



State Revenue News

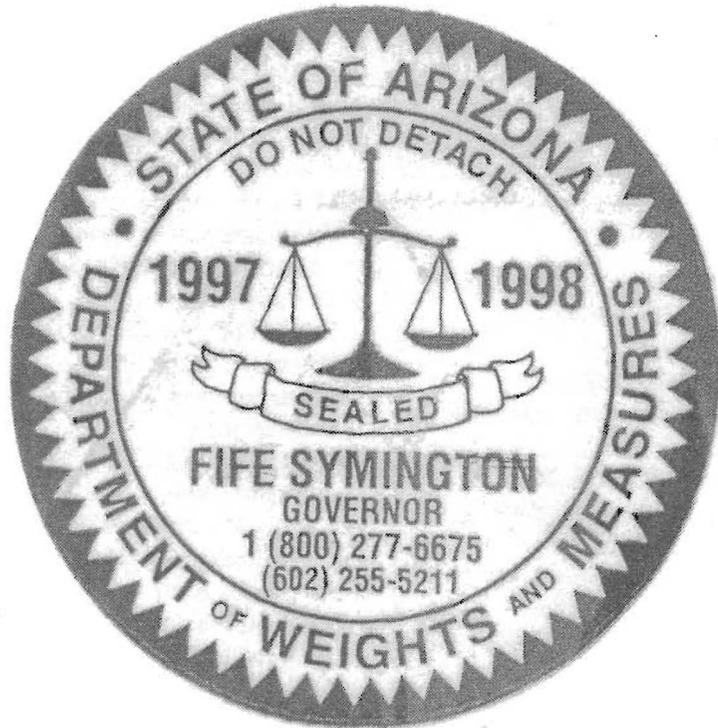
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4th Quarter 2001

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Vending Machine Stamps and Inspection Seals



Arizona Scale Seal

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Secretary's Report

Previous Total	261
New Members	12
Reinstatements	0
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	273

New Members

- 1242** Richard Graham
407 Harlow Drive
Antioch, CA 94509-2438
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Rockford, IL 61108

Editor's Notes

It is the week before the revenue show up in Chicago and I am hoping this provides an uplift for what has personally been a most awful year. The September 11th events only added onto a long list. My father died in August. So did both my next door neighbor's wives. Lucent has continued its long slide into the dustbin of history, destorying friends lives and forcing me into retirement. One stamp collecting friend is in the hospital, another just had his wife killed by a drunk driver in a horrible accident.

My father who fixed airplane propellers for a living, was a walking piece of aeronautic history. With a near photographic memory and a love of reading, he could spin tales for hours on end on any airplane or aviator (famous or obscure) you could name. In many ways the real tragedy of his death is that we could never get him to record it. That vibrant past full of colorful characters he knew so well is gone.

At the revenue show I'll find myself surrounded with the revenue stamp collecting world's equivalent to my father. I never fail, especially at the revenue's dinner, to be entertained or dazzled by obscure facts known to the likes of Ron Leshner, Eric Jackson, Ken Pruess, Mike Mahler or whoever my dinner companions might be. And it always worries me that if they don't write it down someplace, that the knowledge they have will get lost.

And so it is that I encourage all the SRS members to send me your finds or write up whatever you uncover. Sometimes I weave them together like the new finds in vending stamps article in this issue, and other times we all get to gaze at cool stuff like Frank Binder and John Funkhouser show us in their articles.

But if this miserable year has taught us anything, it is this. Let the ones you love know it. Be with them all you can. Visit old friends and retale old tales every chance you can. You never know when the opportunity, like the World Trade Center, will disappear.

Happy Holidays and a better New Year to all.

The Under Studied World of Vending Machine and Scale Inspection Stamps

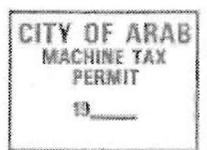
by Scott Troutman

We live in a world where machines constantly offer us services for hire, and yet we seldom think about it. I'll take yesterday as an example. On my way into work, I stopped at a 7-11 and got a piece of gum from a gumball machine. Later in the morning I procured a diet cola from a machine so I could make it through a dull meeting. Later I bought my daily Reese Cup from another vending machine. I went down to the airport after work to pick up my sister who was coming in for a visit. In the bathroom, I could have bought a little bottle of perfume to freshen up, or a prophylactic if it wasn't my sister and I thought I might get lucky. My sister took a try at getting a stuffed animal from a machine by the rental car counter. If she was staying at a hotel she could buy a comb out of a machine if she had forgot to pack hers.



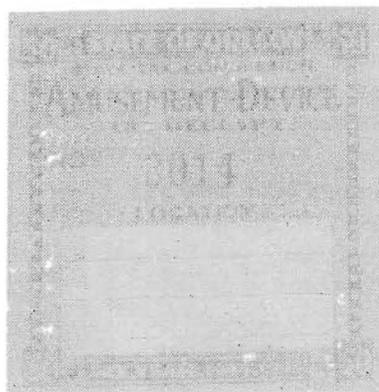
Bright yellow 1997 Oklahoma bubble gum machine stamp.

Here in Oklahoma every one of the machines I just mentioned is taxed, and all sport vending machine stamps. And there are other states and localities that tax machines like these. Arkansas does soft drink machines and has as far back as the 1950's. Kansas had special stamps for cigarette machines. South Dakota had vending machine stamps in 1949 and 1950 and maybe longer. Kentucky had bubble gum stamps - I don't know if they were used on machines. Even some cities had special vending stamps, from Oklahoma City to Arab, Alabama.



Arab, Alabama vending stamp (red)

I was short of food at home so we stopped for dinner in one of those retro Denny's made like an old fashioned diner. They had a jukebox and she played "Achy Breaky Heart" just to annoy me. After paying, I discovered a vintage "Battlezone" arcade game set up near the door, and I dealt some death to the enemy tanks and buzz bombs. The jukebox and arcade game are not taxed currently in Oklahoma, but were we in different times or places they may well have been festooned in tax stamps.



Dark red 1944-45 Oregon \$50 Amusement Device tax decal



Black on green 1948-49 \$1 Oregon jukebox stamp. A larger black on red \$1 decal was used in 1947-48.

Oregon issued "Music" stamps in the 1940's for jukeboxes. So did Manchester, New Hampshire in 1953.

Arcade games or amusement devices have had stamps issued in a variety of places including Wichita, Kansas (whose metallic stamps went on arcade games), Oregon, Illinois, Pocatello Idaho, and several counties in Florida. Gambling machines, like slot machines, come under amusement machine laws in some places. In other areas licenses are required for these machines. Federal special tax

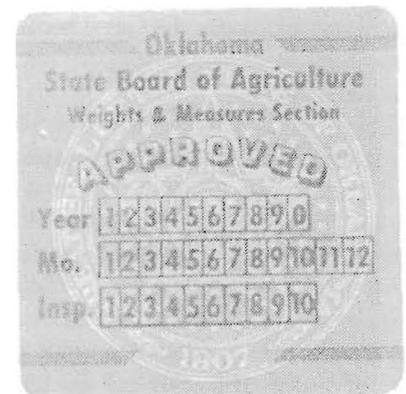
stamps were required for Coin Operated Amusement Devices. These have had little or no research done on them.

From the restaurant I stopped and fueled the car. I used a credit card at the pump so I didn't even have to go in and pay. Then we stopped at the grocery store. Among the things I bought was some provolone cheese at the deli and a bunch of bananas. The cheese and the bananas both were sold by weight and were weighed on scales. Each scale had scale inspection stamps from the State Board of Agriculture over the hole where the scales can be adjusted, insuring I was not getting cheated (or the guy had to use his thumb to do so).

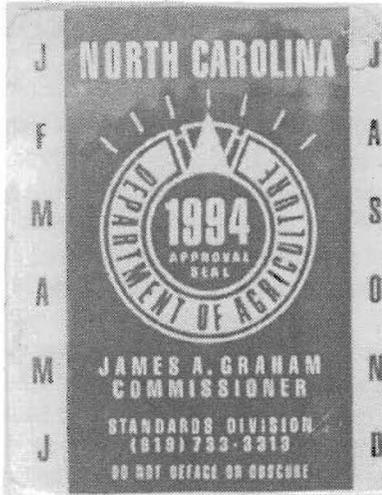
The gas pump also had scale seals on it, where its dispensing rate had been checked to insure I was getting a full gallon. Almost every state has scale and gas pump seals.

Ron Leshner in a talk he has given at several of the revenue shows called "What is a Revenue Stamp?" always brings up the inspection seals. These fall into a hazy category with lock seals of stamps that provide revenue protection without actually generating revenue for the states or municipalities. In most states the service of inspecting the gas pumps or commercial scales is provided as a consumer protection service by the state free of charge. But if a vendor tries to operate an uninspected scale or gas pump, they are looking at major fines in most cases if caught. Are they stamps? You decide for yourself.

I have described a day in my life where



Black on fluorescent orange Oklahoma scale seal used in the 1990's.

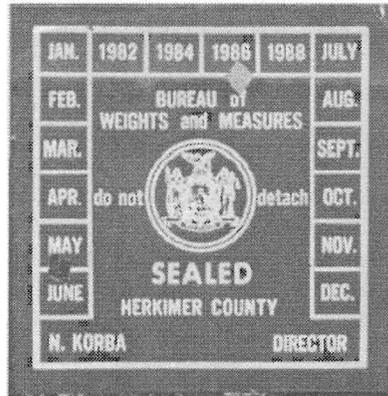


Red 1994 North Carolina gas pump seal

I am constantly walking amongst taxed machinery. And yet with the exception of Oklahoma vending stamps, where Peter Martin has done considerable research, very little has been written about these stamps, and they are not encountered that often. There are three reasons for this. The first is that these stamps are not readily procurable by the public. Special vendors licenses are needed in most states to even be able to buy them. I can go buy all the Oklahoma farm implement stamps I want (what am I going to do with them?) but try and buy some vending machine stamps and you get shown to the door if you don't have your vendors license with you. Inspection seals, which can only be used by government officials, well don't even ask for a sample.

The second reason is vending stamps are relatively expensive. Even if you have the opportunity to buy vending stamps, how many \$50 Coke machine stamps do you want especially given that these tend to be bland stamps? Vending companies tend to buy only what they need because of the high price and so they try not to have remainders.

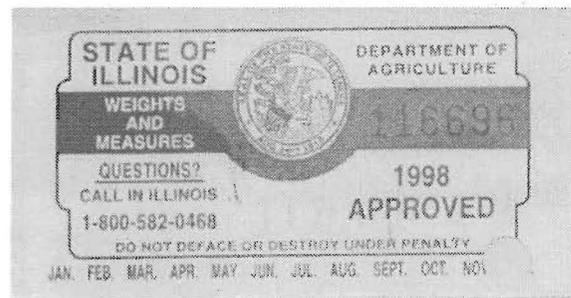
These first two reasons would account for the dearth of mint stamps. What about used ones? That brings us to the third reason. They can be next to impossible to remove. Oregon and Arkansas machine decals flaked into nothingness. Wichita amusement and Oklahoma and Arkansas soft drink machine stamps use a glue just short of epoxy. Old scale and gas pump seals are removed when the scale is reinspected and discarded. Gas pump seals are made to be almost impossible to



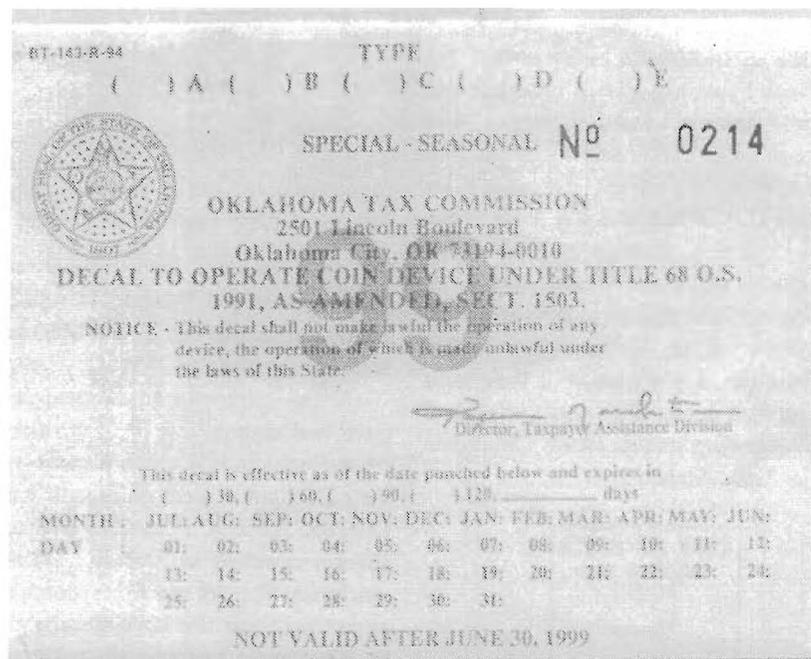
Gold on dark blue gas pump seal used form 1982-1988 in Herkimer County, New York

remove and also tend to fade in the sun and weather. An exception to all this is the Oklahoma bubble gum machine stamps. These were often scotched taped inside the machines for easy removal. Even these are scarce, but some exist because I had a friend who ran a string of these machines and he would give me some of the old ones.

Recently some old decals have come up for auction on Ebay. Apparently someone (cirion) has found a remainder hoard of this material from a decal manufacturer. The following are some of the



1998 Illinois scale seal



Green on white 1999 Oklahoma special vending stamp for events.

State Revenue News prices I have seen recently.

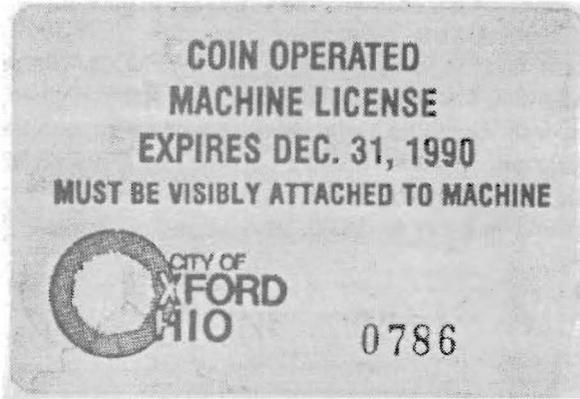
- Illinois 1964 Amusement Device \$12.38
- Arkansas Vending 1950's (4) \$56.00
- Florida 1950 vending (2) \$22.29
- Chicago \$100 vending sheet/100 \$72.29
- Manchester NH 1953 jukebox \$15.50
- Philadelphia scale seals (4) \$22.39

Most of these were bought by dealers. I should note this hoard also includes a lot of motor vehicle inspection decals.

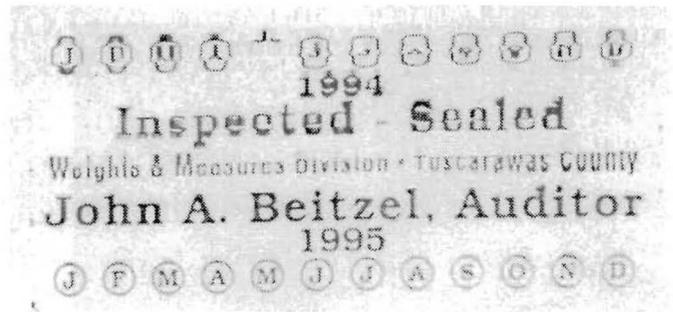
There is one last set of vending stamps worth mentioning. If the Oklahoma State Fair was in town, I could find vending machines there filled with all kinds of gimcracks and knickknacks or regular soft drink machines set up for the occasion.

In Oklahoma they issue special "event" stamps for situations like the fair where the vending machines will not have year round usage. Fifty dollars would be a very steep tax on a machine only used for two weeks. These event stamps are the rarest of them all.

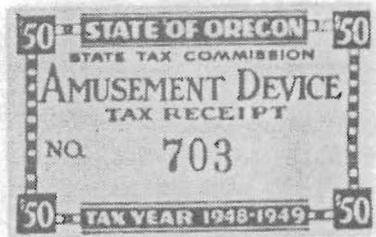
Vending Stamps From the Collection of John Funkhouser



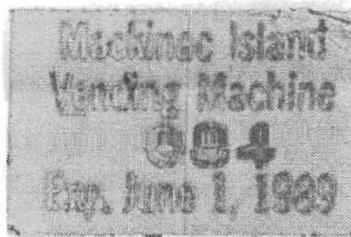
1990 Oxford, Ohio Coin Operated Machine



1995 Tuscarawas County, West Virginia Scale Stamp



1948-49 Oregon \$50 Amusement Device



1989 Mackinac Island, Michigan Vending Machine



1984 Minneapolis Vending Machine



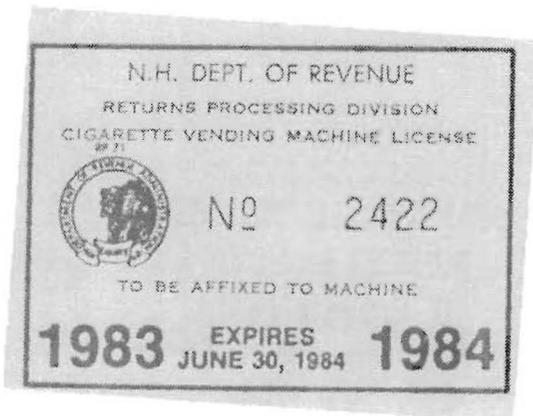
1974 New Jersey Cigarette Machine



1979-80 Detroit Bulk Vending



1984 Minnesota Food Vending



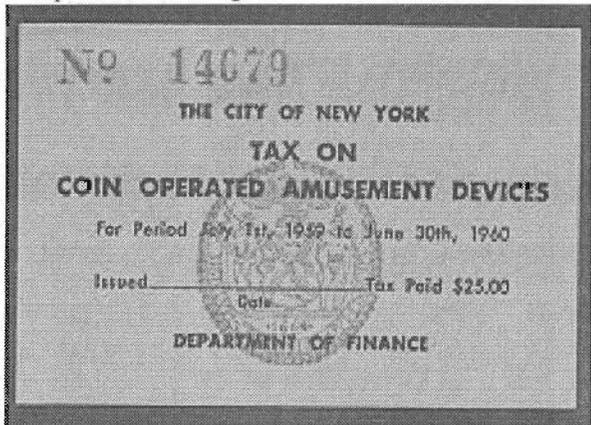
1983-84 New Hampshire Cigarette Vending Machine



1934 Lansing, Michigan Scale Seal

More Vending Stamp Finds From All Over

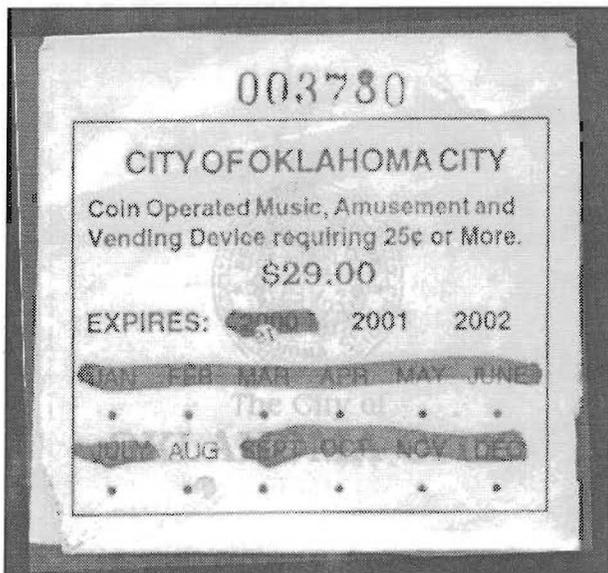
To begin with, Roger Forsyth sent in this 1960 New York coin operated amusement devices. This was apparently used on pin ball machines among other things. This paid a \$25 tax. The stamp is black on bright red.



1960 NY Coin Operated Amusement Devices

Shown is a current used example of the Oklahoma City vending machine stamp. These are used in conjunction with Oklahoma vending stamps on machines located within the city limits. The stamp is simply black on a white paper, imperforate and with a devilishly strong self adhesive glue. Scott Troutman worked this one off a food vending machine. In the back ground quite faintly is the seal of the City of Oklahoma City with the wording "The City of/Oklahoma City" in two lines below it. The serial number at top appears to have been applied with a handstamp device.

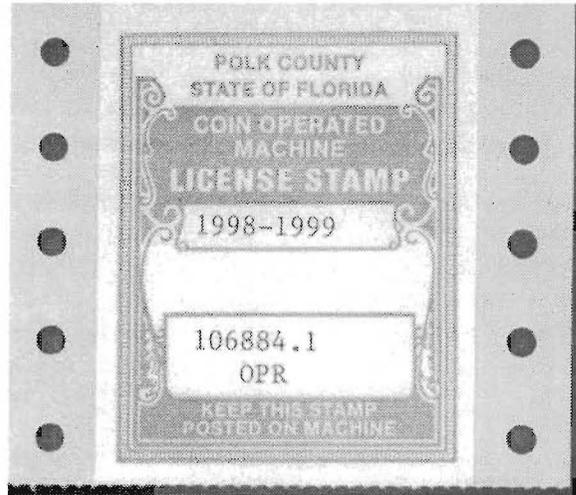
Like the state of Oklahoma stamp, these are used on soft drink, food, jukeboxes and other vending machines which take a quarter or more. Typically this excludes all but the largest gumball machines. These stamps collect the city sales tax on items which would otherwise escape. I am aware that a similar earlier version was in use for the 1998-1999 years.



Used Oklahoma City \$29.00 vending stamp

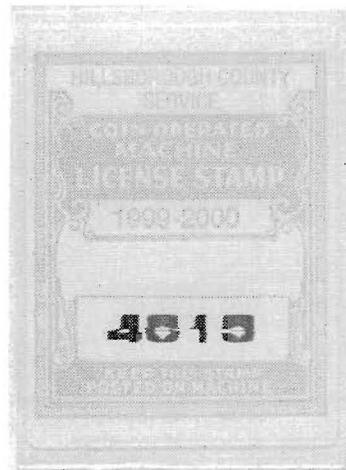
I should mention that the 2001 Oklahoma vending stamps are all gold on white this year, regardless of denomination. The 2002 series are red on white. 2000 was green on white.

A stamp that has surfaced on E-bay is the 1998-1999 coin operated machine stamp from Polk County, Florida. The stamp is 50x63 mm. The design is 44x56mm. The stamp is green, self adhesive and comes on a white backing with a computer tractor. The year and operator's number is printed by computer on the stamps. The stamp has roulettes at top and bottom 9 1/2. The stamp sold on E-bay for \$8.00.



1998-1999 Polk County Florida

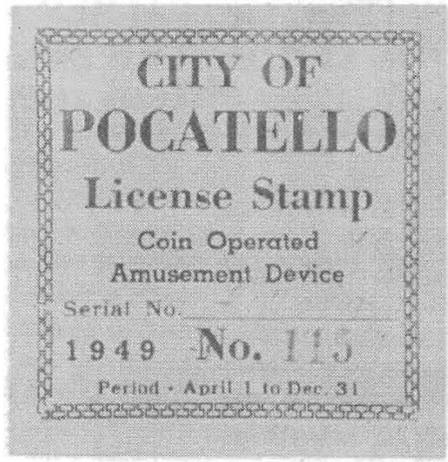
In the 3rd quarter 2000 SRN Scott Troutman illustrated a 1998-1999 Hillsborough County, Florida coin operated machine license stamp. A new one for 1999-2000 has now surfaced. It is the same as the earlier stamp except the color is a bright yellow-orange and the serial number is in carmine. Clearly the Polk and Hillsborough County stamps are coming from the same printer, but the Hillsborough have a translucent white backing and rounded die cut corners. Note that there is scanner distortion in the serial number. These stamps are slightly smaller than the Polk County stamps at 39x48mm.



1999-2000 Hillsborough County Florida

Wichita, Kansas Amusement Device

by Scott Troutman



Mack Matesen sent in this 1949 Coin Operated Amusement Device stamp from Pocatello, Idaho. The stamp is black on blue paper, the design 51x51 mm. The top and left side are finely rouletted either 7 1/2 or 7 3/4. The curiosity on this stamp is that it was only good from April to December. This may indicate the law went into effect in April.

Mack thinks these may have been used on gambling devices. Or they could have been for juke boxes or pinball machines.

Last but not least are two very ratty South Dakota vending stamps which appeared on E-bay in early August put up by a seller in Oregon. The 1949 stamp is black on pink paper, the 1950 stamp is black on blue paper. These obviously saw some rough treatment as they were scotch taped on the machines. None the less, along with Mack's Pocatello stamp, they are two of the oldest vending machine stamps ever reported. One wonders how long they were used.

Shown is an example of Wichita, Kansas amusement device stamps. These stamps were affixed to coin operated juke boxes, pinball machines, or video games to show tax payment.

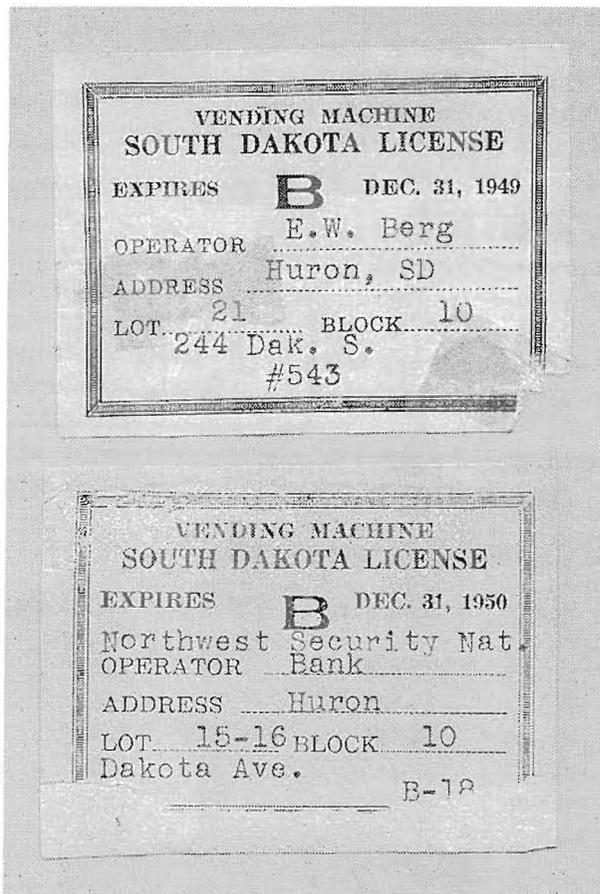
The stamps are metallic, made of a heavy tin foil, with most of the writing being in shiny metal. The rest is painted over, apparently using a masking process for the lettering. Two areas are painted white, one for the serial numbers which are apparently added later and the other a strip for denoting the purchaser, in this case United Distributors. Many of the stamps have United Distributors but I have seen other companies. A variety of lettering methods appears to have been used for both of these fields over the years.

There is a white backing paper, which apparently exposes a glue like that used on automobile stickers for license plates.

I have seen these for following years and colors:

- 1968 blue
- 1969 black
- 1970 red
- 1971 hunter green
- 1972 blue
- 1973 red

These have appeared once in a while on E-bay. They have been bringing \$5 to \$7.50



1971 Wichita Coin Operated Amusement Device (Courtesy John Funkhouser)

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 230 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

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A man will pay \$2 for a \$1 item he wants.
A woman will pay \$1 for a \$2 item she doesn't want.

Unknown

Connecticut Elevator Stamps Bring Over \$300 On Ebay

by Terence Hines

A set of mint never hinged blocks of four of the 1948, 1949, 1950, 1951 and 1953 Connecticut elevator inspection stamps sold for \$313.88 on Ebay in an auction that ended September 13, 2001. This is probably the highest price ever paid for a state revenue lot on Ebay and must certainly rank as one of the highest prices paid for a group of state revenues anywhere.

The Connecticut elevator stamps were issued from 1946 through 1957. All are undenominated, but represented payment of an annual inspection fee of either \$5 (first year) or \$2 (subsequent years). The stamps are hard to come by in any condition and are most commonly found without gum. This is because they were affixed to elevator inspection certificates but not cancelled in any way. Mint full gum singles are scarce and multiples are almost unknown. Until, that is, the emergence of this Ebay lot.

According to the buyer, former SRS President Peter Martin, the seller was "very surprised at the final total". I'll bet! Several other SRS members, myself included, were under bidders for this lovely lot.

Peter Martin, the SRS librarian, had hoped to have a proposal for merging the SRS library with the American Philatelic Research Library in this issue. He informs me he is still working on it and will probably have it ready for in the 1st quarter issue.

CALREV ARIPEX Meeting Is On Again - Officer Changes

Cal Rev (The California Revenue Collectors Association) announces that they will be having a get together at the ARIPEX 2002 show. In the last SRN there was a notice that this was not going to happen. Long time revenue collector Don Lueck and Joe Ross will be hosting. ARIPEX will be February 15-17 at Phoenix, Arizona. If you can, go down and have some fun with them. Exhibit and bring some material for their famous "drag and brag" sessions.

CALREV also announced that long time president and revenue collecting cheerleader Jerry Lurie has stepped down as of September 1. Joe Ross has taken over the presidential responsibilities until their elections on December 1st at the Redwood City show (PENPEX).

The Minnesota evergreen or Christmas tree tags listing has been updated on page 16. This reflects material that has come to light since the original listing. Much of the information on "missing years" has now come to light.

The Oklahoma vending cataloging is from the work of Peter Martin and Scott Troutman.



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All 5			\$219	\$125

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Dealer inquiries invited. Use publications form to order.

Kansas Cigarette Vending Machine Finds

by Jerrie Lurie

I picked up the following Kansas cigarette vending stamps in a lot at auction and was surprised to discover three that are not listed in either the Hubbard or Bellinghausen Kansas catalog.

On each of these stamps Bellinghausen describes the sunflower is yellow with a brown center. The 1970 sunflower has a red center which is not noted in the catalog. The 1971 and 1973 sunflowers appear to have a gold center. The rest of the stamp is one color on a white paper, rouletted 7, the stamps being 50x 25mm. Like all the stamps after 1969 and the 1967 stamp the wording is "MACHINE



1970

PERMIT" instead of "MACHINE LICENSE" on the new stamps.

Bellinghausen lists the color of the 1969 stamp as carmine. I think this is an error as the example in this lot is brown.

Continuing with the listings in Bellinghausen the new listings would be:



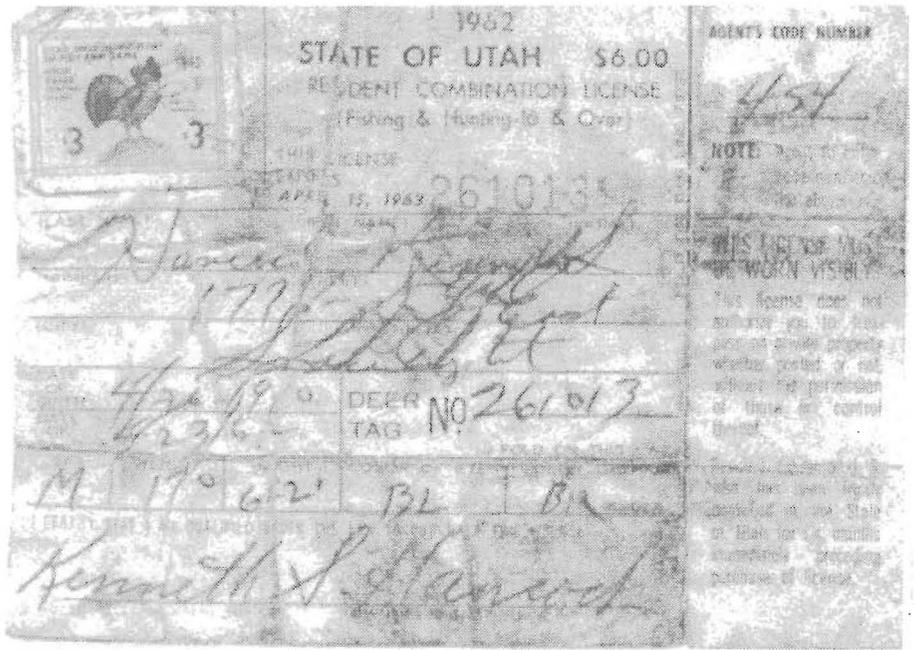
CVM34. 1971. Blue. James McDonald signature. No value.



CVM35. 1972. Carmine. James McDonald signature. No value.

Utah Special Grouse Hunting Stamp

by J.R. Wooton



The Utah 1962 Special Grouse stamp at upper right, and this license are almost the same color

Debate has long raged among collectors regarding the actual usage of this 1962 stamp. Questions have arisen as to whether the stamp was actually used due to the fact that existing mint copies are found in imperforate strips of five, with the orange background color missing from the far left stamp in the strip.

Thanks to Ken Pruess, we are now able to view one of these stamps actually used on license. Although difficult to see in the illustrated license, the stamp evidences

the black control marks found on the strips of five mint stamps.

In addition, Mack Matesen indicates that he has seen an additional license with this stamp attached, with the probability of a third such stamp and license existing.

In any case we now know for certain the Utah special grouse hunting stamp was actually used

We may never know, however, the reason why one stamp in each strip of five was printed without the background color.



Strip of five of the special grouse stamp - left stamp missing background color.



CVM36. 1973. Dark blue. Howard A. Arnold signature. Wording changed from Director of Revenue to Director of Taxation.

Coming Next Issue
Colorado City-County Cataloging Auction 22 and much more.

California Vehicle Inspection A Little Mystery Solved

by Peter Lemmo

As soon as I saw the California Vehicle Inspection article in the 3rd quarter 2001 SRN, I knew I still had mine from 1971 filed in my vacation cabinets. My example, shown at right is on a long 4 1/4 x 11 inch white paper strip printed in black. At the top is Pestina, and the inspection form is at the bottom.

The back has a list of the County Agricultural Commissioners and their phone numbers. At the bottom is a government form number 66-005 (Rev. 11-1-69) and a 2.000M indicating this is from a run of two million.

The rest of the form goes as follows:

VEHICLES ARE INSPECTED... To prevent many destructive insects, plant diseases, weeds and wild animals present in other state from entering California. These pests, which destroy food crops, trees and ornamental plant and flowers, an easily hitchhike a ride into the State in your Vehicle without your knowledge. They can hide on the leaves or roots of a favorite plant from a backyard garden, or in a good looking fruit or vegetables which you may have purchased while traveling.

WHY SOME VEHICLES ARE NOT INSPECTED... Vehicles returning from recreational area adjacent to California, where there is a low risk of obtaining serious plant and animal pests, generally are permitted to pass through the stations without inspection or delay. These vehicles are subject to **RANDOM SAMPLING** at any time.

PLANT PESTS THREATEN OUR FOOD SUPPLY... Nearly one half of the fruits and vegetables consumed in the United States is produced in California. Over 200 food and fiber crops are grown in this State. Any one of several plant pests present in other states could do great harm to this food supply as well as to our forests, parks and home gardens.

2001-2002 NY Fish and Game Stamps on 2000-2001 License Forms

by Terence Hines

The hunting and fishing license year in New York state starts October 1 and runs through September 30. Fish and game licenses are inscribed for the current license year and are changed each year. Until, that is, the 2001 – 2002 license year. I purchased my 2001 – 2002 resident fishing license on October 2. As was the case last year, the fee is \$14.00. However, the self-adhesive resident fishing stamp bore no denomination. The 2000-2001 stamp bore the \$14.00 denomination. All other New York fish and game stamps for the 2001 – 2002 license year are also undenominated. Upon leaving the town clerk's office, I noticed



Pestina

STATION	DATE
ALTURAS	1 17 JAN
BENTON	2 18 FEB
BLYTHE	3 19 MAR
DORRIS	4 20 APR
NORN BROOK	5 21 MAY
LONG VALLEY	6 22 JUNE
MEYERS	7 23 JULY
NEEDLES	8 24 AUG.
REDWOOD HWY.	9 25 SEPT.
SEARCHLIGHT	10 26 OCT.
SMITH RIVER	11 27 NOV.
TOPAZ	12 28 DEC.
TRUCKEE	13 29
TULE LAKE	14 30 1970
VIDAL	15 31 1971
WINTERHAVEN	16
WOODFORDS	17 1972
YERVO	18


CERTIFICATE OF INSPECTION
 This vehicle has been inspected by a duly authorized inspector of the California Department of Agriculture.
BUREAU OF PLANT QUARANTINE
 California Department of Agriculture
 HEADQUARTERS ADDRESS
 1220 N STREET
 SACRAMENTO, CALIF. 95814

Insp. No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18

Form used Aug 2, 1971 at Yermo.

DON'T HELP HITCHHIKING BUGS... We seek your cooperation in preventing the unintentional movement of plant pests. If you are carrying any plants, fruits or vegetables, soil or wild animals which you did not declare at the agricultural inspection station, upon your arrival home, please call your County Agricultural Commissioner (list on reverse side) for inspection. Thank you.

that my license form was dated "2000 – 2001", presumably an obsolete form. I returned and inquired about this. I was told that the state had not yet been able to provide forms printed for the 2001 – 2002 license year.

This was because the Department of Environmental Conservation had held up printing the new forms in anticipation of new, higher, fees for each type of license. When the higher fees were not approved, 2001 – 2002 forms with the old fees could not be printed in time. Thus, for at least the first part of the new license year the old forms will be used. Presumably new forms will eventually be provided. But, for at least a time, license year 2001 – 2002 stamps will be affixed to the previous year's form.

As an added note it should be pointed out that New York self-adhesive fish and game stamps do not bear any inscription indicating the state they are from. This can be confusing when they are found without the entire license form!

Texas Cigarette Counterfeit Tale of the Hidden Rebus

In the Hubbard catalog the first Texas decal cigarette stamp is listed with three known counterfeits.

- C17a. counterfeit almost impossible to distinguish except by slight differences in quality of print of card backing and blurred appearances.
- C17b. counterfeit, heart at right side missing.
- C17c. counterfeit printed on thin paper.

Mack Matesen turned up the following interesting letter on the subject from Frank Watt of Waco, Texas, who appears to be the discoverer of these counterfeits, to the late George Cabot who cataloged them.

"10-11-39

Enclosed is a strip of counterfeit cigarette stamps of the first decal issue. I mentioned this in my last letter, but was unable to locate a sample at the time. You'll notice particularly the absence of the rebus [a picture of a lock at bottom left, a C in the middle, and a heart on the right - standing for Charlie Lockheart the State Treasurer] where I indicated to you in my other letter. I thought you were aware of these but [you] never mentioned them in your book.

Order for 3ct citrus stamps was cancelled and so far as I know none or other values have been made.

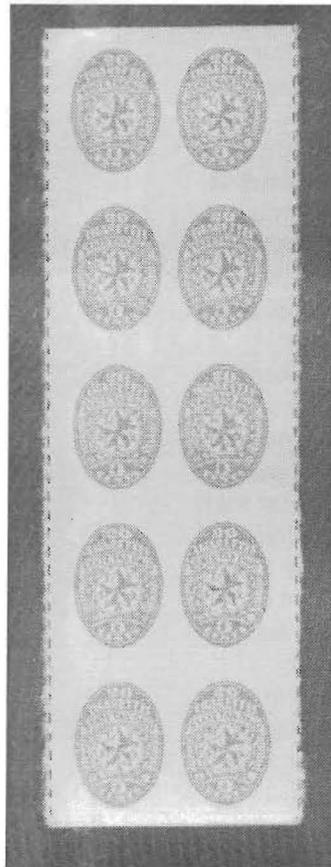
Frank H. Watt

PS. There were two separate engravings made of this counterfeit but variations were so minute only an engraver with glass would distinguish. This is the first engraving. Have 2nd but only in strips."

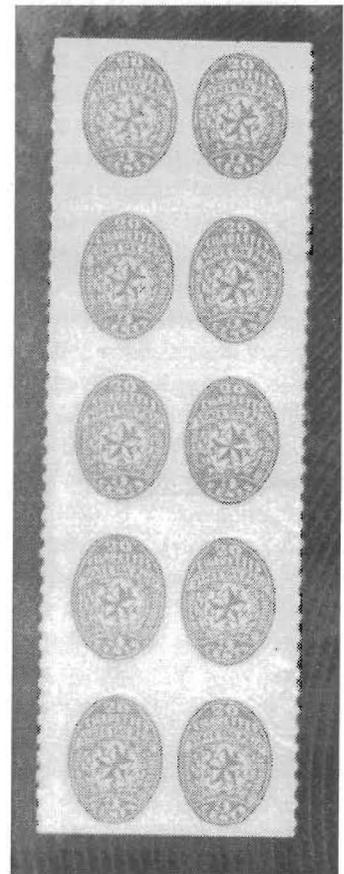
The real stamps have a black 9 1/2 roulette. This counterfeit does also. The primary difference is in the pieces of the rebus, which the faker did not understand. The lock, which is not clear on the real stamp, is pretty much a black blob on the fake. The C is anything from a big black dot on the fake to a circle with a colored C

in it. On the real stamp the C is uncolored. The heart, which is clear in the center or lightly smudged on real stamp, has heavy black lines through it in the fake. In the second engraving this may have become a black

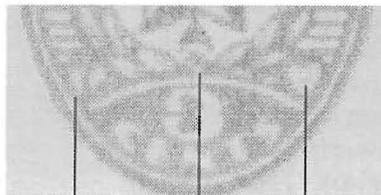
blob to match the misunderstood lock. The paper on this first engraving appears to be identical with the real thing.



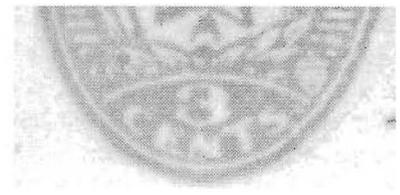
Real Texas C17
Courtesy M.E, Matesen



Counterfeit Texas C17



Lock C Heart
The Rebus on the real stamp



Close-up of the fake

Maryland Weights and Measures Seals and Tags

by Frank Binder and Scott Troutman

Ron Leshner, when he gives his talks on what constitutes a revenue stamp, always lists scale security seals as a gray area. Typically there is no charge for these inspection stamps. These items, which are placed over the adjustment controls for scales, are used to prevent tampering and thus serve as a revenue protection or at least as a consumer fraud protection device.

Frank Binder recently procured a set of items from Maryland, including some tags that are seldom seen. That is what is what is being showing here. For obvious reasons, states are very reluctant to sell scale seals to collectors.

The first item is a scale seal from the Department of Agriculture's Weights and Measures Section. It is a die cut self adhesive, black on bright yellow 75x50 mm's with rounded corners. It is very glossy and on a white waxy backing paper.

Next is a seal used for 1992 through 1999. This and the next item are gas pump seals. It is the more familiar kind designed to be punched with the month and date that the scale was tested. This one is 76x51mm black on a yellow which is lightly darker than the first item. It is very glossy and again on a white backing paper. These come on a roll and are cut off horizontally.

The third item is a gas pump seal designed for use from 1997 through 2004. It is the same as the last seal except that the color is black on orange. This also comes on a roll, but these are cut off vertically.

Next is a seal which is used to condemn a scale as being inaccurate. It is die cut with square corners, black on yellow. It is 75x50mm and appears to come on a roll, slit off horizontally.

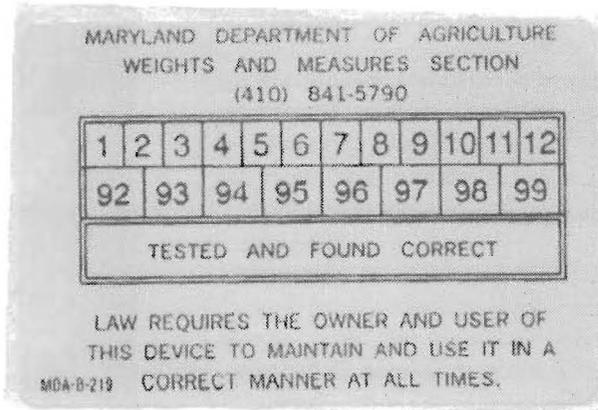
There is also a condemned for repair tag. This tag is black on bright yellow on a plastic feeling paper and is not to be removed unless the scale is being repaired. A bottom panel is rouletted for easy tear off and apparently goes with the inspector as a reminder to reinspect once the repairs are completed.

At top on the next page is a warning tag which can be put on a scale to warn that tampering with a scale security seal is a violation of the law. This tag is red on white again on a plastic feeling paper. It indicates that if the owner of a scale or measuring device has to break the seal for some reason, they have 72 hours to notify the Weights and Measures office to arrange for a retest and new seal and that removing the seal is a punishable offense.

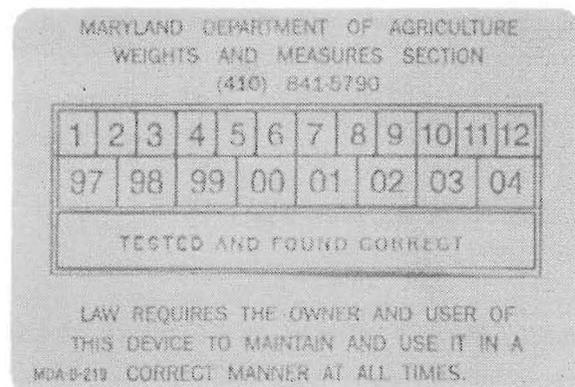
Last but not least is the STOP USE tag, black on a bright red -again on the plastic feeling paper. These are placed on scales which have failed inspection. The indications are they are also to be placed on scales which have undergone repair or recalibration by repairmen. These scales are not to be placed in commercial use until the Weights and Measures inspectors have been out and retested it. Like the condemned tag, there is a rouletted section at the bottom where the inspector can note the business, location and machine for eventual reinspection.



Scale seal



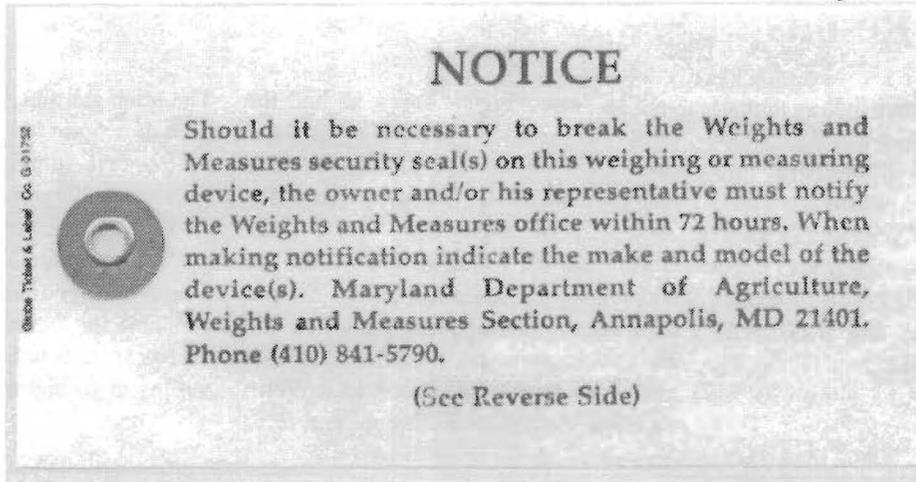
1992-1999 scale seal - black on yellow



1997-2004 seal - black on orange



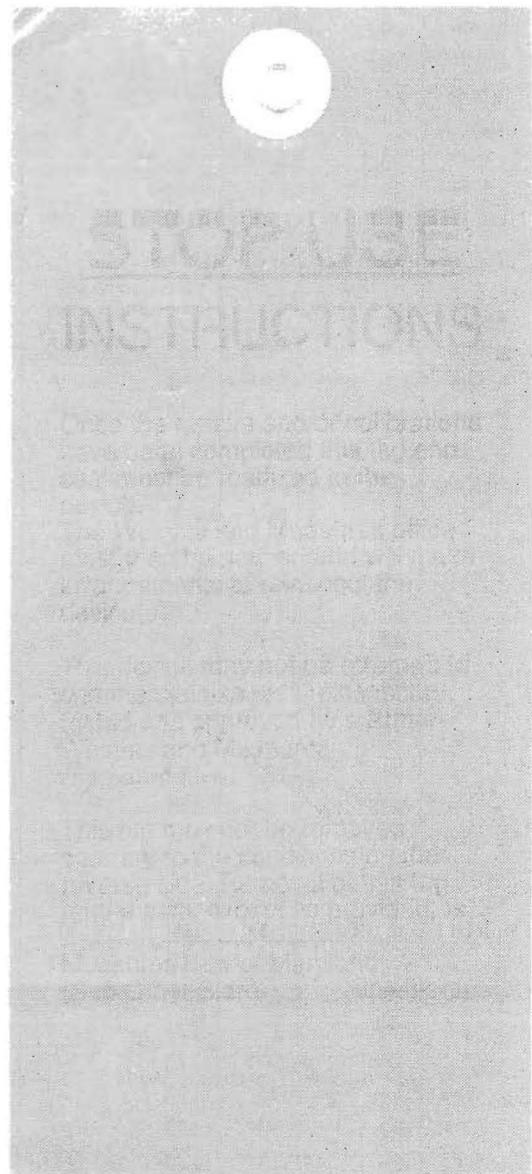
Condemnation seal - black on yellow.



Tag warning that if the seal is broken for readjustment the owner has 72 hours to get the scale or pump reinspected.



Condemnation tag indicating the scale or pump has failed inspection and repair must be undertaken before scale can be put back into use.



Stop Use Tag - This is applied after repair or recalibrations to indicate scale may not be used until reinspected by the state. This is apparently used in conjunction with the condemnation tag. Tag is a dark red.

Auction 21 Results

We had 36 bidders of which several of us got skunked. High bid was \$55.50 for the rare North Dakota beer lot 120 (\$75es/ 55.50 bid). Other good returns were lot 7 Arkanas import wine (\$2.50/\$5.25), lot 13 the Arkansas duck (\$2/\$4), 40 the Georgia feed (\$7.50/\$10.50), 138 Nevada documentary (\$2/\$4), 200 Utah feed (\$1.50/\$5.25), 197 Texas citrus (\$2/\$4.75) and 112 North Carolina wine (\$3.50/ \$5.00).

The New Mexico beer 132 had the most bids (\$8/\$13). Other hot lots were: 11 Arkansas liquor (\$2/\$2.75), 46 Idaho malt (\$12/\$8.25), 67 Kentucky liquor (\$5/ \$5.25), 73 Michigan wine (\$5/\$5), 111 North Carolina wine (\$2.50/\$5), 165 the Oklahoma egg on carton (\$3/\$3.75) and 274, another cheapskate attack on the Phillipine cigar inspection (\$1/\$2.25). Hot areas were beer, wine, liquor, malt, North Carolina, Arizona, Mississippi and feed.

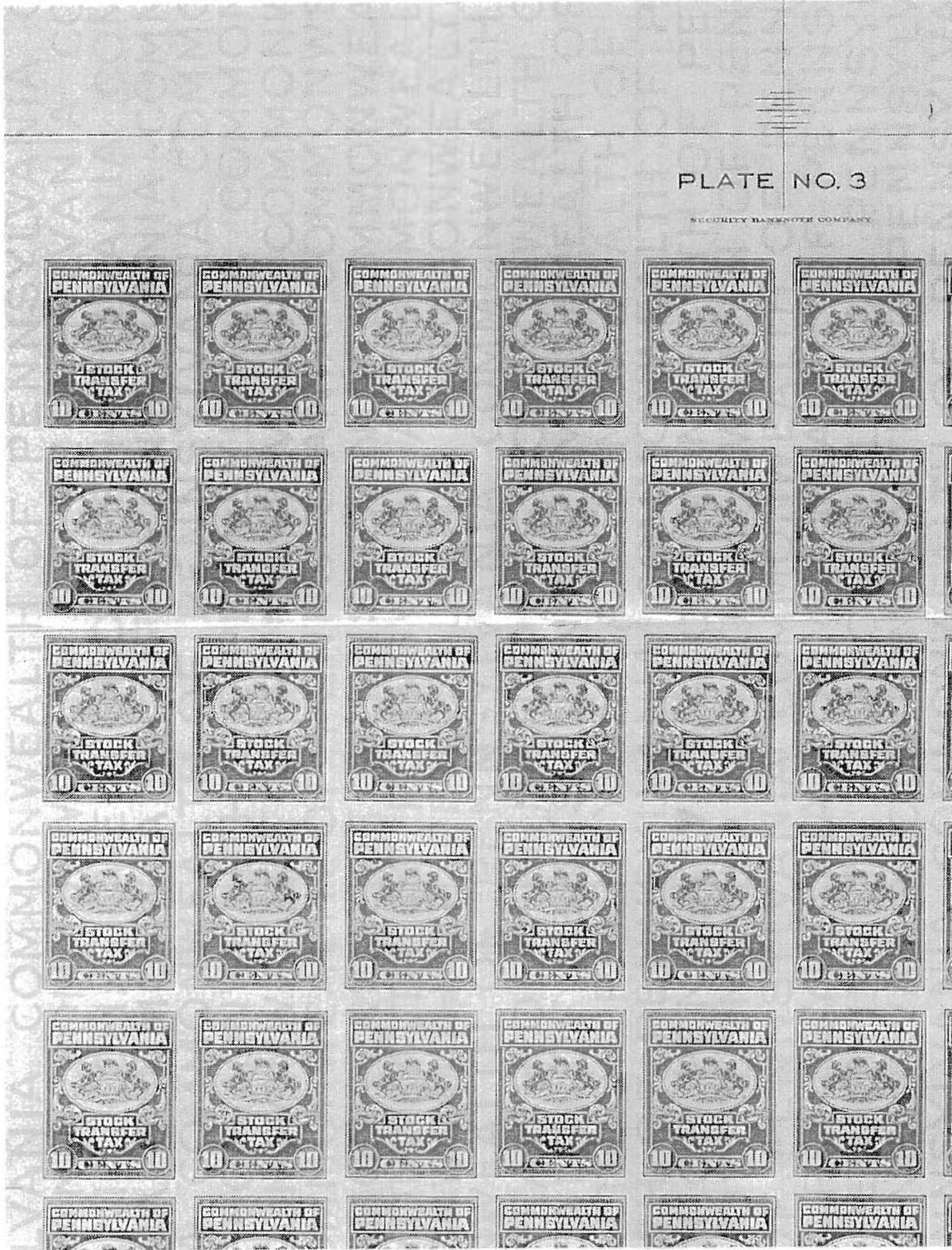
The Michigan and Arkansas wines all saw a lot of action.

Biggest surprise - no bids on the Minnesota Christmas tree tag.

If you have material to consign for the 1st quarter auction get it in before Christmas, consignment sheets are available for the asking.

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

1	4.00	46	8.25*	89	13.00*	130	1.00*	174	3.25*	218	11.00*	262	-
2	6.25*	47	11.00*	90	7.75*	131	19.00*	175	3.25*	219	1.50*	263	2.00*
3	6.50	48	16.00*	91	-	132	13.00*	176	-	220	5.57*	264	-
4	3.75*	49	1.25*	92	-	133	6.25*	177	4.25*	221	-	265	5.25t
5	4.25*	50	2.25*	93	-	134	4.25*	178	-	222	2.75*	266	2.00*
6	2.50*	51	15.25	94	-	135	4.25*	179	5.25*	223	5.00t	267	3.25*
7	5.25	52	13.00	95	2.00	136	-	180	6.25*	224	4.25*	268	1.50
8	13.00*	53	2.25*	96	-	137	2.50*	181	2.50*	225	5.25*	269	3.00
9	1.25*	54	3.00	96A	-	138	4.00*	182	1.75	226	16.00*	270	1.50t
10	5.25*	55	5.25*	96B	5.00*	139	4.75*	183	13.00*	227	1.75*	271	1.75*
11	2.75*	56	5.00*	97	5.25*	140	1.00*	184	7.75*	228	21.00	272	1.75*
12	4.25*	57	4.25*	98	6.00*	141	1.00	185	2.00	229	3.75*	273	2.50*
13	5.00t	58	1.75*	99	5.25*	142	4.25	186	4.00*	230	1.50*	274	2.25*
14	4.25*	59	1.50*	100	7.50t	143	1.50	187	6.25*	231	3.50*	275	45.00*
15	8.25*	60	1.50*	101	5.25*	144	1.00	188	8.25*	232	5.25*		
16	2.50*	61	-	102	5.25*	145	3.00t	189	1.25*	233	3.50*		
17	6.25*	62	4.50*	103	2.00*	146	4.75*	190	-	234	6.25		
18	20.00*	63	5.25*	104	7.00	147	1.75*	191	-	235	4.25		
19	2.75	64	14.00*	105	7.25*	148	2.00	192	-	236	8.00*		
20	2.75	65	3.25*	106	12.00*	149	-	193	4.00*	237	6.25		
21	1.50*	66	3.25*	107	27.00*	150	3.50*	194	3.50*	238	3.25*		
22	6.00	67	6.25*	108	2.75*	151	2.50*	195	-	239	4.25		
23	5.00	68	2.25*	109	1.50*	152	2.50*	196	1.00	240	4.00*		
24	3.75*	69	2.50*	110	1.75	153	1.00	197	4.75*	241	-		
25	8.00t	70	2.25*	111	5.00t	154	1.50*	198	5.25*	242	1.50		
26	8.00t	71	-	112	5.00t	155	1.25	199	2.75*	243	3.00		
27	2.25*	71A	20.00*	113	4.50*	156	1.00	200	5.25*	244	2.25*		
28	2.50*	72	-	114	4.25*	157	-	201	5.00t	245	2.50		
29	2.25*	73	5.00	115	16.00*	158	-	202	15.00*	246	1.00		
30	2.25*	74	1.00	116	3.50	159	-	203	2.50*	247	3.25*		
31	-	75	8.00	117	2.25*	160	-	204	3.50	248	2.50		
32	1.50*	76	16.00*	118	7.00	161	-	205	-	249	7.50*		
34	4.25*	77	4.25t	119	4.25*	162	3.25*	206	2.50*	250	6.00		
35	1.25*	78	4.00*	120	55.50	163	5.25*	207	2.75*	251	-		
36	1.25*	79	8.25*	121	3.25*	164	5.50*	208	1.75*	252	-		
37	1.00	80	6.50*	122	-	165	3.75*	209	3.25	253	4.00		
38	1.25*	81	7.75	123	-	166	4.25*	210	5.25*	254	4.25*		
39	1.75*	82	2.00*	124	-	167	5.75	211	-	255	2.75*		
40	10.50*	83	1.75*	125	11.00*	168	1.00	212	4.75*	256	10.00*		
41	3.25*	84	18.25	126	-	169	-	213	1.25*	257	1.50*		
42	2.25*	85	1.25*	127	-	170	8.25*	214	4.00t	258	-		
43	3.25*	86	18.25	128	2.00	171	3.25*	215	2.25*	259	1.00*		
44	-	87	6.25	129	2.25*	172	3.00	216	3.25*	260	1.00*		
45	15.00t	88	6.50*	129A	20.00	173	3.00	217	1.25*	261	3.25*		



**Imperforate Pennsylvania
Stock Transfer Pane**
by Scott Troutman

Shown is part of a full pane of 100 of the Pennsylvania stock transfer ten cent value. These would be Hubbard ST12a

(without overprint on greenish safety paper). Hubbard has no mention of either the without overprint variety on this stamp or of imperforate sheets of these stamps.

Whether this is a proof sheet or a piece of printer's waste, I don't know. But it is out there somewhere. Creasing is on the color copy I was sent, not the stamps.

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

MINNESOTA

Christmas Trees (Evergreen Tree Tag)

Use tax on Christmas Trees cut in Minnesota
Discontinued 1948?

The colors on these tags (a paper band with snaps) is for the shield, the colored area in the corners and then the *paper color*. Locking device was brass - iron during the war years. This securing device is often removed for mounting. No price difference. Two cents reading up. Patent number on right end.

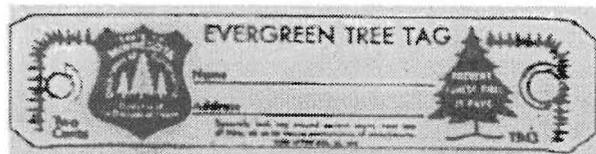


- CT0 1935 1ct green, *white* -
- CT0A 1935 2ct carmine, *white* -
- CT0AA 1935 2ct overprinted 1936, carmine, *white* -
- CT00 1936 2ct orange, *white* -
- CT1 1937 Navy blue, red, *buff* - 50.00



Two cents horizontal. Patent number removed. Void after added at bottom.

- CT2 1938 2ct light green, *buff* -
- CT3 1939 2ct black, *green* -
- CT4 1940 Green, brown, *yellow* -
- CT4A 1940 Green, brown, *yellow* overprinted 1941 75.00
- CT5 1941 Green, red, *orange* 25.00 -



- Corner panels now Christmas trees.
- CT6 1942 Green, brown, *orange* 25.00 -
 - CT7 1943 Blue, red, *white with red back* (681,000 issued) 25.00 -
 - CT8 1943 Blue, red, *cream with cream back* (19,000 iss.) 100.00 -

- CT9 1943 CT6 overprinted 1943 (100,000 iss) 50.00 -
- CT10 1943 CT5 overprinted 1943 (30,000 iss) 75.00 -
- CT11 1943 on #4 shipping tag blue on *cream* (50,000 iss) 50.00 -
- CT12 1944 red, blue, *white* - -



Date now large in hollow letters

- CT13 1945 green, red, *yellow* 25.00 -
- CT14 1946 purple, green, *yellow* - -



Shield is now a tee-pee.

- CT15 1947 red, dark green, *green* 25.00 -



Christmas trees in corners in two smaller groups. Date smaller in hollow letters.

- CT16 1948 red, dark green, *gray* 25.00 -

Vending Machine

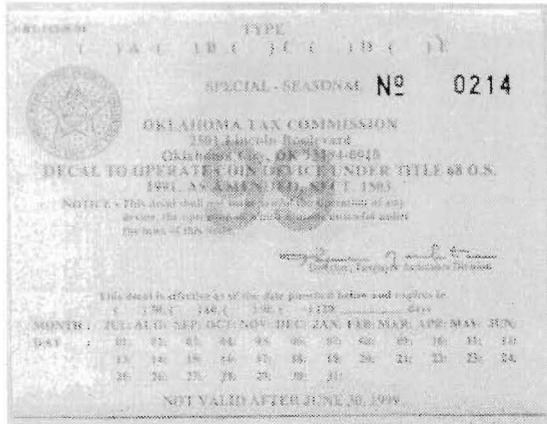
Paid ad-valorem sales tax on items dispensed from vending machines or juke boxes.

Tax began 1988 for 1989 fiscal year.

Outline of map of Oklahoma. \$50 128x77mm used on soft drink machines has a colored printing on white paper. \$10 63x43mm? used on juke boxes are also printed in a colored ink on white paper. Other values are 29x24mm die cut self adhesives printed in black on colored paper on a white backing paper. Serial numbers on all are ink jet printed in black. Special event stickers are 108x84 mm with the seal of Oklahoma and many places to punch for specific dates, printed in a colored ink on white paper. Special events are very scarce.



\$2, \$5, \$15



Event stamp

OKLAHOMA

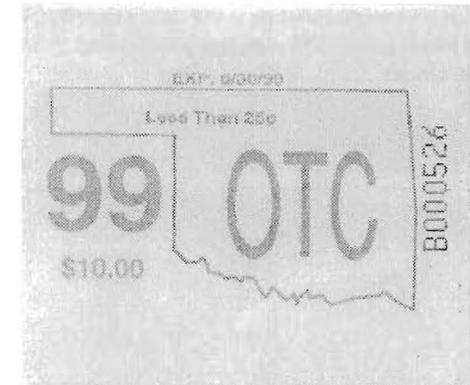


\$50

1989			
VE1	\$2	-	
VE2	\$5	-	
VE3	\$10 green	5.00	
VE4	\$15	-	
VE5	\$50 black	10.00	
VE6	Event green	-	
1990			
VE7	\$2	-	
VE8	\$5	-	
VE9	\$10 green	5.00	
VE10	\$15	-	
VE11	\$50 red	10.00	
VE12	Event green	-	
1991			
VE13	\$2	-	
VE14	\$5	-	
VE15	\$10 green	5.00	
VE16	\$15	-	
VE17	\$50	-	
VE18	Event green	-	
1992			
VE19	\$2 tan?	-	
VE20	\$5 orange?	-	
VE21	\$10 green	5.00	
VE22	\$15 light green?	-	
VE23	\$50	-	

VE24	Event green	-	
1993			
VE25	\$2 green	-	
VE26	\$5 blue	7.50	
VE27	\$10 green	-	
VE28	\$15 orange	7.50	
VE29	\$50 dark blue	-	
VE30	Event green	-	
1994			
VE31	\$2	-	
VE32	\$5	-	
VE33	\$10 green	-	
VE34	\$15	-	
VE35	\$50 red	-	
VE36	Event green	-	
1995			
VE37	\$2	-	
VE38	\$5 yellow?	-	
VE39	\$10 green	-	
VE40	\$15 blue	7.50	
VE41	\$50 green	-	
VE42	Event green	-	

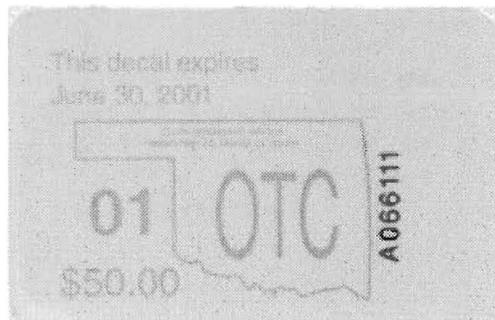
\$50 stamps change to a die cut self adhesive 71x50mm printed in colored ink on a white background. \$10 stamps now die cut self adhesive printed in colored in on white paper on white backing 54x50 mm.



OKLAHOMA

1996			2000		
VE43	\$2 orange	-	VE67	\$2 green	-
VE44	\$5 dark blue	-	VE68	\$5 green	-
VE45	\$10 green	-	VE69	\$10 green	-
VE46	\$15 dark green	7.50	VE70	\$15 green	-
VE47	\$50 pale blue	15.00	VE71	\$50 green	-
VE48	Event green	-	VE72	Event	-
1997			2001		
VE49	\$2	-	VE73	\$2 gold	-
VE50	\$5	-	VE74	\$5 gold	-
VE51	\$10	-	VE75	\$10 gold	-
VE52	\$15 yellow	7.50	VE76	\$15 gold	-
VE53	\$50 green?	-	VE77	\$50 gold	8.00
VE54	Event green	-	VE78	event	-
1998			2002		
VE55	\$2 dark green?	-	VE79	\$2 red	-
VE56	\$5 yellow	-	VE80	\$5 red	-
VE57	\$10 green	-	VE81	\$10 red	-
VE58	\$15 light blue	-	VE82	\$15 red	-
VE59	\$50 green	-	VE83	\$50 red	-
VE60	Event green	-	VE84	Event	-
1999					
VE61	\$2 dark green	10.00			
VE62	\$5 yellow	10.00			
VE63	\$10 blue green	10.00			
VE64	\$15 blue	7.50			
VE65	\$50 green	10.00			
VE66	Event green	50.00			

All stamps except event now die cuts printed in colored ink on white paper. \$50 now has pre-printed serial numbers in black.



WISCONSIN

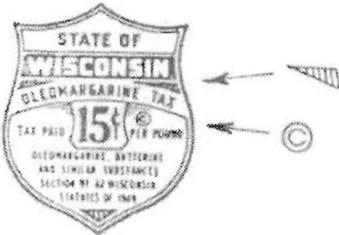
Oleomargarine

Use tax
Discontinued 1973



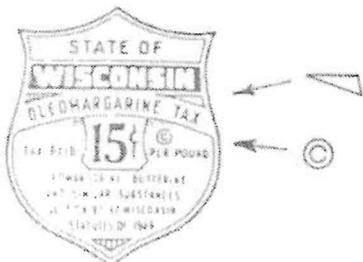
1949. Shaded right triangle under "WISCONSIN". No copyright symbol above "PER POUND". Size 21, x 26mm. Decal on yellow card with or without grey safety. Card roulette 6 1/2 in black between panes.

- O1 15ct Green on white 1.50 .75
- O1A 15ct Green on white (solid triangles) - 25.00



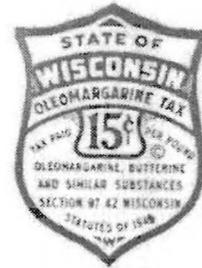
1954. Shaded right triangle under "WISCONSIN". Has copyright mark above "PER POUND". Size 20x24 1/2 mm. Decal.

- O2 15ct Green on white - .75



1955? Hollow right triangle under "WISCONSIN". Has copyright mark above "PER POUND". Size 20x24 1/2 mm. Decal.

- O3 15ct Green on white -- 15.00



1957? New design. Imprinted "Section 97 42 WISCONSIN STATUTES OF 1949". Size 19 1/2 x 26 1/2 mm. Decal

- O4 15ct Green on white -- 5.00



1959 Similar to O4 but imprinted "WISCONSIN DEPARTMENT OF TAXATION". Size 19 1/2 x 26 1/2mm. Decal.

- O5 15ct Green on white -- 20.00

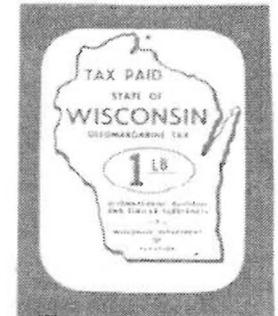
1966-1968 Map Issues

All stamps are die cut on unwatermarked, glossy white paper with pressure sensitive adhesive. paper size 19 x 25 1/2 mm. Design varies according to position of a code dot and the presence or absence of a thin borderline at edge of paper.

POSITION OF CODE DOTS



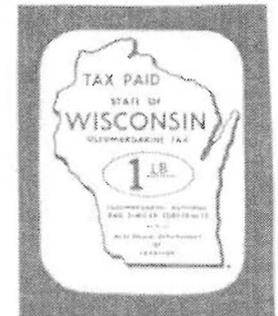
TYPE I
bottom center



TYPE II
top center



TYPE III
right center

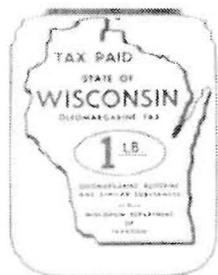


TYPE IV
bottom right

WISCONSIN

1968. Die cut stamp on unwatermarked, glossy white paper with pressure sensitive adhesive. Paper size 19 x 25 1/2 mm.

- O16 1 lb Bright green/blue green (shades) .10
- O17 1 lb Pale green (1972) .35



Subtype a
line present



Subtype b
line absent

Borderline at edge of paper types.

- O6 Ia 1 lb Green (1966) 3.00
- O7 Ib 1 lb Green not reported
- O8 IIa 1 lb Green 2.00
- O9 IIb 1 lb Green not reported
- O10 IIa 1 lb Black (1967) .15
- O11 IIb 1 lb Black .15
- O12 IIIa 1 lb Green 15.00
- O13 IIIb 1 lb Green 15.00
- O14 IVa 1 lb Green 15.00
- O15 IVb 1 lb Green not reported



Officers Needed

Early next year we will be having the mandated election of officers and this year we need to elect a new president. Long time president and former SRN editor Terence Hines has asked to step down. All we can do is thank him for his splendid years of service and rest assured that he will be around to help if we need his advice.

There are a lot of you out there that can do this job. Compared to editing the SRN or doing auctions or the treasurer position it is easy. But it is an important job. The president is "the ultimate spokesman for state revenue collecting," and the chairman of the board. When controversies come up, as they do from time to time, the president is ultimately responsible for setting policy. This can be questioning the states policies on issuing stamps (the governor's issues in state duck stamps being an example), deciding what new areas we move into (exhibition awards is one area being worked now), what new publications we may chose to publish, and generally being the lead advocate for all those who collect state revenues.

One job is distributing information among board members where decisions need to be made. This can be as mundane as taking the vote on the best article of the year in the SRN, to nominating people to receive life memberships, arbitrating disputes we may get into as a society or once in a while among members, trying to find new people to take leadership positions, and reminding the editor it is the year for elections. It is helpful if you have e-mail, but certainly not required.

The vice-president is basically being a board member, voicing your opinion on situations that come up, and being prepared to take over should the president expire or become incapacitated.

The board members job is basically to poke and prod the other officers into doing a good job, to look for opportunities for the society, be it a good buy or exclusive buy on some state revenue issue, getting discount rates on new catalogs or other books of merit, helping at the tables at revenue shows, and generally helping any way you can. Opinionated people wanted.

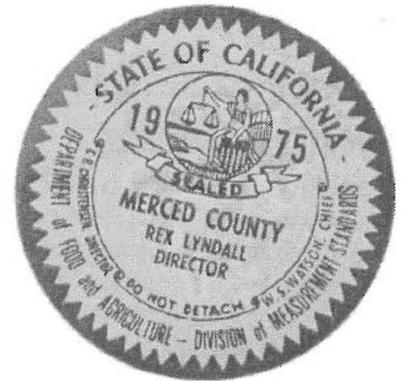
Harold hasn't asked to be relieved as treasurer so we are fortunate in that regard, and Kent has just jumped into the secretary job so these positons are secure for the moment.

Like I said, there are lots of you who can do these jobs. So volunteer. Don't make us stand around pleading or have us run a draft. Let any officer know if you are willing to lend a hand.

Pretty Scale Seal

by Scott Troutman

Shown is a very pretty scale seal from 1975 in Merced County, California. The seal is round with the outer edge and design in black and the rest of the seal in a gold color. The back is bright yellow.



A Couple of North Carolina Items

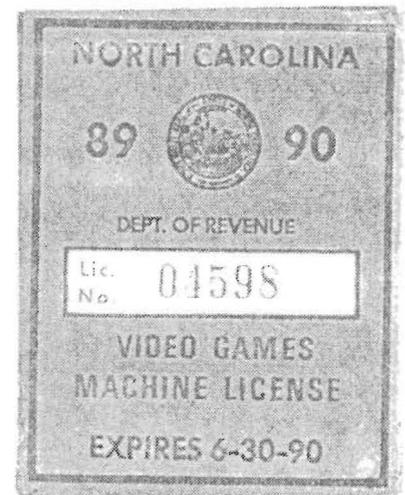
by Tony Crumbley

Shown are a couple of items which I have aquired. The first is a 1983 scale seal. These are die cut self adhesives, black on yellow.



Scale seal

North Carolina also issued stamps? for video games. These are on a metallic foil and the design is 48x61 mm in size. When removed from the machines, a part of the foil is designed to remain and the stamp will show the word VOID all over it. I have these for two different years. 1988-89 was in a metallic red. The 1989-90 stamps were blue.



1989-90 Video game license

Wisconsin Oleomargarine Cataloging

Kent Gray had noted some time ago that the Hubbard catalog volume I only shows O1 and volume II mysteriously lists O7 and O8, and yet eighteen different oleo's are known.

The listing on pages 18 and 19 are largely reprints of an earlier article by Carter Litchfield, Bill Smiley and Doug Berryman in March 1985, State Revenue Newsletter. In addition I have added the version with solid triangles of O1 that Elbert Hubbard published in his ICAR Newsletter of October 1989. I have called this O1A.

Nebraska Cigarette Machine Decals

by Scott Troutman

Shown at right is a set of decals indicating payment of a Lincoln Nebraska occupation tax on cigarette vending machines. These came up for sale recently on E-bay. Older versions of these occupational stamps are known which are round. All of these decals are on a pale yellow card. The design portion of these decals are all 36x36mm (assuming I have a full size scan). At right they are shown reduced. All of the serial numbers are black. The colors on these are:

- 1967 dark blue on white
- 1969 red on white
- 1970 dark blue on white
- 1971 black on white
- 1972 red on white
- 1977 black on yellow



Washington Honey Find

by M.E. Matesen

Working in a stamp shop, as I do, does have considerable side benefits. Coming across something unreported is one of those. Here is a completely heretofore unreported honey label of Three Bee Brand clover honey.

In 1941, honey packers were authorized to have the Washington honey stamp printed as part of their jar or container label. This label is very similar to labels from Rambling Bee Brand. This new one for three pounds of Three Bee Brand had not been reported. I'm classifying this as HO-TB1. The label is 62x78 mm (smaller than the Rambling Bee labels) but is yellow and green-black like the Rambling Bee issues.

Editors note - The best pictures of these Washington honey labels are in the "Washington State Cities Revenue Catalog", by M.E. Matesen, 1973. This is available from the SRS Publications on page 29.



Fish and Game Update

by J. R. Wooton

Massachusetts

For those buying their fish and game stamps directly from the state, it should be noted that the Division of Fisheries & Wildlife has a new mailing address. Send all orders for stamps to:

Dept. of Environmental Conservation
 Division of Fisheries & Wildlife
 251 Causeway St. STE 700
 Boston, MA 02114

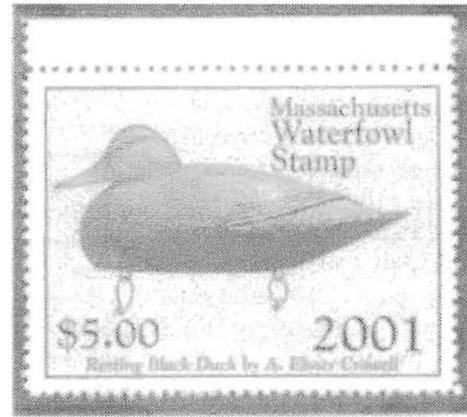
Available stamps include the 2000 and 2001 waterfowl stamps for \$5.00 each. Archery and primitive firearms stamps for the years 2000 and 2001 are available for \$5.00 per stamp. Both stamps for 2002 may be purchased after Jan. 1, 2002 for \$5.10 each.

Make checks payable to 'Commonwealth of Massachusetts' and include \$1.00 for handling.

Kentucky

Collector trout and waterfowl stamps for Kentucky are now available from the state for the year 2001. Trout stamps cost \$5.00 and waterfowl stamps cost \$7.50. Send orders to:

Kentucky Dept. of Fish & Wildlife Resources
 Attn : Amy Glass, Visitor Services
 Arnold L. Mitchell Bldg.
 #1 Game Farm Road
 Frankfort, KY 40601



2001 Massachusetts waterfowl

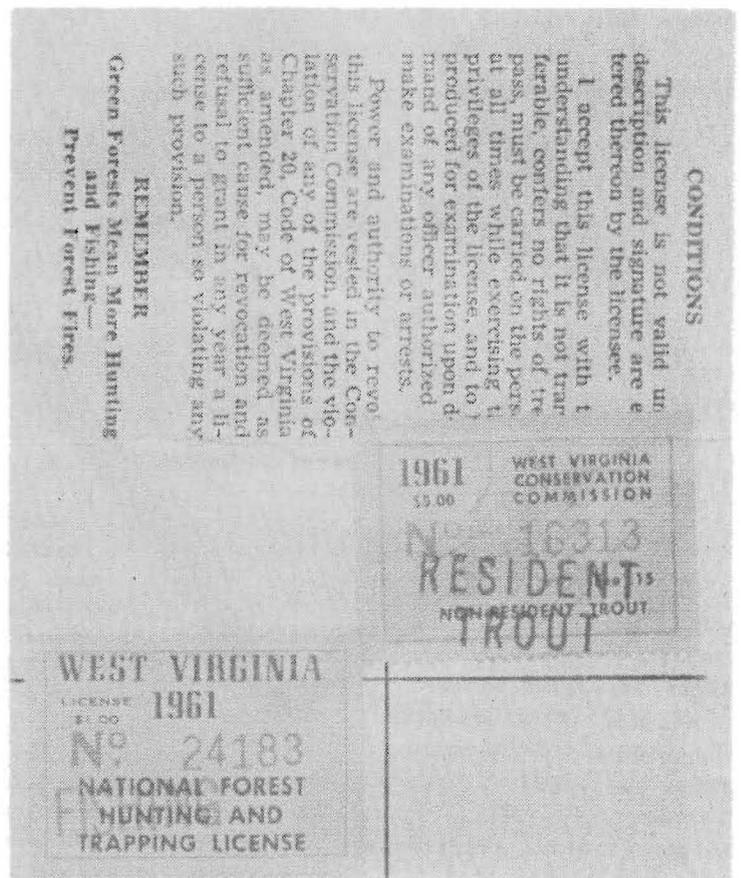


2001-2002 Kentucky waterfowl

1961 West Virginia Provisional Trout

by J. R. Wooton

For both 1960 and 1961 West Virginia issued both resident and non-resident trout stamps that are very popular with collectors. A new find has been made of a provisional issue of the 1961 non-resident trout stamp, stamped in black "RESIDENT/TROUT". The stamp was found on the reverse of a 1961 resident hunting/fishing license along with the National Forest Hunting and Trapping stamp for that year. It is not known if the provisional was created by a local license agent or was a state wide usage.



1961 West Virginia resident trout provisional

North Carolina Gasoline and Kerosene Stamps

by Terence Hines

According to Hubbard's 1960 State Revenue Catalog, from 1909 through the 1930's, North Carolina issued inspection fee stamps for gasoline and kerosene (being inscribed "Illuminating Oil"). Hubbard lists twenty two gasoline inspection stamps and forty six illuminating oil stamps. These stamps were issued in impressively high denominations. Illustrated is an example of Hubbard G10, the 1918 fifteen dollar gasoline stamp that paid the inspection fee of 6000 gallon of gasoline (a railroad car's worth). The stamp bears a handstamp that presumably acted as a cancel. The handstamp reads "INSPECTED/F. M. TOWNSEND /INSPECTOR". Townsend was not the only inspector, but his name appears very frequently in the cancels on these stamps. Troutman¹ illustrated a 6000 gallon illuminating oil stamp that was also cancelled by Townsend's purple handstamp. Scott tells me that he has two examples of gasoline stamps with the cancel of an inspector named M.E. Dixon.

As Troutman² noted, the North Carolina linseed oil stamps were used to prevent the sale of adulterated linseed oil. The gasoline and illuminating oil stamps were issued for a similar purpose. According to the 1918/1920 report of the North Carolina Department of Agriculture,

"The volume of gasoline coming into the State and being consumed is becoming

tremendous. It is more that double what it was two years ago. The great demand for gasoline makes the business an attractive field for fraud and that, together with the fact that many new refineries are entering the business, makes it very necessary to keep a vigilant watch over the business to prevent the sale by some refineries of very low

p. 251, lays out the requirements for the stamps:

"For the purpose of defraying the expenses connected with enforcing the provisions of this article there shall be paid to the commissioner

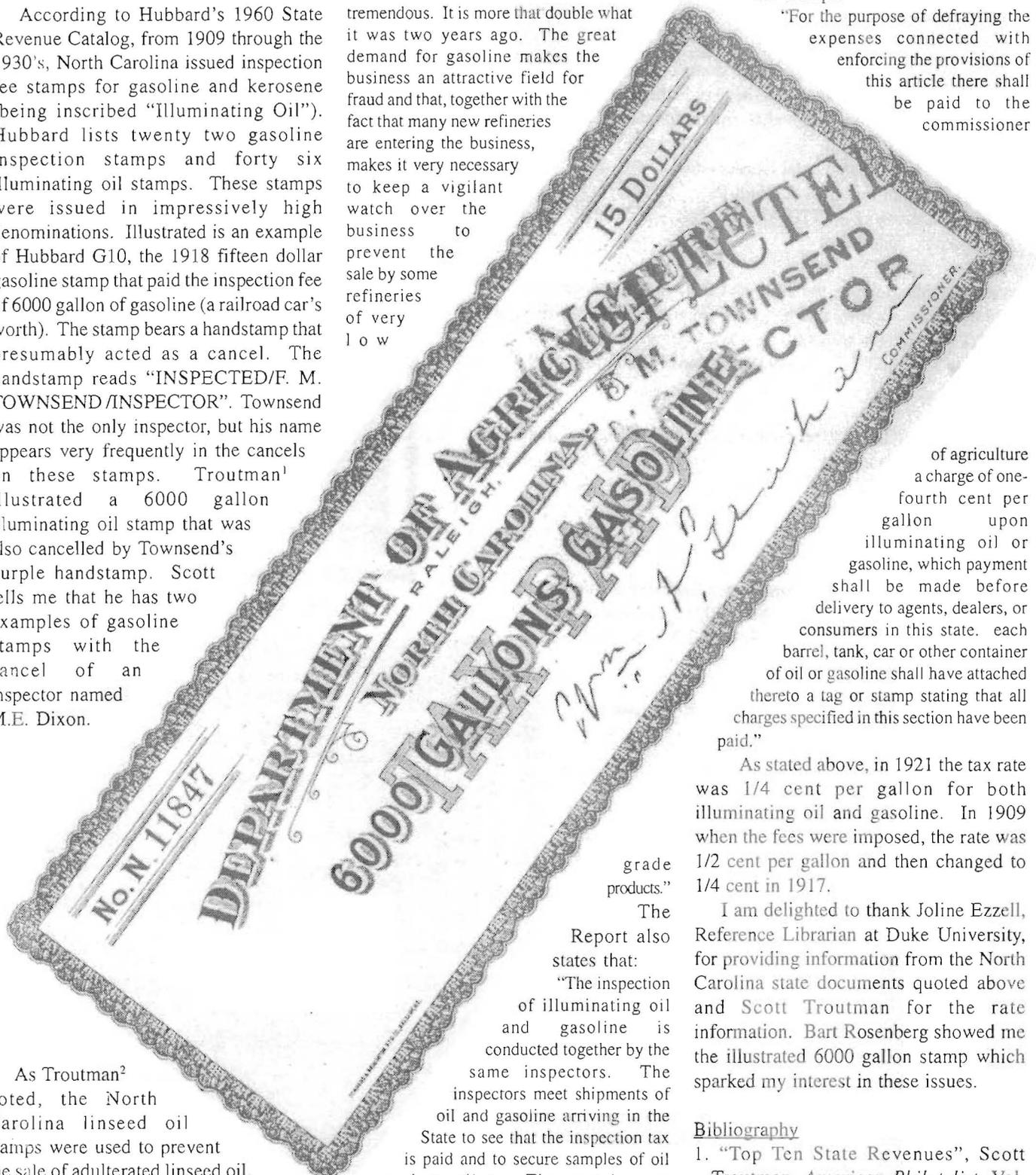
of agriculture a charge of one-fourth cent per gallon upon illuminating oil or gasoline, which payment shall be made before delivery to agents, dealers, or consumers in this state. each barrel, tank, car or other container of oil or gasoline shall have attached thereto a tag or stamp stating that all charges specified in this section have been paid."

As stated above, in 1921 the tax rate was 1/4 cent per gallon for both illuminating oil and gasoline. In 1909 when the fees were imposed, the rate was 1/2 cent per gallon and then changed to 1/4 cent in 1917.

I am delighted to thank Joline Ezzell, Reference Librarian at Duke University, for providing information from the North Carolina state documents quoted above and Scott Troutman for the rate information. Bart Rosenberg showed me the illustrated 6000 gallon stamp which sparked my interest in these issues.

Bibliography

1. "Top Ten State Revenues", Scott Troutman, *American Philatelist*, Vol. 115 2001, pps. 238-241.
2. "Abuses by Manufacturers Spurred North Carolina Linseed Oil Inspection Stamps", Scott Troutman, *State Revenue News*, Vol 33 No. 4 4th qtr 1995, pps 5-9.



grade products."

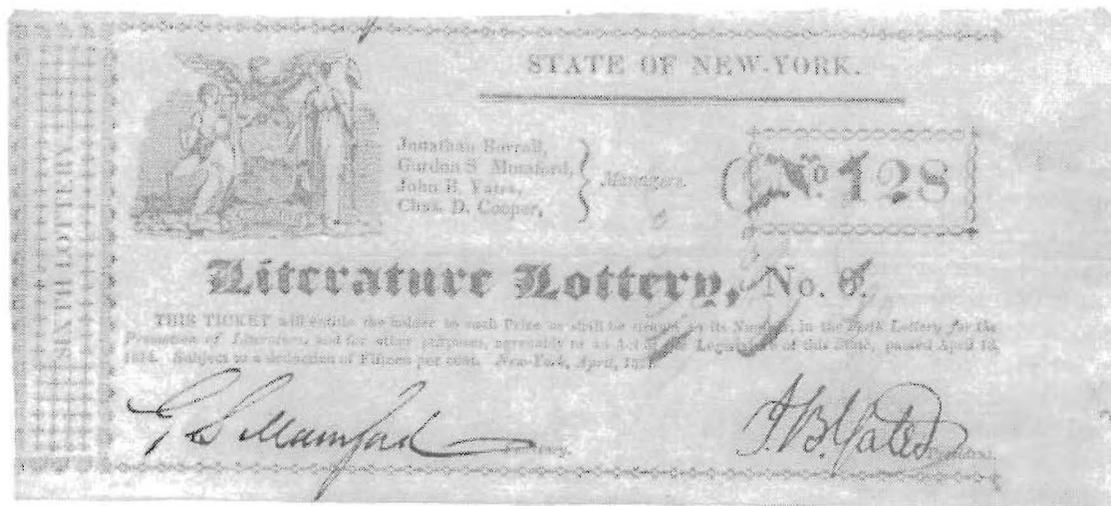
The Report also states that:

"The inspection of illuminating oil and gasoline is conducted together by the same inspectors. The inspectors meet shipments of oil and gasoline arriving in the State to see that the inspection tax is paid and to secure samples of oil and gasoline. The samples are forwarded to the department for examination by the State Oil Chemist. If the examination shows that the sample does not meet the requirements of the law, the product is refused sale in the State and is required to be shipped out".

The 1921 Tax Laws of North Carolina,

The New York Literature Lottery

by Scott Troutman



1825 New York Literature Lottery ticket

"No bill before the legislature excited greater interest and attention than did this act."

Note in the New York Session Laws of 1814.

We live in a time when about half the states have lotteries of one kind or another. It is not uncommon to pick up a newspaper and read of someone winning tens of millions of dollars playing Powerball, or more recently the million dollar winner who forgot to check his ticket and mailed it in, unregistered, on the last day it was good. But for all this hoopla, most of these lotteries do very little to affect the lives of the states residents. Indeed, it has been reported that in some states monies spent to treat gambling addiction and its side effects of children who become wards of the state exceed the net income. At best a few extra dollars go into school system budgets to pay for school bus gasoline and the air conditioner bills.

But back in 1813 some legislators in New York created a lottery whose beneficial effects continue to ripple down to this day. It is hard to think of a bill before any state legislature or even the Congress, of which in the year 2201 people will remark "wasn't that a great bill." But the April 13th, 1813 New York "Act for instituting a Lottery for the promotion of Literature and for other purposes" is truly one such bill. No wonder it caused such interest and attention.

Equally amazing is that a lottery ticket

from April 1825 is still around from one of the lotteries this bill created. This beautifully engraved ticket, printed in bright red, was sold at Utica, New York and turned up recently to remind us that lotteries really can create great things. This ticket is not a stamp *per se*, but it certainly counts as an early state revenue item.

The purpose of the literature lottery was to raise money, a lot of money, to get the state colleges off the ground and to save the extraordinary botanical collections of the late David Hosack.

Union College in Schenectady had been founded in 1795 and was in a lot of trouble. It was \$30,000 in debt, had no library and few buildings. The keystone of the bill, heavily lobbied for by the Union College president, was to get Union College out of trouble. It called for generating \$100,000 for the construction of proper buildings, \$30,000 to clean up the debt and another \$20,000 for acquiring books and "philosophical and chemical apparatus". By philosophical apparatus I believe they were referring to early scientific materials.

A second problem was that the state had been gifted a most valuable botanical garden by the late David Hosack. Already known as the New York Botanical Garden in 1813, Hosack's 250 acres of land came with a stipulation that a college had to be moved there. Oh, what to do. Well, they gave the land to Columbia College for them to manage and arranged that any of

the other state colleges which were trying to establish botanical gardens were to get samples to make sure the material wasn't lost. 200 years later the New York Botanical Garden has been called by Merck Pharmaceutical "The most outstanding resource in botany."

Hamilton College was having money troubles, so they were to get \$40,000.

Blacks were not forgotten, even though slavery was still going strong. The Asbury African church was given \$40,000 to complete the purchase of their building and to establish a school for educating blacks.

They wanted more doctors, so they provided \$30,000 to the New York College of physicians and surgeons (later I believe this became New York School of Medicine) and made provisions to establish another medical school in the western districts of the state (Cornell?).

It is not clear how long these lotteries were run. They were limited to two per year.

In all these literature lotteries put two early colleges and two medical schools on sound financial foundations, created a school for educating blacks, and launched one of the greatest botanical gardens ever assembled. May our state legislators of today have such vision.

Bibliography

1. Session Laws of American States and Territories, New York 1777-1899, Chapter CXX, pps. 142-145.

Two Interesting California Feed Tags

by Scott Troutman and Gerald Derksen

The top item at right is the feed tag off a 100 pound bag of Larro Dairy Feed. The front of this tag, which has been artificially lightened in the picture, is a bright orange-brown. At the right lower corner is a black printed oval indicating that the California feed inspection tax has been paid. This small black oval, 21x14 mm, is one of two forms this tax indicia tends to take.

What is interesting with this tag is that while it was sewn onto the feed bag, as can be easily seen by the row of holes, it is also a postcard. If you added a stamp, filled in your name and address and the number of cows in your herd, General Mills would mail you for free the Larro Dairy Book, with everything you needed to know about the "latest developments in profitable milk production and calf raising".

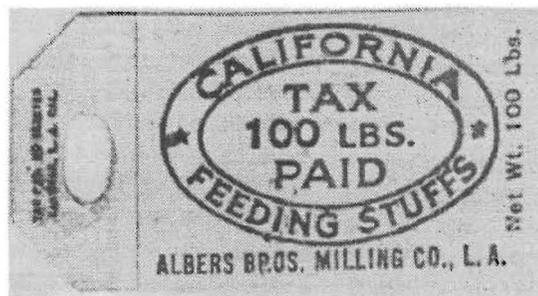
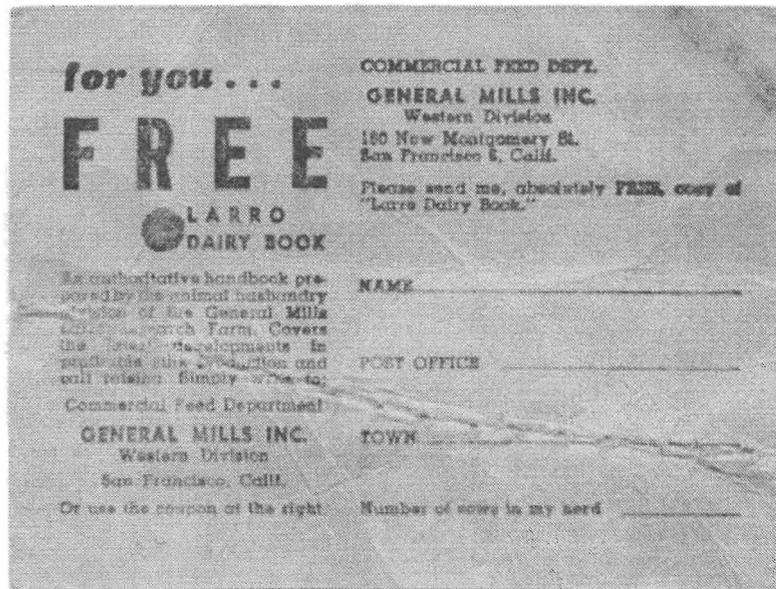
If the post card was too beat up, you could also just mail it in.

On the front of the tag is a number 50M-23644-3531-V. The 50M probably indicates it was printed in 1950. Or it could be it was from a run of 50 million - rather unlikely. The rest is probably a General Mills form number.

Gerald Derksen found the bottom tag. It has a 45x29 mm inspection oval in red.

This seems to be the other size and color these feed stamps come in. This small manila tag has a small note on the end, "TAX PAID NO. 1858328". We don't know what this number means. It may be a lot control number for the tags, and the inspection was paid by the lot number. Or it may be a form number or part number Albers Brothers used.

Gerald thought it interesting to find a feed stuff tag from Los Angeles, California. How times change.



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Note: "ALL" remittance must be payable to "R. COLTRIN".
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Lot of 50 Different Beer stamps! - Each and every stamp is mint!!! EVERY stamp in these lots are unique - no dup's! Amongst the group are stamps from ID, GA, UT, NM, IL, WA, as well as the Dakota's & several Southern states, just to name a few (Yes!! there are several other states). Yours for a mere \$79.95!!! This is NO "cheapo's" lot - so don't pass this up. You may just find some sleeper's which have eluded us when preparing these lots!

Kentucky 50 Different! - Liquor and Wine issues. The lot includes a LARGE number of issues which do not appear in Hubbard's catalogs or updates. All MINT! A steal at \$29.95.

Tennessee 1st Issue Tobacco's: 1,2,3,*4,*5,*6,*7, *8,*9,*10, 10a,*11, *13a, *14a. As a bonus this lot also includes the extremely elusive and seldom seen *12a - yes also MINT!. Yours for just \$39.95. Note: * denotes these issues are mint.

Beer stamps from New Mexico: All MINT! - This offering includes B21, B23, B26 ,B27 ,B28, & B29. A mere \$21.95. Come now this is almost a "give away offer"! Can you afford to pass this up?

North Dakota Cigarette Stamps. Again these are all MINT issues. This lot includes C18, C19, C20, (unlisted dark blue variety of C20), C20a, C21, C21b, unlisted C21b with a very, very faint panto safety,C22b, C23, C24, C25 & C27. Yours for a mere \$23.95.

Washington State Cigarette Stamps - We have an extremely strong stock. If you need to fill in those blank spots in your collection let us know. Prices extremely reasonable!! Prices individually or as a lot. You'll always be the winner. E-mail or write us at the address listed above.

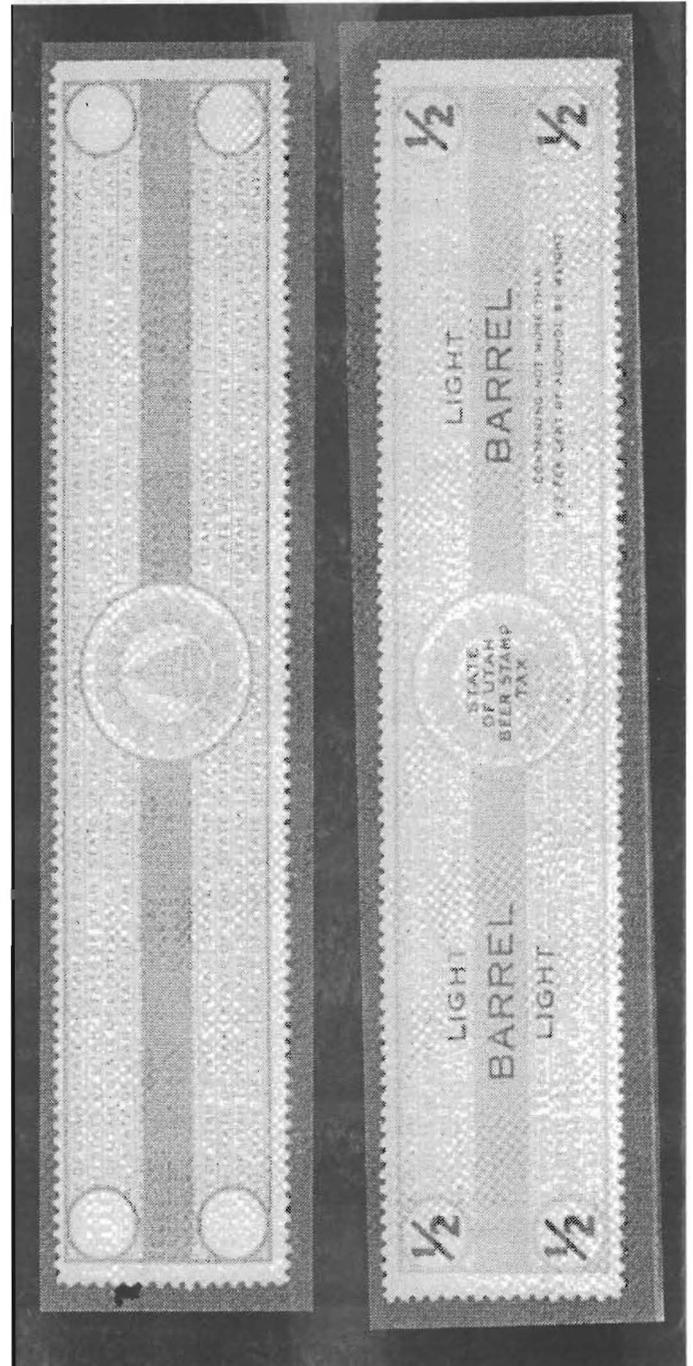
Love just the Northeast states? Let's start with NH where we have over some 65 different tobacco issues - all mint - all different. Then we have certain CT issues which are UNIQUE. How about a few heretofore and seldom seen beer issues, some of which are mint from Delaware.. What do you need? You name it - we'll sell it....Please send us your want list and we will quickly service your needs.

FOR SALE:Our entire stock!! - There is just one catch. You'll need to send us a list of state revenue that you'd like to add to your collection. Provide us with Hubbard's catalog numbers or some general guidelines as to what you are looking for and we'll work with you on filling your needs. Write or e-mail.

Utah Essay

by M.E. Matesen

Here is a heretofore unreported beer essay. This stamp would have been a proposed design which subsequently lead to the issuance of what we know to be Hubbard's B11 (shown to the right). The essay is a considerably darker green that the subsequently issued stamp.



LETTERS TO THE EDITOR

Farm Implement Stamps

I always enjoy perusing the SRN. Your quest for the Oklahoma farm implement stamps was most interesting.

John Funkhouser
Michigan

I loved the tale on the Oklahoma farm implement stamps. I read it three times.

Mack Matesen
Washington

Perfins

I would like to thank the SRS members for their contributions to the perfin listings. Today one member sent in four that gave us three new perfins. I hope others will help.

Chuck Spaulding

Editors Note- See the 3rd quarter issue and do support this project. Shown is an example Chuck sent of what they hope the new catalog will look like- a real boon for the beer collectors.



Airport Stamps

In the 4th quarter 2000 issue, Terence Hines had shown a \$2.00 receipt from Raleigh-Durham Airport in North Carolina as part of his article on airport use charges. In cleaning up my desk, I discovered the above example, which Tony Crumbley had sent me a picture of, showing both halves. Apparently half was given back as a boarding pass, and the receipt was kept.

Scott Troutman
Oklahoma

Denver Cigarette

The picture shows an unlisted (as far as I can tell) red two cent Denver, Colorado cigarette tax decal.

Terence Hines
New York



Frank Bocovich, who is working on a cataloging for the city-county issues of Colorado was aware of this issue. We will be publishing his catalog in an upcoming issue which hopefully will eliminate a lot of confusion..

A Few Notes From Chicagopex

Chicagopex was this years revenue show. It featured some tremendous revenue exhibits, all but two taking gold and Ed Tricomi's "U.S. Playing Card Stamps" took the Reserve Grand. The SRS was well represented by Ken Pruess who took a vermeil with his "Colorado Revenues".

Eric Jackson showed me a beautiful copy of the rare Kansas C9 cigarette strip with Logan's face not obliterated. In talking with him and Ken Pruess, they could account for five copies of this classic stamp. This was more than I would have guessed.

Peter Martin's job as director of development at APS was eliminated and he was not retained as editor of the American Philatelist.

Ken Pruess also showed me a draft of a new Colorado catalog he is working on. It looks good.

Marty Richardson, the auction manager for the ARA auctions says he has as much trouble guessing the hot lots as I do. In his last auction they had a knock-down-drag-out contest over a lot of Indonesian dog tags.

In a November E-bay auction a mint set of 12 out of 16 of the Missouri 1917 drink and syrup stamps (originally for use on soft drink syrup) but mislabeled as beer stamps, brought a winning bid of \$260.88. These appeared to have been out of the late Elbert Hubbard's collection.

<p>THBCo/d - 1</p> <p>The Hamilton Brewing Co., Inc. Hamilton, OH 1933-40 Single Head / d Be</p>	Notcom
<p>TNBCo/d - 2</p> <p>The Haas Brewery Ripon, WI 1865-1915 Single Head / d Be</p>	Notcom

State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*
M.E. Matesen, 1973, 27 pp.
\$5 (Non-member price \$7)
2. *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
3. *History of Oleomargarine Tax Stamps and licenses in the United States*
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)
4. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*
Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
5. *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)
6. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
7. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
8. *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.
9. *Specialized Catalog of US Non-pictorial Waterfowl Stamps* David R. Torre, 1996, 52 pp,illustrated, stitched
\$13.50 (Non-member price \$16)
10. *Mines of the West, 1863*
Douglas & Gina McDonald, 1996, 64 pp., ill. stitched
\$7.95 (non-member price \$8.95)
11. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)
12. *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.
13. *Nebraska Revenue Stamps*
Dr. Kenneth Pruess, 1972, 18pp \$5.
14. *State Turkey Stamps*
Dr. John Crook SRN No. 220 1994 32pp \$5
15. *Kansas Revenue Stamps*
Charles Bellinghausen, 1972 \$5
16. *The Kansas Quail Stamps*
David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members
17. *The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)*
Jan Wooton, 2001 210pps (6700+ stamps) **NEW**
\$34.50 Members (Normally \$41.95)

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WANTED: Chauffeurs Badges, license plates, Disabled Veterans key chain tags, B.F. Goodrich key chain tags, paper and licenses, registration & inspection, windshield stickers, auto related items. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (4).

MASSACHUSETTS STOCK TRANSFER stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (2).

WANTED: ALL WISCONSIN ONLY, Hunting - Fishing Patron; and recent computer licenses. Offer - various hunting - fishing, RW's Stamps, licenses with or without stamps in exchange. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1826 (0)

WANTED FOR EXHIBIT: Plate # blocks, strips, singles, etc. of ANY State or US revenue. I can also use US revenue blocks (or larger). STEPHEN A. WITTIG, BOX 2742, SPRINGFIELD, MO 65801 SWittig@prodigy.net (2)

WANTED: MEXICO Revenues and Locals: **Germany** Revenues, Locals, Seals. Also German Covers, US perfins and Local Precancels. Have State and Federal Revenues, etc. for trade or will purchase. C. DORANCE GIBBS, 223 N. 20th, LACROSSE WI, 54601 (0)

CAL-REV NEWS

No sooner had I sent the 3rd quarter issue to press saying that the CAL-REV meeting at ARIPEX was cancelled when I got news that the meeting is back on. ARIPEX will be at Mesa, Arizona, February 15-17, 2002. They would love to have revenue exhibits and a prospectus can be obtained from Frank Daigle, 8500 E. Indian School Road, #143, Scottsdale, Arizona 85251, phone 480-990-3472.

CAL-REV had a most interesting talk at the Sacramento Show in November. Rafael Pinto from Costa Rica gave a talk on Costa Rican revenue stamps. Mr. Pinto is working on a new catalog of the revenue stamps of the Municipal and Cantones of Costa Rica. His talk centered on "Coffee Pledges", a method coffee farmers used for securing loans by pledging a portion of their crop to specific coffee processing plants. And needless to say, the government found ways to tax these specialized versions of promissory notes as far back as March 1, 1870 with revenue stamps. He had examples of documents from before and after the tax went into effect.

The CAL-REV group has meetings at most of the stamp shows in California and Arizona. If you are at one, take something for their famous show and tell sessions. You will have a good time.

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.

Need an SRS Application?
An Auction Consignment Sheet?
An SRS Library Request form?

Use the SRS Web Site at
<http://www.hillcity-mall.com/SRS>

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



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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 pane/10	\$1
Playing card self adhesive	
.10 pane/10	\$1
Arizona	
1935 12c malt liquor, used cat B2	
Red on pink, Moore sig.	.50ea
Colorado	
WL60 wine-liquor (20 ct)	.50
DMV Search Request	\$2.20
Connecticut	
1993 Wildlife	
Hunter variety (#>50000)	\$5.30
Florida	
Snook-96	\$2 ea
Crawfish -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 Muzzleloader-86,87,88,89,	
90,91,92,93,94,95,	\$1 ea.
1998	\$5 ea.
Alien Muzzleloader - 87,88,89,90,91	
92,93,94,95	\$1 ea.
1998	\$5 ea.
Pheasant-	
1998	\$5 ea.
Maryland	
Duck stamp	\$3
Michigan	
1976 Duck	\$2.10
Missouri	
Waterfowl-93	\$4 ea
Nebraska	
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
Ohio	
Sales tax 15ct (M25 or M37 w/stub)	.35
Oklahoma	
1964 1 pint liquor (Cat. L4)	
Single	\$1
Block of 4 unused	\$5
Plate block of 4	\$7.50
* Farm Implement \$6	\$6.00
Pennsylvania	
Waterfowl Management	
\$5.50 1998	\$4.20
Rhode Island	
Cigarette--20 cig	.37
-50 cig	.925 10/9.25
South Carolina	
Cigarette	.07 10/70
	.09 10/90
The 9 ct denomination iss also available	
in sheets of 100 for \$9 plus \$1.01 postage.	
Documentary	.10
	.50
	\$1
Weldon & Lick 4ct	.25
Richmond County Recording	
\$1 gray-black	\$1
\$3 green	\$3
\$4 blue	\$4
Tennessee	
* Ammunition .10 pane/10	\$1
Texas	
Bedding 1990 Series .75 10/\$7.50	
Blk/4	\$3
1996 Co. Ed Hunt & Fish (8)	\$10
Washington	
Waterfowl-1990	\$5.00
Waterfowl -1991 2 diff.	\$6.00 ea

Wisconsin	
Liquor stamps	
200 ml	\$2
1 liter	\$2
1.75 liter	\$2

Bingo Cards-\$1.50 ea. (plus .78 postage)
1988,90,91,92,93 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 Aquired

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

Free For All

It has been a very good year and this is one of the nicest free for all we have ever offered. First we have two cigarette stamps from Colorado towns - Limon and Saguache. Next Dr. Kenneth Pruess has provided us with some 100 barrel G28 gasoline stamps from Missouri. These are very attractive stamps and something awfully nice to pickup for free.



"Free for all" items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come - first serve basis, and after an allotted time are provided through the SRS sales service.

Single requests from SRS members

State Revenue Society
Kent Gray, Secretary
P.O. Box 9726
Dyess AFB, TX 79607-9726

Address Service Requested

City-County Catalog Web Site Available: Help is Needed

by Kent Gray

I am pleased to announce the start of the on-line Locals Revenue Catalog. The site, which is located at www.staterevs.com, currently has county and city revenues cataloged for 23 states, and includes pictures for stamps of 9 states. This site is definitely "Under Construction", and is growing weekly.

The basic catalog is in place, and I am adding the scans as I get them (Oregon as I am writing this). Please take a few minutes to check it out and please feel free to offer constructive criticism to me at staterevs@home.com.

will be filled until January or while supplies last. Send a SASE with 34 cents postage on it to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Include a stiffener if you like and any other business with the treasurer or sales division.

If you have material that is not included, please send me an e-mail (or letter) describing the stamp. Color copies would be helpful. Before going to the trouble of scanning and sending me an image, please email me to let me know your intentions. I want to save all the trouble of scanning me huge files of a stamp I already have, just haven't updated yet. I have a cable modem, so large emails are not a problem.

If you have a specialized collection, but can't scan images, I will do all the scanning if you are willing to send me your material. Again, please write to me prior to send your 57 pound plate number position collection of every known Alabama revenue. For those concerned, I do have insurance through CIA that covers other peoples material in my possession.

Thanks in advance for your help in betting this project.

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