



STATE REVENUE NEWS

Vol. 42, No.4--Whole No. 263 Official Journal of The State Revenue Society
4th Quarter 2004

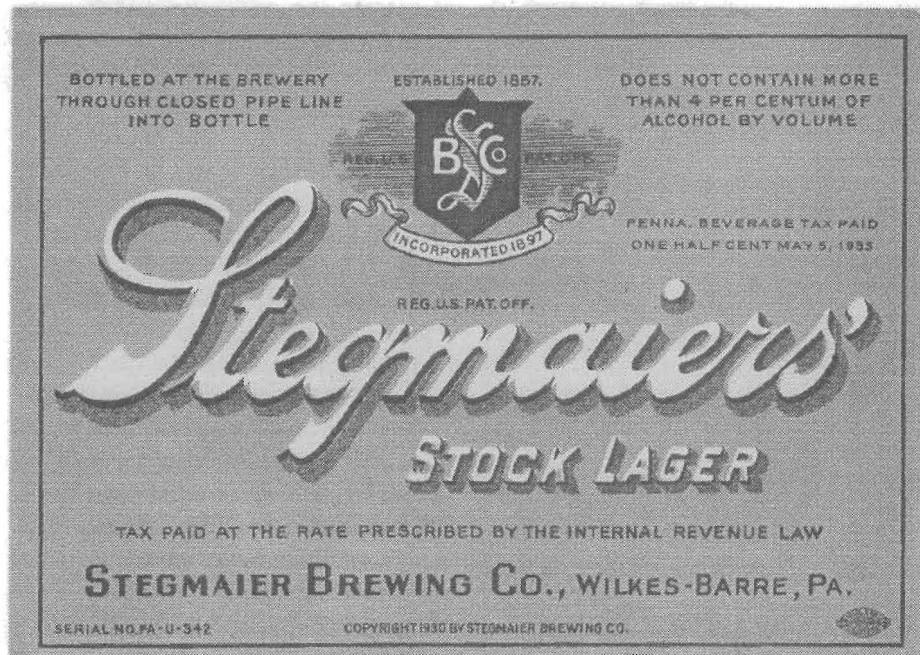
SRS website : <http://www.hillcity-mall.com/SRS>
APS Affiliate 164

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Pennsylvania



Pennsylvania Beer Provisionals on Beer Labels
Items 5 and 10 in Ron Lesher's article starting page 3.

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State Revenue News is published quarterly by the State Revenue Society. Subscriptions cost \$15 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 2004 State Revenue Society

Fourth Quarter 2004

Volume 42 No.4

Whole No. 263

ISSN 1542-0523

President's Notebook by Peter Martin

State Revenues are Hot

State revenues, as a collecting specialty, are hot. For longtime state revenue collectors thought that may be something that they would never hear. But all the signs are there. Demand is up, interest is up and prices are up. The trend started in the late 1990s and has continued unabated. Dealers are finding it increasingly difficult to find collections to buy and when they do have the opportunity to buy a collection they are having to pay much more than in the past. State revenue auction lot prices are up. That's evidenced by the infrequent offerings of major auction houses and also by our SRS auctions, which are bringing more bids and much higher prices realized.

Even areas of state revenue collecting that were often ignored, such as state tax tags, are enjoying a new-found interest. The recent auction of tags from the E.S.A. Hubbard estate saw extremely competitive bidding and record prices (see related article on page 23). We see more, and better, state revenue exhibits, SRS membership is at all-time highs and our 2004 annual meeting at the Philadelphia National Stamp Exhibition had a record turnout. The interest and attention will continue into the foreseeable future.

As more state revenue catalogs are completed, we will garner even more members and they will help to spread the word about our fun, and still affordable, revenue specialty.

For those of you who collect liquor stamps, next February will be an exciting time. The next auction catalog of material from the Hubbard estate will feature liquor stamps from around the country. Virtually every state, from Alabama to Wyoming, is represented and this will be an opportunity to fill in the missing stamps in your collection. The scope is incredible. There are hundreds of scarce and rare beer, liquor, malt, wine and related stamps in a variety of formats, from single stamps and blocks to panes and sheets. There are also proofs, essays, specimens and unlisted varieties. A complimentary copy of the illustrated Nutmeg Stamp Sales catalog will be sent to all SRS members.

Happy hunting!

SRS 2005 Annual Meeting

The SRS will hold its 2005 annual meeting on Saturday, February 5 at the Sarasota National Stamp Exhibition in Florida. This is also the site of the ARA annual meeting. We have requested a 1 p.m. to 3 p.m. meeting time but the actual time had not been finalized. Plan now to attend.

Editor's Notes

Having moved this past year to Pennsylvania, the readers I'm sure will think that is what prompted the topic for this issue. But Ron Lesher's article on the provisional beers started the ball rolling and it is pure coincidence this falls on the heals of the Philadelphia issue.

It's dues time, so all those who owe send the money to Harold.

Three years ago we extended the officers to four year terms. This coming year it will be time for elections again. Peter Martin, with all his new duties at Nutmeg, has indicated he would like to step down and we would like to see some new board members. Not that there is anything wrong with the old ones, but rather it is unhealthy for any organization to stagnate. Different people bring different ideas and perspectives.

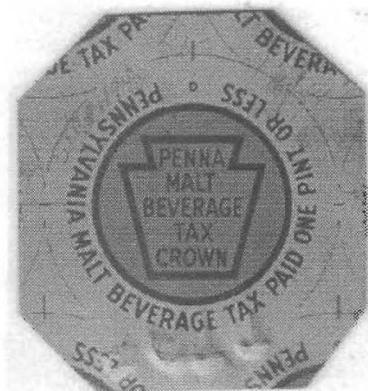
The president and the board of directors jobs are relatively easy compared with the secretary and treasurer jobs where there are real bursts of work needed. As an organization we don't have all that many crucial decisions to make. Mostly things like where we are going to have meetings, picking the best article of the year, rewarding heavy contributors with life memberships, deciding which publications we print or sell--good stuff. It is good if board members can get out to the revenue shows to give us a little visibility. E-mail is helpful, but not a requirement. So think about it. The drafting parties will be out later this year.

The last auction was one of the largest dollar wise we have had. And I have tons of goodies in for the next auction including a really nice collection of Ohio sales tax material we are breaking up.

The 1933 Pennsylvania Beer Provisionals In Lieu of Stamps

by Ronald E. Lesher

The Volstead Act defined intoxicating liquor as anything exceeding 1/2% alcohol. Although the Act of March 22, 1933 changed the definition of intoxicating liquor from 1/2% alcohol to 3.2% effective April 7, 1933, this did not result in 3.2 beer (or wine) being available in all states. In many states legislation at the state level also was required before 3.2 beer could be sold. The Pennsylvania Beverage Tax law was signed on May 5, 1933 and the first day of sale of beer was the next day, May 6. The evidence of payment of the Pennsylvania tax on beer was to be either stamps or tax crowns (metal bottle caps with a keystone and a beverage tax paid inscription).

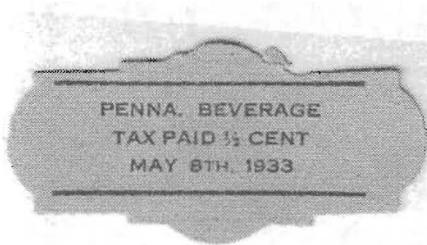


Tax crown

Realizing that it could not supply either stamps or crowns in sufficient quantities for the first day of sale of beer, May 6, the state permitted the breweries to add a tax paid inscription to either the neck label or the main bottle label. This special provision was to last from Saturday, May 6 until Tuesday, May 16.

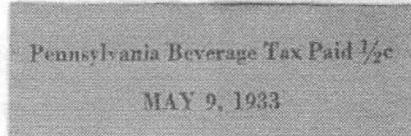
Neck Labels with Tax Paid Inscriptions

Hubbard (1960 and supplement) recorded three neck labels with such beverage tax paid inscriptions. B1/4 was described as being on yellow surfaced paper with the inscription in all capitals. To date this author has not seen a neck label with all upper case letters on yellow surfaced paper.



Jeter type neck label
Hubbard B 1/4?

In the 2nd Quarter 2000 issue of State Revenue News, Joe Jeter reported and illustrated an irregular shaped white neck label with the inscription in all upper case blue letters. Examples of this label were in the Hubbard collection, so it is possible that this is the label to which Hubbard was referring. Jeter's label was dated May 11, 1933. It is also known dated May 5, 8, and 13. In my experience this irregular shaped neck label is the most frequently seen of the provisional tax paid inscriptions. To date no one has advanced an educated guess as to the brewery that used this neck label.



Neck label - Hubbard B 1/2?

Hubbard's second listing, B 1/2, has a blue tax paid inscription in upper and lower case letters on yellow surfaced paper and is known dated May 9 and 11, 1933. The user of this provisional also remains unknown. In a subsequent edition Hubbard added a third neck label, B3/4, which was described as similar (i.e., blue lettering on a yellow surfaced paper) but with "Permit No. Pa U-318. Hubbard suggested that there was only one known, a bit of an exaggeration. Examples of this neck label have been reported with dates of May 8, 9, 10, and 11.

Fortunately, the collectors of beer bottles and beer cans have assembled a table with the identities of the breweries that obtained U-permits from the federal government to engage in the manufacture

Pennsylvania Beverage Tax Paid ½c
May 9, 1933
Permit No. Pa. U-318

Homung Neck neck label-permit U-318

of 3.2 beer ([see <http://www.mi-brew.com/permits/>](http://www.mi-brew.com/permits/)). The brewery that was assigned Permit No. Pa U-318 was the Jacob Hornung Brewing Company of Philadelphia, which remained in business until 1953.

A fourth neck label with a beverage tax paid inscription in red on a rectangle of manila paper has also been reported. It is dated May 5, 1933. The user of this label remains unidentified.

Large Bottle Labels with Tax Paid Inscriptions

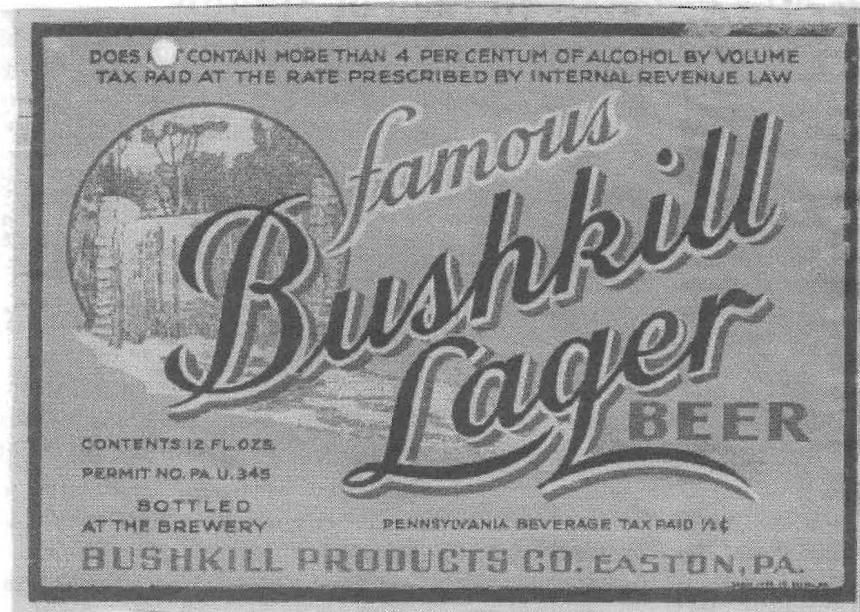
Some of the breweries in Pennsylvania chose to add the beverage tax paid inscriptions to the primary bottle label. To date 9 varieties have been recorded from seven breweries.

1. Bushkill Lager Beer, 12 oz., Bushkill Products Co., Easton, PA, U-345
2. Daeufers Peerless Beer, 12 oz., Daeufers Liebermann Brewery, Allentown, PA, U-304
3. Graupner's X-Tra Fine Beer, 12 oz., Robert H. Graupner, Harrisburg, PA, U-314, inscription added at left, perfin dated 5-11-1933 or 5-12-1933.
4. Graupner's X-Tra Fine Beer, 12 oz., Robert H. Graupner, Harrisburg, PA, U-314, inscription added at right, perfin dated 5-12-1933
5. Graupner's X-Tra Fine Beer, 12 oz., Robert H. Graupner, Harrisburg, PA, U-314 inscription added at center right, reading horizontally, no date.
6. Graupner's Porter, 12 oz., Robert H. Graupner, Harrisburg, PA, U-314
7. Old Stock Lager, 12 oz., Philadelphia Brewing Co., Philadelphia, PA, U-330
8. Iron City Extra Lager Beer, 12 oz. Pittsburgh Brewing Co., Pittsburgh, PA, U-331
9. Valley Forge Special Beer, 12 oz., Adam Scheidt Brewing Co., Norristown, PA,

U-332

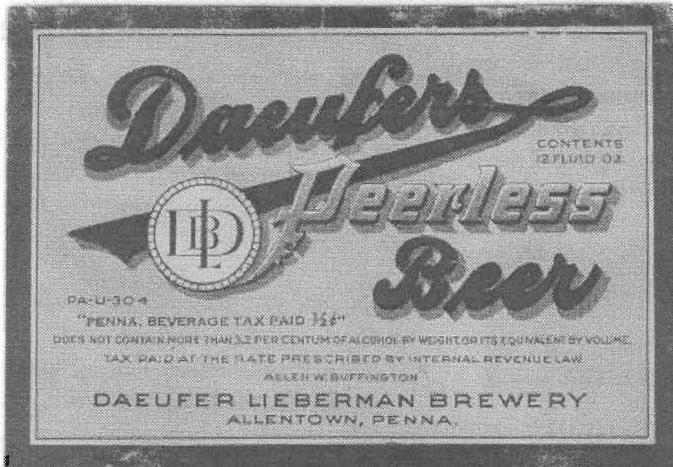
10. Stegmaiers' Stock Lager, 12 oz., Stegmaier Brewing Co., Wilkes Barre, PA, U-342
 11. Stegmeirs' Porter, 12 oz, Stegmaier Brewing Co., Wilkes Barre, Pa U-342

It seems reasonable to assume that none of these seven breweries used the neck labels with the inscription on them. Together with the confirmed identity of the one neck labels, only 8 breweries of the first 45 Pennsylvania U-permit numbers have been confirmed users of the beverage tax paid inscriptions; there are potentially 37 more out there to search for. In total there were 169 U-permit numbers for beer in District 2 (most are Pennsylvania breweries). It may be that all of these were not producing beer during the first eleven days before stamps or crowns were required. But there certainly could be many, many more that await discovery. The list could well swell to more than the 8 that have been identified to date. Happy hunting!

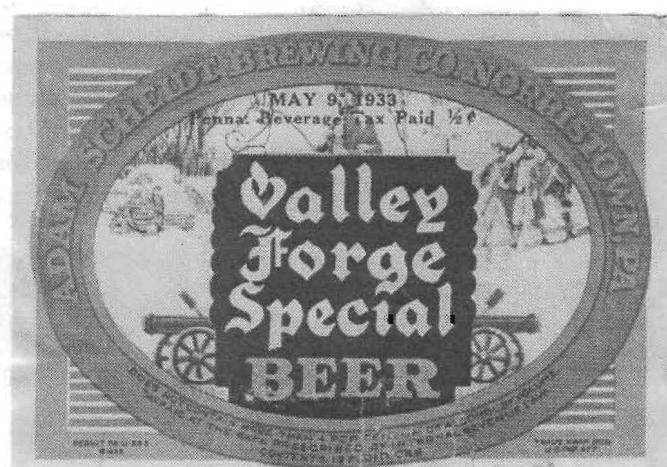


Bushkill Lager Beer

discovery. The list could well swell to more than the 8 that have been identified to date. Happy hunting!



Daeufers Peerless Beer



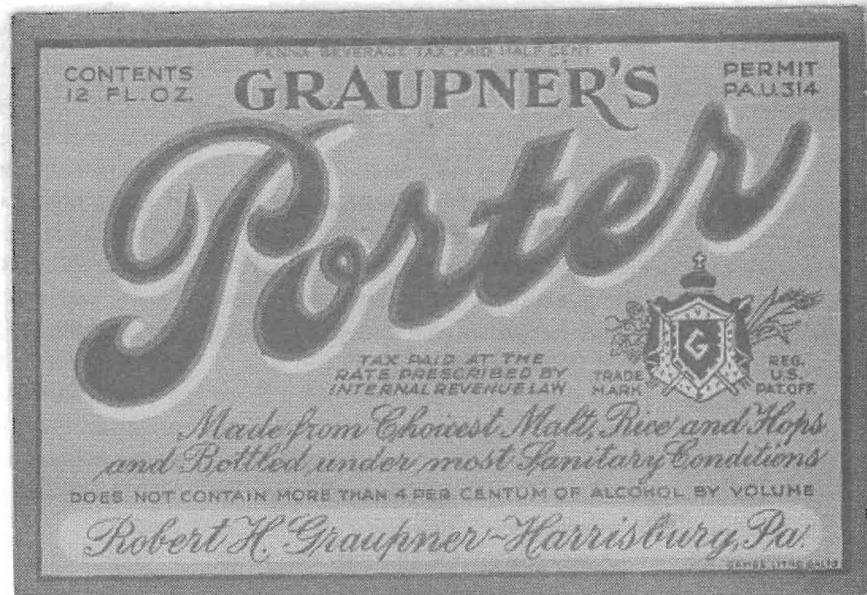
Valley Forge Special Beer - May 9, 1933



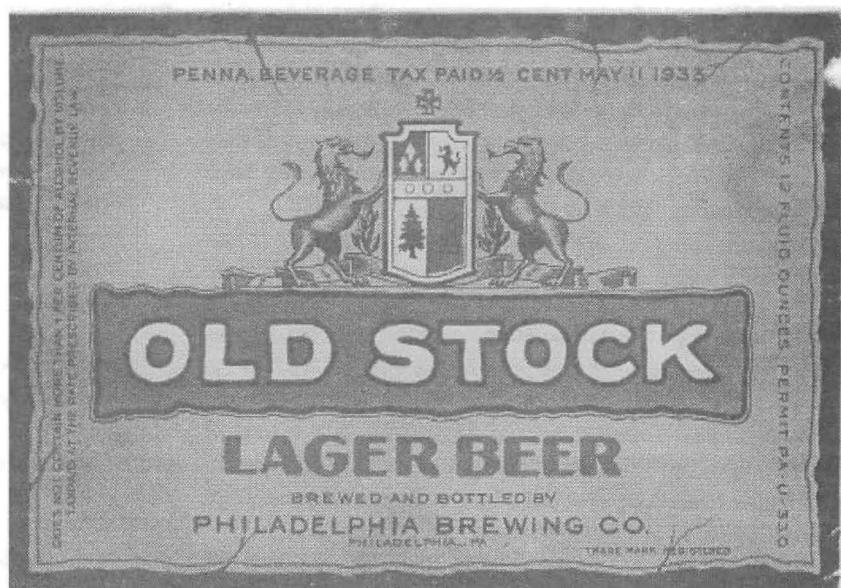
Graupner's X-Tra Fine Beer inscription added at left.
 Perfin 5-11-33



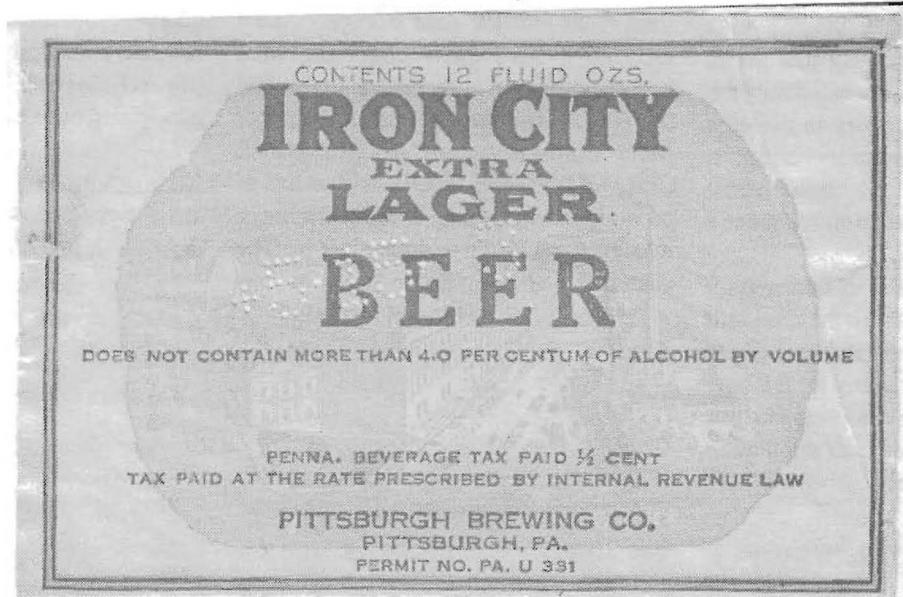
Graupner's X-Tra Fine Beer inscription added at right.
 Perfin 5-12-33



Graupner's Porter



Old Stock Lager



Iron City Extra Lager Beer - Perfin 5-15

Early Pennsylvania Archery Licenses

by Scott Troutman

Before 1937 there was no license you could get in Pennsylvania for hunting deer with bow and arrow. Bow hunters were seen as an eccentric group by the state, but they pressured for their right to hunt. In 2004, I should note, some Pennsylvania state Congressmen proposed to make hunting a right in the state constitution. This was a serious matter. The Pennsylvania Game Commission needed to do something, but at that time deer were depleted and they didn't want to upset the regular hunters.

Beginning in 1937 they issued archery licenses for \$1. In those early years only about 100 were sold each year because they heavily restricted where you could hunt. The state set aside two 1000 acre tracts of state forest land and that was it. The archers were not thrilled about this, but it kept the regular hunters happy and if you were serious at least you now had someplace you could go. These early licenses are extremely rare.

The archers kept up their lobbying efforts, and in 1951, then Governor John Fine signed a bill authorizing a week long buck season for archers statewide. That first year 5,542 archers bought the new \$2 license for hunting. Only 33 bucks were taken. The state was a little surprised at the interest and kept this season through the 1956 season. And each year the numbers grew.

In 1957 the archery season was expanded to two weeks. By that point, advances in archery equipment (notably the compound bow), a recovery in the deer populations, and the longer season led to 1,358 deer being taken. From there bow hunting took off in the state and remains a popular way to hunt.

In 1976 the state issued its first archery stamps at \$2.20 and I think they are still doing so. It didn't take the serious hunters long to figure out that taking up the bow and arrow gave you an extra chance to "get a deer" and an exploding deer population makes it even more likely.

Bibliography

"Compounding Interest", *Westsylvania*, Winter 2003-2004.

Wholesome Cold Storage Food

by Scott Troutman

Occasionally I stumble across something that is just strange. This is such an item. Shown is a advertisement from the Jas. H. Matthews & Company of Pittsburgh, Pennsylvania, and what they are selling is special handstamps and enamel signs to be used on cold storage food. The Cold Storage Act of 1913 was a Pennsylvania law that demanded these markings. What this act required in its time makes running our shoes through x-ray machines at airports today seem normal by comparison.

Apparently refrigeration was in its infancy, and the idea that you could keep food almost indefinitely in a frozen or near frozen state was something the public couldn't quite grasp and sure didn't trust. They just knew that stuff wouldn't taste right. They wanted protection. If the public was getting some of that frozen stuff they wanted to know about it. And so they came up with this law.

This law was aimed at anything stored in cold storage warehouses for over 30 days - where cold storage was anyplace where the temperature remained under 40 degrees continually. These places had to be inspected and certified by the Pennsylvania Department of Agriculture as able to hold the cold temperatures, and bad food had to be kept out of the refrigerated area. Then it was wholesome.

Anything that went into these places had to be stamped with the circular stamp shown in the ad. These gave the date the food went into the cold storage. And I mean anything. Now, when it came out, it had to be labeled even further that it had been in cold storage. So you had the rather hefty handstamp for "WHOLESALE COLD STORAGE FOOD". That had to be whopped on the bag, wrapper, carton or whatever you sold it to a customer in. The customer had the right to know he was

getting wholesome(?) cold stored food. Try to picture going to a supermarket today if these practices had to be followed. Everything in most of the refrigerated cases would be covered with big handstamps.

But that wasn't enough. If you even messed with cold storage food anywhere in your place of business, you had to buy the white and black enamel iron sign and prominently display this in your business, so the public knew, knew I tell you, that your establishment dealt in cold storage food.

The only good part of this law was that it did specify limits as to how long you could store some things that would go bad from freezer burn.

| | |
|---------------|-----------|
| Beef | 4 months |
| Veal | 3 months |
| Pork | 6 months |
| Sheep or lamb | 6 months |
| Fowl, drawn | 5 months |
| Fowl, undrawn | 10 months |
| Eggs | 8 months |
| Butter | 9 months |
| Fish | 9 months |

And after you had taken something out of cold storage you couldn't put it back in, which is a good idea. Items shipped in refrigerated transportation (trains or trucks) didn't count.

If you didn't have all your handstamps and signs in order it could cost you \$500-\$1000 a pop.

I don't know when they did away with all this labeling. It would make a nice revenue collateral item to find a tag with the wholesome cold storage food handstamp or one of the old enamel signs.

Bibliography

1. The Session Laws of Pennsylvania 1913, Act 152, pps 216-21.

HERE ARE THE OFFICIAL STAMPS AND SIGNS

EACH RETAILER OF COLD STORAGE FOOD PRODUCTS **MUST USE TO COMPLY WITH THE PENNSYLVANIA COLD STORAGE LAW 153, EFFECTIVE AUG. 14, 1913**

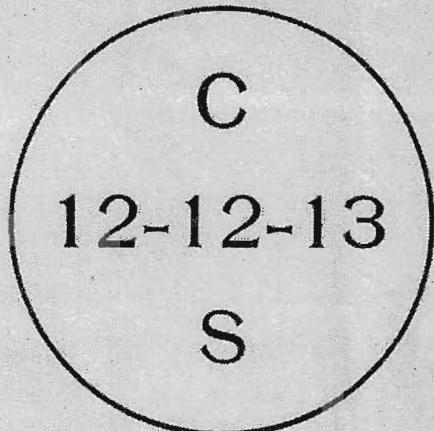
The stamps illustrated below are the official stamps to use—being the stamps authorized, approved and endorsed by Dairy and Food Commissioner Faust of Pennsylvania.

Stamp No. 1

The Official Dating Stamp
(Cushion Hand Stamp)

Price \$1.50, mail prepaid

These cushion dating stamps are specially constructed, the date being made special to comply with law.



The law requires each retailer to use this stamp for marking on the carton, wrapper, paper bag, etc., in which cold storage food is wrapped, when sold, the date such food first entered cold storage warehouse.

We furnish
the Suitable
Color
Ink Pad
size 2½ x 4
for use with
these stamps
for 25c, mail
prepaid.

Stamp No. 2

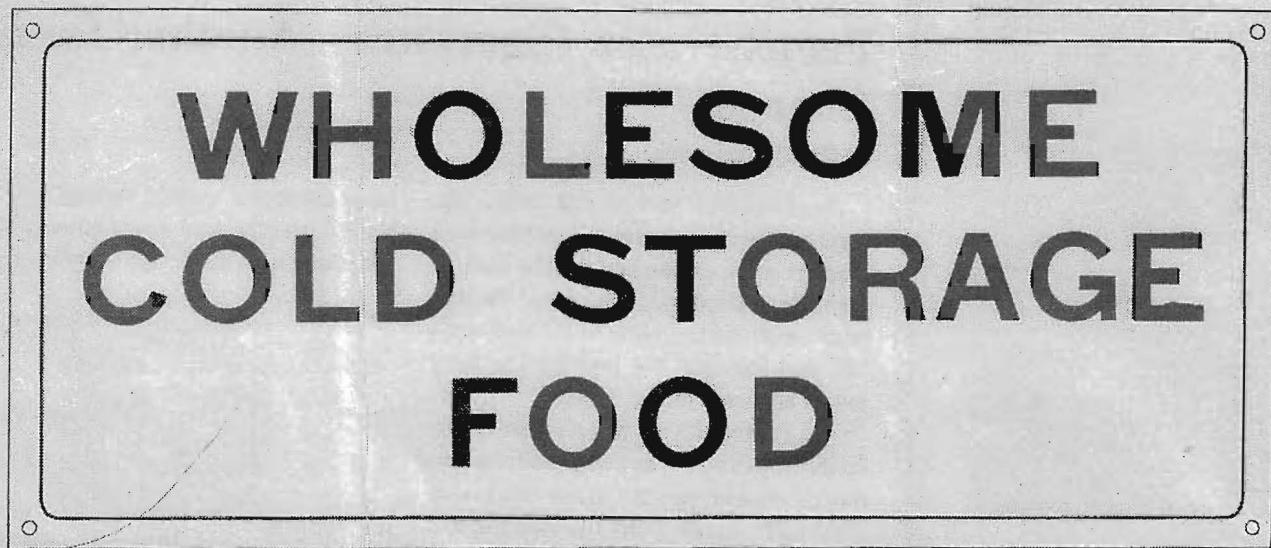
The Official Marking Stamp
(Cushion Hand Stamp)

Price 50c each, mail prepaid

WHOLESALE COLD STORAGE FOOD

The law requires each retailer to use this stamp (in addition to the dating stamp) for marking wrappers, cartons, paper bags, etc., in which cold storage food is wrapped when sold to customer.

Enamel iron sign, size 3½ x 7, (made with holes on each corner) price 60c each, mail prepaid.
The law requires each retailer to display a sign of this character on all cold storage displayed for sale.



Get your stamps, signs and ink pads from "Matthews of Pittsburgh", one of the oldest stamp houses in the United States. Cash money order must accompany all orders as prices are made accordingly.

Jas. H. Matthews & Co. Established 1850 Pittsburgh, Pa.

Pennsylvania Second Hand Bedding

by M.E. Matesen

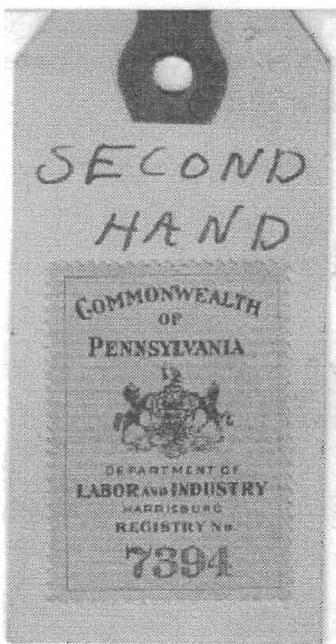
Shown are two tags for second hand bedding with attached Pennsylvania bedding tags.

The first tag, which appears hand made out of a Dennison blank tag, has on it an orange BE4b from the 1930-35 period. This stamp is perforated 12 and has the very finely detailed design.

The second tag, which is yellow cloth with writing in red, has on it an orange BE6d which is rouletted 6 3/4.

The second hand notation indicates that this bedding is stuffed with used material. Typically this material had to be sterilized and disinfected before it could be reused and inspected. A yellow tag brought attention to the fact it was not new.

We now wonder if the orange stamps were used to also indicate second hand or reused material. This could account for why the orange stamps are more rare than the regular green ones.



BE4b on homemade tag.



Front and back of a yellow second hand tag with a BE6d used on it.

Pennsylvania Cigarettes - Another Design Change

by Larry Frederick

In February and March 2004, the cigarette fusions were still light blue with black printing on the bottom of a pack of cigarettes celophane. The serial number began with the last letter of the alphabet - "Z" and they had the big "PA" in clear letters appeared on the fusion.

On April 6, 2004 I found a new design on the heat fusion. The design had changed back to the one reported in the 1st Quarter 2003 SRN, but the color has changed to a medium blue with a white oval once more in the middle. Outside the black border it is white. The big clear "PA" can be seen across the whole heat fusion from top to bottom, when seen on an angle. The placing of the words has changed to read "TAX PAID/PENNSYLVANIA/20 CIGARETTES/KEYSTONE STATE. The

serial number is applied with an ink jet in black. And the heat new fusion is about 10x10mm with the design 9x9mm.



New blue on white fusion. One on box has control number 3433F. These many be distributor numbers.

License News

NOTICE

License Year Begins May 1st. This Bill is Due on that Date. Bring this Notice with you or mail it when you make Payment. Make Check payable to the County Treasurer, and bring or mail it to him at the COURT HOUSE.

Bill No. 56

COMMONWEALTH OF PENNSYLVANIA
HUNTINGDON COUNTY
Three Springs

CML Form 2

Return No. 26

Receipt No. _____

Pa., Jan 19, 1929

To Mrs. L. & Cleve Duggins
Broad Top City

Pa.

You are hereby notified that you have been rated as indicated below, as per your sworn Return, and in accordance with the provisions of the Act of Assembly governing the same; and that you are liable for a License Tax in accordance with the rating as noted therewith, viz:-

| | | | | | | |
|--|--|---------|------------------------------|------|--------------|----------------------------------|
| As RETAIL DEALER Act May 2, 1899, P.L. 184 | Volume of Business | \$ 2100 | Tax @ 1 Mill \$ and \$2.00 | 2.21 | Fees \$.75 | Total Amount of License \$ 21.75 |
| As WHOLESALE DEALER Act May 2, 1899, P.L. 184 | Volume of Business | \$ | Tax @ 1/4 Mill \$ and \$3.00 | | Fees \$.75 | Total Amount of License \$ |
| As Keeper of RESTAURANT, etc. Act 1907, P.L. 117. | Volume of Business | \$ | Tax @ 1 Mill \$ and \$2.00 | | Fees \$.75 | Total Amount of License \$ |
| As Keeper of BILLIARD, etc. ROOM Act 1907, P.L. 244 | No. Tables, " Alleys, " Galleries, " Other Games | | \$ | | Fees \$ 1.50 | Total Amount of License \$ |
| As BROKER Act 1907, P.L. 173 | Volume of Commissions, &c. | \$ | | Tax | \$ 1.75 | Total Amount of License \$ |
| As AUCTIONEER Act 1873 in P.L. 1874, P. 332. | Volume of Commissions, &c. | \$ | | Tax | \$ 1.75 | Total Amount of License \$ |
| As Owner or Lessee of THEATRE, CIRCUS, etc. Act 1913, P.L. 229. | Theatre (Performances) No. Chairs Moving Pictures Only (Yes) Circus—No. Cars | | \$ | | Fees \$.75 | Total Amount of License \$ |

NOTICE

For the purpose of correcting any errors of appraisements, the County Treasurer and the Mercantile Appraiser will hear all appeals at the Court

House, at [unclear], Pa., on the 10th day of July, 1929.

Raymond Dark

Mercantile Appraiser.

READ THIS.—Make Payment Promptly and Avoid Costs of Collection, which may be added in accordance with Law.
If You are a Beginner in Business, or at a new place of business, for which this Rating is made, then do not wait until May 1st, but pay AT ONCE. It is unlawful to Transact Business as you are Rated Above Without a License.

Pennsylvania Mercantile License Receipts

by Terenece Hines and Scott Troutman

Pennsylvania for several years used a standardized receipt for business license taxes. The one shown is a 1929 CML-2 (Commonwealth Mercantile License) form used in Huntingdon County for a small business in the coal region of Broad Top

City. It is on an orange paper.

Cut off in this scan is wording along the side which reads "NO EXEMPTION, WHETHER YOUR BUSINESS IS LARGE OR SMALL. DON'T ASK FOR CORRECTIONS OR EXONERATIONS, AFTER THE APPEALS ARE CLOSED."

Bart Rosenberg had brought a similar receipt to the monthly New York, ARA chapter meeting, his being from Berks County in 1931 a form CML-3. The difference is that the 1931 form was reformatted slightly to eliminate the town and spell out that the number of bowling

alleys, shooting galleries and billiard tables had to be shown and on circuses the number of cars in the circus train has to be shown. The fees remained the same as they apparently had since 1913.

Both of the examples are mercantile licenses and the two forms are for businesses doing \$185 and \$210 worth of business. No business was too small.

Even though the businesses had to post these receipts, these forms are not common to come across and we suspect the more exotic usages for circuses or auctioneers are quite scarce.

OPERATIONS AFTER THE APPEALS ARE CLOSED. SEE DATE FOR SAME.

City and County Corner

By Kent Gray



Fig 1. Mount Lebanon 5 cent Parking

Welcome once again to the back of the book collector's back of the book. This is the most challenging column I have had to write yet! The editor asked me to see what I had in Pennsylvania, and with the Philadelphia documentaries done last issue and the municipal deed being a huge topic for another article, well that leaves the really odd stuff

Figure 1 shows a Mount Lebanon 5 cent parking stamp. I know – it is a fee rather than a tax, but work with me here!



Fig 2. West View Park ticket, taxed at 1 cent

Figure 2 is an amusement park ticket showing one cent municipal tax paid. According to the website "defunctparks.com", West View Park opened in 1894, closed in 1977, and is now home to a shopping mall. (This website was a bitter sweet discovery for me, as I found it very interesting to see all the parks in the US which have closed down to become apartments or housing tracts. My first job was at Frontier Village, a now defunct park in San Jose CA – also featured in this website). There are several of these amusement park tickets known with the 1 cent tax. The website has a list of closed PA parks – I quit counting at 120 and was only at the "L"s! Needless to say, this is an area ripe for further research. I am also aware this is quite a stretch as a "tax stamp"...



Fig 3. Bethlehem 3 cent "Relief Stamp"

Figure 3 is a tax stamp from the back of depression scrip from Bethlehem, Pennsylvania. (I recommend a trip to "depressionscrip.com" for a quick lesson on depression scrip (not "script")).

Last year, while updating the Colorado catalog, Ken Pruess and I discussed whether the scrip tax stamps were truly city or county items belonging in a city and county tax stamp catalog. Not sure we ever made a decision; what do you think? Depression scrip was issued all over the United States. If these "scrip tax" stamps are true revenues, do they have a place in your collection?

Arkansas Vending Machine Stamps

by Scott Troutman

Arkansas, like Oklahoma, uses stamps on its vending machines. These are most commonly seen on soft drink vending machines. Little has been written on them and they are almost never seen up for sale. The following information on them was pulled off the internet.

"Vending Device Decal Act of 1997, Arkansas Code Annotated 26-57-101. Provide that a vending machine operator can elect to affix a vending machine decal to any merchandise vending device and the(n) [sic] pay the applicable decal fee in lieu of reporting the Wholesale Vending Gross Receipts Tax. The law also provides that any vendor can elect to continue to report his Wholesale Gross Receipts Tax on product purchased or elect to pay the regular Gross Receipts Tax on sales made through a vending machine. The effective date of this law is January 1, 1998. Decal Fees are as follows:

\$70 - Requires the insertion of \$.25 or more.

\$15 - Requires the insertion of less than \$.25.

\$7.50 - Bulk vending requiring the insertion of more than \$.25.

\$2.50 - Bulk vending requiring the insertion of \$.25 or less.

\$30 - Manually powered coin-operated vending devices requiring the insertion of \$.25 or more.

Special 20% per month of their certified permit value.

Sales Tax Decal No. charge for machines continuing to pay sales tax."



Fig 4. Philadelphia \$3 on \$2 (provisional) Airport User stamp

Figure 4 is a provisional Airport "passenger tax". Although the \$2 and \$3 denominations are known, this is the only provisional example I have seen. An eBay gem, this plane ticket was issued by the Philadelphia 76ers basketball team on 11 Jan 1973 by Dave Zinkoff, the team's famous announcer.

As always, please let me know if you have any items for the website. In the spirit of this quarter's newsletter, please search those PA collections!

be of advantage to the machine owner-operator only if the machine was doing a lousy business.

The stamps are issued on a July-June basis.

Bulk vending are smaller machines such as bubble gum machines with more than one dispenser. The 1997 law appears to raise some of these rates as I know personally that the soft drink machines (the first rate) used to be \$50. It is interesting to note that a decal is used instead of the stamps on machines where the sales tax is paid by recording the amount of sales and sending in the tax percentage. This would

State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and/or identifying information for the following list of state revenue stamps. If you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for member to respond, send all photocopies/scans to SRS Catalog Project, POB 4503, Danbury, CT 06813 or pmartin@aol.com. We will forward your information to the appropriate cataloger/researcher. Hubbard catalog numbers are used unless otherwise indicated.

| <u>State</u> | <u>Cat #</u> | <u>Description</u> | <u>Need</u> | <u>OK</u> | <u>D14</u> | \$100 light green doc. | <u>illustration</u> |
|--------------|-------------------------|----------------------------|---------------------|-----------|----------------------------------|------------------------|---------------------|
| AK | PB1 | \$2 punchboard | illustration, info | OK | D27 | \$100 light green doc. | illustration |
| AK | PB2 | \$4 punchboard | illustration, info | OK | L1 | 1/20 gal. | illustration, info |
| AK | LS1-7 | liquor seals | illustrations | OK | L6 | 1/4 gal. | illustration, info |
| AK | L4 | 1/2 pint carmine | illustration, info | OK | Bingo (truck for hire) 1978 | color | |
| AK | L12 | 1 pint blue "L" | illustration | OK | Veg. seed 1955-78,82-85, post 88 | colors | |
| AK | L16 | 1 pint blue, no serial # | illustration, info | PA | PD18p Philadelphia \$5 w/imprint | illustration | |
| DC | C1-3 | cigarette | illustrations | WY | C2 | 3ct cigarette | illustration |
| DC | cigarette any after C3 | | illustrations, info | WY | C4 | 8ct red cig. | illustration |
| DC | AL11 | additional tax stamp | illustrations, info | | | | |
| DC | L13 | additional tax stamp | illustration | | | | |
| DC | W11 | 1/5 gal win, black value | illustration | | | | |
| DC | W12 | 1/8 gal. wine, black value | illustration | | | | |
| MD | B3 | beer | illustration, info | | | | |
| MD | B5 | beer | illustration, info | | | | |
| MT | cigarette- any after C2 | | illustration, info | | | | |
| MT | LS12 | liquor seal, cream safety | illustration | | | | |
| MT | PB6 | \$2.25 orange punchboard | illustration,info | | | | |
| MT | PB7 | \$3 purple punchboard | illustration,info | | | | |
| NJ | C3 | 7 1/2c lilac cigarette | illustration | | | | |

Send photocopies/scans to:
SRS Catalog Project
POB 4503, Danbury, CT 06813
E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

Listed below are the SRS lead catalogers for the states and topics indicated. Contact the coordinator directly if you have material that can help the cataloging effort or if you have questions..

| Coordinator | Contact | Catalog(s) |
|--------------------|------------------------------|--|
| Bowman, John | johndbowman@charter.net | AL |
| Florer, Mike | mflorer@adelphia.net | Fruit, Honey, Seafood, Vegetables |
| Gilbreath, Jimmy | jdgilbreath@comcast.net | MS |
| Gray, Kent | kentgray@incirlik.af.mil | City-County, Municipal |
| Hines, Terence | terencehines@aol.com | CT,MA,ME,NH,RI,VT |
| Ivester, Herman | ivesters@swbell.net | AR |
| Kettenbrink, Ed | kettenbrink@wolrdnet.att.net | MO,TX |
| Lesher, Ron | revenuer@dmv.com | PA |
| Litchfield, Carter | emb906@att.net | Oleo |
| Malmgren, Richard | rcnstanos@Hawaii.rr.com | HI |
| Martin, Peter | pmartin202@aol.com | AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato |
| Matesen, Mack | mnret@sprynet.com | AZ, ID, NM, UT, WA |
| Mongen, Art | cind_revs@comcast.net | MD |
| Pirro, Charles | CAPIRRO@aol.com | IA,SD |
| Pruess, Ken | kppreuss@aol.com | CO,NE,NY stock transfer |
| Smiley, Bill | wsmiley@midplains.net | WI |
| Troutman, Scott | smtrotman@atlanticbb.net | NC,OK |
| Wooton, Jan | tigre100@alltel.net | Fish & game |

The following states have no lead catalogers identified. If you are interested in serving as a state coordinator for one or more of these states, contact Peter Martin at pmartin 2020@aol.com for details.

CA,DE,FL,GA,IL,IN,KS,KY,LA,MI,MN,NY,ND,NV,OR,SC,TN,VA,WV

Secretaries Report

| | |
|-------------------------|------------|
| Previous Total | 258 |
| New Members | 2 |
| Reinstatements | 0 |
| Resignations | 0 |
| Deaths | 1 |
| Dropped Not Paid | 0 |
| Current Total | 259 |

New Members

1311 Tamera E. Kane
8441 Hilldale Road
Springport, MI 49284-9708
Interests: US private die, M&M, State tax, Canada & provinces revenues

1312 Barry Rowe
5605 Glacier Lake Drive
Arlington, TX 76013
Interests: State & Federal ducks

Reinstatements

Died

1260 Michael English, GA

Resignations

Dropped Not Paid

Address Changes

004 James W. Seville
727 Hedrick Drive
Statesville, NC 28677

575 American Philatelic Research Library
100 Match Factory Place
Bellefonte, Pa 16823-1367

811 Robert Stragnell
16 Montview Drive
Hanover, NH 03755-4910

842 Peter Martin
PO Box 4503
Danbury, CT 06813

1206 James Gerson
7114 Francisco Bed Drive
Delray Beach, FL 33446

1209 Patrick Gagnon
20404 NE 45th Ave
Ridgefield, WA 98642-9217

1215 Jerrold R. Gay
PO Box 846
Stoddard, NH 03464-0846

1300 Roger Hoffman
12928 SE 301st Street
Auburn, WA 98092-2191

Other

In last report Scott Russell was listed as a new member with number 1308. Records show he is a reinstatement with number 1284.

Also member 883 Ken Sultana was

State Revenue Society To Meet In Boxborough Massachusetts in 2005

The State Revenue Society will hold a meeting at Philatelic Show 2005 which will be held at the Holiday Inn in Boxborough, MA April 29 through May 1, 2005. The Society will hold a general membership meeting on Saturday, April 30, the exact time and room to be determined.

Philatelic Show, popularly known as the Boxborough Show, is a major regional show in the northeast. There is always a fine turnout of dealers and excellent exhibits. The prospectus for the show is available from Guy R. Dillaway, Exhibit Chair, at Box 81, Weston MA or on line at www.nefed.org. Boxborough is about 25 miles west of Boston.

Secretary's Report Cont.

reinstated (at the time the secretary was in Iraq and we couldn't find his number).

James McKellip's Suffered a Stroke

Some may have noticed the last issue was a bit late coming out. Jim McKellip's, our printer, suffered a stroke in the middle of the print run and only managed to finished it after getting out of the hospital.

I am pleased to report his initial paralysis and speech impediments are responding very well to therapy and hopefully all will go much smoother with this run as he is continuing to be our printer. In the past year, in addition to the stroke, he has experienced ice storms, lightning hits, hard drive crashes, and other excitements.

Revenue Show Heads South to Sarasota in 2005

The American Revenue Association will be at the 2005 Sarasota, Florida show being held on February 4-6th. Sarasota is a wonderful show and those in the area should plan to attend.

It is unusual for two revenue shows to fall within a five month span but by chance they do. Most of the nations revenue dealers will be in attendance, and I am sure it will feature a Revenuers dinner - a great time to socialize with fellow revenue collectors and enjoy a good meal.

Notes on the Philadelphia Show

by Scott Troutman

The SRS and the American Revenue Association both met at the Philadelphia Show in October.

I got to meet Terence Hines and Jack Stewart face to face for the first time along with many other SRS members. Art Mongon had set up an SRS session, which Peter Martin led. There was much discussion on cataloging efforts (see page 30). Art discussed his efforts in trying to take over the Perf-Revenues project from the late Chuck Spaulding. He hopes everyone will continue to send in material. The beer perfins are of great interest.

Three State Revenue exhibits did very well. My "Oklahoma Revenues" got a vermeil. Ken Pruess's "Nebraska Revenues" got a gold along with Michael Jaffee's "Waterfowl Hunting Permit Stamps: Federal, State, Local and Tribal". All three of these exhibits also earned ARA and SRS gold medals.

State Revenue Research Files

The SRS library maintains state files available for researchers. Correspondence, order forms, regulations and news releases are examples of the type of items in these files. Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their heirs threw out the paper items. If you've done any kind of research, your files will be of interest to a current or future collectors. Preserve the efforts of your labor by send a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

SRS Library
POB 4503
Danbury, CT 06813

SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$3 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**\$5.00 each**

| | |
|--------------------------------------|---------------------------------|
| 230 | 1/97 Bedding |
| 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 |
| 253 | 2/02 Soft Drink |
| 254 | 3/02 Tags and Cards |
| 255 | 4/02 South Carolina |
| 256 | 1/03 Oklahoma |
| 257 | 2/03 Alabama Cataloging |
| 258 | 3/03 Colorado Beers |
| 259 | 4/03 Arkansas |
| 260 | 1/04 Maryland & DC |
| 261 | 2/04 Kentucky |
| 262 | 3/04 Philadelphia Documentaries |
| 1995 or 1996 year sets (four issues) | |

\$7.50 per year

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

Tis against some men's principle to pay
interest
And seems against others interest to pay
the principle.

Benjamin Franklin
Poor Richards Alamanac

SRS Exhibiting Awards

by Ken Pruess

The following are the exhibits that have garnered SRS awards in the past year. I am giving the exhibitors name, exhibit title, first qualifying show, (show award) and SRS award.

Michael Jaffe, "Ducks:Federal, State, Local, Tribal" Aripex 2004 (Gold)
Gold also Philadelphia National 2004 (Gold) Gold

Michael Mahler, "California's Gold Rush Revenues" Stampshow 2004 (Gold)
Gold

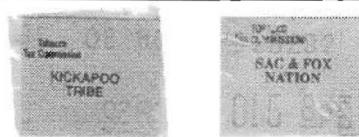
Mack Matesen, "Utah Revenue Catalog", Chicagopex 2003 (Vermeil) Gold.
Kenneth Pruess "Nebraska Revenue Stamps", Philadelphia National 2004 (Gold) Gold

Scott Troutman, "North Carolina Non-Fish and Game Revenues, OKPEX 2003 (Silver) Silver

Scott Troutman, "Oklahoma Revenue Stamps", Philadelphia National 2004 (Vermeil) Gold

Mack Matesen and Michael Jaffe have won additional awards for their exhibits but only received one medal unless also shown at an ARA or SRS convention.

Any member planning to exhibit at a World Series of Philately shows should let me know at least 60 days in advance so I can get information on our awards to the show committee. Our awards are not well enough known that shows will request them automatically. Thus we do not get publicity when they publish the awards won. And I am often not able to get certificates and medals mailed promptly. Also it forces me to make a decision if an exhibit was eligible rather than the show judges doing that.



Kickapoo and Sac and Fox adhesives.



Cheyenne-Arapaho heat fusion.

Three Tribal Tobaccos

by Scott Troutman

Five Native American tribes in Oklahoma apparently are now taxing tobacco products sold at their tribal smoke shops. As you may recall, a Supreme Court decision established that the state of Oklahoma could not tax products sold through Indian tribe owned smoke shops. Earlier I have reported tax stamps from the Muscogee (Creek), Kiowa and Cheyenne-Arapaho tribes.^{1,2,3}

The Cheyenne-Arapaho are now using a heat fusion. The 11x11mm fusion features a teepee at center with the wording "CHEYENNE/TRIBES/ARAPAHO/TAX PAID" on the four sides. The fusion is black on pale yellow with a pale orange-red safety. This tribes principal smoke shop is at Concho, Oklahoma.

A new tribe to the tobacco taxation game is the Sac & Fox Nation, just to the east of Oklahoma City. They are using a self adhesive that comes in rolls, 19x15mm, with black printing on a green surfaced color paper that reads "TOBACCO/TAX COMMISSION/SAC & FOX/NATION". The example, used with an Oklahoma Native American heat fusion (denoting state tax exemption), appears to charge an eight cent tax. Sac & Fox Nation is based at Stroud, Oklahoma.

Another new tribe is the Kickapoo Tribe, whose small smoke shop is at Shawnee. Their stamp is also 19x15mm like the Sac & Fox, but using a dull brown-orange surface colored paper. It is applied over the Oklahoma Native American fusion on a cigarette(?) wrapper. This stamp shows a total sale price of \$9.68 but an 8 on the stamp is what I take to be 8 cents tax.

Bibliography

- 1."A Revenue Stamp from the Muscogee Indian Nation", Scott Troutman, *The American Revenuer*, March 1991, p 61.
2. "Cheyenne-Arapaho Tribal Stamps", Scott Troutman, *State Revenue News* 2000 1st quarter p. 27.
3. "Kiowa Tribe Taxing Cigarettes", Scott Troutman, *State Revenue News* 2003 1st qtr. p. 11.

Red River Potato Promotion Stamps

by Louis Marchand

The 2nd Quarter 2004 issue of the *State Revenue News* contained a short note by Mack Mateson about potato promotion stamps. Two of these very unusual stamps were illustrated and Mack Matesen asked for further information. I am happy to be able to supply eight on-document usages.

Northern Pacific Railway Company Bills of Lading

All of the documents are Northern Pacific Railway Company Bills of Lading for (what else?!) potatoes. A tabular form concisely relates some of the data (the ID column serving only to distinguish the eight bills). Included is a column listing the route which the shipment followed on its journey. The railway abbreviations are listed below.

| ID | Date | Quantity | Weight | Potato Variety | Affixed Promotion Stamps |
|----|------------|-----------------|------------|---------------------|--------------------------------|
| 1 | 2/11/1952 | 450 100lb sacks | 45,000 lbs | Minn. Cert. Cobbler | \$2.00 (1) + \$0.25 (1) \$2.25 |
| 2 | 11/25/1952 | 450 100lb sacks | 45,000 lbs | Red Pontiac Masked | \$1.00 (1) + \$0.25 (5) \$2.25 |
| 3 | 2/11/1953 | 400 sacks | 40,000 lbs | Certified Seed | \$2.00 (1) \$2.00 |
| 4 | 2/11/1953 | 400 100lb sacks | 40,000 lbs | Certified Seed | \$2.00 (1) \$2.00 |
| 5 | 2/11/1953 | 400 100lb sacks | 40,000 lbs | Seed | \$2.00 (1) \$2.00 |
| 6 | 2/11/1953 | 450 100lb sacks | 45,000 lbs | Certified Cobbler | \$2.00 (1) \$2.00 |
| 7 | 2/11/1953 | 400 100lb sacks | 40,000 lbs | Certified Cobbler | \$2.00 (1) \$2.00 |
| 8 | 2/11/1953 | 400 100lb sacks | 40,000 lbs | Potatoes | \$2.00 (1) \$2.00 |

| ID | Source | Route | Destination | |
|----|--------------------------|---------------------|-------------------|---|
| 1 | R.L. Douglas Co. | East Grand Forks MN | NP – CB&Q – Penna | F.B. Bell Exmore VA |
| 2 | Clifford A. Hanson | East Grand Forks MN | NP – Milwaukee | Edward H. Anderson Co. Chicago IL |
| 3 | R.C. Boelter Potato Co. | East Grand Forks MN | * | S.W. Tidwell Huntsville AL |
| 4 | Rychart Potato Co. | East Grand Forks MN | NP – CB&Q | Bacon Bros. Chicago IL |
| 5 | Rychart Potato Co. | East Grand Forks MN | NP – CB&Q | Bacon Bros. Chicago IL |
| 6 | R.L. Douglas Co. | East Grand Forks MN | NP – C&NW – Pa. | M.J. Duer Co. Exmore VA |
| 7 | R.L. Douglas Co. | East Grand Forks MN | NP – CB&Q – Penna | Growers Supply Co. Birdsnest VA |
| 8 | John P. Bushee Potato Co | East Grand Forks MN | NP – CMStP&P | Dakota Chief Sales Co. Franklin Park IL |

* NP – Soo Line – C&EI – L&N (Decatur Ala) Southern

C&EI = Chicago & Eastern Illinois Railroad

C&NW = Chicago & North Western Railway

CB&Q = Chicago, Burlington & Quincy Railroad Company

CMStP&P = Chicago Milwaukee Saint Paul & Pacific Railroad

L&N = Louisville & Nashville Railroad

Milwaukee = Milwaukee Railway Company

NP = Northern Pacific Railway Company

Penna = Pennsylvania Railroad Company

Soo = Minneapolis, St. Paul & Sault Ste. Marie Railway Company

All of these bills are, I believe, duplicates. Seven are typed, one (ID 2) is hand written. You'll note the entries in the body of the illustrated bill read

"SL&C"

"Allow Inspection"

"Federal-State Inspected"

"Certificate of weight on file"

"Carriers protective Service against cold"

These entries are not completely consistent across all the bills; however, all of them have "Federal-State Inspected", "Certificate of weight on file" and "Carriers protective Service against cold" or equivalent entries. For example, bills ID 3 and 8 have an entry "C.P.S." and "CPS", respectively, which must certainly stand for "Carriers Protective Service".

"SL&C" stands for Shipper's Load and Count and refers to shipments loaded and sealed by the shipper and not checked or verified

ID 1. A bill of lading with the stamps a \$2 green and red and 25ct black and red attached.

by the carrier. This clause protects the carrier from liability when the cargo is loaded by the shipper.

Aside one: this is a delightful example of the usefulness of having at hand several examples of use of a fiscal document and, furthermore, the luck of having an example where full text is used on one example while an abbreviation is used on another.

If I had **only** bill ID 3 and/or ID8, with their cryptic CPS abbreviation, I wouldn't have a clue to its meaning! These sorts of serendipitous situations are, I think, one of the most delightful aspects of the revenue stamp field.

months (-20 to -30 F is common and it gets even colder!), so I understand the need to address potential damage due to cold temperatures.

Aside two: being a native Minnesotan, I can attest to extreme cold temperatures in northern Minnesota during the winter

Potato Promotion Stamps**"Promotion Stamp attached to Carriers Copy"**

A very interesting additional entry on just one of the bills (ID 8) is "Promotion Stamp attached to Carriers Copy". Generally, Bills of Lading are made in duplicate with the sender keeping the original and the carrier receiving a copy. So the entry implies the bills I have are carrier's copies rather than sender's originals. All of the bills have a purple receiving datetime mark, a common circular double-ring design, with numbers 1 through 12 in the annulus representing clock time. An arrow points to a location in the ring indicating the time of day the goods were received. Also included is the date, the initials "N.P.R.Y.", the name "E.L. Gronbeck Agt." and "East Grand Forks Minn.". This datetime stamp is placed over text on the bill that reads "Agent must detach and retain this Shipping Order and must sign the Original Bill of Lading.". All of this supports the claim that these are carrier's copies.

Bill of Lading Franking Rate

The total value of affixed potato promotion stamps seems to indicate that the potato promotion stamp franking rate was \$0.25 per 5000 pounds of potatoes, this rate being constant for all but one (ID 6) of the bills. On three of the bills, IDs 1, 6 and 7, the stamps are pen cancelled with the date, though not tying the stamp to the bill. The stamps on all the other bills are not cancelled or otherwise tied to the bill.

Perforation Gauge, Denominations and Usage Dates

All the stamps are perforated on four sides in a compound gauge of approximately 10 1/2 horizontally and 12 1/2 vertically. So I can add \$1.00 and \$2.00 values to the list of known denominations as well as date usage to include 1952 and 1953.

Open Questions

These documents demonstrate that these stamps were used, not necessarily exclusively, on railway bills of lading. I can imagine that many of the regional potato growers kept blank Northern Pacific Bills of Lading forms on hand and, when an order was placed that required railway carriage, filled in the necessary information and affixed the required potato promotion

stamps, having paid for them earlier. This leaves a number of unanswered questions.

Who initiated the potato promotion program and what was its purpose? It's odd that these stamps were affixed to railway Bills of Lading. It seems unlikely the railway companies themselves were involved, so why frank carrier copies of their Bills of Lading?

Bills Of Lading

A Bill of Lading, for those who aren't familiar with this instrument, is, in its simplest form, a document that details the shipping of goods from one point to another. The word 'lading' means 'cargo' or 'freight' and usually refers to goods shipped in bulk. The base word 'lade' is the root for the words 'ladle' and 'laden', both words conferring a large amount or mass of material. Bills of lading are usually more sophisticated than a simple bill of goods in that they usually detail contractual obligations between parties as to the shipment of goods and typically include a detailed description of the goods being shipped (e.g. quantity, weight), specific terms of delivery including destination, date of delivery, cost of delivery, etc. Furthermore, such documents usually serve as title to the goods being shipped and, in addition, transfer title to the recipient upon delivery. Title is a fancy word for ownership. These Northern Pacific examples are true contracts as per their reverse, which is titled "Contract Terms And Conditions". The phrase "... the small print..." certainly applies.

Geography and Agriculture

Being 'geographically challenged', I needed to visit an atlas to find both Exmore and Birdsnest, VA. I discovered that Virginia is a disconnected state in the sense that the state is not fully connected: a portion of Virginia sits below Maryland, separated from the main body of the state by Chesapeake Bay. This is not unlike Minnesota's Northern Angle, which is physically part of (i.e. contiguous with) Manitoba, Canada, and which is separated from Minnesota by the great Lake of the Woods. The northern peninsula of Michigan is another example of a disconnected state. Back to Virginia, if you look at an atlas you'll discover that Exmore and Birdsnest are on the peninsular part. Quite a long way to ship potatoes.

The Red River Valley is, as Matesen

State Revenue News

noted, a very fertile region, agriculturally. Two things, both geographic, contribute to this: 1) the Red River and its tributaries constitute the drainage system, hydrologically speaking, of the large watershed in which it is located, ultimately draining into Hudson Bay and 2) topographically, the area is quite flat. Together, this means flooding is a common, natural event and so the nutrient rich waters of the Red River have periodically saturated the soils since the last glaciation some 7000 years ago.

There was a very significant flood in April of 1997 that caused great property loss, destroying many homes and businesses in and around Grand Forks, ND, and East Grand Forks, MN, and in a number of other communities all along the Red River. Called "The Flood of the Century" when it happened in 1997, can you guess when a similar flood occurred? The very next spring! The '98 flood wasn't quite as severe but it, no doubt, would have been similarly dubbed had the '97 flood not occurred.

In addition to potatoes, sugar beets are an important crop in the region. American Crystal Sugar Company, a sugar beet cooperative and sugar products manufacturer, has a number of facilities in the region. Sugar beets are, I believe, a much bigger cash crop than potatoes. So who knows?? Maybe there are Sugar Beet Promotion stamps out there waiting to be discovered!!

Bibliography

There's an immense amount of information on the web about railway companies.

<http://www.greenbayroute.com/railroads.htm/>

http://www_rrb_gov/funfacts2.html/

If you're interested in sugar beets. They're not your garden variety beet!

<http://www.crystalsugar.com/>

A 1915-16 U.S. Supreme Court case involving transport of cattle via railroad (Northern Pacific and Burlington). An interesting example of the legal wrangling (no pun intended!) involving a bill of lading.

<http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=us&vol=241&invol=87>

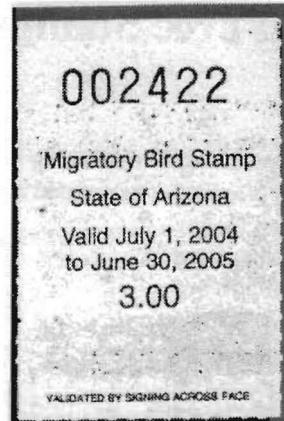
Fish and Game Update

by Jan R. Wooton

Arizona

The \$3 Migratory Bird Stamp is available through June 30, 2005 from:

Arizona Game & Fish Dept.
2221 W. Greenway Road
Phoenix, AZ 85023-4399



Kansas

The 2004 trout stamp is now available. Cost is \$10. Send orders to:

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



Nebraska

Nebraska has two stamps this year of interest to collectors, the \$13 habitat stamp and the \$5 aquatic habitat stamps. The habitat stamp is very attractive and pictures a bugling elk. Send orders to:

Nebraska Game & Parks Commission
P.O. Box 30370
Lincoln, NE 68503-370



Pennsylvania

The 2004 trout/salmon stamp is on sale at present for the issue price of \$5.00. Send orders to:

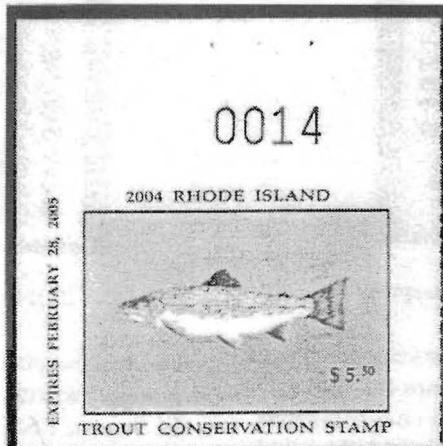
Pennsylvania Fish & Boat Commission
PO Box 67000
Harrisburg, PA 17106-7000



Rhode Island

A copy of the 2004 Rhode Island trout conservation stamp has been received. Stamps can be purchased for \$5.50 from the following office:

Rhode Island Dept. of Environmental
Management
Boat Registration
235 Promenade Street
Providence, RI 02908



California Withdrawn Liquor

by M.E. Matesen and Scott Troutman

Shown is a small black on pink paper label from a liquor store in California. This appears to be serving the same function as the Withdrawn Wine stamp from Wisconsin shown on page 24 of the 4th quarter 2003 State Revenue News. This label indicates the bottle was "Drawn from Tax Paid Package" and in pencil has something indecipherable written (30PJMP?). This was usually a reference to the serial number of the stamp or some other official number. In this case, we do not know if this was for the state liquor tax or a federal tax nor do we know the situation this was addressing.

The telephone number of "GLadstone 4414", a six digit phone number, would tend to indicate this was from before the 1950's.

This little label has the design 40x30 mm.



Louisiana Soft Drink Stamp

by M.E. Matesen

Shown is an uncataloged variety of Louisiana soft drink stamp. This is like the 1939 round decals, except that this one is for five cents and the decal is blue and white. It is on a green safety card (the safety is a faint red) and is rouletted 6 1/4. We would call this SD17A.



Louisiana SD17A 5ct blue on white.

New Jersey Disabled Veteran Free Stamps

by Jack Stewart

Effective December 20, 1999, Title 23 of the New Jersey Statutes that relate to the Fish and Wildlife Division that provided no fee be charged for the privilege to hunt, fish or trap by any member of the New Jersey National Guard who had completed Initial Active Duty Training, were amended by the addition of "or who is a disabled veteran". The Statute goes on to define a disabled veteran "as being any resident of the State who has been honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States and who has been declared by the United States Department of Veterans Affairs, or its successor, to have a service-connected disability of any degree". The Division has interpreted this provision to also include those veterans "retired from active duty as a result of a combat disability" who receive retired pay from their branch of service in lieu of disability compensation from the Veterans Administration.

The first free stamps resulting from this legislative enactment were issued in the year 2000. A self inking hand stamp was provided the main office in Trenton and each of the regional offices to overprint the regular stamps with the inscription in red:

DISABLED VETERAN
NO FEE



2000 Collector type waterfowl with overprint



2000 Hunter type waterfowl with overprint

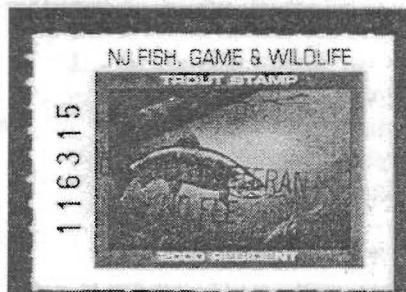
The free Waterfowl stamps actually issued to veterans were of the Hunter type from booklet sheets of ten stamps and having an imperforate edge on one or two sides, being the outside margins. The printing of this overprint was done in a diagonal fashion with an attempt to center the inscription. Stamps sold to collectors

requesting copies were, for the most part, sheet stamps fully perforated on all four sides.



2000 Hunter with inverted overprint

Four of the year 2000 Hunter type disabled veteran Waterfowl stamps are known to have been issued with an inverted overprint.



2000 Trout stamp with overprint

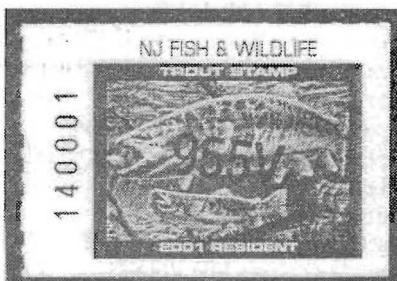
The resident trout stamp and the pheasant & quail stamp where overprinted and issued without any known incident. Again, the same printing device was used and a diagonal imprint was provided. The colors of both of these types of stamps make the overprint hard to spot. However, when found on a license, the license itself will also be stamped with the overprint, which should alert the collector to check the stamps closely.



2001 duck hunter type with overprint

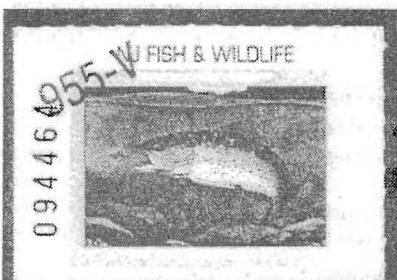
Due to a complaint that having a license and stamp indicating the possessor was disabled was "degrading" and an embarrassment to the veteran (an excuse that is hard for me to believe), the Division in 2001 issued waterfowl, resident trout, and pheasant

and quail stamps to disabled veterans having an overprint again in red but with three numbers and the letter "V" on them to signify a "free" stamp. Trenton and each regional office used a different three digit number. I was advised that all the original stamping devices used in the year 2000 were destroyed to avoid misuse (another statement that is hard for me to believe). The Division reports that no collector type disabled veteran waterfowl stamps were sold in 2001. I was unable to determine if this statement was intended to mean that only Hunter type stamps were overprinted for collectors and no fully perforated sheet stamps were used, or if requests for the disabled veteran waterfowl stamps in 2001 were returned unfilled. This new stamping devise created a smaller overprint and frequently is hard to detect unless a stamp is checked carefully.



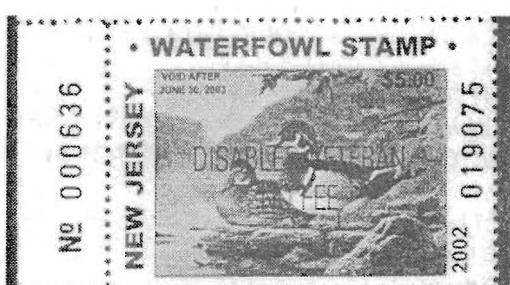
2001 trout stamp overprinted

The 2002 waterfowl, resident trout, and pheasant and quail stamps issued to disabled veterans continued the hand stamp in red of the three digits followed by the "V".



2002 Trout stamp overprinted

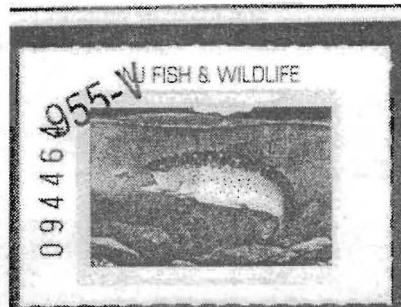
Centering of the overprint was now done in a somewhat haphazard fashion with the overprint being possibly anywhere on the stamp in many cases.



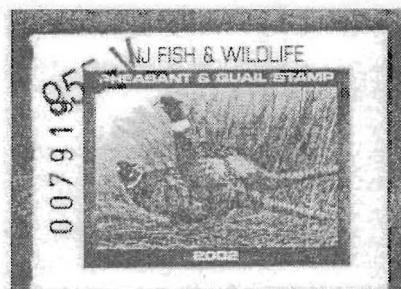
2002 Waterfowl collector stamp with "collector" overprint

A radical change, however, was made to accommodate collectors by having fully perforated sheets of waterfowl stamps

overprinted by the stamp printer with the original "Disabled Veteran No Fee" inscription. The intent was not to sell collectors a bogus stamp, but strictly as a convenience to the Division in filling collectors' orders. Some collectors, being aware of the overprint actually issued to qualified disabled veterans being different, were able to secure the true disabled stamp from the Division.



2002 Trout with "real" disabled overprint



2002 Pheasant & Quail stamp overprinted



2003 Pheasant & Quail with inverted overprint

The 2003 stamps issued to disabled veterans continued as in the previous year. I have received my 2004 resident trout and my pheasant and quail stamps (it is mid December 2003 at this writing), and they have the three numbers followed by the "V" overprint as in the past three years. The 2004 waterfowl stamp is not issued until July 1, 2004, and it is reasonable to expect that it too will be overprinted as the stamps just received were overprinted.

Net Price Sale

First Come First Served

Material from collection of Milt Cohen
Hubbard catalog used unless noted.

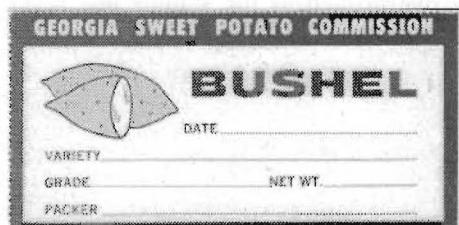
Send checks and make payable to:

Scott Troutman, PO Box 421, Duncansville, Pa 16635

| | | |
|---|--|-------|
| 1 | AR 1941 beer B32 .46875ct,U,VF | 2.50 |
| 2 | AR 1941 beer B36 .3515625ct,U,AVG | 2.50 |
| 3 | AR 1944 beer B39 \$2.50 U,F,small faults | 20.00 |



| | | |
|----|---|-------|
| 4 | AR 1947 beer B85 .50 with Otho Boone sig. (possibly a mistake in catalog) U,VF little dirty | 2.50 |
| 5 | AR 1929 cigarette C32 2 1/2ct,U,AVG | 2.50 |
| 6 | AR 1950? honey HO9 1 lb,MNH,VF,tiny and rare | 15.00 |
| 7 | AR 1955 liquor L115 1/4 gal.,MH,VF | 4.00 |
| 8 | AR 1937 wine W12 15/32 ct,U,VF | 2.50 |
| 9 | AR 1937 wine W15 (2) U normal one and MNH with row of perf through it (stamp was roulette normally) | 7.50 |
| 10 | AZ 198? controlled substance 1 gram,MNH,VF | 10.00 |
| 11 | AZ 1941 egg E1b 1 mill blue,MNH,VF | 5.00 |
| 12 | AZ 1941 egg E2 2 mill,U,F | 4.00 |
| 13 | AZ 198? marijuana 1 gram,MNH,VF | 7.50 |
| 14 | AZ 1936 spirituous liquor L25 10ct,MNH,VF | 3.50 |
| 15 | AZ 1937 tobacco (2) T7 MNH VF; T8 MH AVG, and T1 Used and damaged thrown in | 3.00 |
| 16 | AZ 1936 wine W13 3ct,MNH,VF | 3.50 |
| 17 | DC 1946 champagne CH5 1/5 gal perf "5301",F | 15.00 |
| 18 | DC 1946 liquor (2) 1/4 gal L7,L7a,U,VF-XF | 4.00 |
| 19 | DC 1946 liquor (2) 1/5 gal L6,L6a,U,F-VF | 4.00 |
| 20 | DC 1946 liquor (2) L3a 1/16 gal. perf "1653", L5a 1/8 gal. perf "2271" both VF | 2.50 |
| 21 | DC 1946 liquor (3) L3a 1/16gal; L5 1/8 gal; L18 1/5 gal,U,AVG-VG | 5.00 |
| 22 | DC 195? liquor L19 1/4 gal,U,VF-XF,crease | 15.00 |
| 23 | FL 1956 bedding BE2 2ct on tag | 6.00 |
| 24 | FL 19?? egg SRS E57 Unclassified Series A,MNH,VF | 10.00 |
| 25 | GA 19?? apple A2 bushel,MNH,VF | 10.00 |
| 26 | GA 194? bedding BE4a roulette on tag | 6.00 |
| 27 | GA 194? bedding BE5 on small piece of tag, staple holes in stamp | 2.50 |
| 28 | GA 19?? sweet potato SP2a, brown instead of red in catalog ,MNH,VF | 25.00 |



| | | |
|-----|---|--------|
| 29 | LA 1951 bedding BE1 1ct,U,VF | 2.50 |
| 30 | MO 1937 beer B61A 4 1/2ct,U,VF,perfin "TERRE HAUTE/4-14-37",small scuff | 15.00 |
| 31 | MO 1954 beer B114b Ketchum-Morris sig. thick rough paper,U,VF,perfin "A.B. Inc/8-31-54",tear | 10.00 |
| 32 | MO 1958 beer B129 4 1/2ct,U,AVG,on piece of box, perfin "SCHLITZ/---",carmine is very light | 5.00 |
| 33 | MO 1958 beer B129 U,VF perfin "MILLER/10-2-58" | 10.00 |
| 34 | MO 1958 beer B130a 6ct heavy paper,U,VF perfin "GBC B/9-?-58" | 10.00 |
| 35 | MO 1958 beer B132 31ct,U,VF,perfin "A.B. Inc./ 11-24-58" | 15.00 |
| 36 | MO 1938 export beer EB7,U,VF,small faults | 4.00 |
| 37 | MO 1913 gasoline G28 100 bll,U,VF | 4.00 |
| 38 | MO 1918 gasoline G11a 1 bll.,U,VF | 4.00 |
| 39 | MO 1915 kerosene K28 10 bll,U,VF | 1.50 |
| 40 | MO 1919 kerosene K32 1 bll.,U,VF | 3.00 |
| 41 | MS 1935 beer & wine BW24 11 1/4ct,U,VF,stains | 3.00 |
| 42 | MS 1936 beer & wine BW30 11 1/4ct,U,VF,staple holes | 2.00 |
| 43 | MS 1942 beer & wine BW45 48ct,U,VF | 4.00 |
| 44 | MS 1942 beer & wine BW46 48ct,U,VF,dirty | 3.50 |
| 45 | MS 1942 beer & wine BW66 48ct,U,VF,SON ckl | 4.00 |
| 46 | MS 1942 beer & wine BW67 48ct,U,VF | 4.00 |
| 47 | MS 1942 beer & wine BW73 64ct,U,VF | 4.00 |
| 48 | MT 19?? egg E26 B Standard,MNH,VF-XF | 7.50 |
| 49 | MT 19?? egg E27 C Trades,MH,VF-XF | 6.00 |
| 50 | MT 19?? egg E33 A medium Extra,MNH,XF | 6.00 |
| 51 | MT 1945 egg E3 AA Large,MNH,VF-XF | 6.00 |
| 52 | ND 1940? beer B50 24ct,U,VF,scuff on left seal | 20.00 |
| 53 | ND 1942? beer B64 9ct pink (catalog has blue),U,VF, dirty and fault but very rare | 20.00 |
| 54 | NH 19?? liquor seal LS2a,U,VF,clean | 4.00 |
| 55 | NH 1940 tobacco T20 1/2ct,U,VF | 5.00 |
| 56 | NM 1940 liquor L33 15ct,U,VF on piece of carton | 3.50 |
| 57 | NY 1936 bedding BE3 1ct on tag from Montgomery Ward | 2.50 |
| 58 | NY 1937 bedding BE4 1ct on part of yellow remanufactured tag | 5.00 |
| 59 | NY 1937 bedding BE4 1ct on tag for Ben Greenberg & Brother Inc. | 2.50 |
| 60 | NY 1952-53 motor vehicle windshield sticker \$10,MH,F one tiny thin | 5.00 |
| 61 | NY 1955-56 motor vehicle windshield sticker \$5 MNH,VF with tab | 5.00 |
| 62 | NY 1955-56 motor vehicle windshield sticker \$10 MNH,VF with tab | 5.00 |
| 63 | OH 19?? bedding BE4 1ct on tag | 5.00 |
| 64 | OH 1963 bedding BE6 2ct on clean tag | 5.00 |
| 65 | OH 19?? liquor seal LS7 U,VF | 4.00 |
| 66 | OH 1933 malt M6a U,F | 2.00 |
| 67 | OH 1935 wine W14 \$6.25,U,VF,perfin "T.A.V. & S.B. Co/5-18-35/OHIO U 604",little dirty | 7.50 |
| 68 | OH 1945 wine W25 72ct,U,VF-XF | 4.00 |
| 69 | OH 1945 wine W27 \$1.20,U,VF,SON ckl | 4.00 |
| 69A | PA 1934 beer PA B9 1/6 bbl. F (rare) on US REA172 1/6 bbl (Cat \$325), both perfin "LNS/7-25-34,F-VF | 350.00 |
| 70 | RI 193? bedding BE1/2a blue & black,U,VF | 2.50 |
| 71 | RI 193? bedding BE1 light blue,U,VF | 2.50 |
| 72 | RI 19?? liquor seal LS2 blk/4,MNH,VF | 40.00 |
| 73 | SC 1924/40 business license (13) BL20,BL32, BL35 (2),BL36,BL39,BL47,BL54,BL67, BL68(2 shades),BL89,BL105,all U,F-VF | 4.00 |
| 74 | SC 1943 bedding BE1 2ct,U,VF,clean | 2.50 |

| | | |
|-----|--|-------|
| 75 | SC 1945 beer BW24 48ct U,XF,cxl "Barton Grocery" full fugitive ink,square corners | 8.00 |
| 76 | SC 1927 business license (2) BL47 VF,BL48 AVG,U | 5.00 |
| 77 | SC 1929 business license (4), BL54,BL55, BL56(2 one nicked),U, VF | |
| 78 | SC 1938 canned clams CA1 1ct,MNH, VF-XF | 2.50 |
| 79 | SC 1929 cooked shrimp SH3 1 1/4ct,MNH, VF | 8.00 |
| 80 | SC 1929 cooked shrimp SH3 1 1/4ct,MH, VF | 8.00 |
| 81 | SC 1936 crab meat CM4 1/2ct,MH, AVG | 5.00 |
| 82 | SC 1976 documentary (3) D41 (2) 1ct MNH and U, D44 20ct U Bynum imprints | 3.00 |
| 83 | SC 1980 documentary (5) ABNC imprint pale blue D47 1ct, D48 4ct, D49 8ct, D50 20ct, D51 50ct, all MNH,F-VF | 5.00 |
| 84 | SC 1986 documentary (3) Weldon, Williams & Lick imprint D59 8ct, D60 10ct, D61 20ct,MNH, VF-XF | 3.00 |
| 85 | SC 1919 feed (2) F7 5/8 mill MH, VF F8 1 1/4 mills MNH, VF, light creases in gum | 3.00 |
| 86 | SC 1932 feed F37 6 1/4 mills,MH, VF | 3.50 |
| 87 | SC 1936 feed (5) F40,F41 MNH,F41a,F42,F43 rest MH, AVG-VF | 6.00 |
| 88 | SC 1913 oil O15 3 1/8ct,U, VF | 50.00 |
| 89 | SC 1938 raw shucked oysters OY60 1 1/4ct,MNH, VF-XF | 8.00 |
| 90 | SD 1950 beer & wine BW77a roulette 6 1/4,MNH, XF | 5.00 |
| 91 | SD 19?? butter substitute(2) Litchfield 772 olive green,U, VF; and yellow olive green,U, hole in middle | 5.00 |
| 92 | TN 1911//?? feed (11) F22a,F71,F72,F82,F90,F103,F118, F122,F123,F125,F126,some U, most M, VF | 10.00 |
| 93 | TN 1942//?? ammunition (5 diff) incl. AM33, interesting lot,MNH, VF | 10.00 |
| 94 | TN 1945 ammunition (4) 1c purple, 3ct black, 5ct (2) orange and orange red, orange on piece of box,all U | 8.00 |
| 95 | TN 19?? seed (2) S12 1ct;S19 2ct, both MNH, VF | 4.00 |
| 96 | US 1948 Superintendent of Documents coupon 5ct,MNH, VF | 6.00 |
| 97 | US 1960 Superintendent of Documents coupon 5ct, MNH, VF,light crease | 5.00 |
| 98 | UT 1937 beer Fisher beer Matesen BF10, U, VF, small nip off one corner | 9.00 |
| 99 | Cheapo pile - 20 different cheapos mostly used (multiple lots available) | 2.50 |
| 100 | 20 different stamps that normally sell for \$1-\$2 (multiple lots available) | 20.00 |



Lot 69A

Researcher Needs Help

by Kent Gray

I need information and most importantly scans, concerning the hand stamps used to show payment on Texas mature citrus. These were used instead of the stamps. I am trying to put together a good census of the known stamps as a complete cataloging has never been done. There are many different versions - the length of the various lines in relation to each other seems to be a major difference during a year. I believe there are at least three or four known hand stamps for 1973 alone - the only difference being the alignment. I would like scans so I can use them in the catalog. Send scans or information to me at kent@staterevs.com.



1959 Texas citrus handstamp

Arizona Inspection Label

by Scott Troutman

Shown is an orange inspection label dated November 25, 1935 from Yuma, Arizona. Apparently the Commission of Agriculture and Horticulture was inspecting some kind of plant material. The notice at the bottom says "It is a misdemeanor to disturb native plants in Arizona". Does anyone have an idea what they were inspecting?



Arizona Inspection Label

Nutmeg State Revenue Tag Auction Brings Record Results

By Peter Martin

On October 19, Nutmeg Stamps Sales, Danbury, Conn., held the first of a series of state revenue stamp auctions consisting of material from the E.S.A. (Bert) Hubbard estate. The auction brought record prices across a broad spectrum. Hubbard was the founder, and member number one, of the American Revenue Association and the State Revenue Society. The holdings, estimated at more than a million stamps, include the majority of Hubbard's collection and all of his dealer stock.

The first auction comprised the largest group of state tax tags to ever appear on the market. In terms of scope, quantity, quality and variety, the tags in the auction were unmatched. Many of the tags are likely unique or exist in quantities of fewer than five. State Tax Tags are an often overlooked facet of state revenue collecting, in part because there are few resources to guide the collector. For many states, though, tax tags are an integral part of any state revenue collection. Used primarily for feed, fertilizer and seeds, in many cases, tags are the forerunners of these types of state tax stamps. They often bear the same design as the stamps used for the same purpose. In many ways, tax tags are comparable to the revenue stamped paper field where checks bear imprinted revenue stamp designs.

The Nutmeg Auction 89 catalog was a big hit with state revenue collectors because each lot was illustrated next to its description and estimate. The sale consisted of 402 lots from 26 states, with the largest lot groupings from Arizona, California, Florida, Kansas, Minnesota, Nebraska, New Mexico, North Carolina, Tennessee and Virginia. Many lots had multiple competitive bidders. Interest in the following areas was high: Louisiana sweet potato tags, Minnesota Christmas tree tags and North Carolina. From a state standpoint, North Carolina was the clear leader.

Every one of the 30 North Carolina lots sold. Most went above

the estimate amid very heavy bidding. Lot 271, a 1932 200lb Fertilizer tag with a 1933 overprint and Lot 276, a 1928 100lb Cottonseed Meal tag with a 1929 overprint tied for the honor of most valuable state revenue tag, each realizing \$176 (all prices realized include the 10 percent buyers fee). In all, 17 lots, including 10 from North Carolina, crossed the magic \$100 threshold, a price only crossed previously on one or two occasions.

Eight Minnesota Christmas tree tags also crossed the \$100 barrier, led by Lot 171, a rare 1938 2-cent tag with the original grommets, and Lot 200, a starter set of eight different Christmas tree tags. Both sold for \$165. The Christmas tree tags are very popular and were aided by the first complete catalog listing of the tags, which appeared as an intro to the Christmas Tree tag section. The only other state to have a lot sell above the \$100 mark was California. Lot 65, a group of nine Feeding Stuffs tags, sold for \$115.50. The other hot area was Louisiana Sweet Potatoes. All three lots from the 1930s and 1940s had \$50 estimates and each realized \$71.50 amid heavy bidding.

States with strong interest included California, Indiana, Mississippi, Oklahoma and Texas. All five Mississippi lots sold, none under \$44. The two levee tax tags (Lots 252,-53) each sold for \$60.50 amid very heavy bidding. Oklahoma Lot 336, a 100lb commercial Feeding Stuffs tag with a Colorado tax stamp sold for \$66, believed to be a record for that state. Three of the Texas tags sold for more than \$60 and Lot 376, a Lespedeza Seed tag with a \$20 estimate sold for \$46.20.

Interest was mixed for Alabama, Florida, Kentucky, Minnesota (other than Christmas Trees), Missouri, North Dakota, Ohio, Tennessee, Utah and Virginia. States with weak results included Arizona, Arkansas, Georgia, Illinois, Iowa, Kansas, Nebraska, New Mexico and South Carolina.

Nutmeg's next Hubbard Estate related auction will be in February and will feature liquor stamps. SRS members will receive a complimentary copy of the catalog. Others interested in receiving a catalog should contact: Nutmeg Stamp Sales, POB 4547, Danbury, CT 06813; phone (203) 792-3862.

A Spectacular Massachusetts Stock Transfer Document

by Terence Hines

Shown here is the most spectacular Massachusetts stock transfer document I have ever seen. It measures 14 by 8.5 in. – a legal sized page. The reverse side is plastered with 40 copies of the \$100 Massachusetts stock transfer (Hines # ST12), two copies of the \$10 (ST9) four \$1 (ST7), and singles of the 20 cent (ST5), 10 cent black (ST4) and the 4 cent (ST2) for a total of \$4024.34. In addition there are federal stock transfer stamps paying \$11,135.02 in federal tax. There are eleven copies of the 1945 \$1000 stock transfer stamp, Scott # RD208, and singles of the 1945 \$50 (RD204), \$30 (RD203), \$5 (RD200) and 2 cent (RD187).

The front of the document shows that it is a daily statement of the Stock Earning Corporation of Boston for April 16, 1946. Listed are the Massachusetts and federal taxes due on that day from each of the firms in the Corporation.

I have never seen a Massachusetts stock transfer document

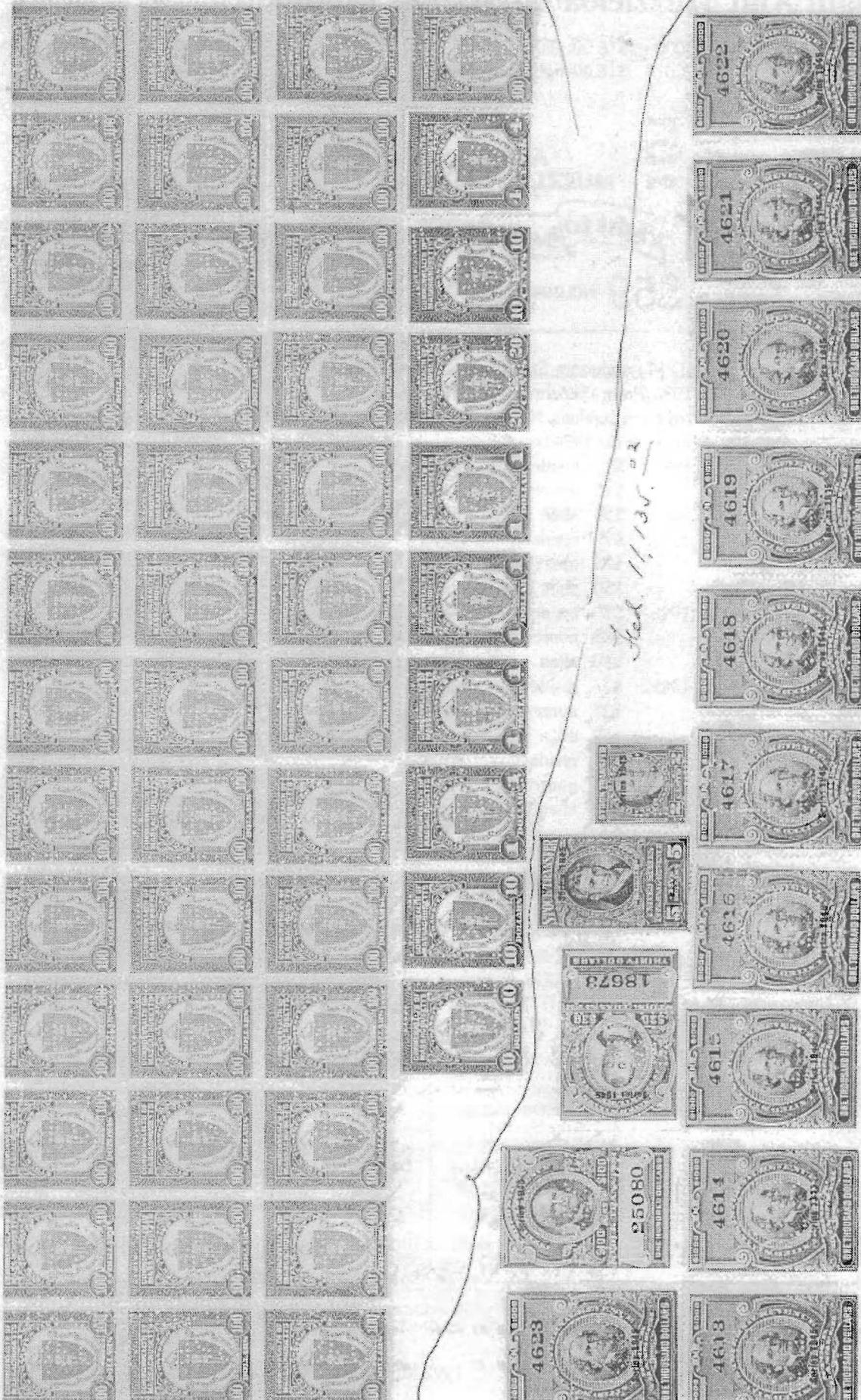
with even a single example of the \$100 Massachusetts stock transfer stamp.

For the entire period during which Massachusetts stock transfer stamps were in use (1914 – 1954) the tax rate was 2 cent per \$100 face value of the stock transferred. Thus the \$4024.34 in tax represented a transfer of stock worth \$201217.00. The federal tax rate in 1946 was 2 cents per share if the selling value was up to \$19.99 per share and 4 cents per share if the selling value was \$20.00 or more per share (Section 1802, Internal Revenue Code of 1939). This differential tax rate for shares sold at \$20 or more accounts for the difference between the Massachusetts and federal tax evidenced on this document.

Interestingly, the great majority of both the state and federal taxes due the day this document was dated were generated by H. C. Wainwright & Co. They had \$8986.77 (81%) in federal and \$3535.08 (88%) in Massachusetts taxes due. Assuming that all their trades that day were for shares valued at \$20 or more, the total value traded would be \$224669.25, reasonably close to the total value of \$201217.00 calculated on the basis of the 2 cents per share Massachusetts tax rate. Since some shares were certainly valued less than \$20 per share, this would lower the federal tax

due, bringing it even closer to the estimate based on the Massachusetts rate.

It is also interesting to note the method of cancellation of the stamps on this document. All bear perfin cancels. Reading "BSECH" with the date below. But all the Massachusetts stamps and the first three stamps on the top line of Federal stock transfer stamps were perfined before being affixed to the document. The bottom group of 10 \$1000 (RD208) were perfined after being affixed to the document – on these stamps the perfin holes go through the stamp and the document itself.



Maine Pheasant And Muzzleloader Stamps Eliminated

by Terence Hines

The last year in which Maine issued pheasant and muzzleloader stamps was 2001, according to a letter from the Maine Department of Inland Fisheries and Game. This settles uncertainty over whether Maine ceased issuing these stamps after 2001 or just stopped selling remainders to collectors. The end of these stamps is an appropriate time to bring the listing of these issues up to date. The pheasant stamps were first issued in 1973 and issues from that year until 1983 are listed in my 1984 "Revenue Stamps of the New England States". Muzzleloader stamps were first issued in 1986. Three stamps were issued each year, one each for resident, nonresident and alien hunters. Alien hunters were not from another planet, but from outside the United States, almost always from Canada.

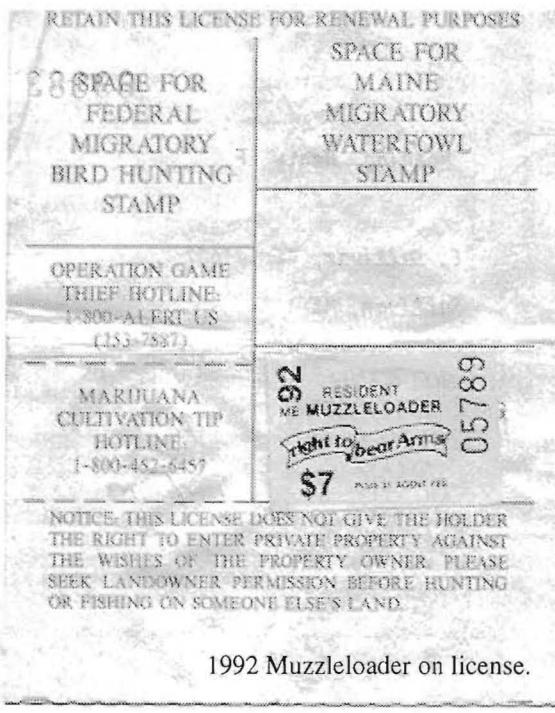
Below appears a listing of the previously uncataloged pheasant and muzzleloader stamps. Both the pheasant (Fig. 1) and muzzleloader (Fig. 2) stamps retained the same design for the years listed here. Figure 3 shows a copy of the 1992 resident stamp properly used on the reverse of a Maine hunting license.



I. Pheasant Stamps. Pheasant and serial number always in black. Text in black unless otherwise stated.

| | | |
|------|-------------|---------------------------|
| 1984 | \$5.25 | white paper, text in red. |
| 1985 | \$5.25 | rose paper. |
| 1986 | \$5.25 | green paper. |
| 1987 | \$5.25 | blue paper. |
| 1988 | \$5.25 | yellow paper. |
| 1989 | \$5.25 | pink paper. |
| 1990 | \$5.25 | orange-yellow paper. |
| 1991 | none issued | |
| 1992 | \$16.00 | light blue paper |
| 1993 | \$16.00 | green paper |
| 1994 | \$16.00 | yellow paper |
| 1995 | \$16.00 | light blue paper |
| 1996 | \$16.00 | yellow paper |
| 1997 | \$16.00 | green paper |
| 1998 | \$16.00 | yellow paper |
| 1999 | \$16.00 | blue paper |

| | | | | | | |
|------|---------|------------------|-------|------------------------------------|-------------|-------|
| 2000 | \$16.00 | yellow paper | 1991. | \$7 | resident | blue |
| 2001 | \$16.00 | light blue paper | | \$25 | nonresident | green |
| | | | | \$50 | alien | black |
| | | | 1992. | \$7 | resident | red |
| | | | | \$25 | nonresident | black |
| | | | | \$50 | alien | blue |
| | | | 1993. | \$7 | resident | green |
| | | | | \$25 | nonresident | brown |
| | | | | \$50 | alien | red |
| | | | 1994. | First year without serial numbers. | | |
| | | | | \$9 | resident | black |
| | | | | \$29 | nonresident | brown |
| | | | | \$54 | alien | green |
| | | | 1995. | \$10 | resident | brown |
| | | | | \$31 | nonresident | green |
| | | | | \$56 | alien | black |
| | | | 1996. | \$11 | resident | green |
| | | | | \$33 | nonresident | black |
| | | | | \$58 | alien | brown |
| | | | 1997. | \$12 | resident | black |
| | | | | \$34 | nonresident | green |
| | | | | \$59 | alien | red |
| | | | 1998. | \$12 | resident | green |
| | | | | \$34 | nonresident | red |
| | | | | \$59 | alien | black |
| | | | 1999. | \$12 | resident | black |
| | | | | \$34 | nonresident | green |
| | | | | \$59 | alien | red |
| | | | 2000. | \$12 | resident | green |
| | | | | \$34 | nonresident | red |
| | | | | \$59 | alien | black |
| | | | 2001. | \$12 | resident | black |
| | | | | \$34 | nonresident | green |
| | | | | \$59 | alien | red |



1992 Muzzleloader on license.

Auction 30 Results

This auction had a lot of really good and seldom seen material and as such may have set the record for the most bidders and the most money returned (\$2,700+)

Most bids were for lot 378 of Cinderellas (\$10 est./\$17/75 bid) and lot 375 more Cinderellas (\$1.50/5.00). The WI beers had a lot of interest and went high, notably lots 352 (\$10/\$23), 353 (\$7.50/\$17.00) and 355 (\$7.50/\$17). The other

hot lot was 92 an IN bedding specimen (\$4/5.25). The WI Native American cigarette lot 359 brought (\$1.50/\$3.25).

Other good realizations included lots 12 CA gas pump seal (\$7.50/\$11), 126 KY wine (\$5/6.25), 137 LA still wine (\$14/\$21), 156 MI beer (\$7/9.25), 199 MS beer & wine (\$5/11), and 248 a OK documentary (\$7/11). Many of the better stamps brought full estimate.

Hot areas included AZ luxury, wines,

WI, NC, Philadelphia documentaries, eggs, OK documentaries, OH (especially sales tax), stamps on documents, TX and hodgepodges. KY liquor, PA beer, and state duck stamps were cold.

Consignments for 1st quarter auction need to be in by New Years.

An * indicates buyer was willing to go higher. t indicates tie bids. **Bold** indicates over estimate.

| | | | | | | | | | | | | | | | |
|-----------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|--------------|------------|---------------|------------|---------------|------------|---------------|
| 1 | 12.00 | 53 | 3.75 | 105 | 16.00* | 157 | - | 210 | 3.50* | 263 | - | 315 | 3.25* | 367 | 6.25* |
| 2 | 11.00* | 54 | - | 106 | 16.00* | 158 | 4.00t | 211 | 4.00 | 264 | - | 316 | 3.25 | 368 | 4.25* |
| 3 | 4.00 | 55 | 5.00 | 107 | 16.00* | 159 | - | 212 | 3.25 | 265 | 7.00 | 317 | - | 369 | - |
| 4 | 14.00* | 56 | 5.00t | 108 | 16.00* | 160 | - | 213 | - | 266 | - | 318 | - | 370 | 3.00* |
| 5 | 14.00* | 57 | - | 109 | - | 161 | 4.25* | 214 | - | 267 | 5.00 | 319 | - | 371 | - |
| 6 | 3.25* | 58 | 2.25* | 110 | 6.00 | 162 | 3.25* | 215 | 8.50* | 268 | - | 320 | - | 372 | 4.00 |
| 7 | 3.00t | 59 | 7.00 | 111 | - | 163 | 3.50* | 216 | 8.75* | 269 | 1.00* | 321 | - | 373 | - |
| 8 | 1.50* | 60 | 16.00* | 112 | - | 164 | 6.00* | 217 | 19.00* | 270 | 2.50* | 322 | - | 374 | 3.25 |
| 9 | 3.25* | 61 | 1.50 | 113 | - | 165 | - | 218 | 11.00 | 271 | 1.00* | 323 | - | 375 | 5.00t |
| 10 | 8.25* | 62 | 2.00 | 114 | - | 166 | 5.75* | 219 | 31.00* | 272 | 5.00 | 324 | - | 376 | 8.25* |
| 11 | 5.00 | 63 | 2.25* | 115 | - | 167 | 14.00 | 220 | 13.00* | 273 | 6.25 | 325 | - | 377 | 17.00* |
| 12 | 11.00* | 64 | 4.25* | 116 | - | 168 | 5.25* | 221 | 7.00* | 274 | 1.00* | 326 | 4.00 | 378 | 17.75* |
| 13 | 5.00 | 65 | 14.00* | 117 | - | 169 | 1.75* | 222 | 35.00* | 275 | 1.00* | 327 | - | 379 | 35.00 |
| 14 | 3.25* | 66 | 15.00 | 118 | - | 170 | 2.75 | 223 | 22.00* | 276 | - | 328 | 100.00* | 380 | 3.00 |
| 15 | 2.00 | 67 | 17.00* | 119 | 10.00* | 171 | - | 224 | 21.00* | 277 | - | 329 | - | 381 | 3.75* |
| 16 | 2.00 | 68 | 3.25* | 120 | - | 172 | - | 225 | - | 278 | - | 330 | 19.00* | 382 | 1.75* |
| 17 | 2.00 | 69 | 3.50 | 121 | - | 173 | 9.00* | 226 | - | 279 | - | 331 | 3.00* | 383 | 20.00 |
| 18 | 2.00 | 70 | 1.50 | 122 | - | 174 | 5.25* | 227 | 7.50* | 280 | - | 332 | 11.00* | 384 | 14.00* |
| 19 | 4.00* | 71 | 26.00* | 123 | 2.00 | 175 | - | 228 | 6.00 | 281 | - | 333 | 7.75* | 385 | 6.25* |
| 20 | 8.25* | 72 | 16.00* | 124 | - | 176 | 6.00* | 229 | - | 282 | 1.25* | 334 | 1.00 | 386 | 3.00* |
| 21 | 62.00* | 73 | 11.00 | 125 | 3.25* | 177 | 3.25* | 230 | 3.00 | 283 | - | 335 | 5.25* | 387 | 16.00* |
| 22 | 8.25* | 74 | 1.50* | 126 | 6.25* | 178 | 11.00* | 231 | 3.00 | 284 | - | 336 | 13.00* | 388 | 6.25* |
| 23 | 3.25* | 75 | 1.25* | 127 | 7.75* | 179 | 12.00t | 232 | 2.00* | 285 | - | 337 | 1.50* | 389 | 6.00t |
| 24 | 4.00 | 76 | 3.25* | 128 | - | 180 | 8.00 | 233 | - | 286 | 35.00t | 338 | 1.50 | | |
| 25 | 8.25* | 77 | 3.00* | 129 | - | 181 | 13.00 | 234 | 2.25* | 287 | 35.00 | 339 | - | | |
| 26 | - | 78 | 3.00t | 130 | - | 182 | 8.00 | 235 | 3.00t | 288 | 2.00t | 340 | - | | |
| 27 | 4.75* | 79 | 6.00* | 131 | - | 183 | 2.00 | 236 | 1.50* | 289 | 23.00* | 341 | 3.00 | | |
| 28 | - | 80 | 12.00t | 132 | 2.00 | 184 | 3.00 | 237 | 7.00* | 290 | 50.00* | 342 | 20.00 | | |
| 29 | 4.50 | 81 | 2.25* | 133 | 10.00 | 185 | 57.00* | 238 | 3.50* | 291 | 50.00 | 343 | 3.00 | | |
| 30 | 4.00 | 82 | - | 134 | - | 186 | 23.00* | 239 | 1.50 | 292 | 42.00* | 344 | 14.00 | | |
| 31 | 4.00 | 83 | - | 135 | 2.50 | 188 | 3.00t | 240 | 1.50 | 293 | 77.00* | 345 | 2.00 | | |
| 32 | 4.00 | 84 | 5.25* | 136 | 3.00 | 189 | 1.00 | 242 | 3.50t | 294 | 17.00* | 346 | 4.00 | | |
| 33 | - | 85 | 5.25* | 137 | 21.00* | 190 | 3.00 | 243 | 3.75* | 295 | 35.00* | 347 | 4.00* | | |
| 34 | - | 86 | 11.00* | 138 | 11.00* | 191 | 8.25* | 244 | 1.50* | 296 | 50.00 | 348 | - | | |
| 35 | - | 87 | 4.00* | 139 | 11.00* | 192 | 11.00t | 245 | 75.00* | 297 | 35.00* | 349 | - | | |
| 36 | 10.00* | 88 | 4.25* | 140 | 9.00* | 193 | 11.00* | 246 | 1.00* | 298 | 40.00* | 350 | 2.75* | | |
| 37 | 19.00* | 89 | 4.00 | 141 | 6.75* | 194 | 2.00t | 247 | 10.25 | 299 | 20.00* | 351 | 4.00 | | |
| 38 | 7.75* | 90 | - | 142 | 5.25* | 195 | 3.00 | 248 | 11.00 | 300 | 6.25* | 352 | 23.00* | | |
| 39 | 2.00 | 91 | 2.75* | 143 | - | 196 | 6.25* | 249 | 2.50 | 301 | 2.25* | 353 | 18.00* | | |
| 40 | 6.00 | 92 | 5.25* | 144 | 5.25* | 197 | 2.50 | 250 | 2.50 | 302 | 5.00* | 354 | 18.00* | | |
| 41 | 8.00t | 93 | 1.00* | 145 | 2.00* | 198 | 2.50 | 251 | 1.00 | 303 | 1.50* | 355 | 17.00* | | |
| 42 | - | 94 | 6.25* | 146 | - | 199 | 11.00* | 252 | - | 304 | - | 356 | - | | |
| 43 | 14.00* | 95 | 5.25* | 147 | 2.00* | 200 | 6.25* | 253 | - | 305 | - | 357 | 3.25* | | |
| 44 | 4.50 | 96 | - | 148 | 3.00* | 201 | 3.25* | 254 | 2.00 | 306 | 12.00* | 358 | 6.00* | | |
| 45 | 6.00* | 97 | 2.00* | 149 | 5.00* | 202 | 4.00* | 255 | 3.50* | 307 | 7.00* | 359 | 1.50 | | |
| 46 | 2.75* | 98 | - | 150 | 2.50* | 203 | 1.50t | 256 | 2.25 | 308 | 8.25* | 360 | 25.00 | | |
| 47 | 2.75* | 99 | - | 151 | 5.00t | 204 | 13.50* | 257 | - | 309 | - | 361 | 2.00 | | |
| 48 | - | 100 | - | 152 | 5.00 | 205 | 3.25* | 258 | 5.00* | 310 | 3.75* | 362 | 1.50 | | |
| 49 | 12.50* | 101 | - | 153 | 15.00 | 206 | - | 259 | 8.00t | 311 | 2.00* | 363 | 3.25* | | |
| 50 | 1.50* | 102 | - | 154 | - | 207 | 8.00 | 260 | - | 312 | 2.00* | 364 | 2.00* | | |
| 51 | - | 103 | 10.00 | 155 | 7.50* | 208 | 13.00* | 261 | - | 313 | 2.00* | 365 | 2.00* | | |
| 52 | 7.25* | 104 | 21.00* | 156 | 9.00t | 209 | - | 262 | - | 314 | 2.25* | 366 | 3.0* | | |

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: 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 (19)

CHAUFFEUR's BADGES WANTED. City, Taxi, Hack, Driver, Chauffeur and Transportation Badges.. Disabled Veterans Keychain Tags.. B.F.Goodrich Keychain tags.. Dashboard Discs, One and Two Hourse Vehicle Tags, Registration and Inspection Windshield Stickers, Paper Driver's Licenses and Registrations. Collections Purchased. DR. EDWARD H. MILES, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (12)

WANTED: STATE REVENUES: Iowa bottle redemption: gambling/punch board: fruit/vegetables/egg;fireworks; U.S. energy Crisis of 1973-74 gasoline ration coupons/gasoline pump stickers. SCOTT A. McCLUNG, 8381-H Montgomery Run Road, Ellicott City, MD 21043 (3)

WANTED: TEXAS Cigarette stamps, preferably used 1960 to present, used on snuff: hopefully with snuff surcharged or overprint but something to show snuff usage. Will buy or trade (I have an F13). JERRY LURIE calrev1@yahoo.com or PO Box 5593, Concord, CA 94524-0593. (1)



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Coming Next Issue

Oklahoma

Documentaries

Unreported Indiana Cigarette Heat Fusions

by Scott Troutman

This is to report three heat fusions. The first (Figure 1) is similar to the 1958 decals but is 11x11 mm. It features a map of the state with an Indiana banner across it. The design is in black on white with the state colored red. The fusion has a red "pie wedge" safety. It is for 20 cigarettes.

The second fusion (Figure 2) is similar and is the 11x11 mm size. The design is in red and the center of the stamp is colored yellow. A second banner with "CIGARETTES" goes across the bottom of the state map, and the state seal is in the lower right corner. This fusion also has a red safety. I think this may be the stamp Hubbard has listed in his Volume 2 catalog as C12, but if so it is misdescribed.

The last fusion (Figure 3) is like the second in size and design, but the color is

black on green with a safety of either red or magenta. Both of these last two are for 20 cigarettes.

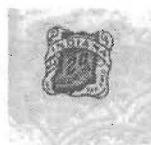


Figure 1.

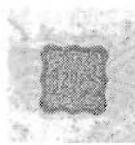


Figure 2.



Figure 3.

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.

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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:
The American Revenue Association
The Secretary
PO Box 728
Leesport, PA 19533
Fax 610-926-0120

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**

Tobacco
Double Springs 4 ct. .25ea

Arizona

1935 12c malt liquor, used cat B2
Red on pink, Moore sig. .50ea

Colorado

Town of Walsenberg cigarette
5ct pane/10 .25
sheet/100 2.50

Florida

Documentary
D65A 2ct used .25
D65 5ct used .25
D67 30ct used .25

Georgia

City of Griffin .05 Excise Tax Free
Indiana
Cigarette meter 20 cig. (2 diff meters)
1 - 25ct 2-45ct

Iowa

Cigarette C1 or C7 1ct .25

Maryland

Duck stamp \$3.00

New Jersey

Trout 1991 \$2.30
Non-Res Trout 91 \$2.30
Woodcock-91 \$2.30
Pheasant 91 \$2.30

Ohio

Sales tax 15ct (M25 or M37 w/stub) .35

Oklahoma

1964 1 pint liquor (Cat. L4)
Single \$1
Block of 4 unused \$5
Vending \$5 2002 \$2.75
Vending \$10 2002 \$5.50
Vending \$15 2002 \$8.25
Vending \$2 2004 \$1.10
Vending \$5 2004 \$2.75
Vending \$10 2004 \$5.50
Vending \$15 2004 \$8.25
Vending \$2 2005 \$2.20

Rhode Island

Cigarette--20 cig .37
-50 cig .925 10/9.25

South Carolina

Cigarette .07
Documentary .10
.50
\$1

Tennessee

Ammunition (new) .10 ea pane/10 \$1

Virginia

Wine W20 used .25

Wisconsin

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

Wyoming

2002 Flaming Gorge Fishing \$10

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.

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LETTERS TO THE EDITOR

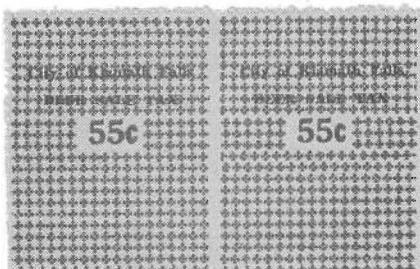
Kudos

I think you folks do an excellent job regarding the auction and the newsletter. Keep up the good work.

Gary DiMarco
Maine

Department of Corrections

Someone is bound to notice that the illustration on the back page of the last issue is not imperforate. Here is the right illustration.



I had accidentally overlaid it.

The Editor

Philadelphia Addition

After the article was published (in the last quarters issue) I realized there should be a PD39 and PD40 for the small \$500 and \$1000 stamps in the Fifth Issue.

After discussions with Ron Lesher we now also think that the \$500 and \$1000 stamps should be added to both the Fourth issue.

Jack Stewart
New Jersey

PD18p?

Can anyone verify the existence of the \$5 Philadelphia documentary PD18p with printers imprint? The PD12p 5 cent is known to exist, but we are beginning to suspect the \$5 is a typo. If you have one and can provide a copy, please let the editor or Ron Lesher know.

Little Mystery

The Georgia item in the last issues Little Mystery was a sample of the stamps in use in the late 1960's that was sent to me by the Georgia ABC Board.

Terence Hines
New York

Easy Request Not So Easy

In the third quarter 2004 SRN the bottom of page 14 is blank. Would it be possible to get a fully printed page 14.

Mark Blaser
Pennsylvania

Seems so easy. However, all the copies were printed with that problem. So I went to my copy on my computer, and discovered in trying to correct my wrong e-mail address on the auction sheet, I accidentally destroyed the entire issue. No problem, there is a back up on the disc I send to the printer. Except the disc is blank. I have also wiped out the original article doing house cleaning and the Meyercord document has been sent to the SRS library.

If you are the person I sent a completed page 14 to, please make a copy and send one back to me.

Editor

Unreported Philadelphia Documentary



Shown is a Philadelphia PD28 with full gum, about as perfectly centered as you can get, but with no serial number. This is the perf 12 variety. I do not think it is a proof, but without the serial number it may be a specimen.

Scott Troutman
Pennsylvania

Connecticut Cigarette Stamps

I've found that Connecticut is using another variety of cigarette heat transfer decal, in addition to the one reported by Terence Hines in the 1st Quarter SRN. The decals are the same shade of lavender or purple, but a little darker than the Hines' variety, with the state outline in white contained within the lavender and with a black control number inside the white state outline.

This variety seems more delicate than the Hines variety, and I've had difficulty find sound copies. However, I am still willing to send a copy of this variety to any member who sends me a SASE.

State Revenue News

An Interesting Question

The article on the Philadelphia documentaries in the last issue has generated much discussion (about 7 pages worth) between Jack Stewart and Ron Lesher who has been working on a Pennsylvania catalog. One of the questions concerns a situation other catalogers may face.

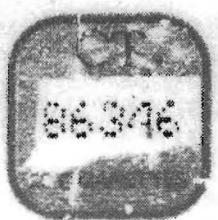
Ron's question was how is one to distinguish between PD12 and PD30? Both are 5 cent stamps, each perfed 12 1/2 and with no imprint or other distinguishing feature. The same problem exists with PD13 and PD32, and between PD14b and PD24b in the article.

Jack's reply to Ron was that the only way they can be distinguished "is when they are on the deeds. There is no doubt they are different issues, but put fifty soaked \$1 stamps out on the table and try to tell what they are from the perfs and you have an "intense" problem.

Elbert Hubbard, we know, ran into similar problems with the early Kentucky liquors (see SRN 2nd quarter 2004 issue). While Ward Disbrow had uncovered two printings with minor differences in the safeties, singles and used stamps were impossible to distinguish. As such he opted for one catalog number for both, and noted with an "a." variety the safety differences.

In the Philadelphia case, your editor would opt for one catalog number, in this case keeping the PD12, PD13 and PD14b and dropping the other. In effect they just kept using the old stamp even if they did have more printings. If there is no way to distinguish it other than usage date, it should just have one catalog number.

Charles Pirro
3 Baker Lane
Norwalk, CT 06851-0241



State Revenue Society Publications

- 1. Washington State /Cities Revenue Catalog**
M.E. Matesen, 1973, 27 pp.
\$5 (Non-member price \$7)

2. History of Oleomargarine Tax Stamps and licenses in the United States
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)

3. USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)
Elbert S.A. Hubbard, 1991
\$22.50 (Non-member price \$25.00)

Out of Stock

4. 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)

5. Second Federal Issue: 1801-1802
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)

6. Third Federal Issue 1814-1817
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)

7. Field Guide to Revenue Stamped Paper, Part I-Western States Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)

8. State Turkey Stamps
Dr. John Crook SRN No. 220 1994 32pp \$5

9. Kansas Revenue Stamps
Charles Bellinghausen, 1972 \$5

10. The Kansas Quail Stamps
David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members

11. The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)
Jan Wooton, 2001 210pps (6700+ stamps)
\$34.50 Members (Normally \$41.95)

12. Alabama City, County and Municipal Stamp Catalog.
Scott Troutman, 35 pages, 2001 \$5

13. Bound State Revenue News back issues

| | | |
|-----------|-----------|---------|
| 1976-79 | 23 issues | \$25 |
| 1980-83 | 21 issues | \$25 |
| 1984-88 | 22 issues | \$25 |
| 1989-93 | 30 issues | \$30 |
| 1994-96 | 13 issues | \$30 |
| All 5 | | \$125 |
| 1997-98 | 8 issues | \$22.50 |
| 1999-2000 | 8 issues | \$22.50 |
| 2001-03 | 12 issues | \$33.00 |
| All three | | \$72.50 |

NEW
NEW
NEW

15. Nebraksa Revenue Catalog
Ken Pruess, 1972, 18 pps
\$5 Members, \$7 Non-members

16. Catalogue of the Revenue Stamps of Utah
M.E. Matesen, 2003

| | |
|---------------|------|
| Color | \$31 |
| Black & White | \$16 |

NEW

17. Virginia Department of Agriculture Poster
Color reproduction of 10 3/4"x16 3/4" poster for "Virginia Quality Labels" for eggs, turkeys, potatoes and tomatoes.

| | | |
|-----------------------|---------|----------------|
| Shipped flat (folded) | \$5 mem | \$6.50 non-mem |
| Shipped in tube | \$7 mem | \$8.50 non-mem |

| Publication | Price ea. | Qty | Total |
|----------------------------|-----------|-------------|-------|
| | | | |
| | | | |
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| Prices now include postage | | Grand total | |

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Prices now include postage

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The Hubbard Catalog

by Scott Troutman

As you may notice looking at the publications for sale, we are currently out of the Hubbard Catalog Vol. I and down to our last copy of Vol II. This situation, brought about by the sale of the Hubbard material to Nutmeg stamps, was the main topic of concern among the board in September and at the SRS session at the Philadelphia show. At that point in time Nutmeg had been given a disc with the catalog on it but had been unable to read it, and it was unclear if Nutmeg was going to continue to produce it. It was clear that Romie Coltrin was not. The good news at this time is that Nutmeg is going to continue producing it and we should be restocked in January.

There was a whole flurry of questions at the time over who owned the catalog. Kent Gray discovered in the July 1960 SRN that the STATE REVENUE CATALOG was to be maintained by the society. Well, that cataloging attempt never got off the ground. Others thought Eric Jackson had the rights, but his rights are to the Springer catalogs. The fact is that Elbert Hubbard retained the rights and the copyright and willed them to Rosemary "Romie" Coltrin when he died. Ms. Coltrin sold the rights to Nutmeg along with the remaining

Hubbard stamp material. So that is that.

But the Hubbard is dated, hard to use and in places fragmented or just out of date. The bigger question is what should be done down the road. And it seems there are two camps.

Peter Martin heads the folks who believe that we need to come out with individual state catalogs (or it can be sets of states in the case of some of the smaller entities). So far the Matesen catalog of Utah is the only one out. My North Carolina and Oklahoma are about ready for press and others are coming along. The idea is that when all the catalogs are out then they can be put together into a unified catalog.

I am the leader of the other camp. For our end of the hobby to grow, we need a unified single catalog. I keep thinking I should launch an effort to create a new updated one volume state catalog. This catalog would feature prices in dollars and cents (because nobody, me included, knows what 3s means).

I estimate that redoing the text (a state at a time if necessary) and combining the two volumes is a year or two project. Factoring in auction prices to give the prices a taste of reality, with the first part done, can be done in about a month.

The problem lies in the pictures. It would be great to re-scan them and do them in color. On Oklahoma and North Carolina,

I have most of the material. On the catalog as a whole, I don't have them. I got a lot of them, but not enough. I would have to reuse a lot of Hubbard's illustrations. But Nutmeg controls them.

I have the time to do the project, but I am missing one key piece of the puzzle. People tell me, "Oh I will help if you need to borrow a stamp". But I have found doing the two catalogs so far, that getting things in a timely fashion just doesn't happen.

I am not real concerned about the ultra rare material. It doesn't come to auction often, so pricing and describing it ironically is not as important.

So here we sit. If I start work on an all-states catalog (and I want it loose leaf so we can add to it and make changes), will everybody stop on the individual state catalogs. We don't want that. By the same token Peter Martin has been working on the Wyoming catalog for something like four years (and it's only a couple pages long). Will it ever come out?

On the dues form we have a space for a comment. If you have one, let us have it. Wooton's catalog on fish and game, while it has some price problems, has been a God send for that material. A new Hubbard would help the field more than anything else we can do.

Idaho C3 Cigarette-Clear and Not so Clear

by M.E. Matesen

Long, long ago I decided that I should cease to be amazed at the almost perpetual stream of new finds that we as "state reveneruer's" continue to ferret out, and likewise share with collectors of a kindred spirit. Here is another example.

As listed in Hubbard's catalog we have a two cent water transfer decal which as described is C3 "on cream safety with a black roulette". Looking at the picture that seemed like a good description as I sorted a modest group of what I initially considered to be like issues. Upon closer examination I was surprised to see what follows:

First, this single has the cream colored safety card but clear rouletted 8. The design is very clear and visually strong.

The block of eight has a buff colored safety card, again with clear roulettes, this



Roulette 8
Strong design on cream card



Roulette 6 1/2
Thin design on buff card



Two types enlarged.

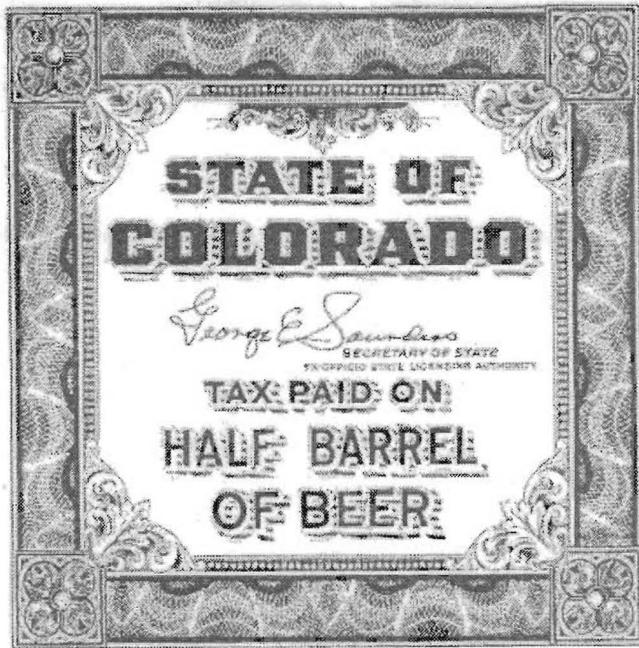
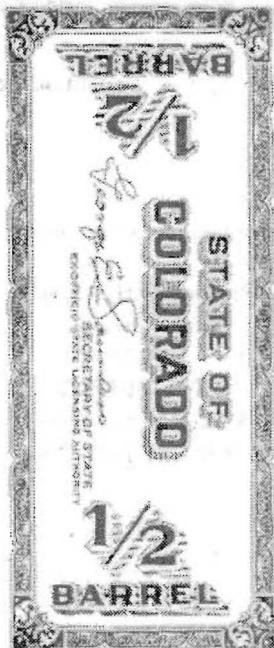
time rouletted 6 1/2. The design is the same but much more finely executed. The net impression is the red design is much lighter while the safety seems weaker.

I would think these two deserve listing in any new or improved catalog as C3a and C3b.

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Free For All

This free for all is a big one from Ken Pruess and is a set of 28 MHN feeds from Louisiana (about 1941-1947). I don't know if they are all alike or some are different, I just know Christmas has arrived for sure.

To get it send Harold Effner Jr. a self addressed stamped envelope to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Put a stiffener in it if you like and any other business going to Harold.

"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 served basis and if any are left we will sell them through the sales service.



Coincidence?

by Mack Matesen

Shown is a piece of a card listing how water transfer decals are to be applied. It is interesting because in looking at the center motif of the "The Palm Bros. Decalomania Co. - Cincinnati-New York-Chicago" emblem, just above their trade name of PalmLac, there is a striking resemblance to the decals for soft drinks and business licenses used in South Carolina.



South Carolina
Soft Drink Decal



Palm Bros. Logo



Directions for Applying PalmLac Decals

State Revenue Society
Scott Troutman, Secretary
P.O. Box 421
Duncansville, Pa 16635-0421

Address Service Requested

Presorted Standard
U.S. Postage
PAID
LYNCHBURG
VIRGINIA, 24506
PERMIT NO. 494