxl "S.W.D. CORPORATION"	2.50
289 OK 19?? egg E46 Grade A Extra Large,MNH,VF,P	5.00	330 TX 1937 citrus F26,U,VF,light crease	2.00
290 OK 19?? egg E5 A 15 doz,MNH,VF	25.00	331 TX 1939-41 bedding BE1a MNH VF, stock transfers ST12 U VF, ST9 U,VF, doc. D1 MNG,AVG	2.00
291 OK 19?? egg E6 A 30 doz,MNH,VF	25.00	332 TX 1940 citrus F28,U,F,clean	1.50
292 OK 19?? egg E68 Grade B Peewee,MNH,VF,P	3.00	333 TX 1942 citrus F32,U,VF,clean,P	1.50
293 OK 19?? egg E8 AA 15 doz,MNH,VF	25.00	334 TX 1943 citrus F34,U,F,clean, lt creases	1.50
294 OK 1942 bedding BE1 carmine red,U,VF staple holes	1.50	335 TX 1945 wine W80,MNH,VF	2.50
295 OK 1966 egg (5) E26-E30 Grade B full set,MNH,VF	25.00	336 TX 1977 white wing dove TXD7,MNH,XF	2.00
296 OK 1966 egg (6) E14-E19 Grade AA full set,MNH,VF	35.00	337 TX 1977 white winged dove TXD7 on license, not signed,U,VF	2.00
297 OK 1966 egg (6) E20-E25 Grade A full set,MNH,VF	30.00	338 TX 1983 white winged dove TXD13 on license, not signed, U,VF	2.00
298 OK 1967 egg (3) E21,E22,E23 all U,VF w/month/day/year date stamps	15.00	339 VA 1914 documentary D2 \$1,U,VF,nice,P	10.00
299 OR 1877 insurance D15 10ct gray pair,part imperf? (see article page 10),MNH,AVG	50.00	340 VA 1916 liquor L1,U,VF,ms in pencil	1.00
300 OR 1886 insurance D28,MNG,VF, small repaired tear	1.00	341 VA 1938 beer B3 1.37 1/2 ct,U,VF	20.00
301 OR 1943-44 amusement device \$50 red,on safety card but damaged	10.00	342 VA 1938 beer B3 \$1.37 1/2,U,VF,very clean	20.00
302 OR 1947-48 music device decal on card \$1 red on black, MNH,VF	6.00	343 VT 1957 cig. decal Hines C17 blk/4 5ct,MNH,VF	6.00
303 OR 1948-49 amusement device \$50 green,MNH,VF-XF, serial #654,P	10.00	344 VT 198? cig. decal Hines C22a blk/4 20 cig,MNH,VF	3.00
304 OR 1993 duck perf. souvenir sheet of 2 \$5 SAM Houston OR10ssp,MNH,VF-XF	20.00	345 WA 19?? City of Bellingham 12ct License fee (beer) M, perfin "CANCELLED" and City of Toppenish green 1 ct, MNH,VF-XF and a MI & WI cig fusion thrown in	1.50
305 PA 1937 bedding BE7 on tag for Excelsior	5.00	346 OH 1950-55 hunting back tags (6), no stamps all U, several creased	3.00
306 PA 1947 soft drink SD2,MNH,VF	4.00	347 WA 1934 export beer EB2 perfin "9-21-34/S.B. Co"	2.00
307 PA 196? cigarette C50b black variety pane of 10,MNH, VF-XF,P	4.00		



361



364



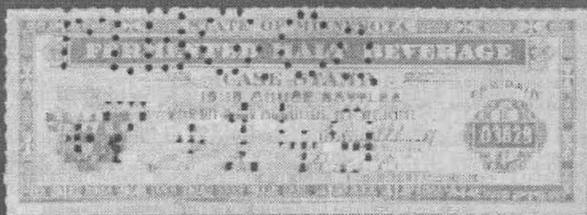
359 half



175



363



179



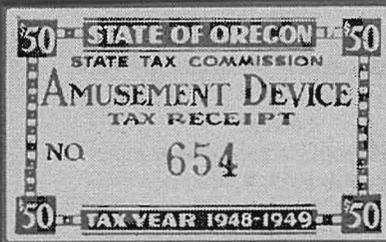
333



180



394



303



390



366 ex



314



215



208



393



397 ex



398

SRS AUCTION 16

348	WA 1941 beer B3, U,VF	2.50	376	US taxpays, liquor strips and tobaccos	
349	WA 1941 beer B6,U,VF	2.50	377	US revenues RS303a MNH,AVG, RF20 U "R.P.C. CO"	
350	WA 1943 doc. D4,U,VF,stain in corner	2.00		precancel, RF26 "W.P.C. CO" precancel MNH AVG,	
351	WI 1950 beer B64 .03629 ct,U,VF,perfin "PABSTM/ 4-10-50	10.00		RB68 U,AVG	1.00
352	WI 1950 pharmaceutical liquor 1/2ct decal,MNH,VF	7.50	378	US 1999 USDA egg sample stamp, pale gray and black on bright lemon yellow, U,VF,creased	5.00
353	WI 1952 wine W44 48ct,U,VF	5.00	379	US 1922 Distilled Spirits case stamp 2 4/10 gals in 12 Bottles Walla CL308,U,VF cleaner than most	15.00
354	WI 1952 wine W45 60ct,U,VF	5.00	380	US 1922 Distilled Spirits case stamp 3 Gallons in 12 bottles Walla CL305,U,AVG,clearer than most	10.00
355	WI 1953 beer B69 .09678 ct,U,VF-XF,perfin "MILLER/ 4-21-53",serial # 2527,P	25.00	381	US 1937 red liquor strip Walla CS913b 1qt perforated , cxl "Canadian Club STRAIGHT WHISKEY/Imported by Hiram Walker Incorporated, Detroit,Michigan"	10.00
356	WI 1954 wine W55 48ct,U,VF,very clean	15.00	382	US 1937 red liquor strips (2) Walla CS913A,CS913B both w/cxl "Seagram's Distilling Corporation" one for V.O. Canadian Whiskey, one for Ancient Bottle Rye Whiskey,U,VF	6.00
357	WV 1920's medicinal liquor 1 unit red on gray, black serial #'s,MNG,VF,known but not listed	5.00	383	US 1937 red liquor strips Walla CS910B 1/2 pt, CS911B 3/4 pint corner nipped, CS913B 1 pt cut crooked, all with ILL perfin	2.50
358	WV 1920's medicinal liquor pair 1 unit red on gray, blue serial #'s (4 1/2 unit stamps) MNG,VF, same as in last auction	10.00	384	US 1941 red liquor strips series 111 Walla CS924B (2) w/ "R.C. Williams & CO., INC/New York, N.Y.",U	5.00
359	WV 1920's medicinal liquor pair 1 unit red on gray, blue serial #'s (4 1/2 unit stamps) MNG,VF, same as in last auction	10.00	385	US 1902 oleomargarine Springer FE40 30 lbs,U,stamp has been put on a backing as it has a lot of faults	15.00
360	WV 1920's medicinal liquor pair 1 unit gray on gray, red serial numbers (something new?) (4) 1/2 unit stamps,MNG,VF,P	15.00	386	US 1934 special tax stamp \$1 for Pracitioner Dispensing Opium, Coca leaves, etc. from Hutchinson,KS,U,XF, very clean	5.00
361	WV 1947 seed SE4 4ct,MNH,VF	1.50	387	US 1944 special tax stamp \$10 for Coin Operated Amusement Devices, U, from Johns Island, SC, stamp sound	7.50
362	WV 1991 duck perf. souvenir sheet of 6 \$5 SAM Houston WV5ssp,MNH,VF-XF	40.00	388	US 1947 1/2 bbl fermentent malt liq. Scott REA192,U, VF,perfin,stamp holes, some dirt	5.00
363	WY 1939 liquor L30,U,F,P	2.50	389	US 1937 US sales tax exemption form, used on Pennsylvania Rail Road	3.00
364	WY 1988 conservation Scott #5 sig.,U,VF,P	2.50	390	US 1898 cigars 250 Springer TC151, reconstructed on cardboard backing folded in middle	7.50
	Collections and mismashes		391	US 1875 snuff Springer TE56,U,VF-XF,really nice,P	20.00
365	(50) seals, stamps and stickers. A few NY stock transfers, air post, certified and special delivery stickers, even a warrenty for a cockcoo clock	3.50	392	US 1941 snuff Springer TE635 (wide),U,VF	4.00
366	Two "Fragile Handle with care" seals w/addition indica "Open Schools to Epileptics" and "Epileptic Laws are Outmoded" and strip of "Special Delivery" seals w/ "Employ Epileptics",MNH,VF	1.00	393	US US cigarettes(15) series 103//125 lots of dups, cigar 1942 Class B Series 112 perfin,cigar 1952 Class C roul. 7 pefin, U	2.00
367	Cheapies (10),TX B28 beer w/whole,(2) TX cig., UT cig., IN D18 U, GA cig.(3), GA feed, KS upland game bird damaged	2.00	394	"State of Blank" blue cigarette stamp essay,MNH,P	5.00
368	Cheapies (8) AZ beer B14 w/pinhole U,CA liquor L3 U ,L25 M, FL doc D13 U, D14 U, ID cig. C5 M, MO L100a damaged, SD C2 U	3.00		Foreign	
369	Cigarettes (16) AL (1),KY(2),KS(2),OH (11) some printed cancels, fusions, meters,M & U	4.00	395	1928 Ontario Canada bottle in bond orange liquor strip 1/5 cent, "Made Feb 1928, Bottled Dec 1933", U,VF, one small scuff,P	3.00
370	Feed (12) AL (3) 1ct, SC F37,F43 both faulty,CA F8 MNG, GA F68(2), MI F13(2), VA F31,F33,all U except CA	3.00	396	Canada 1983 Saskatchewan non-res game bird lic, and Canadian migratory game bird permit \$3.50, no stamps on either, both U,creased	1.00
371	Mixed lot of better (6) CA liquor L25 U,FL doc. D66 MNH VF, KY wine W1 MNH VF, MS feed F20 MNH VF, VA liq. doc. L1 MNH, SC bus lic. BL170	6.00	397	1952 Great Britian sheetlet of 5 purchase Tax coupons for aquiring stuff duty free,U,creases not in stamps and two small stains affecting stamps	2.50
372	Mixed lot of better (8) CA liq. L18 MNH,CN bedding BE2 MNG VF, KS beer B7 MNG, MI feed F7 MNH F, OR insurance D28 MNH, KS feed F20 MNG, OR transaction tax,WV soft drink 80ct	8.00	398	19?? set of 7 Isreal revenues,MNH,VF,P	4.00
373	Mixed lot of better (5) CA liq. L23 MNH,DC liquor L5a U perfin, KS fertilizer FE7 MNH F,MN deed D20 MNH XF, VA feed F30 MNG VF	5.00	399	Japan hosiery inspection bureau export seal,MNG,F,P	1.50
374	Mixed lot of better(6) CA F14a MNH F-VF,CA L28 MNG VF, IN wine W31 MNH XF, NC feed F90 MNH VF, OH liquor seal MH,F WV F6c MH VF	6.00	400	1969 Philippines invoice w/\$4.74 doc. meter on front and 2 peso (2), 4ct, 10ct (2) and 50ct science doc. stamps on back,U	2.50
375	Trout (4) NV NVT1, MI trout/salmon MITS16 not sig., WIT8, WIT9 all sig. U, each has a fault except WIT9 cat \$13.50	7.00		1941 Postal Money order from South Africa for 6 pennies	2.50

End of Auction #16

Richland County South Carolina Recording Fee Stamps

by Terence Hines

In October, 1999 I happened to spot an interesting item on E-bay, the on-line auction service. This was a \$2 orange stamp from Richland County, South Carolina inscribed "RECORDING". From the scan that accompanied the lot, it was obvious that the stamp was fairly recent. An inquiry to Mr. John Norris, Richland County Registrar of Deeds, brought a most helpful and informative reply. From at least 1972 until February 19, 1998, Richland County had used stamps to pay the county fee for recording deeds. This is a recording fee, not a tax on the deeds themselves. The fee rate was and is \$10 for the first four pages of a deed and \$1 for every page over four. The stamps were affixed directly to the deed, cancelled, and the deed was then returned to the owner. After stamps were eliminated, a non-stamp system for collecting the fee was introduced.

Six denominations had been used until the stamps were discontinued. Although the stamps are now obsolete, the Office of the Registrar of Deeds has a supply on hand and these are still sold at face value. The SRS has purchased a quantity of each denomination for resale to members, at face. Details appear in the SRS sale department.

Interestingly, the stamps discontinued in 1998 were different than earlier issues, as evidenced by four stamps that appeared in Eric Jackson's mail auction 145 published in the September 1999 issue of *The American Revenuer*, page 155. One of these four was a duplicate of the original stamp I saw on E-bay. A listing of the ten known Richland County recording fee stamps appears below. Please report any additional varieties to the editor.

Whether or not other South Carolina counties use or have used similar stamps is now being investigated.



SCR5 and SCR7

Richmond South Carolina Recording Stamps

197? Perf. 12 with "THE R.L. BRYANT COMPANY, LITHO" imprint at base. Shiny gum.
SCR1 \$3 olive green **

197? Roulette 9, with imprint at base. Shiny gum.
SCR2 \$2 orange**/**
SCR3 \$5 green **

197? Roulette 10. No imprint. Dull gum.
SCR4 \$4 blue **

199? Roulette 10, with imprint at base. Shiny gum.
SCR5 \$1 gray-black *

199? Roulette 14, no imprint. Dull gum
SCR6 \$2 yellow-orange, shiny gum *
SCR7 \$3 green *
SCR8 \$4 dark (royal) blue **
SCR9 \$4 sky blue *
SCR10 \$5 red *
SCR11 \$10 burgandy *

* Available at face value from the SRS.

** Listed in Eric Jackson's mail sale 145

***Variety in E-bay auction.

The stamps when discontinued were printed in sheets of 20, five across and four down.

Join us at **Westpex 2000**
April 28-30
San Francisco, CA

New Oklahoma and Tribal Stamps Found

by Scott Troutman

During the Thanksgiving holidays I drove out to the Cheyenne-Arapaho Smoke Shop at Concho, Oklahoma and made not one but two discoveries. Shown below is the bottom of a pack of Marlboro 25's I picked up.

First it has two Cheyenne & Arapaho tribal stamps on it. These are black on bright yellow paper. For those not familiar with smoke shops, these are tobacco shops run by Indian tribes on their own reservations. In a Supreme Court decision, *State of Oklahoma vs Potawatamie Smoke Shop*, the Supreme Court declared that the tribes had the right to sell products on their reservations free from both state and federal taxes. Further the tribes had taxing authority if they wanted to apply their own taxes. As such cigarettes purchased at smoke shops are cheap. To date, only the Muscogee tribe was known of have issued tax stamps¹.

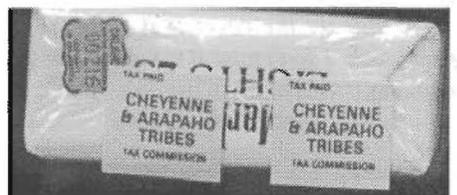
At the Cheyenne-Arapaho Smoke Shop normal packs of 20 cigarettes had only one tax stamp, packs of 25 had two stamps. I have not found out what the tax rate is.

Also of note on this pack was the existence of a second Oklahoma Native American stamp. Native American stamps are issued by the state of Oklahoma to the smoke shops and are used to indicate a tax free status. A yellow 20 cigarette stamp has been known for some time². On this however, is a black on orange 25 cigarette heat fusion.

As there are some 80 tribes in Oklahoma many more tribal stamps could exist. I have since check the Kickapoo Smoke Shop, but they did not have tribal stamps.

Bibliography

1. "A Revenue Stamp from the Muscogee Indian Nation", *The American Revenuer*, Scott Troutman, March 1991, p. 61
2. "State News", *State Revenue Newsletter*, 1995 1st qtr, p. 28



Coming Next Issue
Idaho & Potatos
and much more.

LETTERS TO THE EDITOR

Little Mystery

The 4th quarter SRN came in this afternoon. The mystery items on page 19 are World War II liquor ration coupons. As far as I can tell, liquor rationing was handled by the states. In Pennsylvania (and maybe other states) there was a rubber stamped entry in ration book three. Ohio had a large card for rubber stamped entries. Other states had coupons, like the ones shown. There is very little information published that I have found so far. Every so often one of the unused coupons shows up in odd lots.

Art Mongan
Maryland

Kind Words

Enjoy the Society and the State Revenue News magazine very much.

C. Dorance Gibbs
Wisconsin

You folks are doing a great job. Thank You.

Edward Sienas
Wisconsin

Question?

Could the dues be paid for more than one year? I sure enjoy the State Revenue News.

Maynard Bateman
Florida

Sure! Though we recommend you don't do it for more than 4 years out.

The treasurer

Colorado Beer

A brief comment on the Colorado Beer stamp on the 4th quarter SRN cover. The stamp is from the second term of Morrison. My brighter copy is deep violet-blue (Stanley Gibbons) which is quite a contrast from my "C" which is deep blue gray-blue.

The beer on your copy might have bleached it gray-black as you said.

Frank Bocovich
Colorado

The one on the cover is a quite pale gray-black. I don't think it was ever a deep anything.

Editor

Beer Tales

Found your beer issue to be an absolute delight, most of all your narrative on the brew and tying same into the states was masterful. Here are a couple more "beer" memories.

In the 1500's German monks were brewing a very dark bock beer and using same for diuretic purposes (ha..). The senior monk became concerned that his flock was getting a bit tight consuming this dark and bubbly beverage, so he kegged up a barrel and shipped it off to Rome to be examined by the Pope. Italians being good consumers of wine found the Bock not to their tastes and sent a courier back to the monastery saying that on behalf of the Pope you were indeed "blessed for drinking such a foul concoction".

It is also a matter of record that in the diaries kept by two male passengers of the Mayflower that they imposed upon the Captain to put into any port at the earliest possible time because the ship was close to running out of Ale. Once upon shore, one of the first things they did was get their brewery going.

As to your unlisted Utah B2, that entire series is replete with color differences (i.e. shades) and paper differences from bright white to dingy brown.

M.E. Matesen
Washington

I had discovered that the Pilgrims had plenty of ale at the First Thanksgiving.

Mack is working on a new Utah catalog and sent me examples of the Utah B3. The three stamps are colored olive green, light olive green, and lime on three different kinds of paper. Editor.

Florida Egg Cataloging Error

In trying to catalog some eggs stamps I found an error in the Florida cataloging in the 4th quarter SRN on page 11. The stamp shown with the picture labeled "E36b blue with blue serial number" was already listed as E46a in the cataloging in the 3rd quarter issue page 6.

Kent Gray
England

By jove the boy has got me there.

Free for all Correction

A correction for information in the 4th qtr 1999 SRN in the Free for all. It is my wife who is the smoker, not I. I just make her save the revenues stamps.

Harold Effner, Jr.
New Jersey

Presidents Message

Let me welcome all SRS members into the 21st century and the new millennium. Contrary to all the doom-saying, we all seem to have arrived here free from damage and one the worse for wear. I'm just happy I don't have to figure out what to do with 100 gallons of bottled water, a ton of gasoline, 200 pounds of dried food and a generator or two!

Turning to the SRS, the new millennium finds the SRS in excellent shape. We have a wonderful publication, due to the combined efforts of the editor, printer and all the contributors. We have an active membership that continues to grow and the organization if financially secure.

One of the more promising signs for the future of state revenue collecting is the increasing number of state revenue lots being offered, and sold, on Ebay, the online auction service. Ebay, and others like it, reach hundreds of thousands of potential collectors. Almost every day new state revenue lots appear. And often they are very interesting lots, and stamps that have never been reported before. This can only be good exposure for state revenue collecting. and the SRS. If you get one of these lots do write it up for us.

Good hunting and collecting in the new millennium.

Terence Hines

The American Revenue Association

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

For an Application write to:
The American Revenue Association
The Secretary
PO Box 728
Leesport, PA 19533
Fax 610-926-0120

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.
Free for SASE #10 envelope
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 1 (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 (1960-1991 issues)*
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member pice \$37.50)
7. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*
R.F. Riley, 1992, 192 pp, perfect bound
Free for SASE 8 1/2 x 11 envelope with \$1.65 in postage on it.
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* **OUT**
J.R. Wooten 1996, 70 pp., illustrated, spiral bound
\$21 (non-member price \$26)
12. *State Pictorial Fishing Stamps*
J.R. Wooten 1996, 38 pp, Illustrated, spiral bound
\$17 (non-member price \$21)
13. *Mines of the West, 1863*
Douglas & Gina McDonald, 1996, 64 pp., ill. stitched
\$7.95 (non-member price \$8.95)
14. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)
15. *Chauffurs Badges and Transportation Related Badges of the World.* Dr. Edward H. Miles.
Vol I - NY State and City Badges \$11
Vol II - New England State and City Badges \$11
Vol III - Illinois State and City Badges \$11
Guide to NY Chauffers Badges \$4.
16. *Nebraska Revenue Stamps*
Dr. Kenneth Pruess, 1972, 18pp \$5.
17. *State Turkey Stamps*
Dr. John Crook SRN No. 220 1994 32pp \$5
18. *Kansas/Nebraska Combined Catalog* **New**
Bellinghausen and Pruess bound together \$10
19. *New England State Revenue Catalog* **Back in Stock**
Terence Hines \$10
20. *The Kansas Quail Stamps* **New**
David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members

Publication	Price ea.	Qty	Total

Prices now include postage Grand total

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

Name _____
 Address _____

AD CORNER

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

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. (4)

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. (1).

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)

WANTED: MINNESOTA evergreen tags;Kentucky, Indiana, Wisconsin egg stamps, paper scrip (coal, lumber, depression, ect.) and scrip-related paper. SCOTT A. McCLUNG, 8381-H MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043 (0)

WANTED-TURKEY STAMPS, permits, Licenses, Badges, etc. JOHN CROOK, 660 WILHELM PLACE, CONCORD, NC 28025. (0)

WANTED:KANSAS Quail Stamps, 1937-38 through 1961-62; KANSAS Upland Game Bird panes of 10 1962-1971; KS Hunting Licenses before 1970. NEAL E. DANIELSON, 673 Lexington, Wichita, KS 67218-2725 316-683-9534 or e-mail: NDaniel525@aol.com (2)

WANTED. Any and All State Revenues, Esp. Ducks. Giving Other State Revenues or Much more in \$1 and up nice Foreign Stamps in Exchange. MILT COHEN, 12309 LAKERIDGE FALLS DRIVE, BOYTON BEACH, FL 33437-6300 (3)

WANTED: Patent, License and Royalty Stamps. Will buy or trade US Revenues and Cinderellas. MIKE MCBRIDE, P.O. BOX 814, LOUISVILLE, CO 80027 (3)

WANTED:Kansas Quail stamps, off and on license. Willing to buy, trade, or sell same. What do you have? DAVID R. LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. email davidlucas@fn.net (316) 788-7884 (3)

WANTED:California tomato/sweet potato stamps; US playing card closure seals (used after federal tax stamps discontinued); US cigarette labels (usually blue paper-used in lieu of or after federa tax stamps discontinued); tax exempt, military, sea stores, stating tax no longer required, company names/logos. SCOTT A. McCLUNG, 8381-H, Montgomery Run Road, Ellicott City, MD 21043 (3)

MASSACHUSETTS STOCK TRANSFER stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (9).

WANTED:SMALL PAPER ITEMS.
(1) Old transportation tickets from trolley, horse railroad, stage, city railway, bridge ferry, tollroad, transfer, express etc.
(2) Coupons, scrip, chits, punchcards, etc.
(3) Paper-money-like items such as depression scrip, college money, funny money, advertising money
(4) Admission cards, passes and tickets for fairs, expositions, centennials, conventions and the like.
(5) Military chits, coupons, passes, etc.
(6) Celluloid tickets and paper credit cards. DAN BENICE, BOX 5708, CARY, NC 27512 (0)

ALBERTA WILDLIFE Stamps wanted. Will Purchase or trade. Also need any archery stamp on license, or Minnesota SON RW's. ROG BEALS, RR 2, BOX 350A, HENNING, MN 56551 (4)

SRN Publishing Schedule

The State Revenue News is published to the following schedule, or we try to. Advertisers and auction consignors should note this schedule.

Issue	Goes to Printer	Have stuff in
1st qtr	February 1	Jan. 10th
2nd qtr	May 1	April 10th
3rd qtr	September 1	August 1st*
4th qtr	December 1	Nov. 10th**

* this is because the editor tends to vacation in August. In all cases, the earlier you sent it in the better.

** No SRS auctions in 4th quarter.

Advertising rates are available from the editor. Business card size will run you \$5 an issue (cheap). A full page is about \$50.

Our thanks to M.E. Matesen and Wilfred Scull for donations made to the society.



McKellips, Inc.

Presents

McKellips Printing & Design

(804) 845-6570

and more....

<http://www.hillcity-mall.com/>

Check out Jim's Stamp Page

Thanks for letting let us serve you!

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

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		
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
Maine		
Res Muzzleloader 86,87,88,89,90,		
91,92,93,94,95	\$1 ea.	
1998	\$5 ea	
Non-Res Muzzloader-86,87,88,89,		
90,91,92,93,94,95,	\$1 ea.	
1998	\$5 ea.	
Alien Muzzloader - 87,88,89,90,91		
92,93,94,95	\$1 ea.	
1998	\$5 ea.	
Pheasant-86,87,88,89,92		
93	\$1 ea.	
1998	\$5 ea.	
Maryland		
Duck stamp	\$3	
Michigan		
1976 Duck	\$2.10	
Missouri		
Waterfowl-91,92,93,94,95	\$4 ea	
Nebraska		
Drug	\$10	
Pickle card (cut off flare card)	50ct*	
On flare card add \$1 postage,		
flare card may have to be folded		
in half in many cases (they are		
huge)		
New Jersey		
Trout 1991,92*	\$2.30	
Non-Res Trout 91,92*	\$2.30	
Woodcock-91,92*	\$2.30	
Pheasant 91,92*	\$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--20 cig	.37	10/3.70
-50 cig	.925	10/9.25
South Carolina		
Cigarette	.01	10/1.10
	.07	10/1.70
	.09	10/1.90
Two denominations also available in sheets of 100 for \$7 and \$9 plus \$1.01 postage.		
Documentary	.10	
	.50	
	\$1	
Weldon & Lick 4ct	.25	

Richmond County Recording

\$1 gray-black	\$1*
\$2 yellow-orange	\$2*
\$3 green	\$3*
\$4 blue	\$4*
\$5 red	\$5*
\$10 burgandy	\$10*

Tennessee		
Ammunition Tax	.10	10/\$1
Texas		
Bedding 1990 Series	.75	10/\$7.50
Blk/4	\$3	
1996 Co. Ed Hunt & Fish (8)	\$10	
Virginia		
Local	single	
Chesapeake	.15	
Clifton Forge	.05	
Newport News	single pane/10	
25 cig	.1875	
Norfolk	.15	
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)
1985,86,87,88,90,91,92,93 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.

*Newly acquired

A NEW SRS PUBLICATION IS AVAILABLE!!!

**The Kansas Quail Stamps
1937-1961
Their History, Printing and
Plating
by David Lucas**

The definitive work on this classic and complex series of stamps.

PRICE - \$14.00 to SRS Members
\$17.00 to non-members

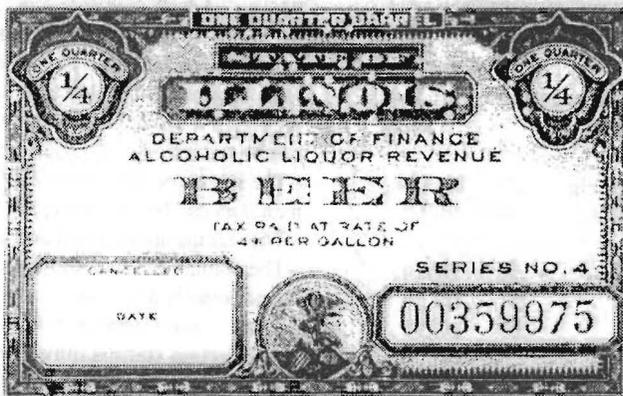
Order with SRS Publications form on page 25.

Illinois Beer Find

by Gerald Derksen

Here is an Illinois quarter barrel beer stamp that is not in the Hubbard catalog. The stamp has a perfin of "LEMAN/3-29-46/BRY" and is 84 x 52 mm, black printing on a blue safety background, hypen hole roulette 6 1/2 on the top and left side. It has a light brown serial number, and its

most curious feature is the inditia "SERIES NO. 4". The 1941 stamps listed in Hubbard do show a "SERIES NO. 1". This may be an additional value in the 1946 series Hubbard mentions, but he does not mention the series number 4.



Japan Egg Stamps

by John Funkhouser

When I was in Japan in 1992, we would purchase eggs at the supermarket in Otsu, Shinga Prefecture. Each individual egg in the box had a small oval sticker stuck to the top. A copy is enclosed. The rim is green, there appears to be a little bird symbol (doesn't look like a chicken to me) in green and white on a red square, with a date spray or ink jet printed date. The copy is actual size. These were probably all hand applied - I can't see a machine doing it; one of the reasons for no unemployment in the Land of the Rising Sun.



State Revenue Society
P.O. Box 270184
Oklahoma City, OK 73137-0184

Forwarding Service Requested
Address Service Requested

Bulk Rate
U.S. Postage
PAID
LYNCHBURG
VIRGINIA, 24506
PERMIT NO. 494