



State Revenue News

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Soft Drink Taxation



From top: Pennsylvania SD10, SD6 and SD11 and Missouri DS20.

Auction 23

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Secretary's Report

Previous Total	276
New Members	5
Reinstatements	0
Resignations	1
Deaths	1
Dropped	1
Dropped Not Paid	25
Current Total	253

New Members

- 1261** Keith Hill
153 Memory Lane
Lafayette, LA 70506
- 1262** Douglas C. Halvorson
2429 Elliot Avenue
Minneapolis, MN 55404-3858
- 1263** James Bird
132 East 3rd Street
Dayton, Ohio, 45402
Interests - Ohio Sales Tax
- 1264** Neal R. Bruckman
641 Patterson Avenue
Lafayette, LA 70506
- 1265** Dwayne N. Hindiyeh
5531 Ridgewood Drive
Fremont, CA 94555
Interests: NV, mining, 1st & 3rd issue
Federal Revenues

Reinstatements

Died

- 1208** Mervin Woike, NY

Resignations

- 1207** Roberet Marousky, MS

Dropped

- 1122** Donald Katzman

Dropped Not Paid

- 135** Harold King
448 S. Rothenberger, NE
612 Robert Olds, TX
670 Dale Stover, IL
687 Charles Souder, WA
774 Brent Hamlett, IA
809 Harold Saunders, UT
830 John Heiser, NY
874 Myra Golden, NY
1115 T.I. Weintraub, CO
1124 Alan Sanford, TX
1137 Richard Krasinski, TX
1152 Mark Boyce, Canada
1173 Ned Franklin, FL
1175 J.V. Giesler, TN
1182 Herb Schibelle, OK
1187 Postal History Foundation, AZ
1193 David Watson, Netherlands
1218 Harry Smith, NY

Editor's Notes

First I would like to note two excellent articles in *The American Revenuer* on state revenues. In the Nov-Dec 2001 issue Ron Leshar has a great article on the Maryland wine and liquors explaining the mysterious perfins. In the Jan-Feb. 2002 issue William Meyer has a large article on Los Angeles real estate transfer stamps and there is more on the Maryland perfins.

Auction 23 is another large one. Large runs of Arkansas beers, Mississippi beers and California material. A lot of fish and game also.

I noted that Harold King, one of the societies oldest members did not renew. I hope he is still well.

As you will find elsewhere, Kent Gray has been called off to God knows where, so I am back being secretary. We hope we didn't lose anybody in the transistions.

Peter Martin is back at the helm of the organization. We welcome him back.

You will note some changes in the order of the auction and how we are handling the bid sheet. This came out of suggestions we got in the survey. I think this new sort will be a lot better, but if you disagree after trying it, let me know.

By the way thanks for all of you that sent in messages with your dues or the survey. They are all appreciated.

The SRN will be judged at the APS Stampshow literature exhibition, and I included comments on why we are not numbering the auctions separately. We will see how we fare.

1222 Star Stamps & More, MO

1228 Richard Shuey, CA

1230 Robert Searles, NY

1232 Michael Clinansmith, MI

1243 Ed Rand, NV

1245 George Beyerle, MI

Address Changes

919 Ralph Harnishfeger

60 Thompson Lane
Mill Hall, PA 17751-9603

1040 Kent Gray

e-mail staterevs@cox.net

1234 Chuck Spaulding

e-mail perfinsman@juno.com

1238 Javier Betancourt

1439 Sierra Crest Court
Redlands, CA 92374

Soft Drink Taxation by the States

by Scott Troutman

Not many states have taxed soft drinks using stamps. Given the amount of them sold and the tax potential that's a bit strange. In states with ad valorem sales taxes, it is easier to tax the vending machines. In other cases, it is just hard to make a case that soft drinks constitute a vice - much easier for legislators to tax liquor and cigarettes.

Seven states have taxed soft drinks. These are (in order of when first taxed):

Missouri	1917-?
South Carolina	1928-2001
Louisiana	1932-present
Kentucky	1936-1938
Pennsylvania	1947-1951
West Virginia	1951-present
North Carolina	1969-1981?

The stamps they issued vary from very plain stamps and decals such as Kentucky, West Virginia and most Louisiana's, to nice engraved stamps such as the early South Carolina and Louisiana stamps, to what in my opinion is one of the most beautiful of all state revenue stamps, the Pennsylvania soft drink stamps.

The three early states, Missouri, Louisiana and South Carolina, began their taxation as part of a consumer protection campaign. Missouri in particular was quite explicit in its 1917 laws that the tax was merely to pay the cost of inspection to insure that the ingredients being used "were pure and wholesome". Missouri's program was a direct extension of a beer inspection program, and early on the state beer inspector was given the job of inspecting the soft drinks. This has caused much confusion recently on E-bay when several lots of the early soft drink stamps were listed as beer stamps.

South Carolina clearly needed some tax revenue and that may be what brought them to tax soft drinks beginning in 1928.

Their law, however, by far the most complex of any of the soft drink laws, had sections requiring detailed record keeping of where ingredients were procured (except water) and used. These records were open to inspection at any time. Clearly there is a health concern underlying this law.

Louisiana's law 1932 also had sections dealing with detailed record keeping on ingredients and where they were procured and used.

The other states were much more mercenary. They just needed revenue and their taxes were straight excise taxes. Kentucky put it right at the front of their law; "An act to provide revenue for the State of Kentucky...." Can't be more straightforward than that. West Virginia used the money to fund "The construction, maintenance and operation of a four-year school of medicine, dentistry and nursing of West Virginia University."

Sometimes this tax worked out well. Louisiana started taxing soft drinks in 1932 and is still doing it. South Carolina did it for seventy two years. Other states did not have such good luck. Pennsylvania only did it for four years. Kentucky taxed all manner of simple pleasures from bubble gum to ice cream, and after a year the law was struck down. Wise legislators determined it cost more in overhead than they were bringing in. They fell back on

taxing liquor and licensing manufacturers, which didn't take so much paper work.

In general, a soft drink consists of three parts: water, syrup or the flavor, and carbon dioxide (CO₂) which gives it the fizz.

Syrup is an integral part of making soft drinks. Early on, most soft drinks were dispensed at soda fountains. This is still true today when you consider all the drinks sold by fast food places and restaurants. Until the syrup and the carbonated water mix, you don't have a soft drink. By syrup we are not talking about what people put on pancakes, but the sugary concentrates that soft drinks are made of.

In almost all the laws, they try to define "Simple Syrup". Simple syrup, as defined by the South Carolina law for example, is made "by adding concentrates or extracts to mixtures made of sugar and water...for use in soda fountains."

Given the three parts of a soft drink,

What is a Soft Drink by State							
Item	KY	LA	MO	NC	PA	SC	WV
soda water	yes	yes	yes	yes	yes	yes	yes
ginger ale	yes	yes	yes	yes	yes	yes	yes
ginger beer	???	yes	yes	yes	yes	yes	yes
cola's	yes	yes	yes	yes	yes	yes	yes
lime cola's	yes	yes	yes	yes	yes	yes	yes
Dr. Pepper	yes	yes	yes	yes	yes	yes	yes
cider	???	yes	yes	yes#	yes	yes	no
lemonade	yes	yes	yes	yes	yes	yes	yes
fruit juices	yes	yes#	yes	no**	no*	yes	no*
vegetable juices	no	no	no	no**	no*	no	no*
near beer	???	yes	yes	yes	yes	yes	???
beer	no	yes	no	no	no	yes	no
cordial	no	???	no	no	yes	yes	no
chocolate milk	???	yes	no	no\$	yes	no1	yes
anything carbonated	???	yes	yes	no	yes	???	yes
mineral water	no	no	yes	no	no	???	no
bottled water	no	no	yes	no	no	???	no
anything made at							
a soda fountain	???	yes	yes	yes	yes	yes	yes
all bottled drinks	no	yes	no	no	no	yes2	no
powders	no	yes	no	yes	no	no	yes

* if carbonated or water was added it was taxable. If pure juice then not taxable.
 ** must be at least 35% fruit or vegetable juice to be exempt.
 # exempt if bottled or canned in small bottles (baby usage).
 \$ milk products taxable if less than 35% milk.
 1 chocolate syrup was taxable.
 2 tea, coffee, chocolate later excluded.

the quandary for the states was what to tax. They all agree you can't tax water. Most tax both the syrup or the bottled drink. Louisiana, went all the way and taxed raw CO₂ used for soft drink purposes also.

But just what is a soft drink? Coca Cola is easy. But how about near beer? Or soda water? Or ice tea? Is Hawaiian Punch a soft drink? As you would guess every state took its own cut at what is in or out. The table on page 3 has been put together from the original tax laws.

In all the various states there were two ways to show tax payment - stamps or crowns. On individual bottles or cans the use of crowns tended to be more practical. The term crown basically means a bottle top made with an indication that the tax had been paid. These were purchased from the state. Most often on soda bottles the crown had the tax indicia under the cap. Crowns could also be tops for cardboard boxes or can tops. In the case of North Carolina I have seen large cans of Hawaiian Punch or Hi-C stamped on the top with a tax paid stamp. Tax paid crowns do appear from time to time on E-bay and seem to garner considerable interest.

Syrup tended to use stamps, though on jugs of syrup, use of crowns was a possibility. The problem on syrup is when do you put the stamps on? It differed depending on whether the syrup was produced inside or outside of the taxing state.

If the syrup was produced inside the state, the stamps were typically applied at the point when the syrup was shipped to the retailer that would use the syrup. In this way, shipments to users in non-taxed states could avoid the tax. In most cases tax was required only on syrup being used in the state.

In the case of a company like Coke, where the syrup all comes out of Atlanta, the stamps were applied when the syrup was shipped into the state. This was typically done at a distributor or wholesaler.

The problem with crowns was that you apply them at the bottling plant. But the tax is only on soft drinks being used in the taxing state. Shipments to non-tax states or to the military were typically tax free under the law. Most all the laws had to then address two problems. The first was rebating taxes on shipments to the military or non-tax states. This usually required keeping an elaborate set of books and multiple copies of bills-of-lading, which

were then submitted to the state for refunding the taxes. This was a necessary headache for the bottling plants.

The reverse situation was bottling plants outside the state which ship into the state. In most cases stamps or crowns were provided to these bottlers for their use, and they had to keep shipments segregated or file for refunds like instate bottlers. Some of the laws even make provisions for handling foreign bottlers. It was a big headache. I suspect in more modern times, bottles are stamped as they are received by the distributors.

If you are going to have to set up to do all this paperwork, the states want to get paid for it. For this, everyone except those in Missouri, had to get a soft drink manufacturers license. In the case of Louisiana this fee was based on the kind of machinery used to manufacture the soft drinks or dispense the syrup. These fees ran from \$1000 per machine for a bottling machine that did 36 bottles at once to \$15 for a soft drink dispenser with a single spigot. Pennsylvania had a year permit that cost \$1. The West Virginia permit cost \$10 a year.

North Carolina required manufacturers, in state or out of state, to procure a \$25 license. Retail dealers who had to apply taxes to out of state manufactured products got a cheaper \$5 annual license.

The South Carolina license formula is so complicated you would need a tax lawyer to compute it. But it was steep, around 20% of your sale prices.

Failure to do good record keeping or evading the taxes was in all cases a misdemeanor with fines running from \$20 to \$2000 each offense depending on the state. South Carolina and Louisiana had elaborate procedures for confiscating your products.

Counterfeiting stamps was another matter. The fines here were steep and serious. Felonies were the order of the day.

Kentucky - Up to \$1000 fine and up to 1 year in jail.

Louisiana - \$1000 misdemeanor, \$100 and up to 30 days in jail for failing to cancel stamps properly.

Missouri - Up to five years in jail.

North Carolina - Up to \$5000 fine and up to 5 years in jail.

Pennsylvania - Up to \$5000 fine and up to 10 years in jail.

South Carolina - Up to \$1000 fine and up to 5 years in jail.

West Virginia - 1 to five years in prison.

From this point on I will discuss the individual state laws and their peculiarities and the stamps associated with them.

MISSOURI

Missouri was the first state to tax soft drinks but has had only three sets of stamps issued to do so. The law went into effect on April 10, 1917, and as noted above, the inspection was given to the beer inspector to handle. A set of 16 stamps was produced with the signatures of Middlekamp and Mosby the beer inspector. The inspection fee was "one half cent for each gallon of non-intoxicating liquid beverages, as in this act described and mentioned; two and one-half cents per gallon for all fountain syrups and any other syrups used in the manufacture or concoction of beverages not otherwise inspected; five cents per gallon for material in gelatin form from which beverages are manufactured..". The fees went to the state treasury.

In 1919 the law was revised and the soft drink and beer inspection was combined under a beverage inspector. An interesting addition to this law was that it spelled out that mineral waters, bottled waters and unfermented grape juice was taxable. The tax rates were changed to 1 1/2 cents for each gallon of non-intoxicating beverage, 10 cents per gallon for syrups, and 1 1/4 cents per ounce of flavorings or extracts.



1917 Missouri soft drink Hubbard DS1

This would cover items like root beer extract, which was sold to home brewers. A 1919 60 cent stamp with a Moody-Thompson signature combination is known. Hubbard noted only ever having seen one of these. The law appears to have gone to a certificate system eliminating stamps, so this stamp may have never seen usage.

A 1933 pair of stamps for \$1.50 (see cover) and \$10 with Gough-Nacy signatures exist and are more common than either of the first two sets. These appear

to have been for syrup. They are still very tough to find.

SOUTH CAROLINA

The South Carolina law creating soft drink taxation was part of a huge taxation bill passed in 1928. Syrup was taxed at 76 cents per gallon. The law spelled out stamp usage and long stamps for syrup were prepared with the values in gallonage. These were to be obliterated when the syrup was used, either with an indelible ink or pencil, or with knife cuts. As such these are quite tough to find used or unused even though they appear to have been used until 1947.

On bottled drinks the tax was one cent per five cents of retail price. The early stamps feature a palmetto tree, and are very similar to the South Carolina business license stamps which American Bank Note Company also printed. These stamps in



South Carolina Hubbard SD1

values from one to five cents were used the first ten years. In 1938 they moved to the use of decals and by 1943 inflation had forced South Carolina to extend the range of values up to 8 cents.

The law included a tax on bottled soft drinks where a syrup was not used. It is unclear if it included bottled mineral water or if this was for carbonated fruit juices which were specifically taxed.

The law also provided that in determining the license fee for selling soft drinks, which amounted to a sales tax as it was based on gross sales at soda fountains, the amount of milk based drinks, sundaes, confections and everything else was to be included.

Crowns were available and discounts were made of 5% to bottlers who purchased 100 gross or more at a time.

In 1947 the state moved to a consolidated design for both bottles and syrup. Syrup stamps are larger in both size



South Carolina specimen for Hubbard SD10. From the American Bank Note Company archives.

and values. Hubbard lists some sixty nine soft drink stamps and more are out there.

In 1962 the legislature put in an exemption for soft drinks sold at state welcome centers along the major interstates. These were treated like drinks sold outside the state. Bottled coffee, tea, cocoa, chocolate or drinks made from freeze dried fruit were also excluded.

At some point in the 1960's, the tax rate on syrup was 95 cents per gallon.

As of January 1, 2001 South Carolina is no longer taxing soft drinks. The last tax rates were one cent for each 12 ounces on bottled drinks, and 16 cents per gallon



1952 South Carolina green SD41 decal

on powder or syrup. This was on the finished product after mixing, so if a container of powder or syrup made 4 gallons then the tax was 64 cents.

LOUISIANA

The law in Louisiana went into effect on September 1, 1932. The most curious aspect of this law was that it taxed CO₂ gas used at soda fountains at the rate

of 8 cents per pound and called for stamps to be used. The gas was to be stamped when it was installed for fountain use or 72 hours after being bottled if it was bottled strictly for fountain use. The gas tax was eventually dropped but I don't know when.

Syrup was taxed at 25 cents per gallon.

Bottled drinks were taxed at one cent per five cent sales price. And they taxed anything that was bottled - the bottle is the key. Water was taxed only if it was carbonated. Chocolate milk in a carton was not taxed, but bottle it and it was taxed. An exception was added to the law later that made bottled milk products used in schools exempt from tax if it was over 50% milk.

The 1932 stamps are a finely engraved and quite beautiful set of stamps beginning with values of 1,2,3,4 and 5 cents for bottles, and 25 cents, \$1, \$1.60 and \$4 for gas and syrups. The gas and syrup values are usually found used and are quite rare.

The stamps were not all that practical on bottles so by the next year they also had small decals.

In 1939 the decals changed with values beginning at 1/4 cent indicating the rates were reduced to 1/4 cent per five cents and 20 cents per gallon on syrup.

Another change in 1952 further lowered the rates to 1/8 cent per bottle and 10 cent per gallon of syrup. It also exempted fruit juice products made for use by infants.



Specimens of Louisiana SD1 bottle stamp and SD6 syrup stamp



1965 5 cent SD41a decal

In 1980 they made a big law change which altered the tax from the retail price to the wholesale price. The rates on bottled drinks and syrup was 2 3/4% of the wholesale price from September 1, 1980 through June 30, 1981¹⁶. On July 1, 1981 this dropped to 2 1/2% of wholesale price. If you multiply this out the rate is the same, only the basis for the tax changed. 1/8 cent was the minimum rate you could pay. The nine month rate was apparently a change over rate.

As of January 2002, Louisiana is still taxing soft drinks.

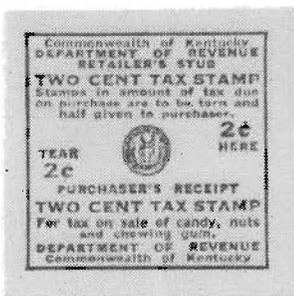
KENTUCKY

The Kentucky law, passed in an emergency session in 1936 to raise some tax revenue, is one of the more bizarre laws ever enacted. In addition to taxing soft drinks, it also taxed candy, ice cream, chewing gum, nuts and cosmetics. Cosmetics included "facial or body powder, lotion or cream; rouge, lip stick, nail polish or nail polish remover, cuticle cream or oil; hair tonics, pomades, ointments, oils, dyes, rinses, or shampoos; eyebrow and eyelash pencils, and eyebrow, eyelash or eyelid coloring; bath salts and every variety of perfumes and toilet waters, astringents; mouth washes, toothpastes and powders, depilatories, deodorants....". In short anything that made you fit to be around.

Bottled soft drinks were taxed at one cent for 5 cents sales price. Syrup was 76 cents a gallon. Candy, cosmetics and nuts were taxed at 20% of retail price, ice cream at 7 cents a quart, and bubble gum at one cent for each 5 cents of sale price.

Like South Carolina, bottle stamps on soft drinks didn't have to be defaced, but syrups stamps did.

Two sets of stamps were made. One, listed under "Sales" in the Hubbard catalog volume 1, is a set of six very simple



Kentucky "sales" stamp Hubbard S2



Kentucky three cent soft drink stamp Hubbard SD3

typographed stamps with values of 1, 2, 3, 4, 5 and 20 cents. While these were intended for use on the non-soft drink items they could have been used on the soft drinks or syrups too. There is also a second set of five stamps in long strips, which were made for use on soft drink bottles.

This law had a very short life as it was struck down by the Kentucky Supreme Court as unconstitutional and repealed by the 1938 legislature. The law makers discovered on soft drinks that the law cost more to administer than it was bringing in. They just let it go. Instead they imposed a \$5.00 license to sell ice cream or soft drinks.

PENNSYLVANIA

Pennsylvania got into taxing soft drinks with a law in 1947 that was only in effect for two years. The rate was quite different from other states. On syrup the tax was one half cent per fluid ounce, and on bottled drinks it was one cent per 12 ounces.

The eight stamps they had produced are some of the most beautiful of all state revenue stamps. The frilly designs are beautifully engraved with values by gallonage. The high values are extremely difficult to find, but the 12 ounce value does appear with some regularity.

In 1949 they renewed the law for another two years with just minor corrections of an administrative nature. Four more stamps were prepared, also



1947 blue Pennsylvania SD6 syrup stamp reduced about 3/4 normal size.



1949 Pennsylvania SD11 syrup stamp.

beauties.

In 1951 they did not renew the law. Hubbard notes the existence of an oval 1 cent decal (SD13) which he ascribes to 1950. Unpictured, he shows that used as well as unused examples were at one time plentiful. I do not know when these were used.

He also lists a dull blue 1 gal. stamp as being from "1950?". As this was made by the same company that produced the first stamps, it is more likely this is from around 1948. The 1 gallon stamp seems to have had the heavier than anticipated usage.

WEST VIRGINIA

The West Virginia law was passed on March 9, 1951 and went into effect July 1, 1951. This makes the date of 1952 in the Hubbard catalog a little off. This law was the first to include soft drink powders (such as Kool Aid or Crystal Light). Chocolate milk, according to the current statutes is taxable.

This law's taxes are used to fund the West Virginia schools on dentistry (how ironic) and medicine.

The tax rate on bottles was one cent on each 16 ounces. Syrup was taxed at 80 cents per gallon. Powder at 80 cents per ounce.

Small decals with 1, 2 and 3 cent values were produced for the bottles and larger decals of 10, 15, 20, 40, 60 and 80 cents were produced for the syrup. This set is pretty plain Jane.

A second shown in Hubbard Volume 1, is of syrup stamps produced by the American Bank Note Company. These feature beautiful engraving. Elbert Hubbard noted in Volume II that these were made about 1970. That to me seems unlikely. I think these are from 1951.

In the 1960's two new series of decals

appeared. Hubbard noted 16 values between them.

About 1974 another set of combined stamps for both syrup and bottles appears with 26 more values. Whole sheets of some of these values are known to exist. Two



West Virginia soft drink Hubbard SD1



West Virginia syrup Hubbard SD6

later sets, one all in black and one in black scotchcals were noted by Hubbard.

The current tax rates were set by a tax law revision which went into effect July 1, 1980. The law was changed to metric on bottles, 1 cent per half liter (16.9 ounces), and on powders (1 cent per 28.35 grams).



American Bank Note Specimen for the 60 cent 3/4 gallon soft drink

But the syrup remained 80 cents per gallon. The state still taxes soft drinks.

NORTH CAROLINA

North Carolina passed its law in 1969 and the law went into effect on October 1, 1969. Like West Virginia it included soft drink powders.

Tax rate was one cent per bottle. On syrup it was \$1.00 per gallon. On syrup quantities below one gallon, it was 4/5 cent per ounce. Powders were taxed at 1 cent per ounce. Milk drinks, such as chocolate



1974 black West Virginia soft drink decal. This is the same design as the earlier combined soft drink/syrup designs.

milk, produced by dairies were exempt. Yoo-hoo was not. North Carolina did not bother with beers or near beers. Coffee and tea, if bottled were excluded.

Use of crowns was extensive and companies producing drinks such as Hi-C or Hawaiian Punch in large cans stamped the cans with an indicia to show tax payment. I personally remember buying these at the time.

The stamps were decals in some thirty nine values. A \$1 all red decal is SD40 and appeared around 1972. These decals were most often seen used on tags attached to syrup containers.

North Carolina no longer taxes soft drinks. I have not found when the law was repealed but I think it was around 1981.

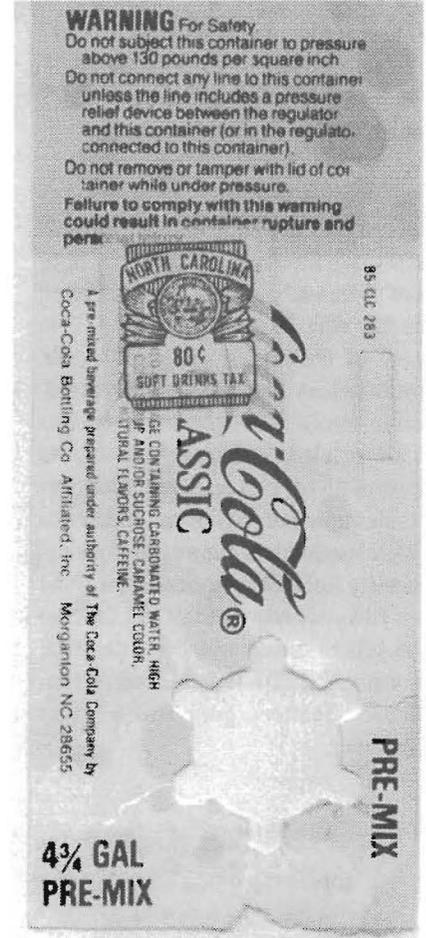
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1. State Revenue Stamps Vol 1 (1950) and Vol 2 (1972), Elbert S.A. Hubbard.
2. Session Laws of Missouri 1917, pps 307-



North Carolina SD12, 24 cent revalued to 5 cents.

- 309.
3. Session Laws of Missouri 1919, House Bill 466, pps. 379-383.
4. Statues at Large of South Carolina 1928, pps. 1115-1135.
5. Session Laws of Louisiana 1934, House Bill 237, pps. 20-36.
6. Act of the General Assembly of the Commonwealth of Kentucky, 3rd Extraordinary Session, March 30-May 19, 1936, Chapter 3., pps. 14-28.
7. Acts of the General Assembly of the



80 cent NC decal on tag off a pre-mixed pressurized tank of Coke Classic. Tag went over the opening valve on the tank

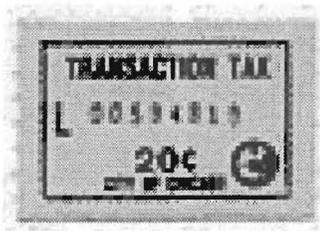
- Commonwealth of Kentucky, 1938, Chapter 63, p. 400.
8. Laws of Pennsylvania Session of 1947, Act 371, pps. 884-893.
9. Laws of Pennsylvania Session of 1949, pps. 824-878.
10. Laws of Pennsylvania Session of 1951, index.
11. West Virginia Session Laws 1950-1951, Chapter 190, pps 739-745.
12. Session Laws of North Carolina 1969, pps. 1254-1263. also p. 1453, 1455-1456.
13. Revised Statutes of Louisiana, Vol 25A, Subsection 47:882
14. Code of Laws of South Carolina 1976 Annotated, 2000, Vol. 5, Subsection 12-21, pps. 284-303.
15. West Virginia Code, 1995, Subsection 11-19, pps. 144-151.
16. Session Laws of Louisiana 1980, Act 789, pps. 1924-25.

Chicago Transaction Tax Error

by Kent Gray and Scott Troutman

Beginning on March 22, 1974, the City of Chicago has levied a tax on business transactions. This tax was on rentals or leases of "personal property" or equipment and the tax was 20 cents for each \$10 of the value of the rented or leased items. Items valued less than \$10 were not taxed. Recently, whole sheets of these stamps which are printed on transparent colored plastic were up for sale on Ebay. This may be an indication that the tax has ended and these were remainders coming up for sale.

Recently Kent Gray noticed a lot come through Ebay with a sheet of the 20 cent black on yellow stamps which had the serial numbers inverted. These stamps come with a pressure sensitive gum and a white backing paper.



Normal 20 cent Chicago Transaction tax. Kent's web site for the local's catalog www.staterevs.com has a picture of the error.

Bibliography

1. Chicago Transfer Tax Stamps, Terence Hines, State Revenue News, July-Aug. 1980, Vol 20, No. 4 p. 59, ill.

Soft Drinks (cont)

Colorado F10 Feed Stamp Variations

by Frank Bocovich

The F10 feed inspection stamp has a wide space background and ornaments on the interior corners of the cross in the circle. Identification is no problem. The other red 100 pound samps are:

- F6 - narrow space backgrounds
 - F13 - no ornaments
 - F16 - a wording change in the circle to "Department of Agriculture"
 - F18 - a rouletted F16
- Color and perf variations exist.

When you look at the color variations of the listed F10 perforation varieties, you discover stamps that do not fit - there are more perf and color variations than in the catalog. Elbert Hubbard originally listed two color variations. Then he revised it to nine - F10a-h. This new listing has 14. The F10 variations known as of January 2002 are:

- F10 Perf 12 1/2 red
- a Perf 12 1/2 carmine
- b Perf 12 1/2 pale carmine
- c "Gold bug" flaw near pick in shield
- d Perf 11 3/4 c 12 1/2 red
- e Perf 11 3/4 x 12 1/2 scarlet
- f Extra row of horizontal perfs
- g Break at right of the eye
- h Roulette 12 at bottom
- i Perf 11 3/4 red (new)
- j Perf 11 3/4 carmine (new)
- k Perf 12 1/2 x 11 3/4 red (new)
- l Perf 12 1/2 x 11 3/4 carmine (n)
- m Perf 12 x 12 1/4 carmine (new)

If one ignores the color variations, since there are so many different shades, the list could be pared to nine variations instead of fourteen.

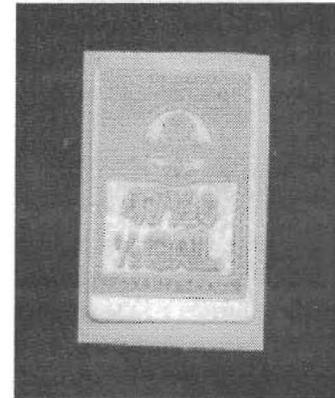


F10

South Carolina Soft Drink Error

by Scott Troutman

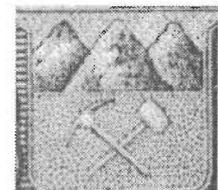
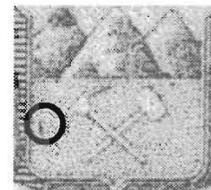
I am not entirely sure what you call this. Shown is a South Carolina soft drink decal, Hubbard SD57b, for 47 1/2 cents or a 1/2 gallon of soft drink syrup. This stamp has plain roulettes on a plain white card. The stamp is little more than a blob of blue-green color. My sense is that it is a double impression. It could be printers waste. It does have Syrup Tax at the bottom.



SD57b double impression



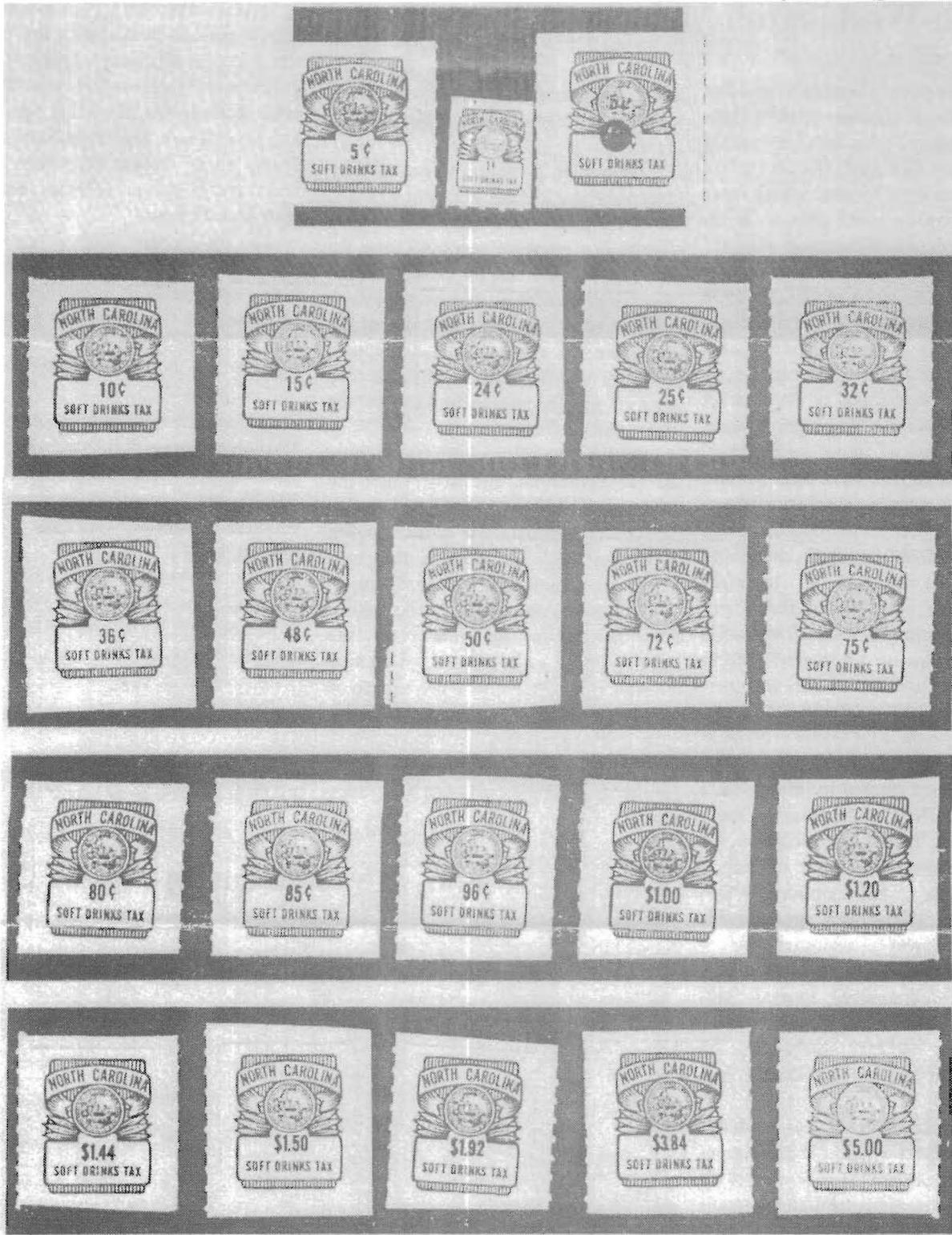
F10c



With and without gold bug flaw, a line of color to the left of the pick head.



F10cf



North Carolina Soft Drink Decals

Shown is a copy of what we believe was Elbert Hubbard's collection of North Carolina soft drink stamps. I say believe because this has been laying on my desk for at least ten years and it is hard to say where it came from. It does show many of the elusive high values and the small one cent brown.

Oregon-Washington Melon and Tomato

by Ken Pruess

These stamps have been catalogued by Cabot (1940) and in greater detail by Hubbard (1992 Addenda) but little information is available on their use. Norton (1979)¹ speculated on their history, asking more questions than he could answer. In researching agricultural proration stamps, I have discovered some unlikely sources of information. The cover of Oct. 15, 1934 *Market Growers Journal* (p. 341) illustrates actual use of one of these stamps on a crate of tomatoes (Fig. 1). Two short articles on these stamps were found in the *Market Growers Journal* and will be reprinted here.

Oregon-Washington have now Tomato and Melon "Codes" or marketing agreements.

They cover 1,750,000 crates of tomatoes and 500,000 crates of cantaloupes and 300 cars of watermelons. The agreement sets minimum prices to retailers with 15 per cent discount from retail to wholesalers. Up to August 17, several growers had paid fines and four dealers had their licenses revoked for violations of the agreement. Only produce for sale or canning in the state is controlled. The agreement, first of the kind was formed by the growers themselves. The Control Board is made up of Martin Tompkins, president, C. Wesley Williams, Roy Hewitt of Oregon and C. H. Dills, H. N. Hampton of Washington. H. G. Hawkins is general manager of the association - Oregon-Washington Tomato and Melon Growers (*Market Growers Journal*, Sept. 15, 1934, p. 318)

Two-State Vegetables Agreement Succeeds

One season under the Oregon -Washington Melon and Tomato Marketing Agreement is now completed. To almost all growers, wholesalers, peddlers and retailers it was a huge success.

The agreement which set minimum prices to the retailer in the two states returned to growers a fair price, based on average cost of production for their melons and tomatoes for the first time in several years. One of the most important features of this marketing agreement was the use of a stamp tax of 3 cents a peach crate on tomatoes and 7 cents a standard crate on cantaloupes. The revenue from the sale of these stamps went to enforce the agree-

ment, for general administrative purposes and a small amount for advertising and publicity.

Minimum prices on tomatoes were dropped from 50 cents a crate to 40 cents. Later the price was changed to 50 cents for the first grade tomatoes, 40 cents for seconds and 30 cents for culls. This enabled dealers to unload their overripe stock without total loss. The officials of the agreement found that by cooperating with the larger dealers and wholesale houses that they got their support in weeding out the unscrupulous dealer.

Further strength was added to the cause of the agreement recently when the attorney-general of Oregon stated in his opinion the agreement was within its power to revoke wholesale produce dealers licenses for violations of the agreement.

Largely due to Morton Tompkins, Dayton-Pregon chairman of the agreement's Control Board, Marketing Gardening in Oregon now has a place on the Oregon Board of Agriculture. Until this year, market gardening was not recognized.

State Revenue News

The illustration on front cover shows Mr. Tompkins pointing to the tomato stamp, cost of which is paid entirely by the grower and the income from which is used in administering the Marketing Agreement. Mr. Morton now represents Market Gardening on the Oregon State Agricultural Board and is also an overseer in the Oregon State Grange.

Success this year with melons and tomatoes under these unique two-state marketing agreements, is encouraging strawberry and hot-house rhubarb growers to seek similar agreements. (*Market Growers Journal*, Oct. 15, 1934, p. 346)

From these notes, it would seem that the 3, 4½, and 6¢ covered different sizes of tomato crates, the 7¢ for cantaloupes, and the 50¢, \$1, and \$2 probably for watermelons which were marketed by the car.

Bibliography

1. State Revenue Stamps Vol 2, 1992 Supplement, Elbert S.A. Hubbard.
1. Norton, J. B. 1979. Oregon and Washington Melon and Tomato stamps. *The American Revenuer* Vol 33, pps. 226-227.



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

Issue Date

\$2.00 each

- 222 1/95-feed
- 223 2/95-ducks
- 224 3/95-drugs
- 225 4/95-NC
- 226 1/96-eggs
- 227 2/96-UT
- 228 3/96-game
- 229 4/96-NV

\$5.00 each

- 230 1/97Bedding
- 231 2/97-Liquor
- 233 3/97-MO
- 234 4/97-Fruit
- 235 1/98-Apples
- 236 2/98 Seafood & Md
- 237 3/98 Cigarettes
- 238 4/98 Cataloging
- 239 1/99 Games of Chance
- 240 2/99 Arizona
- 241 3/99 FL eggs etc.
- 242 4/99 Beer
- 243 1/00 Printers Waste
- 244 2/00 ID & Potatoes
- 245 3/00 Fishing
- 246 4/00 X-files
- 247 1/01 Alabama
- 248 2/01 CO Bedding
- 250 3/01 Documentary
- 251 4/01 Vending and Scale Seals
- 252 1/02 Colorado Cigarettes.

The Yard Sale Continues

\$22.50

for one of each issue we have before 1995

1995 or 1996 year sets (four issues)

\$7.50 per year

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

The Original Soft Drink

Stranger - You say you have been shipwrecked four times?
 Sailor - Aye, Aye me hearty!
 Stranger - And what are your sensations when the wild waves break over you and you feel yourself sinking under the water?
 Sailor - Damp.

Green's Wit and Wisdom, 1887

Secretary Reverting Back to Scott Troutman

The September 11 aftermath has caught us in an unusual way. Kent Gray our secretary is being called up as part of the "Enduring Freedom" missions on a special assignment of undetermined length. As of March 1, Scott Troutman will take over the secretary duties again. This was unexpected, and if we have disruptions or confusions caused by this, bear with us.

We wish Kent good luck and much safety on his assignments.

I should also note, that Enduring Freedom caused holdups getting labels to mail the 1st quarter issue to the printer. The result was that it got in the mail stream about three weeks late. As such we did extend the auction.

The Royal Philatelic Society of London asked us for copies of the Alabama Locals catalog. We also sent them a copy of the Colorado Cigarette City/Town cataloging and they were appreciative to get both for their library.

Revenue Show at Napex

This years "Revenue Show" or gathering of the American Revenue Association and the State Revenue Society is at Washington, D.C. at the NAPEX show May 31-June 2. The show is at the Mclean, Virginia Hilton at Tyson's Corner, 7920 Jones Branch Drive, Mclean, Virginia. Contact Douglas Lehmann, dlehmann@erols.com for more info or the NAPEX web site at www.wdn.com/napex.

Come on out, we always have a good time.

Frank Bocovich Wins Best Research Article in 2001

The SRS Board of Directors has voted Frank Bocovich's article on Colorado bedding stamps the best research article in 2001. This award comes with a \$50 prize to thank the author for their efforts. It was a tough field to choose from as 2001 saw a lot of great material published. Frank had gone to great lengths, even tracking down bedding manufacturers to generate the new cataloging and the history of the stamps.

Second in the voting was Scott Troutman's piece "Adventures in Revenuing - The Oklahoma Farm Implement Stamps". This piece, like Frank's, shows that research and discoveries can be a lot more adventuresome than sitting in libraries.

Third place went to Scott Troutman's article on "Mississippi Mineral Documentary Flyspecking". As Peter Martin noted, "while highly specialized, it is a fine example of what can be done with commonly available material".

Other articles drawing well deserved votes were John Bowman's work on Alabama seals, the whole Alabama local stamp cataloging effort, Scott Troutman's overview on Vending and Inspection seals in the 4th quarter issue, Ken Pruess's work on the New York stock transfer stamps and John Stewart's article on the 1977 Non-Resident Trout stamp.

Everybody keep up the good work.

Couple of Interesting E-bay Realizations

Texas marijuana - \$63.86

NC specimen real estate meter - \$21.50

An offering of a limited number of bound SRS Newsletters

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1980-83	143-163	21	\$36	\$25
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All 5			\$219	\$125

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Dealer inquiries invited. Use publications form to order.

1948 South Dakota Transportation Stamp

by Scott Troutman

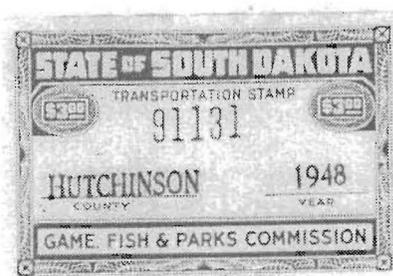
Dr. Ed Miles sent in a copy of this used South Dakota transportation stamp and asked the question, "What were these used for?". I knew it was related to the early hunting stamps but really didn't know what it was either. However, a trip to the law library turned up the answer.

This stamp came into being as a result of Senate Bill 234 in the 1947 South Dakota legislature¹. I do not know for sure what the senators were trying to do, but this piece of hunting legislation is odd. So I will just quote the legislation.

"...before any non-resident shall have the right to transport any game birds legally taken by him, from any county within the State of South Dakota, he shall first procure a Special County Stamp which must be purchased in the County where such transportation originates, date and cancelled or validated on the day of issuance and when attached to his license, shall entitle such non-resident to transport from the county designated on such stamp, the game birds legally taken by him therein, such stamp to cost the sum of Three Dollars. If such non-resident desires to transport game birds legally taken by him in any other county within the state, he shall in the same manner procure and attach to his license a separate stamp for each other county or counties at an additional cost of Three Dollars each, before transporting such game birds from each of such other county or counties. The special stamps shall be furnished without charge, by the Department of Game, Fish and Parks to the various County Treasurers for sale and distribution..."

So if you were from out of state, and shot birds in South Dakota, you either ate them where you shot them, or you needed this stamp to take them home. And if you shot them in a couple of counties, you needed one of these stamps for each county. What was this about?

The state provided these stamps and the county could authorize agents to sell these, provided the agents put up a bond. The money raised from the sale of these stamps went into a highway fund for the various counties. It is interesting to note that in 1947 there were still parts of the state without counties, and in these areas there was a special fund that the state



administered.

At the end of the season the county treasurers or their agents had to send the unsold stamps back into the Department of Fish, Game and Parks. After 30 days these were to be destroyed.

Curiously the very next law enacted in 1947 was House Bill 31 that made it so "No license shall be issued to a nonresident for the hunting, taking or killing of any migratory waterfowl" in the 1948 hunting season. This same law also made it so "No nonresident hunting license shall be valid until ten days have elapsed after the opening date of any upland game bird season" - a little head start for the locals.

The stamp Dr. Miles possesses is green with a brown safety. The serial number is red, and the date and county appear to have been typed in using a purple ink.

I have seen one or two of these stamps mint, but this is the first one I have seen used. Howard Richoux in his Ducks 97² catalog lists an unpictured 1947 \$2 green and black game transportation stamp with a brown safety. My guess is that this is an error and should be \$3 and 1948, but I do not know for sure. Jan Wooton's Steamside³ catalog does not list this stamp. A mint 1948 copy was offered in SRS Auction 19 but was not sold. It appears this stamp may have only been used the one year and then it dawned on South Dakota to just make a different rate for non-resident hunters.

Bibliography

1. The Laws Passed at the Thirtieth Session of the State of South Dakota, 1947, Chapters 108 and 109, pps. 126-127.
2. Ducks 97 Fish and Game Stamps CD, Howard Richoux, 1998.
3. The Streamside Catalogue of Fish and Game Stamps, Jan R. Wooton, 2001

Utah Fisher Beer Labels - Why are These Nicked?

by M.E. Matesen

Over the years I've had several collectors encounter these delightful Utah private die beer labels with their incorporated tax medallion. They'll pose the question, "Why are these nicked?"

The nicks or notches which appear on the outer rim of the labels were in fact a date marker, applied by Fisher as the beer was produced. The spacing and position either in the top of the label or the bottom was a dating system. Using it, the company could merely examine stock in the retailer's hands and by looking at the position of the notch determine the month and maybe even the day in which the beer was produced.

Fisher beer was produced back in the 1940's. It is interesting that it was not until the 1990's that freshness dating of beer suddenly became an issue again with advertising campaigns touting the date the brew was manufactured to allow the consumer to avoid skunky beer. Everything comes back again sooner or later.

Oklahoma Soft Drink Taxation

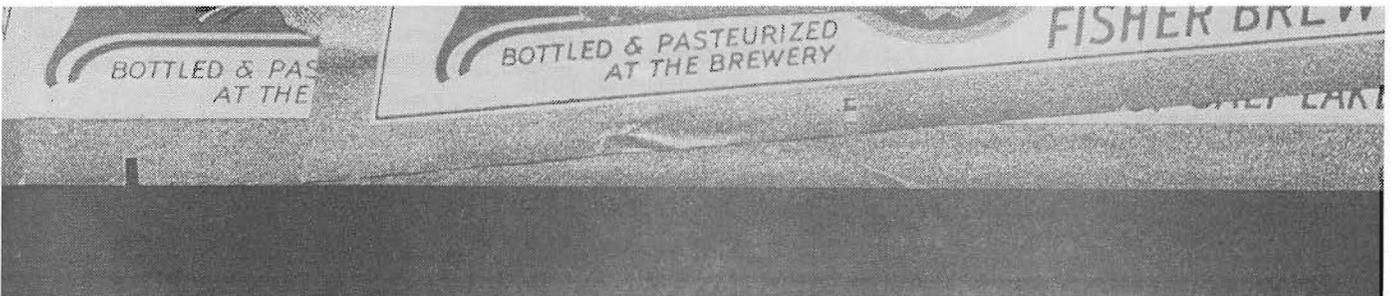
by Scott Troutman

Beginning in 1935 soft drink manufacturing was taxed at the rate of 1/4 of 1% of the sale price as part of a law to fund old age and disability pensions. Stamps were not used. The other things taxed by this law at the same rate were: brick, drain tile, building tile, sewer pipe, glass, portland cement, and ice.

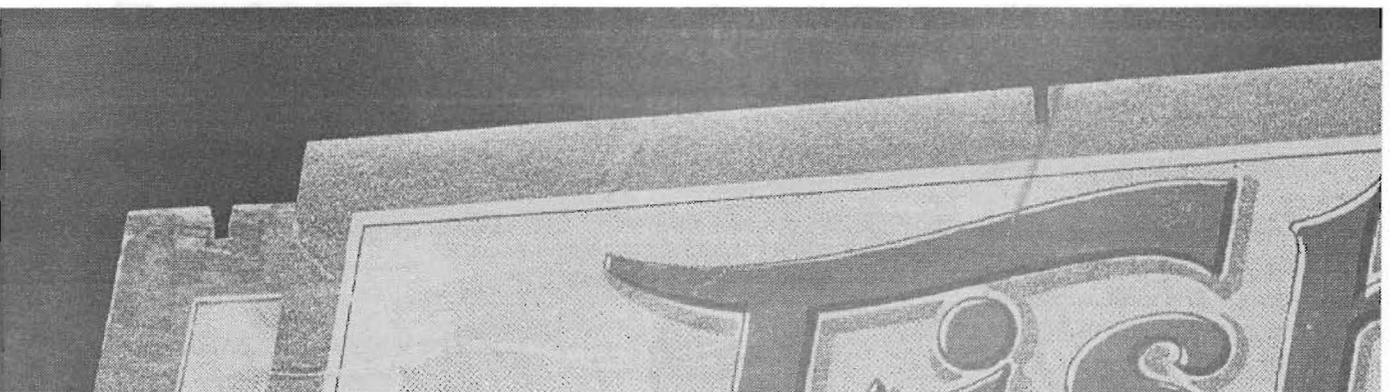
I have no idea where they came up with this set of products.



Red and blue Fisher beer labels. Outline is in gold.



Close up of bottom notches.



Close up of top nicks.

Election Results

President

Peter Martin	61
Scott Troutman	1
M.E. Matesen	1

Vice President

Hermann Ivester	63
Frank Bocovich	1

Secretary

Kent Gray	63
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Treasurer

Harold Effner	63
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Governors

Peter Pierce	59
M.E. Matesen	61
Dr. Edward Miles	59
Ron Leshner	1
Michael Florer	1
Ed Lovegren	1

Survey Questions

Number the Auction pages separately?

Yes	11
No	38
Don't care or didn't say	15

Sort for the Auctions

State, year, type, catalog #	46
State, type, catalog #	7
State, type, year, catalog #	4
Type, state, year, catalog #	1

Several people expressed strong opinions on both survey questions. We have resisted numbering the auction pages separately because so often there are unique items shown, and people use them for reference. Other organizations auctions are often "throw aways".

There may be merit in changing on the auction how we sort the year. Moving type earlier in the sort is better for people who collect topically (beers, wine, bedding). But the year is handy especially on fish & game and where the cataloging is sparse or nonexistent.

The comment most often received on favorite article was "All of them!". And that's a great compliment to all our writers. Several people wanted more fish & game. Other articles mentioned were Scott Troutman's Oklahoma farm implement and the vending stamp overview, the Alabama cataloging, Frank Bocovich's Colorado bedding, J. D. Bowman's Alabama documentaries, Ken Pruess's NY stock transfer and Ed Lovegren's California liquor find.

We thank you for all the comments.

West Virginia Dog New Mexico Beer?

by Scott Troutman

In an earlier article² in the *SRN* I had described a dog head tax in a South Carolina county, which, if you didn't pay the tax, the dog got shot.

In 1932 West Virginia had a state wide dog head tax. The tax was \$1 on male dogs, \$2 on female dogs. The local tax commissioner was to come around, count your dogs and you had to pay up. If you didn't pay up, he confiscated your dogs and you had to pay an additional \$1.50 to get them back, per dog, to cover the dog food bill. If after 15 days you didn't come up with the money, the sheriff then tried to sell the dog(s). He sold the dogs until he got enough to cover the tax, and then you got whatever dogs were left back. If the dog(s) didn't sell (this covered the case where everybody tried to stick together and not buy each others hounds), well, then he shot the dog.

I should note that puppies under eight months old were exempt. Thus, unlike the South Carolina law, this was not a "pay up or the puppie gets it" situation.

Bibliography

1. Session Laws of West Virginia, 1932, p. 105.
2. "Pay Your Taxes or the Puppy Gets It", Scott Troutman, *State Revenue News*, 1st quarter 1999 p. 13.

Unlisted New Mexico Liquor

by Jerrie Lurie

Check out the illustration of the \$1.20 alcoholic liquor. This is the 1938 value added in the four corners stamp, 16mm x 22 1/2 mm, in red-orange, perforated 12 1/2. Call this one L27C



Newly discovered L27C

by M.E. Matesen

Without question I'd categorize this most elusive stamp as a true rarity. This appears in Hubbard's 1960 catalog as B2 (beer). It is a 4 cent liquor (L5) overprinted with a new rate of 3 1/2 cents.

Beer was initially taxed at a rate of \$1.00 per barrel in case or keg. By extrapolating this rate into a table which would match all known beer container sizes, there would have been no size into which the 3 1/2 cent denominated issue would have fit. I'm of the opinion that this was more likely a revalued issue to accommodate the application of a tax on malt rather than being a surcharge for taxing beer.

If my premise is valid, it may be reinforced by Hubbard B4 which is an L19 liquor issue handstamped "MALT".

This premise would also say that the B8 3 1/2 cent stamp is also a malt.

Would my observations merit moving or categorizing these issues under a listing of their own? I suspect not, but I'd recommend the addition of a footnote to the catalog which makes mention of how these stamps were (may have been?) used. Or this whole set should be considered beer & malt stamps.

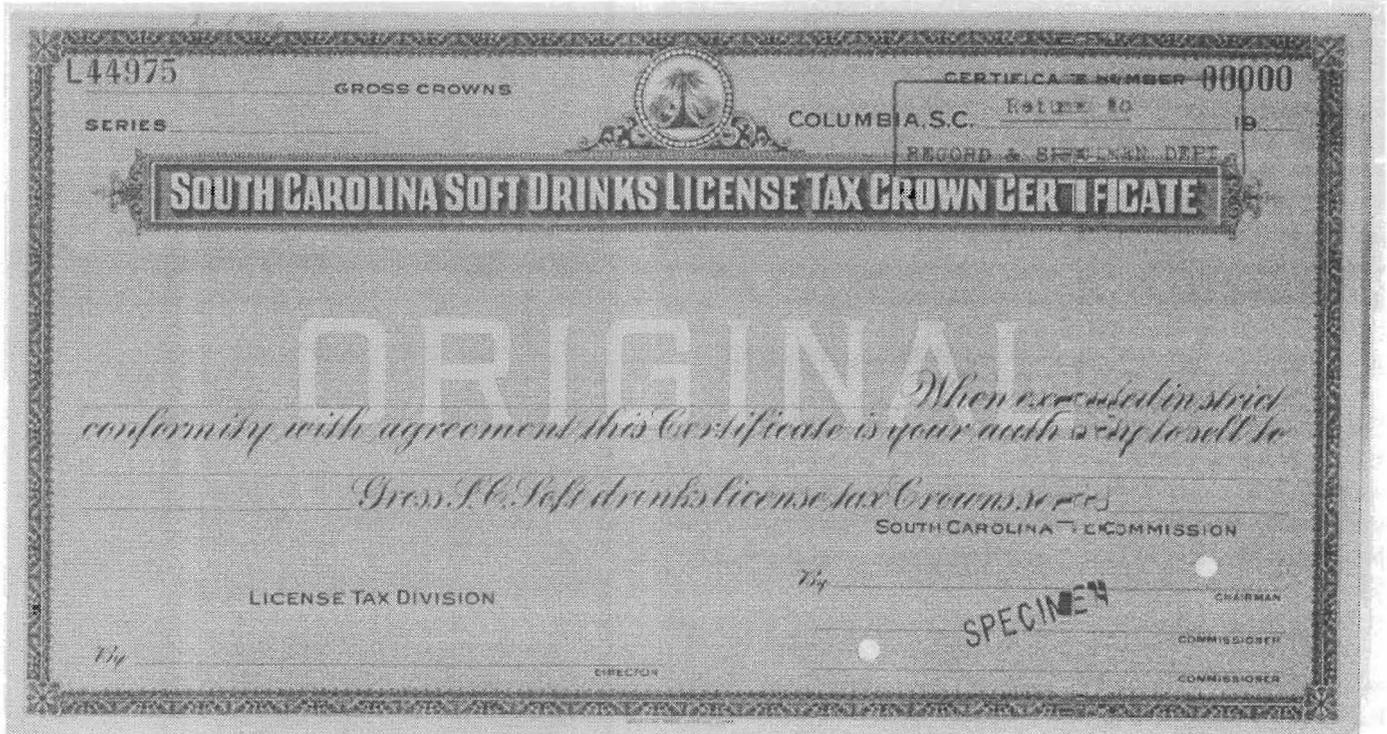


Hubbard B2
Is it a beer or a malt stamp?

"The wages of sin are death, but by the time taxes are taken out, it's just sort of a tired feeling."

Paula Poundstone

License News



South Carolina Crown Certificate

by Scott Troutman

This item is a specimen from the American Bank Note Company archives of the license that was issued to permit manufacturers of soft drink crowns to sell the crowns to soft drink makers. This permit was issued by the License Tax Division of the South Carolina Tax Commission. The certificate is black with a heavy gray panto. Serial numbers are in red.

Interesting Auction Lot

Shown below is an interesting new find that came in for auction 23 and is lot 348. This is a specimen which has been voided through punching and the manuscript

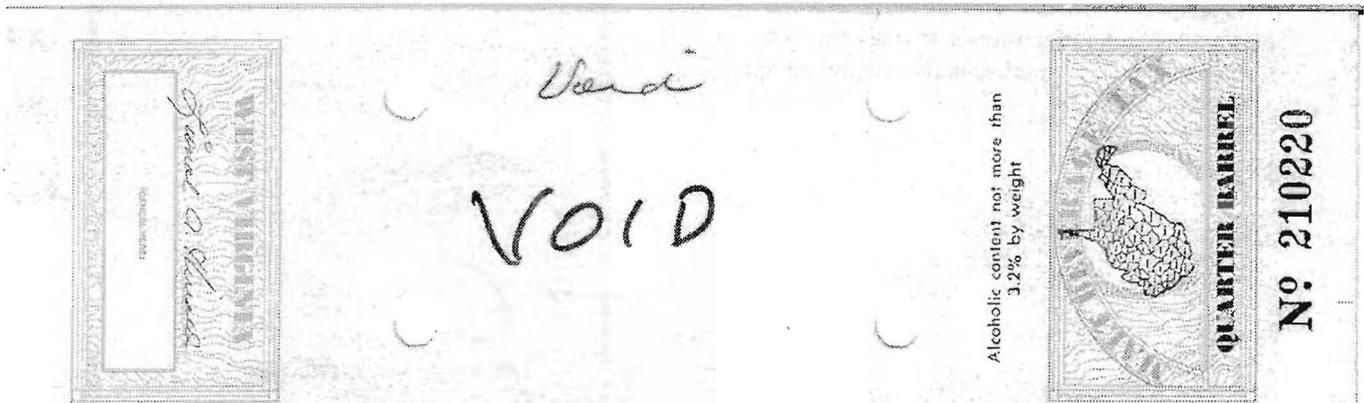
“Void”’s written in two places for a quarter barrell beer stamp.

The stamp has the signature of Lionel A. Herrald. Other stamps in this format are known from the 1950’s. The fairly high serial number would tend to indicate these saw usage.

The stamp is a yellow-brown in color with black serial number, map and other

writing including the serial number. The stamp is slightly larger than shown with outside dimension on the brown design of 171 x 52 mm.

These may have been used on “Keggers”, small beer kegs sold in the late 1950’s or early 1960’s which could be put in a refrigerator.



Fish and Game Update

by J.R. Wooton

Kansas

The 2002 Kansas trout stamp has just been received and it is the same design as has been used for several years now. However, the price has increased. The 2002 stamp is green on white and sells for \$10.00. Send orders to

Kansas Dept. of Wildlife & Parks
512 SE 25th Ave.
Pratt, KS 67124-8174

Iowa

Speaking of price increases, Iowa chose to up the price on all their fish and game stamps for 2002. The new prices are as follows:

- trout stamp - \$11.00
- habitat stamp - \$8.50
- waterfowl stamp - \$8.50

Send orders to:

Iowa Dept. of Natural Resources
Wallace State Office Building
502 E. 9th Street
Des Moines, IA 50319-0034

New Jersey

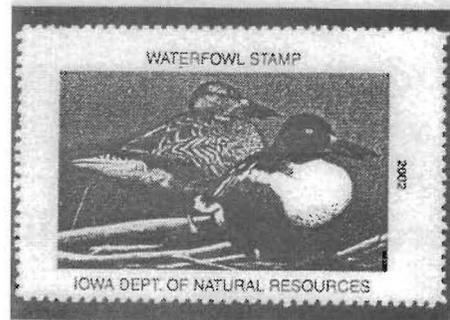
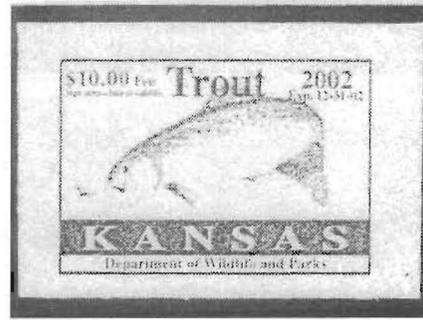
New Jersey is now making expired fish and game stamps for the year 1997 available to collectors through Dec. 1, 2002. The 1997 woodcock, pheasant and quail, resident and non-resident trout stamps are available for \$2.50 each or in a pane of ten for \$23.00. Minimum order is \$10.00, and a SASE is required. Send orders to:

NJ Division of Fish & Wildlife - Expired Stamps
PO Box 400
Trenton, NJ 08625

New Hampshire

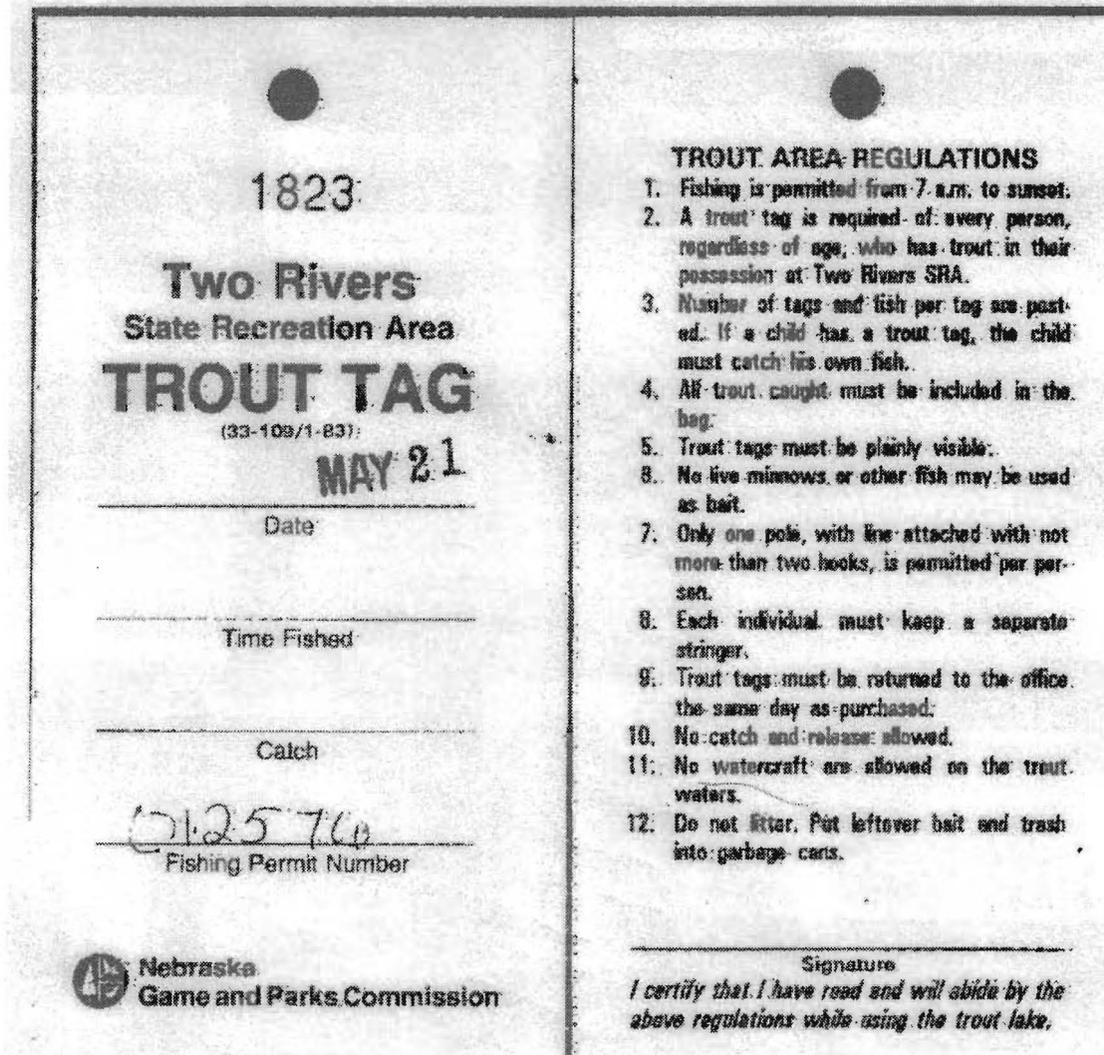
The 2002 New Hampshire Atlantic salmon stamp is the second in a series featuring classic Atlantic salmon fly patterns. The silver doctor is shown on a very attractive multi-colored stamp selling for \$10.00. Send orders to:

New Hampshire Fish & Game
2 Hazen Drive
Concord, NH 03301



Nebraska Two Rivers Recreation Area Trout Tag

by Ira Cotton



Shown above are the front and back of a tag sold by the Nebraska Game and Parks Commission at the Two Rivers State Recreation Area (west of Omaha) where the state operates a put-and-take trout lake. The tags are sold for \$5 each and authorize the purchaser to take 4 trout from the lake. Up to two tags may be purchased per person and must be worn while fishing. The state kindly provides a supply of rubber bands at the office for that purpose.

The tags are pre-numbered and rubber-stamped with the day of issuance (but not the year). When an adult purchases a tag,

the issuing officer verifies possession of a valid fishing license and writes the number of the license on the face of the tag. When a minor young enough not to need a fishing license purchases a tag, the officer writes the letter "M" on the tag. (Perhaps there are other codes for different categories of people who do not require licenses, such as seniors and veterans.) Purchasers are required to sign the tags on the reverse to certify that they will abide by the regulations.

These tags are issued in a variety of colors and a different color is used from

day to day to make it easy for conservation officers to spot tags that do not display the color of the day. Anglers are supposed to mark the time they fished and the number of trout taken, and return the tags when leaving the area; however, this is not strictly enforced.

The trout lake at Two Rivers opens April 1 and stays open through mid autumn. Fishing is permitted from 7 am to sunset.

The author would welcome information about similar tags issued at other jurisdictions around the country.



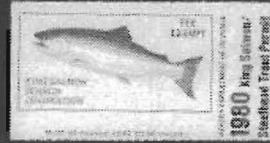
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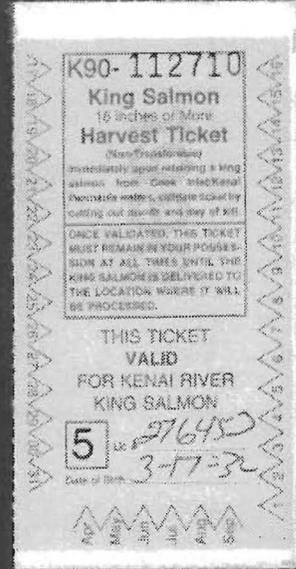
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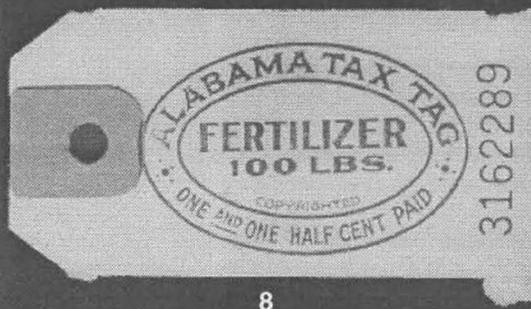
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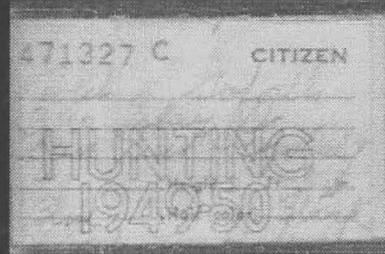
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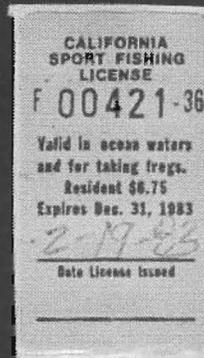
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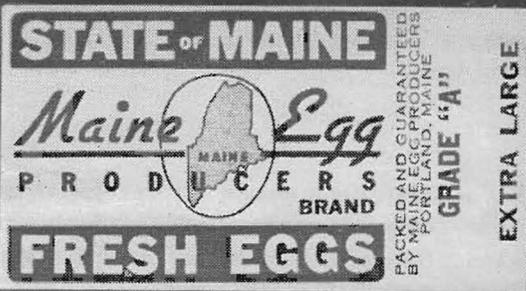
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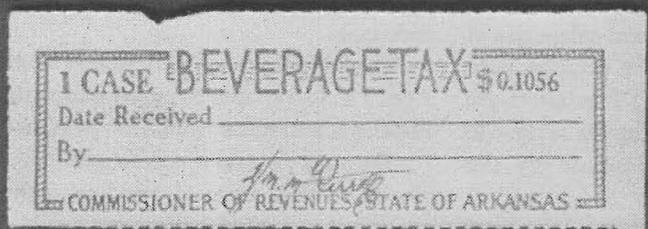
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36



11



40



124 ex

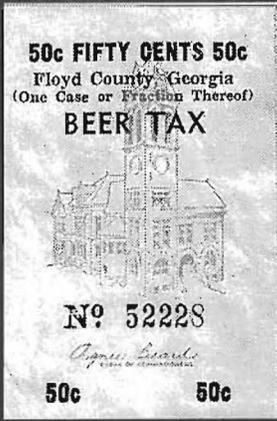
SRS Auction 23

Hubbard Catalog numbers on state non-fish and game.
Wooton Catalog (Streamside) on fish & game
Other catalogs as listed
Note new sort by state, type and date.

State Revenues

1	AK 1990 king salmon harvest ticket not valid in Kenai River(white),U,VF	8.00
2	AK 1990 king salmon harvest ticket Kenai River (yellow),U,VF,P	8.00
3	AK 1943 liquor L20a cream card 1 qt,MNH,VF toning on top of card	12.00
4	AK 1980 salmon& steelhead trout no fee #2,MNH,VF,P	4.00
5	AL 1936/38 feed(2) F45, F56 1/2 ct, both U,VF	1.50
6	AL 1943 beer B6 1/2ct ct,U,cut in on three sides	15.00
7	AL 1943 beer B7 1 1/2 ct,U,VF,rare stamp,P	50.00
8	AL 1943 fertilizer tag 100lbs stamped like FE1 w/copyright and line under "and", black on blue,P	5.00
9	AL 1945 tobacco(5) T77 on pc. of box, T78 on cig. wrapper, T78 on pc. of tobacco strip, T78 damaged w/City of Athens 2ct on cig. wrapper, T80(red instead of light blue) on wrapper ratty	5.00
10	AR 1976-77 archery ARA1,MNH,VF	10.00
11	AR 1938 beer B23 \$.1056,MNH,VF,pulled perf at top making a little notch, not into design,P	4.00
12	AR 1938 beer B24 \$.1406 1/4ct,U,VF,dirty	4.00
13	AR 1941 beer B30,MNH,VF,top selvage	4.00
14	AR 1941 beer B31 \$.3515625,MNH,VF-XF	4.00
15	AR 1941 beer B32a \$.046875,MNG,F-VF	3.00
16	AR 1933 beer B33 \$1.25,MNH,VF,P min Bid \$18	30.00
17	AR 1944 beer B36 \$.3515625,MNH,VF	5.00
18	AR 1945 beer B41 \$.205078,MNH,VF,top selvage	7.50
19	AR 1945 beer B42a \$.3515625,MNH,VF	3.50
20	AR 1984-85 duck \$5.50 Scott #4,MNH,VF	19.00
21	AR 1937 feed F38 25lbs,MNH,AVG	1.00
22	AR 1929 malt complete set M1-M6,MNH,VF,min. bid \$12.50	50.00
23	AR 1929 malt M8,MNH,F,rare	50.00
24	AR 1936 malt M16,MH,VF,P	4.00
25	AR 1929 malt(3) M3,M4,M5 all plate # singles,MNH,VF	15.00
26	AR 1971 trout ART1,MNH,VF	20.00
27	AR 1972 trout ART2,MNH,VF	15.00
28	AR 1973 trout ART3,MNH,VF	15.00
29	AR 1974 trout ART4,MNH,VF	15.00
30	AR 1979 trout ART9 sig.,U,VF	6.50
31	AZ 1935 beer B3 15ct,U,VF,creased corner, glue on face	2.50
32	AZ 1938 beer B14 12ct,U,VF	1.50
33	AZ 1938 beer B9a rouletted variety rare,U,dirty	25.00
34	AZ 1933 luxury(2) LX5, LX6,U,VF	2.00
35	CA 1866 documentary collection (19) D180 VF, D181a XF,D183 VF, D183 cut round, D184 VF, D185 VF, D185 cut round, D186 XF, D187 VF, D189 big fault, D190 cut round, D195 F-VF, D196 F,D197 F, D201(2) AVG, D204 F, D206 VF, D206 faulty, all U, SON cxls	35.00
36	CA 1866 documentary D209 \$3,U,XF,SON cxl,P	5.00
37	CA 1866 documentary D211 \$3 green,rare,U,VF-XF,SON cxl,P	20.00
38	CA 1866 documentary D219 \$10 puce,U,VF-XF,P	10.00
39	CA 1866 documentary (6) D210 \$3 F-VF, D210 \$3 cut round, D213 \$4 AVG, D214 (2) \$5 AVG, D221 410 cut round, all U, SON cxl	10.00
40	CA 1972 duck Scott \$1 #1,U,VF,big tear, nipped LR corner, cat \$65,P	6.00
41	CA 1972-73 duck Scott #2,U,VF, no toning,5 mm tear,unsigned,rare Min bid \$30	150.00
42	CA 1974-75 duck \$1 Scott #4,MH,VF	3.00
43	CA 1977-78 duck \$1 Scott #7,MH,VF	45.00
44	CA 1980 duck \$5,Scott #11 M disb gum,VF,scuffed	5.00
45	CA 1994-5 duck \$10.50 Scott #25 unsigned,U,VF 4.00	
46	CA 1935 feed collection(23),F1d,F2(2),F2e,F3(2),F3a(2), F4,F4a,F5,F5a,F5b,F5c,F6(2),F6b crease,F6c,F6e,F7a,	

	F7b,F7?,F8a,F8d,all MH,AVG-VF	5.00
47	CA 1935 feed F9 1 ton,U,VF,P	4.00
48	CA 1943 feed collection(9) F10, F11, F11a, F12, F12a, F14,F14a,F17,F17a, all MH,AVG-VF	4.00
49	CA 1948 fishing lic. \$3 in Div. of Fish & Game plastic pin, U, no stamps.	10.00
50	CA 1958 fishing \$1 CAF1,MNH,VF	12.00
51	CA 1964 fishing CAF7(2) badly scuffed on lic. w/sport fishing CASF1 little dirty	4.00
52	CA 1959-66 fishing(9) CAF2,CAF3,CAF4W,CAF4S, CAF5,CAF6,CAF7,CAF8 little dirty,CAF9 all sig. U,VF, pretty clean	18.00
53	CA 1949-50 hunting lic. in Div. Of Fish & Game plastic pin, U, no stamps,P	5.00
54	CA 1972-1983 inland waters fishing(9),missing 1981 and 1982, (1972,76 and 79 dated),1976,78,79 toned, all U	15.00
55	CA 1935 liquor L11a pair vert. safety,MH,VF	20.00
56	CA 1935 liquor L8b pair vertical safety,MH,F	10.00
57	CA 1935 liquor L9b pair vertical safety,MH,VF	13.00
58	CA 1937 liquor L15d vertical safety,MH,VF,P	2.50
59	CA 1937 liquor L17,MH,VF	1.00
60	CA 1937 liquor L18c pair tan card,MH,VF	6.00
61	CA 1937 liquor L19d,MH,VF	10.00
62	CA 1935 liquor L10a pair vert. safety,MH,VF	10.00
63	CA 1982 non-res. sport fishing 10-day CASF61 \$24.75,U,dated	5.00
64	CA 1972-73 pheasant \$2 Wooton 3,MNH,VF	10.00
65	CA 1971-74 pheasant(3) CAP2 U creased, CAP3 U,VF, CAP4 U,VF	12.00
66	CA 1970-71 phesant \$2 CAP1 sig.,U,VF	8.00
67	CA 1964-79 res sport fishing(16) all U,5 pretty dirty, Wooton catalog \$32	20.00
68	CA 1983 res. sport fishing CASF62,U,dated,clean,P	2.00
69	CA 1986 res. sport fishing \$18.50 CASF71 dated,U,VF	2.00
70	CA 1987-88 res. sport fishing CASF74,CASF75, both dated U,VF, little dirty	19.00
71	CA 1989 res. sport fishing CASF76 \$19.25 dated,U,VF	10.00
72	CA 1990 res. sport fishing CASF77 \$21.00 dated,U,VF, clean	10.00
73	CA 1991 res. sport fishing CASF78 \$22.60 dated,U,VF, little dirty	11.00
74	CA 1994-5 upland game bird CAUGB2 unsig.,U,VF	5.00
75	CO 1953 bedding BE6,MH,XF	1.50
76	CO 1941 beer B36 288oz K serial,U,VF	4.00
77	CO 1990 duck \$5 Scott 1,MNH,VF	12.00
78	CO 1994 duck \$5 Scott 5,MNH,VF	8.50
79	CO 1997 duck \$5 Scott 8,MNH,VF	8.00
80	CO 1934 feed F1 5lb,MH,F	1.00
81	CO 1941 liquor transfer LT2,U,VF,handstamped "D-322" in blacks, smeared	20.00
82	CO 1933 wine & liquor WL1,U,VF	5.00
83	CO 1933 wine & liquor WL3,U,F,ms cxl	5.00 0.00
84	CO 1934 wine & liquor WL7,U,VF,red cxl	1.50
85	CO 1934 wine & liquor WL14,U,VF,"AL GREEN CO" handstamp	5.00
86	CO 1937 wine & liquor WL37a,U,F	2.50
87	CO 1937 wine & liquor WL38 pair,U,F	1.00
88	CO 1942 wine & liquor WL40,U,F	2.00
89	CO 1955 wine & liquor WL68,U,VF,ms cxl in 1955 (listed as 1959 in catalog)	7.50
90	DC 1946 liquor(2) L3, L5 both U,VF	3.50
91	DC 195? liquor(2) L18,L19 rare,U,VF	7.50
92	DC 1946 liquor(3) L1a 1/80 gal., L6a, L7a, orange varieties, L1a perfin, other not	3.00
93	DC 1946 wine W8 1 gal. perfin "2249",U,VF	2.50
94	DC 1946 wine(3) W5 perfin, W6 perfin,W7,U,F-VF	2.50
95	DE 1933 beer B4,U,VF,pulled perf	10.00
96	DE 1934 beer B11b 50ct,U,VF,little dirty	20.00
97	DE 1934 beer B19b 8ct,MNH,VF,P	20.00
98	DE 1934 beer B7c,U,VF,clean	7.50
99	DE 1974 non-res. trout \$5.25 DET22,MNH,VF-XF	6.00



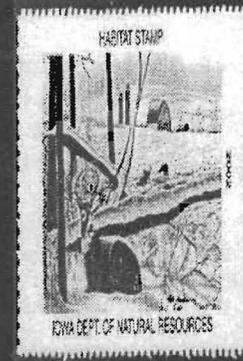
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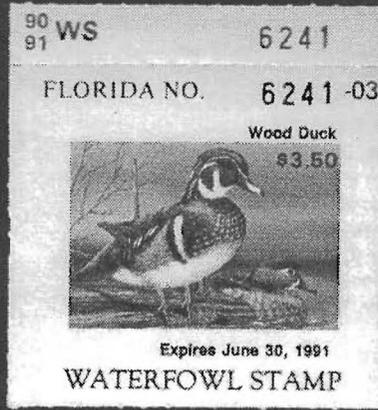
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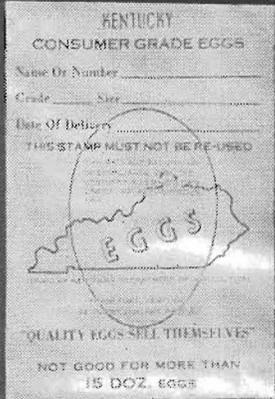
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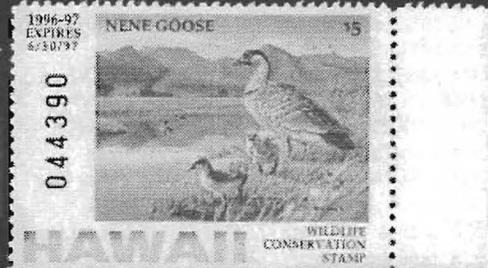
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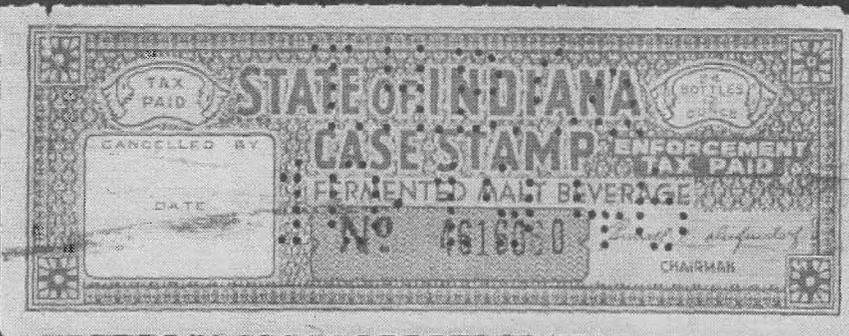
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100	DE 1975 non-res. trout \$5.25 DET24,MNH,VF-XF	6.00	148	IN 1933 malt & wort M1 2ct,M?H,VF	3.50
101	DE 1974 res. trout \$2.10 DET21,MNH,VF-XF	6.00	149	IN 1933 malt & wort M2 3ct,U,F,A&P typed cxl	2.00
102	DE 1975 res. trout \$2.10 DET23,MNH,VF	6.00	150	IN 1933 malt & wort M3 5ct,U,VF,pretty Kroger handstamp	3.50
103	FL 1956? bedding(2) BE1, BE2 scuff,U,F,P	1.50	151	IN 1933 malt & wort M4 6ct,U,F,ms cxl,P	4.50
104	FL 1937 citrus CF25 10ct,MH,VF, possibly a plate flaw on O of Florida,P	1.50	152	IN 1933 malt & wort M5 12 1/2ct,U,VF,heavy cx	17.50
105	FL 1943 citrus CF42 2ct,U,F-VF	1.50	153	KS 1936 beer B1,U,VF	2.00
106	FL 1943 citrus CF43 3ct,MH,F	1.00	154	KS 1947 beer B17,U,OG,couple tax holes	6.50
107	FL 1932 documentary \$10 D18A plum,U,VF	5.00	155	KS 1988 duck \$3 Scott 2,MNH,VF,P	5.50
108	FL 1932-46 documentary(4) D1,D12,D23,D25 all U,VF	2.00	156	KS 1925-41 feed F10 10lbs AVG, fertilizer FE7 VF, both MH	1.00
109	FL 1933- documentary(9) D12,D14,D15,D55A, D56,D57 rare, D66,D67,D68	5.00	157	KS 1959? liquor seal like LS1 but with shorter serial numbers,U,VF	2.50
110	FL 1990-91 duck \$3.50 Scott #12,MNH,VF,w/small tab at top,P	7.50	158	KS 1945-46 quail KSQ9 sig.,U,VF	12.00
111	FL 1914 feed F9b rose variety,MH,XF,huge	3.50	159	KS 1947-48 quail KSQ11 sig.,U,F,pos 9	8.00
112	FL 1945? feed(2) F24, F25,MH,VF-XF	5.00	160	KS 1965-68 upland game(4) KSUG5-8,U,VF	10.00
113	FL 1941 liquor L43 1 1/2ct,U,F,P	17.50	161	KY 1936 beer B1 11 ct,U,VF,clear	1.50
114	FL 1968 liquor decal miniature Meiklejohn sig. (N68 in Hubbard),U,some roughness,P on bottom edge but rare.	15.00	162	KY 1936 beer B2 14.6 cents,U,VF,Son cxl	4.00
115	GA 1946 bedding BE4a rouletted variety on tag for Southern Spring Bed Co	5.00	163	KY 1936 beer(2) B4 37 1/2 ct,U,VF-XF and cut down B19	2.00
116	GA 19?? beer City of Smyrna 72ct,MNH,VF,P	10.00	164	KY 1942 beer(2) B11 and B12,U,XF	1.50
117	GA 19?? beer City of Dalton 48ct,MNH,VF	10.00	165	KY 1956 egg 15 doz sheet/10,MNG (gum was removed), VF, some perf seperation,two stamps creased along edge	50.00
118	GA 19?? beer Floyd County 50ct,U,VF,P	5.00	166	KY 1956 egg 15 doz,MNG,VF,P	5.00
119	GA 19?? beer City of Hoganville 48ct,MNH,VF,P	10.00	167	KY 1910-1912 fertilizer(5) FE2, FE5, FE6, FE7, FE9, MH,all VF,P	5.00
120	GA 1945 beer(6) B18, B18a(+unlisted shade variety), B19, B22,MNH,VF, B20 faulty	10.00	168	KY 1913 fertilizer(4) FE13-FE16,MH,VF	4.00
121	GA 1924 cigars & cig(3), C3, C13a wide oval variety, C6,U,F-VF	1.50	169	KY 1914 fertilizer(4) FE17-20,MH,VF	4.00
122	GA 1919 feed F31 1/2ct blue,MH,AVG,P	1.50	170	KY 1981 trout \$3 KYT11,MNH,VF	12.00
123	GA 1937 feed F69 1/2 ct,MH,VF	1.00	171	KY 1982 trout \$3 KYT12,MNH,VF	12.00
124	GA 1944 feed(3) F95,F96a war paper not listed, F98b war paper, all MH,F,P	6.00	172	LA 1944 cigar specimen CR13,part of perfin "SAMPLE",M,VF,paper adhesion in gum	7.00
125	GA 1944 shrimp SF28 10.43 cents,MNH,VF-XF	8.00	172	LA 1938-39 feed(2) F59 disb gum, F61 no gum,both M,F	1.50
126	HI 1996 duck \$5 Scott 1,MNH,VF,P	7.50	173	LA 1891 law D4 on document from George Guinault, Parish of Orleans recorder indicating he unrecorded something, U,VF,punch cancelled (daggers) and handstamp cxl,nice	50.00
127	IA 1921-41 cigarettes(7) C2,C4 huge,C6 rare used, C7, C8,C9, C35 all U	2.50	174	LA 1880 law D5 \$1 "M" punches,U,VF,P	1.50
128	IA 1979 habitat \$3 IAH1 light sig.,U,VF	6.00	175	LA 1880 law(2) D3,D4 both U,F,punched	2.00
129	IA 1980 habitat \$3 IAH2 sig.,U,VF	4.00	176	LA 1924 paris green PG3,MH,XF	2.00
130	IA 1982 habitat \$3 IAH4 lt sig.,U,VF,crease	4.00	177	LA 1924 paris green PG4,MNH,VF	2.00
131	IA 1983 habitat \$3 IAH5 sig.,U,VF,pretty	4.00	178	LA 1924 paris green PG6,MH,XF	2.00
132	IA 1984 habitat \$3 IAH6 lt sig.,U,VF,P	4.00	179	LA 1932 tobacco T17 unlisted imperforate proof ,MH,VF	5.00
133	IA 1935 liquor seals(2) LS4, LS7, both U,VF	1.50	180	LA 1926 tobacco(2) T1, T2,U,VF	2.00
134	IA 1963 trout \$2 IAT3,MNH,VF,big fault on left	75.00	181	LA 1926 tobacco(2) T1a VF, T2 Avg, both Upencil cancels	1.50
125	IA 1974 trout \$5 IAT9 light sig.,U,VF,scuff	5.00	182	LA 1932 tobacco(4) T12-15 full set,U,F-VF	1.00
126	ID 1935 beer B5 .1125 ct,U,VF, two small stain spots	2.00	183	MA 1952 deed(5) DE1 cut cxl, DE2, DE3 cut cxl, DE4, DE5 cut cxl,U,VF	2.00
127	ID 1945-46 cigarettes(7) C1,C2,C3,C4,C5,C6,C7,MNH,VF	2.00	184	MD 19?? bedding BE8,U,F	2.00
128	ID 1933 malt M1,U,VF	3.00	185	MD 1982 duck \$3 Scott 9,MNH,VF	6.00
129	ID 1933 malt M4 vertical pair imperf between,U,VF	1.50	186	MD 1949-51 wine(2) W27, W35,MH,VF,P	4.00
130	ID 1975 non-res 7 day fish \$7 IDF30,MNH,VF	25.00	187	ME 1953 bedding BE1,U,VF	1.00
131	ID 1947 oleomargarine Litchfield 625, Hubbard O6a?,U,VF	18.00	188	ME 1934 beer B1 pint blk of 8,U,full gum, VF, handstamped "E.D.INC./No. 10" in purple	2.00
132	IL 1934 beer(2) B1,B2,both U,clean, perfin	5.00	189	ME 19?? egg Grade A Extra Large,U,VF,P	10.00
133	ID 1931-46 oleomargarine(3) Litchfield 621, 622, 623, Hubbard O1b,O2,O3, all U,VF	6.00	190	MI 1943 apple card AC4A 1ct green,U,VF, several light creases, handstamp in black on front for McIntosh apples	3.50
134	IL 1934 beer (blank back) B8,U,VF,flaking from face, perfin "SPRINGFIELD/7-11-35/BRG Co."	25.00	191	MI 1943 apple card AC4d? 1ct green,U,VF, blue serial number,handstamp in black on front for Wolf River apples	5.00
135	IL 1934 beer B10(2) both U,faulty, perfin "BBB Co/7-14-34"	7.50	192	MI 1950 apple card AC7 U,ms in pencil on front clean	4.00
136	IL 1934 beer B7a,U,perfin "M.B.Co/3-25-34", small hole, other faults, tough variety	5.00	193	MI 1950? apple card AC7a 1ct green on buff, serial number sans serifs,U,SON red handstamp, light crease upper left hand corner	3.00
137	IL 1941 beer like B64 but series 2,U,VF,perfin	5.00	194	MI 1955 apple card AC9 2ct red on buff, U,VF,some dirt but SON handstamp for McIntosh	3.00
138	IL 1946 beer B79d blue-green color,U,F,clean, staple hole	7.00	195	MI 1957? apple card AC9A 2ct red on buff, U,VF,crease on upper left crn, dirty handstamped on back for McIntosh	3.00
139	IL 1954 beer B82d gray variety,U,F,Pabst 1954 perfin	6.00	196	MI 1958 apple card AC10 3ct purple U,SON handstamp on front in black for McIntosh	4.00
140	IL 1931 case liquor CL1,U,VF,dirty but sound	7.50	197	MI 1958 apple card AC11 3ct,U,VF,handstamped on front for Red Delicious, clean,P	4.00
141	IL 1942 liquor L32,MNH,VF	2.00	198	MI 1958 apple card AC11 3ct,U,VF,handstamped	
142	IN 1943 beer B14,U,VF, rounded corners, great "Falls City/11-24-43/Brg. Co" perfin	5.00			
143	IN 1946 beer B17 24-12 oz,U,VF,perfin "T.H.B. Co/10-19-46",P	5.00			
144	IN 1933 liquor L1 25ct,MNG,VF	1.50			
145	IN 1933 liquor L2 6 1/4ct,MH,VF	6.00			
146	IN 1933 liquor L3 12 1/2ct,U,VF,printed "K.S./CO." cxl	3.00			
147	IN 1933 liquor L4 20ct,U,VF-XF,rare	10.00			



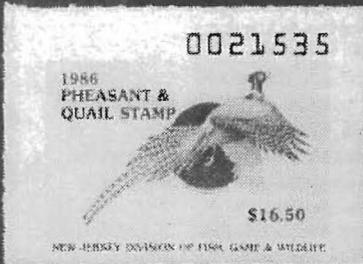
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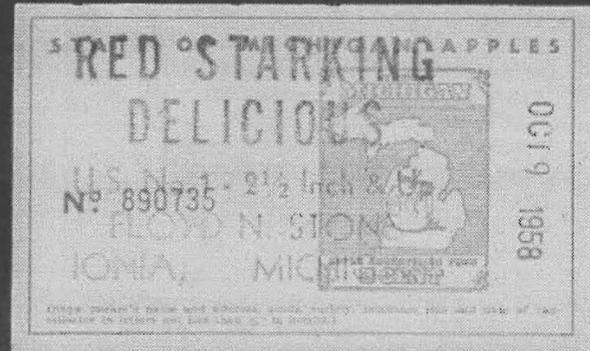
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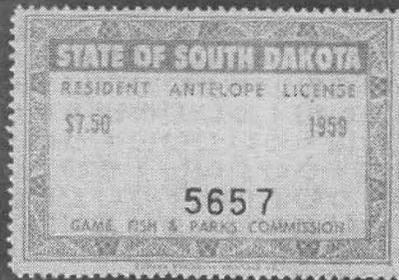
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	on front with red manuscript for Wolf River	3.00	254	NC 1953 bedding BE3 1 3/5ct flat top,U,VF,pink bleed onto it	1.50
199	MI 1959 apple card AC10 3ct U,light handstamp on back for Spy apples, big crease		255	NC 1910 feed F13 1ct,U,F (tough to find)	10.00
200	MI 1980 duck w/tab Scott#5,MNH,VF	25.00	256	NC 1989-92(4)hunting fishing(6) NCHF77, NCHF88, NCHF89, NCHF99, NCHF100, NCHF110, all w/corners missing or tears on lic. pieces	5.00
201	MI 19?? liquor seal LS10,U,VF,P	2.50	257	NC 19?? sales tax ST2c Eagles Stores form 280,M,VF, Min. Bid \$20	50.00
202	MI 19?? liquor seal LS15 blue,U,F	3.00	258	NC 19?? sales tax ST7e Kress tear type, two values removed,U,VF Min bid \$20	50.00
203	MI 1950 state wine W87,U,XF,clean,P	10.00	259	NC 1989-92 sportsman(4) NCS10-13 on lic. pieces, all with faults, NCS12 ratty	20.00
204	MI 1950 trout MIT3 small sig.,U,VF	10.00	260	ND 1970 res. deer \$6 sig.,U,VF	2.50
205	MI 1951 trout MIT4 sig.,U,F,on pc. of lic.	10.00	261	ND 1973 res. deer \$7 sig.,U,VF,some red ink bleed off something	2.50
206	MI 1952 trout MIT5 sig.,U,F on pc. of lic.	10.00	262	NE 1948 liquor L54 6 1/4ct,U,VF-XF,clean	1.25
207	MI 1952 trout MIT5 sig.,U,F-VF on pc. of lic.	10.00	263	NE 1948 liquor L56 12 1/2ct,MNG,VF,P	1.25
208	MI 1955 trout MIT8 sig.,U,VF,deep color	10.00	264	NE 1963 upland game bird NEUG5 sig.,U,F	3.50
209	MI 1956 trout MIT9 sig.,U,VF,smudges of something	5.00	265	NH 1999 duck \$4 Scott 17,MNH,VF	6.00
210	MI 1957 trout MIT10 sig.,U,F-VF	7.00	266	NJ 1959/64(2) res-trout NJT3, NJT23 sig.,U,VF 5.00	
211	MI 1957 trout MIT10 unsig.,U,VF,clean,P	10.00	267	NJ 1996 duck \$5 Scott 27(lighthouse),MNH,VF	7.50
212	MI 1957 trout MIT10 unsig.,U,VF,light smudge marks	7.00	268	NJ 1963 non-res trout NJT22,MNH,VF	8.00
213	MI 1959 trout MIT12 sig.,U,VF	10.00	269	NJ 1975 non-res trout \$5.25 NJT38,MNH,VF,P	8.00
214	MI 1959 trout MIT12 unsig.,U,F-VF,upper left corner nipped off	2.00	270	NJ 1986 pheasant & quail \$16.50 NJPQ12,MNH,VF,P	4.00
215	MI 1960 trout MIT13 sig.,U,F-VF on pc. of lic.10.00		271	NJ 1972 woodcock NJW6,M,VF,gum adhesions	18.00
216	MI 1962 trout MIT15 sig.,U,on pc. upper right corner missing,P	3.50	272	NM 1934 liquor L7a,U,VF	4.00
217	MI 1979 trout&salmon MITS12 light sig.,U,VF,crease	3.00	273	NV 1865 documentary(2) D5 AVG, D11 VF,U	1.50
218	MI 1980 trout&salmon MITS13 sig.,U,VF	3.00	274	NV 1988 duck \$2 Scott 10,MNH,VF	11.00
219	MN 1980-82 deed(5) D49 \$3.30,D58 \$3, D59 \$4,D60 \$5,D61 \$10, MH,VF	5.00	275	NY 1972-73 bowhunt \$3.25 NYB6 unsig.,U,VF	12.00
220	MN 1966? wine W42d perf 10 variety,U,VF,pink bleed in stamp from something	2.00	276	NY 1994 duck \$5.50 Scott 10(lighthouse),MNH,VF	8.00
221	MN 1934 wine&liquor WL9 4ct,MH,F,P	2.50	277	NY 1991-92 fishing season NYF43 sig.,U,VF	2.50
222	MO 1901 beer B1,MNG,VF,P	6.00	278	OH 1941 bedding BE4 1ct,U,VF,clean	2.50
223	MO 1937 beer B56 4 1/2ct,U,VF,perfin "MILLER B Co/2-19-37", P	10.00	279	OH 1934 beer B10 specimen,MNH,VF	5.00
224	MO 1939 beer B79 black on pink Pierce-Winn sig., U,VF,creased A serial number	5.00	280	OH 1935 beer B26a specimen,MNH,VF	5.00
225	MO 1958 beer B121 4 1/2ct,U,VF,crease corner, perfin "M.K.G.B. Co./11-24-58",P	2.50	281	OH 1935 beer B27a specimen,MNH,VF	5.00
226	MO 1937 cigarette Kansas City 1ct,MNH,VF	1.50	282	OH 19?? feed F2a 100lbs,MNH,VF,P	2.50
227	MO 1914 gasoline G31 1 bl,U,VF-XF	5.00	283	OH 1933 malt M1,U,VF	10.00
228	MO 1917 soft drink(3) DS1,DS5,DS8,all MH,VF-XF	30.00	284	OH 1933 wine W13 \$3.15,U,VF,perfin "S B CO/8-6-34"	5.00
229	MO 1989 trout w/tab \$5 MOT21,MNH,VF	15.00	285	OK 1936 cigarette C36 3ct,MNH,VF	2.00
230	MS 1942 beer & wine BW65,U,VF-XF,clean,SON cxl "Southern Beverage"	6.00	286	OK 1943 cigarette C35 12 1/2ct,MNH,VF	3.00
231	MS 1936 beer&wine BW28a pink paper,U,VF-XF SON cxl,P	3.00	287	OK 1989 ISPA 50ct stamp for local post that operated in Oklahoma City in late 1980's.	2.00
232	MS 1942 beer&wine BW46(B),U,VF,upper left corner nipped,P	4.00	288	OK 2001 vending \$50 VE77,U,VF,P	8.00
233	MS 1942 beer&wine BW48(D),U,VF-XF	5.50	289	OR 1880 insurance(2) D19c U bad corner crease D22 \$1,MH,F	2.50
234	MS 1942 beer&wine BW51(G),U,VF,perfin?	5.00	290	PA 1976 archery PAA1,MNH,VF	18.00
235	MS 1942 beer&wine BW58(N),U,VF	10.00	291	PA 1930 bedding BE4,U,VF	3.00
236	MS 1942 beer&wine BW59(O),U,VF,SON cxl	4.00	292	PA 1938 beer B3 pint,U,VF,P	1.00
237	MS 1942 beer&wine BW63(S),U,VF,SON cxl	10.00	293	PA 1938 documentary Philadelphia PD7,U,AVG	1.00
238	MS 1942 beer&wine BW65(U),U,VF-XF,SON cxl,P	8.50	294	PA 1991 duck \$5.50 Scott 9,MNH,VF,P	8.00
239	MS 1942 beer&wine BW66(V),U,VF,SON cxl	4.00	295	PA 1995 duck \$5.50 Scott 13,MNH,VF	8.00
240	MS 1942 beer&wine BW67(W),U,VF,two pulled perfs,SON cxl	4.00	296	PA 1981 sportsman club conservation \$5 Dumaine PASC1,MNH,VF	5.00
241	MS 1942 beer&wine BW68(C),U,VF,clean	6.50	297	PA 1983 sportsman club conservation \$5 Dumaine PASC4.MNH, VF	5.00
242	MS 1942 beer&wine BW69(C),U,VF,crease	3.00	298	PA 1983 wild turkey \$5 Dumaine PAWT3,MNH,VF	6.00
243	MS 1942 beer&wine BW72(E),U,VF-XF,SON cxl	6.50	299	RI 18?? royalty stamp, signed by J. Hall State Agent of Patents, Providence R.I. appears to be some kind of tax on checks or blank checks no value, last patent date 1883,U,VF,very dirty	2.00
244	MS 19?? beer&wine BW84a \$6.62 no serial,MNH,VF	25.00	300	SC 1924-64 documentaries on 23 legal doc.'s, titles, bonds, mortgages etc. D18 2ct through D28 \$5 in various combinations. Figure \$2 in postage. Not implying full run D18-28 Couple US revenues.	2.50
245	MS 1977 duck \$2 Scott 2,MNH,VF	8.00	301	SC 1924 documentary D11 \$10 (2),D27, US R221(2), R218 on deed, all cut cxls	15.00
246	MS 1946 mineral documentary D7f (damaged lower left corner on piece w/D7, D4(2))	1.50	302	SC 1924 documentary D11 \$10(2), D26 \$1,D27 \$2, US R217, R218, R220(2) on deed, all stamps cut cancel	15.00
247	MS 1946 mineral documentary D7j (broken inner left frame variety) on piece w/D7(3),D3(2), D5 and D6	1.50	303	SC 1925 documentary D27 \$2, D29 \$10, US R217, R220 on deed, US creased	3.00
248	MS 1946 mineral documentary D8b pale slate green variety,U,VF, Yazzo County cxl	2.00	304	SC 1939 documentary D27 \$2 used on title w/ US R240	2.50
249	MS 1946 mineral documentary stamps off maybe a 1000 documents most still on piece of documents D1-D8,U on a D6c squiggle variety, U,VF	30.00	305	SC 1929 documentary D29 \$10 (3) used on a pr of bonds	5.00
250	MS 1946 mineral documentary strip of 7 D6 on a D6c squiggle variety, U,VF	1.50	306	SC 1941 documentary D28 \$5 on bond ms cxl, and another bond with D26 \$1(3),D25, US 217 (3)	
251	MS 1946 mineral documentary strip of 8 D6 including the D6f plate scratch variety,U,VF, D6f is scuffed at top	2.00			
252	MS 1946 mineral documentary D3(2),D3d (two dots after H.B. variety), D1 on piece	1.00			
253	NC 1937 bedding BE1a perf 12 1/2 var,U,VF	1.50			



315



320



370



324



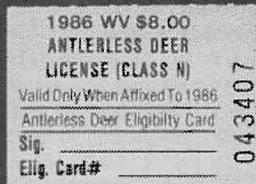
309



381



362 ex



347



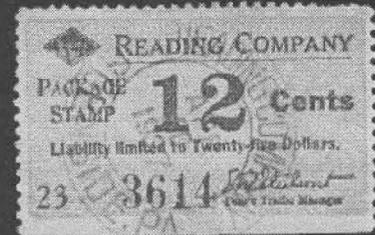
346



294



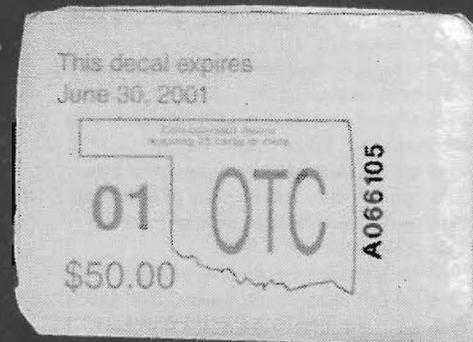
373



366



343



288



367

SRS Auction 23

307	US 215 all w/cut cxls.	2.00	356	US 1933 beer Scott REA173(3),U,VF, one badly stained and RA174(2) one very ratty, U,VF, all different beer company perfins	11.50
308	SC 1995 duck \$5.50 Scott 15,MNH,VF	8.00			
309	SC 2000 duck \$5.50 Scott 20,MNH,VF	8.00	357	US 194? Sheet of Work-Fight-Give Army-Navy-Union patriotic flag labels, big war bond decals, couple of used stamp vending machine test coils	5.00
310	SC 1942 fertilizer FE3 w/ Florida fertilizer FE19a attached, apparently both fell off one tag, U,VF,P	5.00	358	Feed collection(35),all different, all MH,most VF: AL(5),CA(8) not checked for perf Varieties,LA(16), MI(1),MS(2)specimens,NM(1), NC(1),VA(1), Catalog about \$50, Min Bid \$15	50.00
311	SC 1993-94 marine recreational fisheries \$5.50 Wooton 2,MNH,VF	12.00	359	US Hourly Express Post fantasy, S. Allan Taylor, black on magenta, see Springer 9th edition	3.00
312	SC 1996-97 marine recreational fisheries \$5.50 Wooton 5,MNH,VF	9.00	360	US Hourly Express Post fantasy, S. Allan Taylor, black on blue, see Springer 9th edition	3.00
313	SD 1961/63 big game(3) SDBG5, SDBG7, SDBG9,all sig.,U,VF	9.00	361	US local Bloods Dispatch 15L11,MNG,VF pretty sure this is a forgery or a reprint	1.00
314	SD 1960/66 small game(3) SDSG1, SDSG7, SDSG13a deep yellow var. all sig.,U,VF	6.00	362	US local Chicago Penny Post forgeries or reprints (3) and 3 stamps for Gauthier Express Co which I think are more of the same,P	1.00
315	SD 1976 duck Scott #3,MH,VF	20.00	363	Bedding NC BE1, OK BE1b blood red, both U,VF	1.50
316	SD 1977 duck Scott #4,MH,VF,P	13.00	364	Cheapo pile (10) FL D1, D12(2);IND35,D37,D76; OH CO3 MNH VF;TN T85,T113; TX F34 big fault, L63 on pc., damaged FL feed thrown in, U,AVG-VF	5.00
317	SD 1986-88 ducks(3) Scott #6-8, #7 creases,all sig.,U,VF	6.00	365	Cheapo pile(28) MI malt, CA liquors (5 diff, 11) AZ beer, IN, TN, NE, UT cig. (3 diff), GA bicentennial seal, ND cig., IA cig., FL doc. (2) DC wine, GA cig.(3), TX liq.	4.00
318	SD 1989-92 ducks(4) Scott #9-12,all MNH,VF, serial #872 on #12	16.00	366	1937 Reading Railroad package stamp 12ct,cxl 1937,U,VF,SON,P	2.00
319	SD 1992 East River any deer, sig.,U,VF	3.00	367	Pennsylvania RR package stamp 20ct,U,VF with gutter,P	4.00
320	SD 1987-88(2) pheasant restoration SDPRA11, SDPRA12, both sig.,U,VF	7.00	368	US 1956 duck RW22 sig.,U,F-VF	4.00
321	SD 1959 res. antelope SDA1,MNH,VF,P	15.00	369	US 1957 duck RW23 sig.,U,F-VF	4.00
322	SD 1960 spec. res. \$7.50 Eastern deer,MNH,VF	10.00	370	US 1958 duck RW24 sig.,U,F-VF,P	4.00
323	SD 1948 transportation,MNH,VF	20.00	371	US 1959 duck RW25 sig.,U,F-VF,corner crease	4.00
324	SD 1959 wild turkey \$2 SDWT1,MNH,VF	10.00	372	US 1999 duck RW65 small sig. on margin, still on card, choice condition,XF	7.00
325	TN 1957 big game \$5 TNBG2 sig.,U,VF,pinhole,P	15.00	373	US 1900-11 mixed flour(3) Springer FD3, big faults, FD6A(2) both torn in half,P	6.00
326	TN 1965-69 trout(4) TNT10-13 all sig.,U,VF	16.00	374	US 1941 food order Springer 2G8 25ct,MH,VF	3.00
327	TX 1971/77 white wing dove(3) TXWWD1 M dis gum, TXWWD3 MNH, TXWWD7 MNH,all VF	9.00	375	US 1938-1941 green bottled in bond liquor strip Walla CS612 4/5 quart "Brown Foreman Distillers Corp." small fault and red liquor strip Walla CS919A 1/2 pint,both used	3.50
328	TX 1975-76 archery(2) TXA1, TXA2,MNH,VF	6.00	376	US 1921 prescription bank national prohibition act,U,VF	5.00
329	TX 1937 beer(3) B28 big hole, B29 U,F, B31 big faults no serial #	2.50	377	US 190-38 tobacco strips(8) Springer TG172c faults, TG253b 2oz(3), TG255b 2 1/2oz paper adhesion, TG286 2oz TG414a 1oz (not listed roulette) short, TG826b	3.00
330	TX 1935 cigarette C19A pale lilac (very rare), U,on celphane (Hubbard RRR)	25.00	378	US telegraphs(4) IT6 M punched, IT15 M punched, 13T4 MH VF, 15T15 U?	2.50
331	TX 1936 citrus F20 2 1/2ct,U,VF,small stain	2.00			
332	TX 1975 white wing done TXWWD5,MNH,VF	22.00			
333	UT 1934 beer B7d 12 1/2 perf variety,MH,VF	6.00			
334	UT 1934 beer B9d 1 bl 12 1/2 perf var,MNH,VF	15.00			
335	UT 1942 beer large Beckers bottle label (not the small neck labels) w/Utah medallian, unlisted in Cabot , faults	10.00			
336	UT 1990 duck \$3.30 Scott 5a Booklet single w/2 part tab,MNH,VF	8.00			
337	VA 1945 import beer IB5 4ct,MNH,VF	5.00			
338	VA 1936 cigarettes(3) C1-C3 full sett,MNH,VF	5.00			
339	WA 1924 beer in transit Matesen EB1,U,VF,two staple holes	4.00			
340	WA 1986 duck \$5 Scott 1,MNH,VF	9.00			
341	WA 1978-1979 salmon(2) WAS1 rough, WAS5,U, both sig. on piece	2.00			
342	WA 1980 upland bird WAUB10 /w US RW47 on permit, cat. value \$17	5.00			
343	WI 1933 beer B7 \$.06452,U,VF,perfin "TWRIVERS/8/7/35"	4.00			
344	WI 1934 beer B57a serifed N variety,U,VF, perfin "PABSTM/3-5-43",P	1.50			
345	WI 1971-84 ducks(7) Scott #1-7, #1-4 sig. VF, #5-7 MNH,VF Minimum bid \$30	65.00			
346	WI 1986-91 great lakes salmon&trout(5) WIST5-10 sig.,U,VF	15.00			
347	WI 1937 liquor L27 12 1/2 ct,U,P	3.00			
348	WV 1986 antlerless deer \$8 Wooton 11,MNH,VF,P	6.00			
349	WV 195? beer specimen(?) unlisted 1/4bbl Lionel Herald sig.,defaced with word VOID and hole punches	15.00			
350	WV 1970 national forest fishing WVNFF20,MNH,	6.00			
351	WV 1971 National forest fishing WVNFF21,MNH,VF	6.00			
352	WV 1975 National forest license WVNFL4,MNH,VF	6.00			
353	WV 1981 National forest license WVNFL13,MNH,VF	6.00			
354	WV 1981 trout(2) WVT21, WVT22,MNH,VF	10.00			
355	WY 1935 liquor L9 4ct,U,VF	3.50			
	WY 1983 WY chapter wildlife federation \$2, Dumaine WYWL2(elk),MNH,VF	3.50			

US Taxpays and Collections

Foriegn

379	Brazil 1921 piece of document with \$5,\$10 and \$50 deposito stamps on it.	5.00
380	Canada local? Bells Dispatch Montreal stamp, blue on white imperf, toned but looks real, got me.what it is?	1.00
381	New Zealand 1d life insurance stamp appears used postally,U,F,P	1.00

Note - Postage rates are going up about 25%
 End of Auction #23
 Thus don't be surprised if the postage and handling is higher than it has been.

Coming Next Issue
 Tags,
 Apple cataloging,
 Auction 23
 and much more.

Auction 22 Results

This was the biggest auction ever and we had 53 bidders, the most ever (that's about one out of every five members). I did hold the auction open a week longer as the issue got out late (blame Osama bin Laden).

High bid was \$75 for the California used tomato proratons lot 76 (\$75est/75 bid). Other good returns were lot 56 Los Angelos beer (\$7.25/6), lot 153 Idaho beer (\$8.25/\$5), 234 the MI tree inspection(\$15/\$10), 224 a tough Maine beer (\$37/30), 266

NC soft drink (\$17/\$10), 321 PA bedding (\$3.25/\$1.50) and 224 another Maine beer (\$17/15).

An Idaho beer lot 152 had the most bids. Other hot lots were: 144 Georgia oyster (\$11/10), 281 the ND Indian reservation (\$4/\$2), 277 NC sportsman on license (\$6.25/\$7), 17 and 18 the Arkansas imperforate ducks and 110 a Colorado beer (22/20). Hot areas were beer, wine, liquor, the California early hunting licenses, ammunition, oleomargarine, NC sportsman stamps on license, Pennsylvania and

assorted oddball licenses. Overall the bidding was solid but spread out so folks got some good buys, especially in the fish and game area.

If you have material to consign for a the 3rd quarter auction get it in before August, consignment sheets are available for the asking. Next auction after that won't be until 1st quarter.

Note, on the winnings sheet an * indicates you got the lot for lower than your highest bid. t indicates tie bids.

Lot	Bid	55	4.00*	110	22.00*	165	6.75*	220	1.25*	275	3.00*	330	4.25*	385	4.00	440	3.50*
1	3.25*	56	7.25*	111	12.00	166	6.00	221	4.25*	276	4.25*	331	-	386	5.00	441	3.50*
2	4.00t	57	3.25*	112	6.75*	167	7.50*	222	19.00*	277	6.25*	332	2.50	387	2.00	442	3.50*
3	3.75*	58	6.50*	113	8.75*	168	6.00t	223	22.00*	278	3.00*	333	3.75	388	2.00	443	5.25*
4	3.25*	59	-	114	-	169	1.25*	224	37.00*	279	1.50	334	4.50*	389	2.00	444	1.50*
5	2.75*	60	-	115	1.00*	170	-	225	-	280	-	335	1.50*	390	2.50	445	3.25*
6	-	61	-	116	2.00*	171	-	226	3.50	281	4.00t	336	2.25*	391	2.00	446	2.25*
7	2.00*	62	7.75*	117	3.25*	172	-	227	3.50*	282	3.50	337	2.75*	392	18.00*	447	-
8	4.50*	63	-	118	2.75*	173	3.75*	228	2.25*	283	1.75*	338	2.00t	393	6.25	448	1.25*
9	1.25t	64	2.00*	119	2.75*	174	8.00*	229	-	284	3.25*	339	3.25*	394	2.00	449	3.00t
10	-	65	3.75*	120	-	175	3.25*	230	-	285	5.25*	340	2.25*	395	6.25	450	3.00t
11	2.00*	66	4.50	121	2.25*	176	2.00	231	2.25t	286	2.00t	341	2.25*	396	6.25	451	4.00
12	4.75	67	4.00	122	2.25*	177	2.50	232	2.25*	287	2.00t	342	2.00t	397	2.00	452	1.00*
13	-	68	3.50	123	2.25*	178	5.25*	233	-	288	1.00	343	3.25*	398	2.00	453	2.75*
14	3.50	69	6.75	124	4.25*	179	-	234	15.00*	289	-	344	2.75*	399	2.00t	454	3.00t
15	1.75*	70	6.75	125	3.50*	180	1.00*	235	-	290	8.00	345	3.25*	400	1.25*	455	3.00
16	2.00*	71	6.75	126	2.50*	181	2.00	236	5.00*	291	1.50*	346	50.00*	401	2.00t	456	2.00
17	4.25*	72	-	127	2.50*	182	1.00*	237	-	292	1.50*	347	1.25*	402	1.25*	457	3.00
18	4.25*	73	4.00	128	4.75*	183	4.25*	238	5.00	293	12.00*	348	1.25*	403	2.50*	458	4.25*
19	2.25*	74	11.00	129	7.25*	184	1.00*	239	10.00*	294	-	349	2.00*	404	24.00	459	1.00*
20	-	75	3.50	130	1.50	185	-	240	2.50*	295	3.25*	350	-	405	-	460	-
21	8.50	76	75.00*	131	1.75*	186	1.00*	241	3.25*	296	5.25*	351	1.00*	406	1.50*	461	3.00
22	1.50*	77	-	132	-	187	7.00*	242	4.75*	297	1.00*	352	-	407	5.00	462	3.75*
23	-	78	-	133	1.50	188	-	243	2.75*	298	-	353	-	408	2.00	463	11.00*
24	4.00*	79	-	134	1.50*	189	3.00	244	3.75*	299	1.50*	354	2.25*	409	-	464	3.25*
25	8.75*	80	3.50	135	5.25*	190	3.25*	245	-	300	-	355	2.25*	410	4.50*	465	6.00*
26	1.75*	81	7.00*	136	1.00*	191	8.00	246	3.00	301	2.25*	356	2.25*	411	-	466	3.00*
27	-	82	15.00*	137	2.50t	192	8.00	247	1.50*	302	1.00*	357	-	412	4.25*	467	-
28	-	83	15.00*	138	2.50t	193	6.25*	248	8.50	303	4.75*	358	1.75*	413	1.50	468	2.50*
29	1.00*	84	20.00*	139	14.00*	194	8.00	249	5.75*	304	12.00*	359	6.25*	414	4.00	469	-
30	7.50*	85	3.75*	140	-	195	-	250	2.50*	305	1.50*	360	2.00	415	2.75*	470	10.00*
31	-	86	1.00t	141	1.00*	196	-	251	2.00t	306	2.25	361	2.00	416	-	471	-
32	-	87	11.00	142	25.00	197	4.75*	252	2.00t	307	1.50*	362	2.25*	417	-	472	4.75*
33	6.50*	88	10.00	143	4.50*	198	-	253	2.25*	308	-	363	2.75*	418	1.75*	473	8.25*
34	2.00*	89	-	144	11.00*	199	-	254	2.25*	309	2.50t	364	2.75*	419	4.25*	474	7.75*
35	1.25*	90	-	145	-	200	4.75*	255	2.25*	310	2.25*	365	5.50*	420	4.25*	475	3.75*
36	1.25*	91	21.00	146	2.75*	201	6.25*	256	4.00	311	3.75*	366	6.50*	421	10.00	476	-
37	1.25*	92	5.00t	147	3.75*	202	1.00*	257	5.75*	312	1.75*	367	-	422	6.00	477	-
38	-	93	3.00	148	2.00t	203	3.50	258	5.75*	313	3.25*	368	-	423	-	478	6.75*
39	6.00*	94	1.25*	149	5.00*	204	2.25*	259	8.50*	314	3.25*	369	1.75*	424	16.00*	479	7.50*
40	-	95	1.25*	150	3.25*	205	4.25*	260	3.50*	315	1.50	370	4.25*	425	-	480	1.50*
41	1.75*	96	3.75*	151	2.25*	206	5.25	261	4.25*	316	1.50*	371	1.75*	426	5.00*	481	2.00
42	3.00	97	5.25*	152	5.25*	207	5.50	262	4.25*	317	1.00*	372	-	427	-	482	5.00
43	-	98	10.00t	153	8.25*	208	7.50	263	8.25*	318	-	373	-	428	25.00*	483	5.00t
44	-	99	4.75*	154	5.25*	209	3.25	264	7.00*	319	5.25*	374	2.75	429	16.00*	484	3.75*
45	6.50	100	2.00	155	12.00	210	4.25*	265	-	320	3.25*	375	7.00*	430	7.00*		
46	3.25*	101	2.00	156	5.75*	211	2.25*	266	17.00	321	3.25*	376	7.00*	431	2.75*		
47	2.25*	102	7.00*	157	3.75*	212	-	267	3.25*	322	1.75*	377	6.00	432	4.00*		
48	11.50	103	5.00	158	6.50	213	3.50	268	1.75*	323	5.25*	378	10.00*	433	4.00		
49	2.00	104	2.25*	159	-	214	1.50*	269	4.25*	324	5.00	379	2.25*	434	4.00		
50	6.25*	105	1.25*	160	6.25*	215	5.25*	270	2.00	325	5.25*	380	8.50	435	3.75*		
51	27.00*	106	10.00*	161	6.25	216	1.75*	271	4.50*	326	3.00t	381	2.50*	436	4.00		
52	9.00*	107	-	162	7.00	217	1.50	272	4.25*	327	3.25*	382	1.25	437	2.50		
53	17.00*	108	7.00	163	4.25*	218	3.25*	273	6.25*	328	4.50*	383	1.50	438	1.50		
54	1.00*	109	7.25*	164	6.25*	219	1.25*	274	6.00	329	1.50*	384	3.00	439	2.00t		

Lots available from
"THE STATESMAN"
P.O. Box 304
Lynnwood, WA 98046-0304
E-mail: revzzz@mindspring.com

Note: "ALL" remittance must be payable to "R. COLTRIN". All Lots are shipped postpaid. Insurance is available, request quotes. Catalog numbers listed herein are from Hubbard's 1960 catalog and/or supplement.

Arizona - Five Different MINT beer stamps for a mere \$3.95

Georgia - Twelve different MINT beer stamps (even includes a scarce issue--while supplies last). A major bargain at just \$9.95. Only a couple sets of these!!!!

Georgia - 10.43 cent Occupation Stamp Tax on shrimp. Unused - \$7.95.

Idaho - Lovely group of mint beer's: B1, 2a,3,7,8,9a - A real bargain at just \$4.95.

Illinois - The very, very rare B6 (used) - we've only got ONE!!! don't hesitate - \$35.00

Maine - Cigarette issues. Hine's catalog No's - C1,2,3,4a,5,6(w/ unl. Pre cancel),7,8,9 - Tobaccos T26,27 and T31. Grab this before they're gone - Price \$9.95

Montana Punchboard stamps - Note: Please e-mail or send a written request to address above as to availability and Prices BEFORE placing ANY order. All are mint: PB1,2,3,4,5,8,9,10 (very,very limited supply of 10). Written offers guaranteed!!!

New York State Cigarette Issues - Some 45++ issues as well as some unlisted. A steal at \$8.95 for ALL - Grab them now!!!

New York City Issues - Fourteen may seem like a "mere drop in the bucket" but here you've a "bundle" of stamps (many unreported & unlisted) Just \$4.95.

Oregon - Multnomah County Transaction Tax Stamps - Complete (small size) set. Nine values mint - 10ct thru \$100. Yours for \$6.95.

South Carolina - Beer, wine and more. 55 stamps of these and even more varied tax categories. A delightful assortment for \$14.95. Buy the lot and we'll even bump the lot over the 55 with a few more of these interesting issues.

Utah - Prive Die Beer labels (w/state tax medallions) - These interesting issues were last cataloged by the late George Cabot in 1940. Were offering not listed by Cabot. All mint for \$5.95

Kentucky 50 Different - Liquor and Wine issues. The lot includes a LARGE number of issues which do not appear in Hubbards Catalog updates. A steal at \$29.95

SOLD OUT

New Washington Egg Discovered

by M.E. Matesen

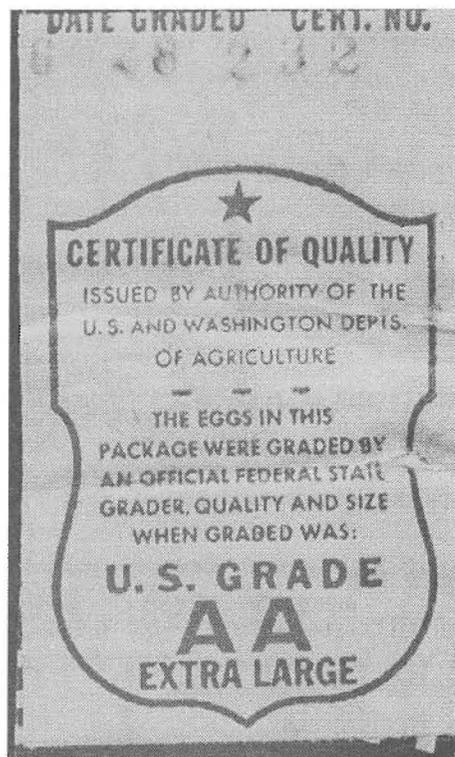
While attending a local stamp show, for me, it's always the "order of the day" to check out the dealers nickel boxes which are now approaching the \$1 and more category. Yet cost aside, I'm always surprised as to the treasures these searches often offer up.

This find surfaced this past fall. While picking through one of these nickel boxes, my eyes fell upon this Washington State "Egg Certificate of Quality."

Having penned a catalog on these and other like issues, I knew that this was an unreported issue.

Here we have what I'd catalog as EC3A which I'd list as:

Grade AA Extra Large lavender.



Rare North Carolina Beer

by Scott Troutman

Shown is the very rare 1942 North Carolina import beer Hubbard IB5 for 3 1/3 cents. Hubbard indicated he knew of only two copies of this green stamp on a gray war paper. I don't think it has been illustrated before.



IB5

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..

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. (2).

MASSACHUSETTS STOCK TRANSFER stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (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 (0)

WANTED WESTERN UNION: 16T85-16T98 (1934-40). All letters and perforations for study. Also 16T99-16T103 (1940) for perforation study. Also all booklet panes, booklet covers, empty, partial and complete. davidlucas@fn.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (4)

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160 Scotts Farm Road
Lynchburg VA 24504-4040
(434) 993-0500
stamps@hillcity-mall.com
www.hillcity-mall.com/mckellips/stamps.html

WANTED KANSAS QUAIL STAMPS and Kansas licenses, with stamps or without. davidlucas@fn.net DAVID LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. (4)

WANTED: AUTOMOTIVE state revenue stamps depicting or pertaining to cars, trucks or buses. J.W. DOOLITTLE, 4000 CATHEDRAL AVE., N.W., WASHINGTON, D.C. 20016 (4)

WANTED: ALL FISH and GAME stamps. All states. All years. Also, all hunting and fishing licenses - with or without stamps. Buy-Sell-Trade. RON BOUSE, PO BOX 71, SULLIVAN, MO 63080. (4)

WANTED: Any local or state stamps, seals, recordings, documents or interesting advertisements related to **bail bonds or surety bonds**. MIKE JACK, PO BOX 3888, RENO, NV 89505 email mikejack775@aol.com (4)

WANTED: EGG Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. WARREN KELLEY, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (9)

Oil Shortage?

If the U.S. runs low on oil the reason is purely geographical. All the oil is in Oklahoma, Texas, Louisiana, Wyoming, California and Alaska. And all the dipsticks are in Washington, D.C.

Anonymus

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?
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Use the SRS Web Site at
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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:
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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 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 (damaged)	free	
DMV Search Request	\$2.20	
Connecticut		
1993 Wildlife		
Hunter variety (#>50000)	\$5.30	
Georgia		
City of Griffin .05 Excise Tax	Free	
Maine		
Res Muzzleloader 88	\$1 ea.	
1998	\$5 ea	
Non-Res Muzzloader-88	\$1 ea.	
1998	\$5 ea.	
Alien Muzzloader - 88,	\$1 ea.	
1998	\$5 ea.	
Pheasant-		
1998	\$5 ea.	
Maryland		
Duck stamp	\$3	
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	
Farm Implement	\$6	\$6
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
Documentary	.10	
	.50	
	\$1	
Weldon & Lick 4ct	.25	
Richland County Recording		
\$1 gray-black	\$1	
Tennessee		
* Ammunition (blue)	.10 pane/10	\$1
Texas		
Bedding 1990 Series	.75 ea	
Blk/10	\$7.50	
Blk/4	\$3	
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	
Wyoming		
2001 Conservation stamp	\$10	
2001 Pheasant Special Management	\$10	
2001 Goose Special Management	\$10	
2001 Flaming Gorge Reciprocity	\$10	
2002 Conservation stamp	\$10	
2002 Goose Special Management	\$10	
Bingo Cards	\$1.50 ea. (plus .78 postage)	

1988,91,92 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

If you want to make sure we still have something query Harold Effner at Haroldeffn@aol.com

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:
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 PO Box 270184
 Oklahoma City, OK 73145

LETTERS TO THE EDITOR

Colorado Cigarettes

It never fails that as soon as you go to press something else shows up. Mack Matesen sent me two unreported Colorado town cigarette stamps and Ken Pruess found La Jara.



City of Rifle, tobacco leaf, red, yellow card



Town of Eagle, tobacco leaf, green, yellow card.



Town of La Jara, tobacco leaf, red, yellow card

Frank Bocovich
Colorado

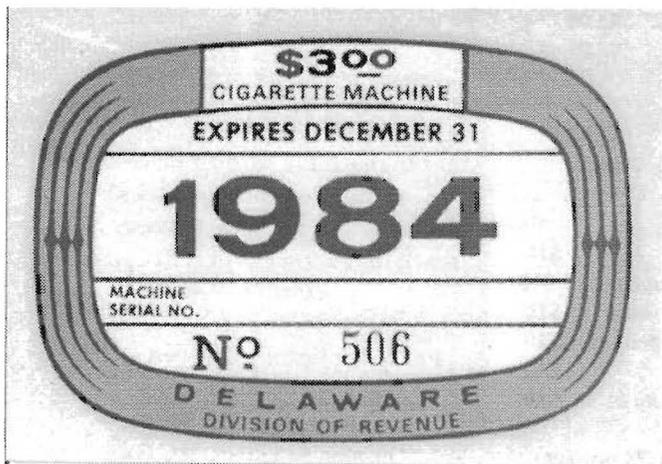
Oklahoma Farm Implement

I recently purchased some more Oklahoma farm implement stamps for the society. I can report that they come in panes of 15, three across and five down.

Scott Troutman
Oklahoma

Delaware Vending

Delaware used to issue vending water decals. I have two of these \$3.00 decals which are from 1984 and 1985. The 1984 is a dark green, white and black. The 1985



in the same design is orange, white and black. They are on a manila colored card. They are still using these but they stopped selling them to collectors.

Harold Effner, Jr.
New Jersey

Department of Corrections

With respect to the unlisted New Mexico beer in the 1st quarter 2002 SRN, the color should have been black on yellow, like the other issues for this series.

M.E. Matesen
Washington

The following pictures of Colorado Cigarettes were inadvertently left out of the Colorado catalog in the last issue.



Aurora



Pagosa Springs



Rico



Paonia



Sheridan

Your humble editor.

State Revenue News

Cudo's and Suggestions

Many of you sent in comments with your dues. Know that we have read them all and they are all appreciated. Many were just "Great job on the SRN". Some of the more interesting are included here.

Always looking forward to receiving the SRN, its a great "fun" collecting area.

Gil Schmidtman
California

Make auction Bid Sheets & Book order sheets tearouts or the last sheet of the newsletter.

John Farkas
Wisconsin

I don't think moving the publications to the last page solves the problem, but I can try it. The problem is that perfing costs a lot. So we will stay cheap and let you work a pair of scissors.

Best \$12 I ever spent.

Charles Glenn
Kansas

Being a retired NY conservation officer I do enjoy the articles on the fish & game. Keep up the good work.

James Ponzio
Delaware

I'm mostly interested in the conservation stamps.

John Lindholm
Minnesota

Just keep up the good spectrum of all subjects especially hunting & fishing stamps. Also would like to hear from lottery ticket (scratch or void) collectors.

Rudy Stefanich
Mississippi

We love getting the fish & game articles. For current lottery articles you are probably going to have to join the Global Lottery Collectors Society, c/o Arthur Rein, Apt 2J, 642 Locust Street, Mt. Vernon, NY 10552.

As a long time member, I can honestly say that the SRN has seved an invaluable service and all who have been responsible for producing it are to be lauded greatly.

DuWayne Englert
Illinois

I enjoy the articles people contribute - specially the history behind the fiscal stamps. Why the tax was levied is such an interesting window into our states evolution. It's an awful lot of fun!

Louis Marchand
Minnesota

We agree!

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, ill, 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 price \$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. **Nebraska Revenue Stamps**
Dr. Kenneth Pruess, 1972, 18pp \$5.
13. **State Turkey Stamps**
Dr. John Crook SRN No. 220 1994 32pp \$5
14. **Kansas Revenue Stamps**
Charles Bellinghausen, 1972 \$5
15. **The Kansas Quail Stamps**
David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members
16. **The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)**
Jan Wooton, 2001 210pps (6700+ stamps)
\$34.50 Members (Normally \$41.95)

Publication	Price ea.	Qty	Total
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Publications available from: SRS Publication Sales Harold Effner Jr. 27 Pine Street Lincroft, N.J. 07738		Name _____ Address _____ _____ _____	

Free For All

It's free beer time again. This time it is two different Oregon beer stamps from the city of Bend, Oregon (12ct & 60ct).

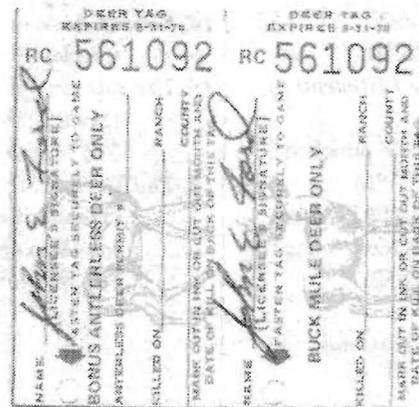
"Free for All" items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come, first serve basis, and after an allotted time are provided through the SRS sales service.

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



Little Mystery 2002.2

Charles Soter sent this pair of deer tags and needs help. The tags are black and red with the deer in a pale blue. The question is where are these from? Buck mule deer are only hunted in the upper midwest. Anybody know which state issued these in 1978? The fact it has which ranch the deer was shot on is also a clue. If you know, tell the editor.



New Mexico Beer Variety

by Jerry Lurie

Shown below are the two varieties of the New Mexico B28 decals for 1954 in the so called Indian Sun design. The one at left is the B28 with the word MALT in large letters (2 1/2mm). The one at right I think should be called B28a with small letters (2mm). In Elbert Hubbards Volume II catalog he references the small malt variety but it is unclear if there is a typo in the catalog, or if he had never seen the large malt variety. You may wish to mark your catalogs accordingly.



B28 at left and B28a at right

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