



STATE REVENUE NEWS

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Oklahoma Documentaries



At top \$5 green, 50ct pink and \$2.20 gray on one document.

Below 1978 pair of \$20.00 reds.

Right strip of five 1978 10ct blue-greens.

Auction 31

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First Quarter 2005

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President's Notebook by Peter Martin

State Revenues in 2005

As this issue goes to press, I am getting ready for the Sarasota National Stamp Exhibition, Feb. 4-6, in Sarasota, Fla. Both the American Revenue Association and the SRS will host their annual meetings there. We will have a table at the show and I hope you'll take the opportunity to stop by. Both I and Ed Kettenbrink will be manning the SRS table to answer questions and to sign up new members.

Plans are also underway for an SRS meeting at the Boxborough show, April 29-May 1 in Massachusetts. Details are still being finalized and if you would like to join the fun send me an e-mail at pmartin2020@aol.com and I will forward information as it is received from the meeting planners.

For several reasons, 2005 will be an eventful one for state revenue collectors. First, it marks the 50th anniversary of the SRS. Founded in 1955 by E.S.A. (Bert) Hubbard, your society is one of a small group of philatelic organizations to have reached that milestone. We'd like to do something special to commemorate our 50th anniversary and I'd like to hear your ideas about how we can best do that.

One sure way we're going to celebrate is with the first of a new crop of state revenue catalogs. SRN editor Scott Troutman has already provided a draft of his North Carolina catalog and several others are nearing completion. The last SRS published catalog was completed in 1984 and so we're way overdue for some new additions. From what I've seen so far, collectors and dealers will be pleased.

The Hubbard collection will come onto the market in several sales in 2005 and this will allow many collectors to fill gaps in their collections and to move into new areas, if they so desire. Through an arrangement with Nutmeg Stamp Sales, who will conduct the sales, all current SRS members will automatically receive copies of the state revenue catalogs.

We'll also have our elections later this year and this is a call for anyone interested in running for office to e-mail me by June 30. The ballot will appear in the 3rd quarter SRN and the new officers will take office in 2006. To finish many of the initiatives that we have underway, I plan to run for

re-election. One of my goals for the new officers is that each person accepts responsibility for one of the SRS functional areas, such as membership, recruiting, annual meetings, publications, and the like. The second quarter SRN will have more details.

2005 will be a great year for state revenues. If you have ideas about how to promote the SRS and state revenue collecting, please let me hear from you.

Editor's Notes

Another surprise in this issue. Everyone will see Oklahoma on the cover and figure it an article by me. But it is not, but instead it is part one of a two part piece of work by Brady Hunt, a new member and long time stamp collector.

This issue features a huge auction, and I am just buried in auction material. There is some really tough fish and game and for the Ohio sales tax lovers (and there are quite a few) there is half of a big collection of this material in this auction. Better stuff and lots of the tough sales cards. There is lots of Virginia material, and a good sprinkling from everywhere. And lots of big hodgepodes, as those have developed a following. There are California sweet potatoes, Illinois egg candling, Kansas eggs, lots of Wisconsin and Maine beers, mobile home in transit windshield stickers and even a West Point, New York fishing stamp. So take a shot.

Ken Pruess has started a new column on interesting auction realizations. So if you see something go high on e-bay or in another auction let Ken know.

Thanks to all the folks who sent in feedback with your dues, and to those who haven't paid, this is your last issue until you do. Kent is busy sending out the pay up notices from Turkey.

Also thanks to those who sent detailed comments on redoing the Hubbard catalog. I have begun groundwork and even I am surprised how rough the interface is between the two existing catalogs. And I may ask for help in the next issue with the rekeying efforts or in editing. Wish me luck. As Peter noted, year 50 may be quite something.

Oklahoma Documentary Stamps

by Brady R. Hunt

Editors note - Brady Hunt is an Oklahoma lawyer and life member of the U.S. Postal Stationary Society and the Oklahoma Philatelic Society. Most of the Oklahoma documentaries in existence were collected by him for the late Elbert Hubbard.

By the end of 1967, the federal government had eliminated its program to tax the filings of deeds in various states. Never missing an opportunity to tax its citizens, the Oklahoma Legislature, in its infinite wisdom, decided to institute its own tax on the filing of deeds. They implemented a similar tax at the same rate of \$1.10 per thousand dollars of the consideration of the transaction. In this manner, the legislators could look their constituents in the eye and, with all the conviction a politician can muster, state "I didn't raise your taxes". The tax is still with us today, but for stamp collectors it has an interesting history and provides some of the scarcest gems that Oklahoma philately has to offer.

The Oklahoma Tax Commission (OTC) was in charge of designing, distributing and accounting for the stamps to be affixed to deeds in which there was "consideration", that is, money changing hands. There were some notable exceptions which changed over the years. These included deeds to governmental entities, gift deeds, deeds in divorces, etc. If a deed was filed without stamps the exception was to have been noted on the deed, a practice which was not always followed.

No stamps were to be sold over the counter, which accounts for few stamps being in collectors hands. Originally the stamps were to be issued for each deed and canceled by the county clerk. A curious loophole allowed the stamps to be purchased but not affixed to the deed until 1992. After that date the clerk was supposed to have affixed the stamps directly to the deed but was not required to cancel them. Most all the clerks continued the canceling process, but this practice does account for the few stamps appearing as mint. Removal of the gum would indicate the stamp is actually used. There are, nevertheless, a few mint stamps with original gum in the collector's hands.

The Oklahoma Documentary stamps

were issued in two series. The first series was issued for the tax rate of \$1.10 per thousand which was instituted on January 1, 1968. The second series was issued for the tax rate of \$1.75 per thousand and instituted on July 28, 1978.

The 77 county clerks were deemed agents of the Oklahoma Tax Commission in administering the tax. They were required to keep both a daily (OTC 966-D - see Figure 1) and monthly (OTC 963-D - See Figure 2) accountings of each stamp sold. These daily accountings were then put into a monthly report to the OTC for each stamp sold. A copy of the typical reports for the moderate size county of McClain are shown as examples. These reports are for the very first month the stamps were sold. Notice that in the entire month there were no \$50 or \$100 stamps sold. There were only three \$20 stamps used.

According to sources I personally interviewed in the Oklahoma Tax Commission, they remember three or four printings of these stamps. Procurement records have not been discovered at the tax commission or the printing company who printed the stamps. These recollections do coincide with the physical evidence. The first series, characterized by thick numerals, had three probable printings. We can determine this by the serial numbers and color changes in the \$2.20 and \$3.30 stamps.

There were two fonts used in the first series from the beginning. These fonts were consistent for each denomination. One font was for all denominations 55ct and. The second font was used on all denominations from \$1 to \$10. The \$20 is known with both fonts.

The second series, with new denominations and characterized by very thin numerals, most probably had only one printing.

Hubbard's previous cataloging is incorrect. I propose a new number system for Oklahoma documentary stamps as in the accompanying chart (Figure 3 and 4). Numbers followed by an "A" would indicate stamps printed in the series in a second color. This numbering system also allows for future discoveries of second series stamps which, I suspect, may exist.

All of the Oklahoma documentary

stamps were printed by the printing firm of Weldon, Williams and Lick, of Little Rock, Arkansas which is still in business today. Unfortunately, they have no records of the printing of any of the Oklahoma documentary stamps.

To put the documentary tax in perspective my mother and father bought a house in 1976 in a desirable neighborhood in Midwest City, a suburb of Oklahoma City in Oklahoma County. The 2000 square foot Tudor style home, had all the amenities of the day. All electric, with heat pump, 2 1/2 baths, three bedrooms, and two living areas, double car garage with garage door opener. The cost was \$55,000. The tax for this transaction was \$60.50 (about \$27 per square foot at the time). The price of the average home was far less than this transaction. My first home, purchased in 1975, was 1100 square feet and brought \$16,900. It was a nice house in a well established area built in the late 1950's.

I closed approximately 700 real estate transactions during a five year period during this era. I wish I had the foresight to keep the stamps on all the transactions. It was only towards the end that I began trying to save some stamps for Bert Hubbard. Only rarely would we have a transaction require a \$50 stamp. I had almost none with \$100 in taxes. Such a transaction would have been in excess of \$90,000, a tidy sum in those days. One must take into account that Oklahoma rates consistently at the top of the nation for affordable land prices. It is traditionally one of the least expensive places to live in the United States. I would venture to guess that the average sales price for housing would have been well under \$50,000 during this time. The higher dollar transactions no doubt occurred, but were few and far between. I would imagine that most using the higher values were commercial transactions. Oklahoma County along with Tulsa County were the most populous and expensive counties in which to live and would have had the most use of these stamps.

OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA
2101 Lincoln Blvd.
Oklahoma City, Oklahoma 73105

DAILY DOCUMENTARY STAMP SALES RECORD

County Clerk of McClain Bunnell, Oklahoma

Date Covered: From Jan 2 1968 to Jan 31 1968

DAY OF MONTH	\$.05	\$.10	\$.25	\$.50	\$ 1.00	\$ 2.00	\$ 5.00	\$ 10.00	\$ 20.00	\$ 50.00	\$ 100.00	\$ 200.00	\$ 500.00	\$ 1000.00	OTHER	TOTAL VALUE
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1	0	1	0	12	7	7	13	12	1	4	3	0	0	0	194.80

Figure 1. January 2 - January 31, daily stamp sales report (OTC 966-D) for McClain County, Oklahoma

OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA
2101 Lincoln Blvd.
Oklahoma City, Oklahoma 73105

MONTHLY COUNTY REPORT OF RECEIPTS AND SALES OF DOCUMENTARY STAMPS

Month Ending Jan 31 1968 DATE: Feb 1, 1968

County Clerk of McClain, Oklahoma

4. Stamp Inventory Reconciliation and Sales.

1. Stamp Value	2. On Hand Beginning of Month		3. Received From Tax Commission During Month		4. Sold During Month		5. Returned to Tax Commission During Month		6. On Hand End of Month	
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
\$.05	400	20.00			1	.05			399	19.95
.10	400	40.00			0	0				400.00
.25	400	100.00			1	.25			399	99.75
.50	400	200.00			0	0			400	200.00
1.00	400	400.00			12	6.60			388	393.40
1.75	400	700.00			7	7.70			393	392.30
2.50	400	1000.00			13	28.60			387	371.40
3.25	400	1300.00			12	39.60			388	1260.40
5.00	400	2000.00			1	5.00			399	1995.00
10.00	400	4000.00			7	40.00			393	3960.00
20.00	400	8000.00			3	60.00			397	7960.00
50.00	400	20000.00			0	0			400	20000.00
100.00	400	40000.00			0	0			400	40000.00
TOTALS		14,020.00				194.80				13,825.20

1. Remittances:

- Total Receipts from Sales: \$ 194.80
- Less Still Remained for County: 9.79
- Total Due Oklahoma Tax Commission: \$ 185.01
- Less: Credit Memorandum Number:
- Total Remittance to Oklahoma Tax Commission: \$ 185.01

2. Enclosed is remittance of \$ 185.01 Date Feb 1, 1968 Warrant Number 193

SIGNED: John D. Pappas (County Clerk)

Figure 2. Monthly (OTC 963-D) report of documentary stamp sales for McClain County from January, 1968.



Issue of 1968		
Black value and number. Hyphenhole 6 3/4. 26x32mm on values \$10 and under. 38x32 mm on values \$20 and over		
Cat. No.	Denomination	Color
D1	5¢	Pink
D1A	5¢	Brown
D2	10¢	Pink
D2A	10¢	Brown
D3	25¢	Brown
D4	50¢	Pink
D4A	50¢	Brown
D5	55¢	Baby Blue
D6	\$1.00	Green
D6A	\$1.00	Pink
D7	\$1.10	Baby Blue
D8	\$2.20	Blue
D8A	\$2.20	Grey (1974?)
D9	\$3.30	Blue
D9A	\$3.30	Grey (1974?)
D10	\$5.00	Green
D10A	\$5.00	Pink
D11	\$10.00	Green
D11A	\$10.00	Pink
D12	\$20.00 (slim font)	Dark Green
D12A	\$20.00 (fat font)	Dark Green
D13	\$50.00	Brown
D14	\$100.00	? Light Green ?

Figure 3. Oklahoma first series of documentaries and suggested cataloging.



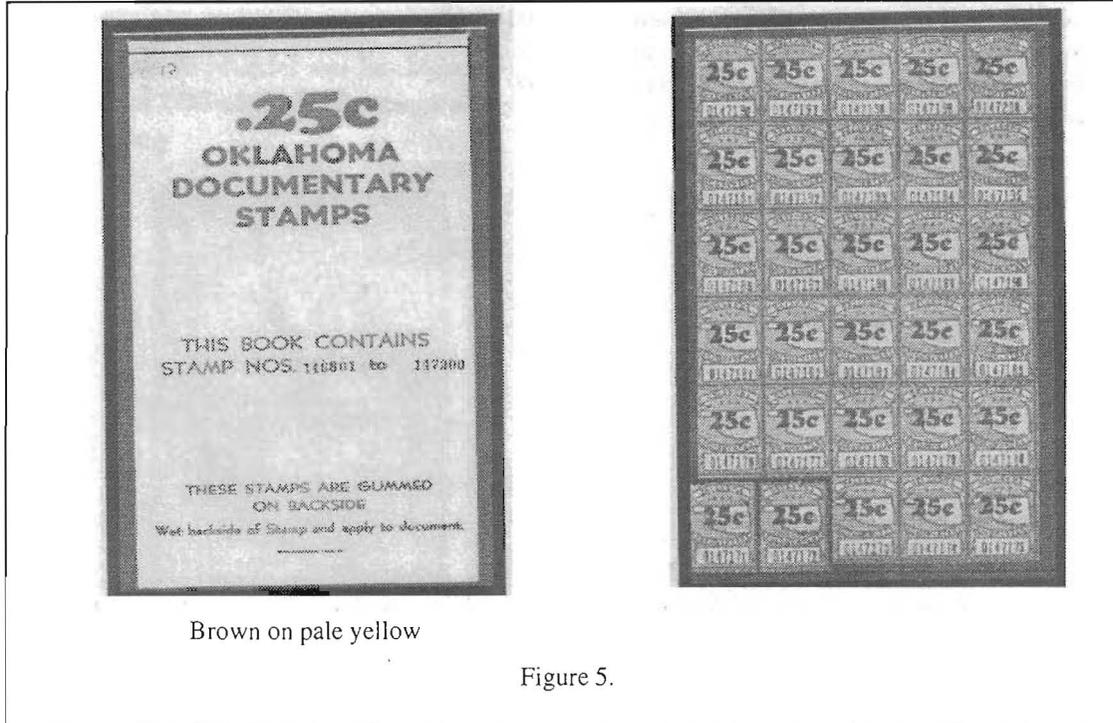
Issue of 1978		
Black value and number. Hyphenhole 6 3/4. 27x34mm on values \$10 and under. 38x 32 on values \$20 and over		
Cat. No.	Denomination	Color
D15	5¢	Royal Blue
D16	10¢	Blue Green
D17	25¢	Magenta
D18	50¢	Orange
D19	75¢	Brown
D20	\$1.00	Salmon*
D21	\$1.50	Brown*
D22	\$3.00	Olive*
D23	\$5.00	Red
D23A	\$5.00	Salmon*
D24	\$10.00	Light Salmon*
D25	\$20.00	Red
D26	\$50.00	Sienna Brown*
D27	\$100.00	Light Green

These are the color names use by the OTC



Figure 4. Oklahoma second series of documentaries and cataloging.

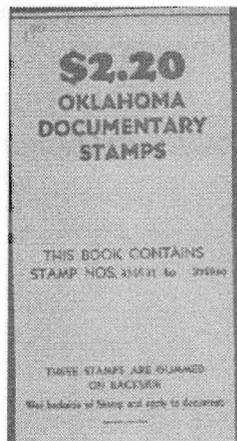
Figure 5 is the booklet issued to County Court Clerks for the first series of Oklahoma documentary stamps containing 400 stamps of \$.25 denominations. The booklet measures 5 1/16 inches by 10 1/2 inches. The pages are comprised of 5 stamps in each of eight rows. Ten pages were included in each booklet of 400 stamps. Not all denominations were issued in booklets of 400. The stamps to the right of the booklet comprise the largest known multiple of Oklahoma documentary stamps. They were the final stamps to come from the adjacent booklet. Notice that the numbering was consecutive starting from the bottom row and working upward to the final stamp in the booklet. The assumed reason for this unusual numbering was to facilitate the accounting of the stamps. At all times, it would be easy to calculate how many stamps were left in the booklet.



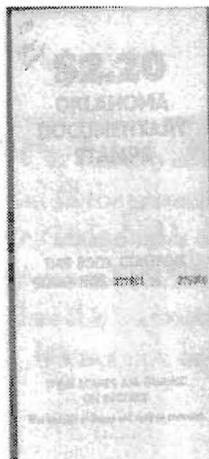
Brown on pale yellow

Figure 5.

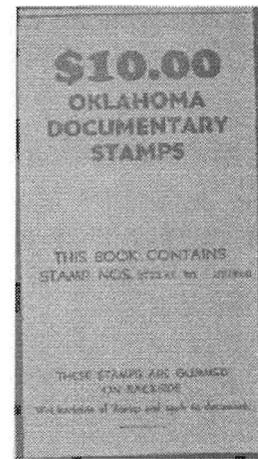
Below are additional booklets for higher denomination stamps which are also from the first series. This belief is based on the serial numbers of the stamps on the covers of the booklets.)



Black on blue-green

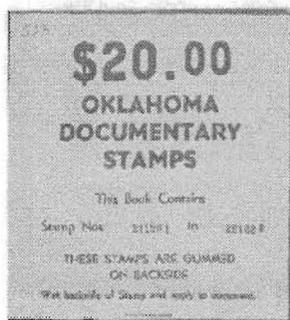


Brown on pale yellow

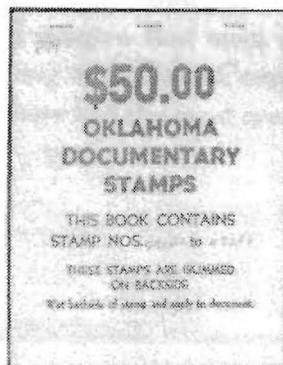


Black on pink

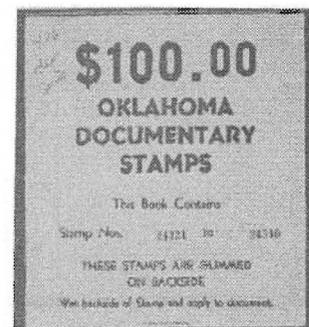
The booklets below are from those delivered to the Oklahoma County clerk which contained the documentary stamps. The booklets are cardboard. The \$20 and \$100 booklets measure 6 inches wide by 6 3/4 inches long. The \$50 denomination is 6 inches wide by 7 3/4 inches long. The stamps within were in sheets of 20 with 4 wide in 5 rows.



Black on olive green

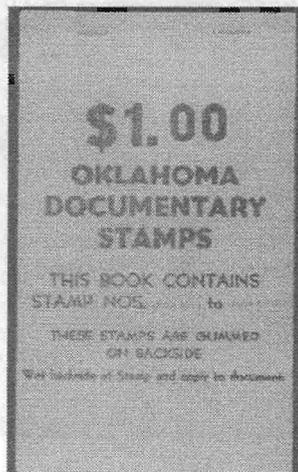


Black on pale yellow

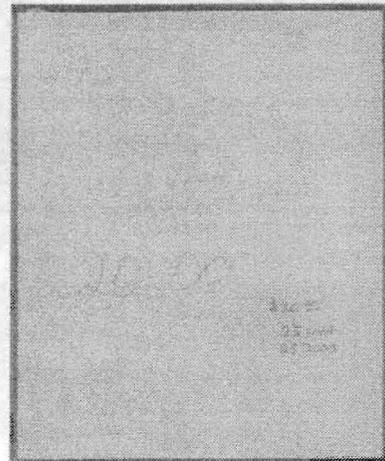


Black on olive green

The 1978 series of booklets were issued in different layouts. The \$1.00 booklet measures 4 5/16 by 7 5/8 inches. It contained 400 stamps in sheets 4 wide by 5 long. There were 20 sheets to the \$1 booklet. The \$20 booklet was less formal with the contents indicated in handwriting in pen and pencil. Here the booklet contained 100 of the \$20 stamps also 4 wide by 5 long. The \$20 booklet measures 6 inches wide by 7 3/8 inches long.



Black on pink



Pink with hand written notations

The county clerks were issued Oklahoma tax Commission charts from which to correctly and easily figure the tax. They were on a light cardboard stock. From examples on the chart, it is easy to see how the clerks used the stamps in various combinations to satisfy the tax due. That is why there are very low amounts like five and ten cent stamps. Obviously when the tax rate changed from \$1.10 per \$1000 to \$1.75 per \$1000, there was no longer the need for the 55 cent, \$1.10, \$2.20 and \$3.30 denominations.

OKLAHOMA DOCUMENTARY STAMP VALUE CHART									
Denominations			Denominations			Denominations			
Stamp No.	Value	Stamp No.	Value	Stamp No.	Value	Stamp No.	Value	Stamp No.	Value
101	\$.05	107	\$ 1.00	113	\$ 2.00	119	\$ 3.00	125	\$ 4.00
102	1.00	108	1.00	114	2.00	120	3.00	126	4.00
103	1.50	109	1.50	115	2.50	121	3.50	127	4.50
104	2.00	110	2.00	116	3.00	122	4.00	128	5.00
105	2.50	111	2.50	117	3.50	123	4.50	129	6.00
106	3.00	112	3.00	118	4.00	124	5.00	130	7.00
107	3.50	113	3.50	119	4.50	125	5.50	131	8.00
108	4.00	114	4.00	120	5.00	126	6.00	132	9.00
109	4.50	115	4.50	121	5.50	127	6.50	133	10.00
110	5.00	116	5.00	122	6.00	128	7.00	134	11.00
111	5.50	117	5.50	123	6.50	129	7.50	135	12.00
112	6.00	118	6.00	124	7.00	130	8.00	136	13.00
113	6.50	119	6.50	125	7.50	131	8.50	137	14.00
114	7.00	120	7.00	126	8.00	132	9.00	138	15.00
115	7.50	121	7.50	127	8.50	133	9.50	139	16.00
116	8.00	122	8.00	128	9.00	134	10.00	140	17.00
117	8.50	123	8.50	129	9.50	135	10.50	141	18.00
118	9.00	124	9.00	130	10.00	136	11.00	142	19.00
119	9.50	125	9.50	131	10.50	137	11.50	143	20.00
120	10.00	126	10.00	132	11.00	138	12.00	144	21.00
121	10.50	127	10.50	133	11.50	139	12.50	145	22.00
122	11.00	128	11.00	134	12.00	140	13.00	146	23.00
123	11.50	129	11.50	135	12.50	141	13.50	147	24.00
124	12.00	130	12.00	136	13.00	142	14.00	148	25.00
125	12.50	131	12.50	137	13.50	143	14.50	149	26.00
126	13.00	132	13.00	138	14.00	144	15.00	150	27.00
127	13.50	133	13.50	139	14.50	145	15.50	151	28.00
128	14.00	134	14.00	140	15.00	146	16.00	152	29.00
129	14.50	135	14.50	141	15.50	147	16.50	153	30.00
130	15.00	136	15.00	142	16.00	148	17.00	154	31.00
131	15.50	137	15.50	143	16.50	149	17.50	155	32.00
132	16.00	138	16.00	144	17.00	150	18.00	156	33.00
133	16.50	139	16.50	145	17.50	151	18.50	157	34.00
134	17.00	140	17.00	146	18.00	152	19.00	158	35.00
135	17.50	141	17.50	147	18.50	153	19.50	159	36.00
136	18.00	142	18.00	148	19.00	154	20.00	160	37.00
137	18.50	143	18.50	149	19.50	155	20.50	161	38.00
138	19.00	144	19.00	150	20.00	156	21.00	162	39.00
139	19.50	145	19.50	151	20.50	157	21.50	163	40.00
140	20.00	146	20.00	152	21.00	158	22.00	164	41.00
141	20.50	147	20.50	153	21.50	159	22.50	165	42.00
142	21.00	148	21.00	154	22.00	160	23.00	166	43.00
143	21.50	149	21.50	155	22.50	161	23.50	167	44.00
144	22.00	150	22.00	156	23.00	162	24.00	168	45.00
145	22.50	151	22.50	157	23.50	163	24.50	169	46.00
146	23.00	152	23.00	158	24.00	164	25.00	170	47.00
147	23.50	153	23.50	159	24.50	165	25.50	171	48.00
148	24.00	154	24.00	160	25.00	166	26.00	172	49.00
149	24.50	155	24.50	161	25.50	167	26.50	173	50.00
150	25.00	156	25.00	162	26.00	168	27.00	174	51.00
151	25.50	157	25.50	163	26.50	169	27.50	175	52.00
152	26.00	158	26.00	164	27.00	170	28.00	176	53.00
153	26.50	159	26.50	165	27.50	171	28.50	177	54.00
154	27.00	160	27.00	166	28.00	172	29.00	178	55.00
155	27.50	161	27.50	167	28.50	173	29.50	179	56.00
156	28.00	162	28.00	168	29.00	174	30.00	180	57.00
157	28.50	163	28.50	169	29.50	175	30.50	181	58.00
158	29.00	164	29.00	170	30.00	176	31.00	182	59.00
159	29.50	165	29.50	171	30.50	177	31.50	183	60.00
160	30.00	166	30.00	172	31.00	178	32.00	184	61.00
161	30.50	167	30.50	173	31.50	179	32.50	185	62.00
162	31.00	168	31.00	174	32.00	180	33.00	186	63.00
163	31.50	169	31.50	175	32.50	181	33.50	187	64.00
164	32.00	170	32.00	176	33.00	182	34.00	188	65.00
165	32.50	171	32.50	177	33.50	183	34.50	189	66.00
166	33.00	172	33.00	178	34.00	184	35.00	190	67.00
167	33.50	173	33.50	179	34.50	185	35.50	191	68.00
168	34.00	174	34.00	180	35.00	186	36.00	192	69.00
169	34.50	175	34.50	181	35.50	187	36.50	193	70.00
170	35.00	176	35.00	182	36.00	188	37.00	194	71.00
171	35.50	177	35.50	183	36.50	189	37.50	195	72.00
172	36.00	178	36.00	184	37.00	190	38.00	196	73.00
173	36.50	179	36.50	185	37.50	191	38.50	197	74.00
174	37.00	180	37.00	186	38.00	192	39.00	198	75.00
175	37.50	181	37.50	187	38.50	193	39.50	199	76.00
176	38.00	182	38.00	188	39.00	194	40.00	200	77.00
177	38.50	183	38.50	189	39.50	195	40.50	201	78.00
178	39.00	184	39.00	190	40.00	196	41.00	202	79.00
179	39.50	185	39.50	191	40.50	197	41.50	203	80.00
180	40.00	186	40.00	192	41.00	198	42.00	204	81.00
181	40.50	187	40.50	193	41.50	199	42.50	205	82.00
182	41.00	188	41.00	194	42.00	200	43.00	206	83.00
183	41.50	189	41.50	195	42.50	201	43.50	207	84.00
184	42.00	190	42.00	196	43.00	202	44.00	208	85.00
185	42.50	191	42.50	197	43.50	203	44.50	209	86.00
186	43.00	192	43.00	198	44.00	204	45.00	210	87.00
187	43.50	193	43.50	199	44.50	205	45.50	211	88.00
188	44.00	194	44.00	200	45.00	206	46.00	212	89.00
189	44.50	195	44.50	201	45.50	207	46.50	213	90.00
190	45.00	196	45.00	202	46.00	208	47.00	214	91.00
191	45.50	197	45.50	203	46.50	209	47.50	215	92.00
192	46.00	198	46.00	204	47.00	210	48.00	216	93.00
193	46.50	199	46.50	205	47.50	211	48.50	217	94.00
194	47.00	200	47.00	206	48.00	212	49.00	218	95.00
195	47.50	201	47.50	207	48.50	213	49.50	219	96.00
196	48.00	202	48.00	208	49.00	214	50.00	220	97.00
197	48.50	203	48.50	209	49.50	215	50.50	221	98.00
198	49.00	204	49.00	210	50.00	216	51.00	222	99.00
199	49.50	205	49.50	211	50.50	217	51.50	223	100.00

OTC tax table. These came on both yellow and white cardboard stock.

The documentary tax was first implemented on January 1, 1968. The stamps were required for transfers of most real estate transactions wherein money changed hands. Technically, I had determined from a read of the statute that the stamps had to be purchased, but did not have to be attached to the deed. Consequently, I would purchase the stamps for each transaction, photocopy the deed with the appropriate stamps shown as purchased and send the deed with an accompanying letter to the Oklahoma Tax Commission stating the stamps had been purchased as required by law. This was a time consuming and arduous task for stamps with little commercial appeal. When I had the time, and the inclination, I would follow this procedure to supply Bert Hubbard with some stamps. In this manner, I also built my collection. It was not an everyday effort since it seemed to me at the time that only Bert and I were interested in these things. Fortunately, this was during the crossover time for both the old and new issues and it provided an excellent opportunity to gather most all the stamps available.

During that time, I knew of no collectors in Oklahoma of these items other than myself. I was still fairly active in the Oklahoma City Stamp Club and the Oklahoma Philatelic Society but never found anyone who shared my interest in these stamps. I seriously doubt that anyone went to the trouble to preserve these items as I did. The late Bert Hubbard was provided a few dozen of these stamps by me for resale. They are very scarce. Those I provided all had the handstamp with the blue cancel of "Jerry DeWoody, County Clerk". All these stamps had a date on them. The others I provided were canceled "Cecil Parham, County Clerk". His stamp was not dated. All the stamps on the market today which have one of these cancels and which have no gum disturbance on the reverse are undoubtedly stamps I preserved and provided to Bert for resale.

Why are these so scarce? First none were to be sold as mint stamps although there are a few known without cancel today. Those uncanceled stamps which have no gum are almost certainly used stamps soaked from deeds which were missed by the canceler of the court clerk. Only uncanceled stamps with original gum are sure to be mint.

Second, these stamps are scarce

because it was common belief among the clerks that these had to be affixed to deeds as they were sold. The tax charts shown and the laws state:

"Any person who shall willfully fail to purchase and affix a sufficient amount of stamps on any deed as required above shall, upon conviction, be subject to a fine of not more than One Thousand Dollars (\$1000) or to imprisonment of not more than one (1) year, or to both such fine and imprisonment for such offense."

In my case, I persuaded the Oklahoma County Clerk's office this was not so. But by 1992 the law was such that the stamps were to be affixed. At any rate, I was able to save for collectors a minimal number of most all the stamps. As far as numbers are concerned, I doubt that I was able to save more than 20 or 30 of any of the most common denominations. The higher values were less in number.

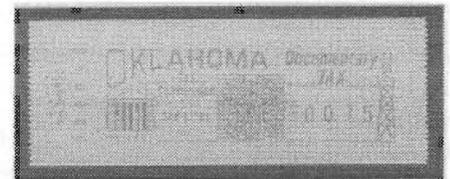
So where can collectors obtain these stamps today? They are literally thousands of deeds from the 1968 to 1981 period, when meters began to be used. So collecting them would seem to be a straightforward task. Merely go out and find some old deeds from the time period and the stamps will be there. But that is the catch 22! Have you ever tried to ask a little old lady for the deed to her house? People don't often give up their deeds willingly. It is unlikely that great quantities of deeds will ever hit the marketplace like stock certificates from defunct companies and brokerages did in former times.

How would one value these items? More on that in a future article. But until then, the higher values (\$20, \$50, \$100) were made available to clerks in booklets of 20 stamps. The lower values were provided in books of 400. The resulting ratio is in line with my experience in dealing with these issues. In the final analysis, mint copies would appear to me, to be very rare because they were not to be sold to the public for consumption. Used copies are sometimes available. Copies properly used on deeds would be highly desirable for these issues. Errors on these items, such as shifting, rarely occurs. I know of only one stamp today in either series in which a shift occurred. The quality control on these items was very good.

The sad thing is that, had I known

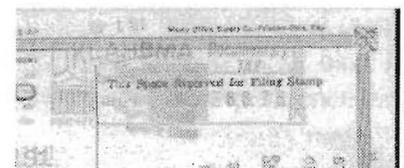
anyone would be interested in these items but me, I would have endeavored to collect more and save them.

In Oklahoma County, the clerk stopped using the stamps and began using a meter on September 1, 1981. Other counties, such as Cleveland, had stopped using the stamps even earlier. The switch to meters was unannounced and a total surprise. I was lucky enough to be filing in the County Clerk's office on that day. I acquired five of the meters used on that day. This is an example. It measures 3 5/8 by 1 5/16 inches. County clerks in all the 77 counties began to convert to meters thereafter. No county uses the stamps today. But the tax, as all taxes do, just keeps rolling along. The state is the great benefactor of rising real estate transactions.



Gray meter on yellowish basketweave meter strip.

Shown below is part of a warranty deed, filed on September 1, 1981, with the use of a meter. In this case the meter was inscribed directly onto the deed. Meter tape, as shown above, was not normally used. It is somewhat comical that after imprinting the meter directly to the document, the clerk canceled the meter!

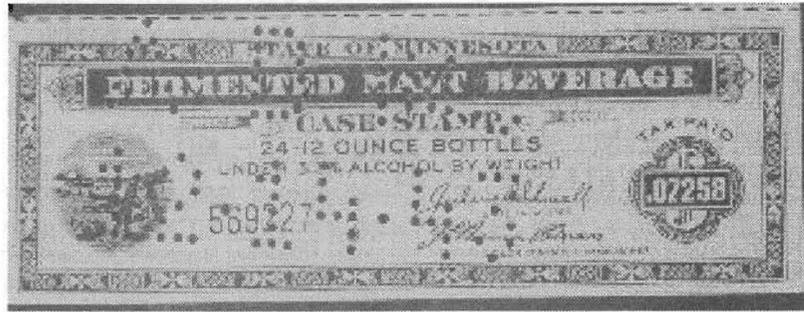


Meter applied directly on deed.

If the purpose of canceling a stamp is to prevent its reuse, I would entertain any logical explanation of why a permanent, non-removable stamp imprint on a document could be reused. I suppose old habits die hard.

Of the revenue stamps of Oklahoma, it appears these are some of the most difficult to obtain. While cigarette, tobacco and wine stamps were used by the hundred or thousands daily, the documentary stamps were used in the handfuls. Smaller counties may have only used less than a half dozen of the higher issues in a month's time.

The lot 181 shown at right is a most interesting Minnesota beer which is not listed in the Hubbard catalog. It is like the 1955 .07258 cent B85 in that it has only the Ericson signature and the small position number. But this stamp is rouletted 2 3/4 (a very odd roulette indeed) horizontally only and it has a perfin for Miller beer which shows it was used August 11, 1953. There is a notation by Hubbard on the back "Roul 2 3/4 k2?" indicating he had only encountered two copies. I think this ought to be B84A.



Minnesota B84A



This stamp, lot 331, at first glance appears to be South Carolina business license BL170. However, BL170 was a decal, whereas this stamp is a die cut self adhesive on a white backer. This stamp was described in the SRN back in 1991 in an article by Michael Dawes on the last four business license stamps (SRN 1991 No. 5, p4 ill.) This one cent value was original used on malt and later was used only on Samporena 234's, a cigarette imported in small packages. These are not in the Hubbard catalog. They were originally sold by the SRS.

In Maryland it is illegal to sell prophylactics from vending machines with one exception: prophylactics may be dispensed from vending machines only "in places where alcoholic beverages are sold for consumption on the premises".

Unidentified internet source

Oklahoma Documentaries cont.

These stamps are a challenge of the highest order for the Oklahoma collector.

New York C6 and "COUNTERFEIT?"

by M. E. Matesen

Here are two panes of New York state cigarette tax stamps from the 1940's which upon first glance may have just passed as like issues from that era. One is a full pane of Hubbard C6 cigarette water decals, and the other is in fact "counterfeit." While sorting a small lot I found on the obverse side, of the issue appearing in the upper

had to fall into the "other than legit" category. Upon close examination of each the differences are most obvious.

Both stamps are orange on black, though the counterfeits have the state solidly in black. The real stamps are on a cream colored safety card with black roulettes. The fakes are on a plain white



Real Hubbard C6 on a buff safety card with black roulettes..



Cabot's counterfeit. While the shape is similar and both are orange, this one is on a cream colored card with no safety and clear roulettes. The New York seal on the map is little more than some squiggly lines.

right of this illustration an inscription I knew was from the hand of the late George D. Cabot. The pencil inscription read "counterfeit." Indeed, the state had to have issued some like issues or the these clearly

card. Someone was moving a lot of cigarettes to go to this much trouble.

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.

State	Cat #	Description	Need				
AK	PB1	\$2 punchboard	illustration, info	OK	D14	\$100 light green doc.	illustration
AK	PB2	\$4 punchboard	illustration, info	OK	D27	\$100 light green doc.	illustration
AK	LS1-7	liquor seals	illustrations	OK	L1	1/20 gal.	illustration, info
AK	L4	1/2 pint carmine	illustration, info	OK	L6	1/4 gal.	illustration, info
AK	L12	1 pint blue "L"	illustration	OK	Bingo	(trucker for hire) 1978	color
AK	L16	1 pint blue, no serial #	illustration, info	OK	Veg. seed	1955-78,82-85,post 88	colors
DC	C1-3	cigarette	illustrations	PA	PD18p	Philadelphia \$5 w/imprint	illustration
DC		cigarette any after C3	illustrations, info	WY	C2	3ct cigarette	illustration
DC	AL11	additional tax stamp	illustrations, info	WY	C4	8ct red cig.	illustration
DC	L13	additional tax stamp	illustration				
DC	W11	1/5 gal wine, 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.netAL	
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@worldnet.att.net	MO,TX
Leshner, Ron	revenue@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	smtroutman@atlanticbb.net	NC,OK,SC,ND
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 pmartin2020@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	259
New Members	3
Reinstatements	1
Resignations	0
Deaths	1
Dropped Not Paid	0
Current Total	262

New Members

- 1313 Michael Nissim
PO Box 5213
New York, New York 10185
- 1314 John Boal
268 Verdugo Way
Upland, CA 91786-7138
Interests - California revenues
- 1315 Brady R. Hunt
8000 SE 15th Street
Midwest City, OK 73110
Interests - Oklahoma revenues

Reinstatements

- 611 Richard Hanesn
1720 Harte Drive
San Jose, CA 95124

Died

- 301 Phillip Jenson, MI

Resignations

Dropped Not Paid

Address Changes

- 1121 George R. Haydon Jr.
10401 Wenonga Lane
Leawood, KS 66206
- 1278 Albert Aldham
e-mail cancels@ptd.net
- 1280 James Owens
5221-B Cline Road
Kent, OH 4420

2005 Dues are Due if You Haven't Paid

2005 Duck Catalog Available

Duck Stamp and Print Catalog 2005, Sam Houston Duck Company, P.O. Box 820087, Houston, TX 77282, e-mail order@shduck.com or call 1-800-231-5926. Catalogs are \$5 refundable with order, A free PDF download is available at the website shduck.com.

I have just received the 2005 Duck Catalog and it remains the most authoritative catalog on duck stamps - federal, state and even worldwide. In addition to the normal listings of duck stamps, Bob Dumaine also gives listings of errors and varieties, and topical listings of lighthouses, duck species, dogs, decoys and artists. First day covers, governors editions and prints for duck stamp artwork are also covered.

Also of interest are sections devoted to state and national society conservation stamps. This remains the only comprehensive catalog on this material. This section even includes Diamond Reef diving stamps and other National Park Service stamps, and the Pennsylvania State Park stamps.

State fishing stamps are covered to the extent Sam Houston has stock.

For \$5 you get a color 88 page catalog, which is a good deal. If your a duck collector you need to get one of these. Dumaine has again dropped the Native American stamp section which is a shame because he was the only cataloger covering the area.

Medal Winners

by Kenneth Pruess

A couple more exhibits which have won SRS medals this fall.

Mike Mahler, California's Gold Rush Revenues: A Fiscal History, Stampshow 2004, Gold

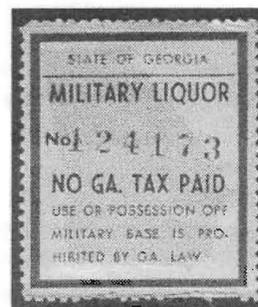
Robert Henak, State Taxation of Harvested Marijuana, Milcopex 2004, Gold

New Find - Georgia Military Liquor

by Scott Troutman

Shown is a newly reported military liquor stamp from Georgia. This stamp was used to show exemption for Georgia liquor taxes on liquor used on military bases or on naval ships.

The stamp is perf 12 1/2 and the design is 28 1/2mm x 33 mm. The printing and borders are in black, the state of Georgia outline is in gray, and the serial number is in red. I have no feel for when these were used.



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
263	4/04 Pennsylvania

1995 or 1996 year sets (four issues)

\$7.50 per year

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

Did you ever notice: When you put the words *The* and *IRS* together they spell *Theirs*?

D.F. Spellman
Readers Digest

Revenue Perfins Project

Art Mongan has put out Newsletter #3 on his progress in organizing the Perfins Club's Catalog of United States Revenue Perfin's. These are a few highlights. The following three definitions will be used:

Perfin - The initials, numbers, designs or combinations produced by fixed pins (of any size) in revenue stamps to represent a user.

Perforated cancelled - The initials produced by fixed pins (of any size) in revenue stamps to represent a user and moveable or fixed pins (of any size to indicate a date. [Often found on beer stamps]

Cut out - The initials, numbers, designs or combinations produced by non-circular punching out a piece or pieces of revenue stamps. The designs do not always represent a single user.

Current thinking is that the catalog will have twelve sections. These will be.

A. All perfins (currently in the Postal US perfins catalog) used also in revenue stamps. Separate tables for state revenues.

B. Perforated cancels (documentary, stock transfer, future delivery, silver tax, etc.)

C. Cut outs except date or value only. Some state revenues will be in separate tables.

D. Fermented grains (beer, malt, malt liquor etc.)

E. Fermented fruits (wine, fermented fruit juice etc.). Some state revenues in a separate table.

F. Distilled spirits (liquor, distilled spirits, alcohol etc.) Some state revenues in a separate table.

G. Tobacco products (cigar, cigarettes, tobacco, snuff, customs tobacco etc.)

H. Other products (proprietary medicines, narcotics, oleomargarine, playing cards, cosmetics, etc.)

I. Financial - verifies or cancels the document not the revenue stamp(s) on document (e.g. bank checks).

K. Specimens or samples (excludes circular punches). These have been moved into a separate section.

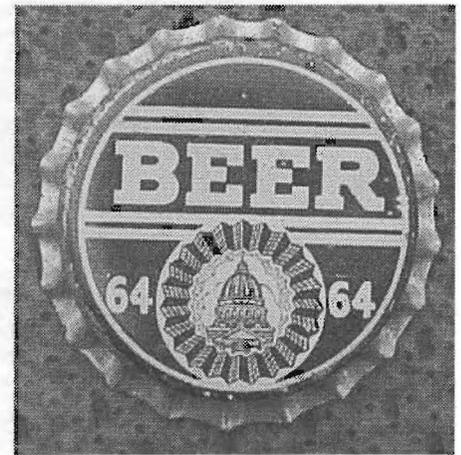
L. Cinderella - (wire inspection, delivery services, charity seals, etc.)

Comments and suggestions are welcomed by Art Mongan, 12432 Pretoria Dr., Silver Spring, MD 20904-1845.

Cind_revs@comcast.net.

Notable eBay sales

by Ken Pruess



Item number: 6145592715. Utah unused tax paid beer bottle cap for 64 oz Picnic beer (no name on cap, but so stated by vendor). Realized \$43.45 (Fig. 1). Matesen (2003) in his Utah catalog mentions that such items were used but did not list or illustrate examples. There was also a beer can listing (Item number 6144215173) for a complete Becker's flat top can with Utah tax paid lid which sold for \$5.61. Similar items from other States often appear in Collectibles: Breweriana.

Item number: 5545709867. Illinois Lincolnshire Real Estate transfer tax. A small lot, 5 stamps (4 different) on piece, sold for \$130.50. Stamps show the purchase price. Actual tax was \$3.00 per \$1000, thus the \$100,000 stamp had an actual face value of \$300. This means of expressing the tax makes a lot of sense. New denominations would not be needed if the tax rate were changed. Kent Gray has already put up the 4 different stamps on his locals web site. I did not even know that such local taxes existed. This could be a major research project for someone! I found a web site which gives a long list of cities, mostly in Chicago area, which have such taxes: www.atgf.com/member/transferTax/TrnsTaxOrd0412.pdf

Ken Pruess has offered to begin a little column on unusual auction listings, or exceptional prices realized. If you spot something which you think is unusual, send Ken an email giving the item number: kppruess@aol.com



Sheet Numbers, Not Serial Numbers

by Terence Hines

Lots of state revenue stamps have what have always been assumed to be serial numbers as part of the design. By serial number, I mean a number that is different on each stamp in the sheet and usually advances consecutively within the sheet. It is possible that in some cases the numbers seen on these stamps are really sheet numbers, with the number being the same on each stamp within a sheet. The only way to differentiate these two situations would be to find multiples of the stamps in question.

Recently I obtained a vertical strip of four of the 1940 New Hampshire 37 1/2 cent brown tobacco tax stamp, Hines # T50. Multiples of this issue are rare – in fact, this is the first one I've ever seen. It is shown here. Note that all four stamps bear the name number in red, Q-16102, showing that what were always assumed to be serial numbers are in fact sheet numbers. The set of which this stamp is a part was printed by the American Bank Note Company that also produced similar large paper tobacco

Fish and Game Update

by J.R. Wooton

Iowa

Habitat and trout stamps from Iowa have been received and prices continue to increase. The 2004 habitat stamp now costs \$8.50 and the 2004 trout stamp is priced at \$11.00. Stamps may be ordered from:

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

Kentucky

Kentucky continues to make stamps available to collectors. Trout stamps sell for \$5.00 and duck stamps sell for \$7.50. Send orders to:

Kentucky Dept. of Fish and Wildlife Resources
#1 Game Farm Road
Frankfort, KY 40601

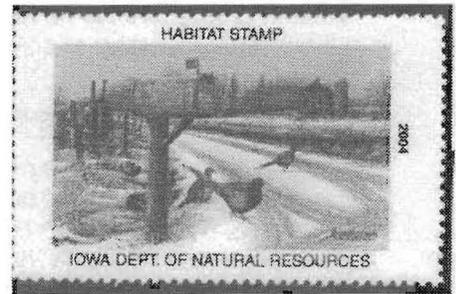
Nevada

Nevada has increased the fee of its duck stamp from \$5.00 to \$10.00 and has added a new upland game stamp to its list of issues. The following stamps are available:

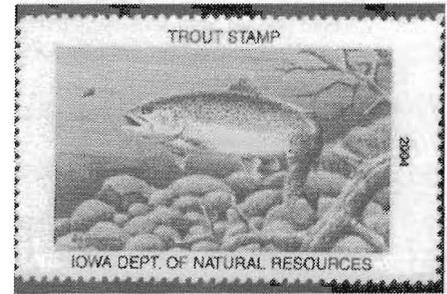
Duck stamp	\$10.00
Trout stamp	\$10.00
Nevada Colorado River special use stamp	\$3.00
Upland game bird	\$10.00
Second rod stamp	\$10.00

Send a money order or bank check only to:

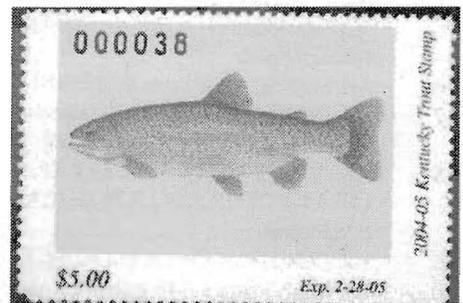
Nevada Dept. of Wildlife
License Office: Stamp Sales
4600 Kietzke Lane, Suite D-135
Reno, NV 89502



2004 Iowa Habitat



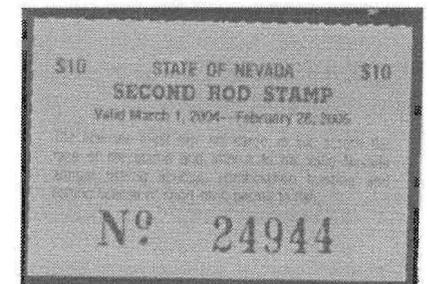
2004 Iowa Trout



Kentucky 2004 Trout



2004-2005 Nevada Upland Game Bird



2004-2005 Nevada Second Rod fishing stamp.



stamps with numbers for other states (i.e., Rhode Island). It is safe to assume that the numbers on these other ABNC products are also sheet rather than serial numbers.

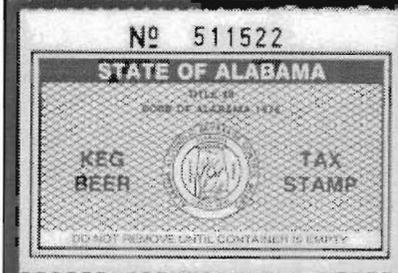
A similar situation exists on the Rhode Island 1947 liquor seal, #LS5. Shown here is a vertical pair, both of which have the same number in black in the central block. Presumably the numbers on the other Rhode Island liquor seals are also sheet numbers, not serial numbers.

Auction 31

State Revenues

Hubbard Catalog numbers on non-fish and game
 Wooton catalog number on fish & game.
 Other catalogs as noted.

		41	of 4 stamps,unlisted in any catalog,MNH,VF	40.00	
		42	CO 1906 Denver Tramway Co. ticket, appears unused, P	3.00	
		43	CO 1947 bedding BE2,U,VF	3.00	
		44	CO 1935 beer B4 1/2bbl, U,VF,little dirty and tear along bottom edge, but a tough stamp	50.00	
1	?? 1891 City of Bridgeport tax assessment, don't know what state,U	1.00	45	CO 1934 feed (5) F1,F2,F3,F4a,F5,MH,VF	7.50
2	AK 19?? beer B5 3 gals B2 serial,MNH,VF	5.00	46	CO 1937 feed (3) F9 MH;F10 U;F10a NG;all VF	3.00
3	AK 19?? beer B5 3 gals B2 serial,MNH,VF	5.00	47	CO 1960? feed F15b 50lb,MNH,VF	1.50
4	AK 1937 liquor L17 1/2 pt,MNH,VF	5.00	48	CO 1934 wine & Liquor WL9 15ct,U,F,SON cxl	2.50
5	AK 1943 liquor L19b 4/5qt,MNH,VF	7.50	49	CO 1934 wine & liquor WL11 6ct,U,VF,clear	15.00
6	AL 19?? beer B25 1/2 keg,MNH,VF,small adhesion on top front	10.00	50	CO 1934 wine & liquor WL14 15ct,U,VF,clear	5.00
7	AL 1976 beer unlisted 1 keg black on white hashed pattern, self adhesive,MNH,VF, P	15.00	51	CO 1934 wine & liquor WL18 15ct,U,F,clear, P	40.00
8	AL 19?? cigarette (2) Lockhart 2ct and 3ct, red on creme,MNH,VF	1.50	52	CO 1936 wine & liquor WL20 5ct,U,VF,clear	20.00
9	AL 19?? cigarette (3) Abbeville 1ct blue, 2ct red and Notasula 2ct green, MNH,VF	2.00	53	CO 1937//44 wine & liquor (2) WL36a,U,AVG; WL43 U,AVG,small faults	3.00
10	AL 20?? cigarette Jefferson Co 20 cig. heat fusion used with 20 cig Alabama heat fusion	3.00	54	CO 1937 wine & liquor WL37a 6ct,U,AVG	2.50
11	AL 19?? liquor seal LS13,MNH,VF, P	5.00	55	CO 1959 wine & liquor WL68 20ct,U,VF,date on cxl July 16, 1957	5.00
12	AL 1975 trucker for hire "Bingo" \$1,U,VF, P	1.00	56	CO 1959 wine & liquor WL69 22 1/4ct,U,VF 2.50	2.50
13	AR 1934 beer B12 .0704ct brown,U,F	2.50	57	CO 1959 wine & liquor WL69 22 1/2ct,U,F	2.50
14	AR 1944 cigarette C67c green card,MNH,VF, P	10.00	58	CO 1959 wine & liquor WL64 5ct,U,VF	2.50
15	AR 1977 Garland County mobile home permit, big self adhesive, MNH on brown backer, blue w/black serial	15.00	59	CT 1978 scale seal green on black,U,VF	7.50
16	AR 1988-89 duck Scott #8 \$7,MNH,VF, P	10.00	60	CT 1936//37 cigarette (2) C3c,C10 both U	2.00
17	AR 1990-91 duck Scott #10 imperforate \$7, MNH,VF,see note in Scott catalog	1.00	61	CT 1937 bedding BE3 1ct,U,VF	2.50
18	AZ 1933-34 luxury (10),LX1,LX2, LX12(2), LX13,LX17(3),LX18,LX20,all U,Avg-VF,three with nice handstamps	3.50	62	DC 1946 liquor (3) L3 perfin "15";L7 perfin "2768";L7a perfin "17" all F-VF	5.00
19	AZ 1934 luxury (3) LX26,LX28,LX32,U,VF	8.00	63	DC 1946 liquor (4) L5a (4), 3 perfined, "64" (2), "5618", all U,VF	4.00
20	AZ 1934 luxury LX18 misperfed straddle copy,U,VF	1.50	64	DE 1934 beer B7b 8ct,U,AVG	15.00
21	AZ 193? tobacco T9 2ct,U,VF, P	1.50	65	DE 1940 beer B23 50ct,U,VF,staple holes and big stain	15.00
22	AZ 1962-63 res. trout #7 sig. U,VF	3.50	66	FL 19?? cig. Funiak Springs 1ct black on buff card,MH,VF, P	1.50
23	AZ 1973 res. trout #29 \$3.00 sig.U,VF	3.50	67	FL 1932 citrus CF10 2 1/2ct U,on piece of doc.	1.00
24	AZ 1981 res. trout #45 \$4.50 sig.,U,VF, P	5.50	68	FL 1932 documentary D21 10ct used as a stock transfer on 100 shares of NY Central Railroad, beautiful engraving on stock certificate	10.00
25	AZ 1990's marijuana 1 gram, second issue,MNH,VF, P	15.00	69	FL 1933 documentary (5) D12 (2) shades, D24 \$1, D42 (2) \$3, all U, VF	5.00
26	CA 19?? embossed gold seal of the Dept. of Agriculture on piece of a document	1.00	70	FL 1933-?? documentaries (3), D12 10ct, pair D22 30ct, all U,VF	1.00
27	CA 1934 beer Los Angeles 3 1ct,U,VF,upper left corner torn off into design, but a rare stamp, P	10.00	71	FL 1970 documentary (2) D67, D68A,U,VF	3.00
28	CA 1935 liquor L8b 2ct rouletted, strip/3 MH,VF	6.00	72	FL 1936 liquor L21 used on a Gin label, stamp has faint cracking but a great usage, P	7.50
29	CA 1937 liquor L16a 5ct clear roulettes,U, but still on card	2.00	73	FL 1937 orange OR13 1ct, U,F	1.00
30	CA 1937 liquor L17a 10ct clear roulette,U,VF,still on card	3.00	74	FL 19?? (7) orange OR7 1ct, OR13(2) 1ct; tangerine TA13 5ct;citrus CF12 \$1.25,CF42 2ct, CF43 3ct all U,F-VF	7.00
31	CA 1937 liquor L17c 10ct tan card,MNH,VF	6.00	75	FL 1950? peat & humus PH4 1 ton,MNH,VF,crease	5.00
32	CA 1940 tomato proration TM20 Sept. 5-7,MNH,VF	4.00	76	FL 1950? peat & humus PH5 5 ton,U,VF-XF	5.00
33	CA 1940 tomato proration TM22A Minimum Grade Oct 7-9,MNH,VF	5.00	77	FL 1985-86 waterfowl Scott #7,unsig.,U	3.50
34	CA 1941 tomato proration TM21 Nov 3,4,5, U,F,repaiared tear, P	5.00	78	GA 19?? beer (4) City of Smyrna, GA 13-24 oz. (2), 1-12 oz, 3 1/2ct, all MNH,VF, P	4.00
35	CA 1940-41 sweet potato SP12 pink,MNH, XF,tiny gum disb, P	7.50	79	GA 19?? Floyd County beer 50ct,U,VF, P	15.00
36	CA 1941-42 sweet potato SP14 red.U?,NG	6.00	80	GA 19?? printers waste C84 cigarette on piece of Georgia beer B16, P	5.00
37	CA 1941-42 sweet potato SP14a light green,MNH,VF	7.50	81	GA 19?? soft drink? 6 cts tax paid on a metal lid, P	5.00
38	CA 1941-42 sweet potato SP14b red paper,MNH,VF	7.50	82	GA 1912 feed F17 1/2ct,MH,VF	12.50
39	CA 1970-71 pheasant #1,M,toning/blooming	20.00	83	GA 1912 feed F18 1ct,MH,XF,beauty	20.00
40	CA 1989 wildlife habitat conservation \$7.50 sheetlet		84	GA 1977 Barrow County Mobile Home vehicle in transit stamp, green & white, serial #532 on brown backer,MNH,XF	15.00



No. 511522

STATE OF ALABAMA

KEG BEER

TAX STAMP

DO NOT REMOVE UNTIL CONTAINER IS EMPTY

7



CADE RIVER PINTAILS \$7.00

1988-89

16



\$4.50

ARIZONA GAME & FISH DEPARTMENT

TROUT STAMP - RESIDENT

24



66



110



51



41



113



127



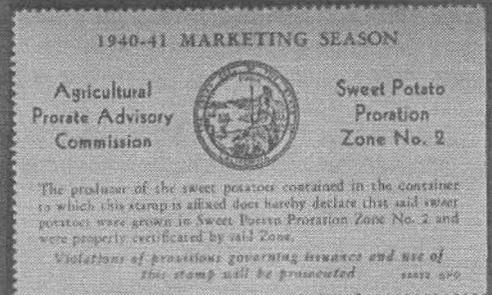
21



81



100



35



72 part



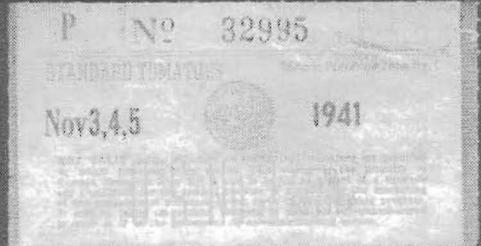
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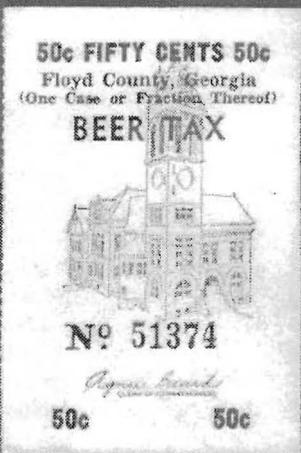
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14



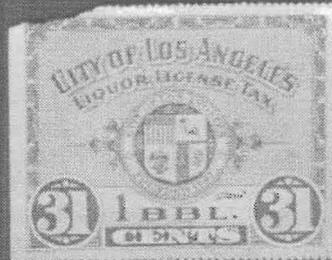
34



50c

50c

79



27



25



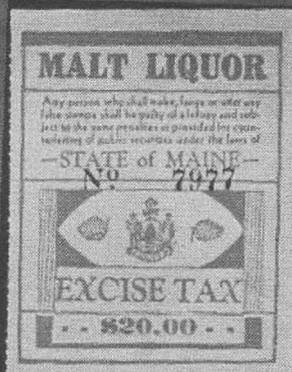
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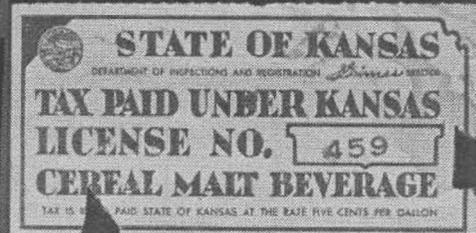
139



85



168



111



12



11

Auction 31

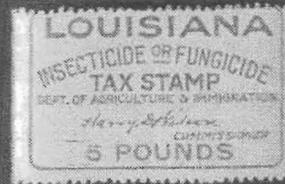
85	GA 1979 wildlife mgmt.area #1 \$10.25,MNH,VF,P	50.00	126	KS 1962 egg E66 B 1 doz Large,MNH,VF,P	3.50
86	IA 1935 liquor seal (2) LS6, LS7,U,AVG	2.00	127	KS 1927 oleomargarine O1 5ct,MH,VF,P	3.50
87	IA 19?? oleomargarine O14f 60ct perf 12x11 3/4,U,VF,P	15.00	128	KS 1927 secured debt \$9 U,VF,very rare	75.00
88	IA 1937 oleomargarine O19 \$1.20,U,VF, covered overall with purple cancel	2.50	129	KS 1962 upland game bird #2 sig. \$1,U,VF	2.50
89	IA 1994-95 habitat #7 \$5,MNH,VF	15.00	130	KS 1968 upland game bird #1 #8 sig.,U,Vf	2.50
90	ID 1945 beer B33 \$.15,MNH,F labeled on back B33 proof in Hubbards hand, no serial #	20.00	131	KS 1972 upland game bird #12 and US RW39 both sig. on Kansas license, stamps overlap, KS stamp appears to have crease	7.00
91	ID 1945 cigarette C2 2ct,U,VF	1.00	132	KS 19?? wines (4) W55,W62,W63,W69,all U,VF,clea	8.00
92	ID 1949 oleomargarine Litchfield 628 (Hubbard O7), U,VF	1.50	133	KY 1913 fertilizer FE14 125 lbs,MH,VF	2.00
93	IL 19?? egg candling certificate,MNH,VF	50.00	134	KY 1938 wine W6A 2ct,MH,VF very rare	50.00
94	IL 1934 beer B7 24-12oz,U,VF,tack hole in center	2.50	135	KY 1941 wine W16 1/2pt,MH,VF,P	3.50
95	IL 1939 beer B36 3 gals,U,VF,perfin "B Co/4-40 59"	7.50	136	KY 1955 liquor L48 1/2pt,MH,VF,P	5.00
96	IL 1939 beer B37 1/2 case,MNH,VF	15.00	137	KY 1955 liquor L49 1/5gal,MH,VF	5.00
97	IL 1995 habitat #3 \$5,MNH,VF	10.00	138	KY 1955? liquor L52 1/2 pint,MH,VF	5.00
98	IL 1976 waterfowl Scott #2 \$5 unsig.,U,VF,P	85.00	139	LA 1880 documentary D3 25ct, X on Oval punch,P	1.50
99	IL 1984 waterfowl Scott #10 \$5 sig.,U,VF	10.00	140	LA 1941//46 feed (4) F79 50lb, F86a, F88, F106, all MNH,VF	1.50
100	IL 1951 wine W101 1 pint,U,VF on brown cardboard,P	5.00	141	LA 1938 insecticide-fungicide IF25c 4 lb,MNH,VF	2.50
101	IN 19?? bedding BD6,U,VF,dirt corner	3.50	142	LA 1945? insecticide-fungicide IF27 5 lb,U,AVG,rare,P	10.00
102	IN 1941 beer B1 4 1/2ct,U,VF, rumped,perfin	15.00	143	LA 19?? still wine W70 4/5 qt,MNH,VF	10.00
103	IN 1947//? cigarette (6) C4,C7a,C9,C12 and later heat fusion,U	3.50	144	MA 1914//37 stock transfer (36) ST10 (10), ST11a,ST12(4),ST15(3),ST16,ST17, (2),ST14(5), ST21, ST24(3),ST25(3) shades, ST28(2),ST31, all U,F-VF, lots of perfin	3.50
104	IN 1933//54 intangibles (16) D1,D3,D10,D18, D26,D27,D28,D36,D42,D44,D50,D52,D60,D71,D128, D182, all F-VF, D71 is tough	5.00	145	MA 1952-53 deed excise (3) DE1 5ct, DE6 \$10, DE12 10ct, all U,VF,P	2.50
105	IN 1933 intangible (7) D1 (2 shades),D2 D3,D4,D5 \$1,D7 \$2.50,all U,F-VF,ms cxl	6.00	146	MA 1983 primitive firearms/archery #34 \$5.10 MNH,VF,P	12.00
106	IN 1934 intangible (6) D10,D11,D12,D13 D14 \$1,D15 \$2.50, all U,F-VF,ms cxl	6.00	147	MD 195? bedding BE9,U,VF,staple hole	2.50
107	IN 1936 intangible (3) D27 10ct, D30 \$1, D31 \$2.50 rare,all U,F-VF,ms cxl	25.00	148	MD 1966 big game firearms #7 \$2 sig.,U,VF,P	30.00
108	IN 1951 intangible D155 5ct printers waste, printed on front of a Cleaveland transit ticket	2.00	149	MD 1936 liquor L10 13 3/4ct,U,VF,P	5.00
109	IN 1964 intangibles (6)D272,D273,D275,D276, D277 \$1,D279 \$5,all MNH,VF	6.50	150	MD 194? liquor (2) L42 1/10 gal. MNH,VF;L45 1/4 gal. U,VF,perfin "W/17"	3.00
110	IN 196? real estate RE2 \$2,MNH,VF,P	4.00	151	MD 194? liquor L42 1/10 gal,MH,VF,P	2.00
111	KS 1937 beer B3,U,VF,two big notches out of stamp,P	7.50	152	MD 1943 liquor (4) L35-38 all U,VF,perfin	2.00
112	KS 1945 cigarette strip C17a 2ct black,U,F, perfin "3061",little rumped on end	5.00	153	MD 1949 liquor L51 1/8 gal.,MH,VF	4.00
113	KS 1973 cigarette vending machine, unlisted but known, MNH,VF,P	5.00	154	MD 1960? liquor L73 1/4 gal.,U,VF,perfin "W/27"	3.00
114	KS 1947 cigarette strip Bellinghausen C79 1ct,U,VF, folded	3.00	155	MD 1957 recordation D1 10ct,U,VF	10.00
115	KS 1950 egg Bellinghausen E17 1 doz A medium, MNH,VF	2.00	156	MD 1957 recordation (2) D3 50ct, D5 \$2,U,VF	5.00
116	KS 1955 egg (6) E29-E34 AA 1 doz,all MNH,VF	30.00	157	MD 1975 65 yr old trout #17 \$2.50,MNH,VF,Min. bid \$75.00,P	150.00
117	KS 1955 egg Bellinghause E29 AA Peewee 1 doz, MNH,VF	1.50	158	MD 1975 res. trout #16 \$1.00,MNH,VF-XF, Min bid. \$75.00	150.00
118	KS 1955 egg Bellinghausen E36 30 doz AA, MNH,VF-XF,huge	20.00	159	MD 1978 adult trout #23 \$3.50 sig.,U,VF w/tab 6.00	
119	KS 1955 egg Bellinghausen E37 A Peewee 1 doz, MNH,VF	1.50	160	MD 1980 adult trout MDT27 \$3.50,MNH,VF	7.50
120	KS 1955 egg Bellinghausen E44 30 doz A, MNH,XF,huge	20.00	161	MD 1991 fishing res. non-tidal \$8 unsign (P) and 1991 Cheapeake Bay sport fishing #20 \$2.50 sig. both on lic.20.00	
121	KS 1955 egg Bellinghausen E45 B Peewee 1 doz., MNH,VF	1.50	162	ME 1934 beer B1 1 pt. MH,VF	1.00
122	KS 1955 egg Bellinghausen E52 30 doz B, MNH,XF,huge	20.00	163	ME 1934 beer B3 32ct,MH,VF	12.50
123	KS 1955 egg Bellinghausen E53 Ungraded Peewee 1 doz, MNH,VF	1.50	164	ME 1934 beer B5 64ct,MH,VF	20.00
124	KS 1955 egg E50 B 1 doz Jumbo,MNH,VF	5.00	165	ME 1934 beer B5 64ct,MH,VF	20.00
125	KS 1962 egg E62 A Medium 1 doz,MNH,VF-XF	3.50	166	ME 1923 beer B6 \$1.24 MH,VF	30.00
			167	ME 1923 beer B6 \$1.24 MH,VF	30.00
			168	ME 1935 beer B29 \$20,MH,VF,P	7.00
			169	ME 1935 beer B31 \$100,MH,VF	25.00
			170	ME 1981 osteopathic Physician licence, about wallet sized, U,VF	2.00
			171	MI 1934 beer B8 24 pints,U,VF,perfs in middle have separated, reattached with hinge	10.00
			172	MI 1934 beer B17a 1/4 bbl.,U,VF,perfin "W.B. Co/9-28-34"	20.00
			173	MI 1934 beer B18a 1/2 bbl.,U,VF,perfin "D.B. Co/ 5-5-34"	20.00



181



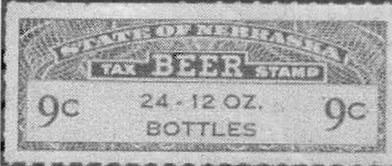
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142



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232



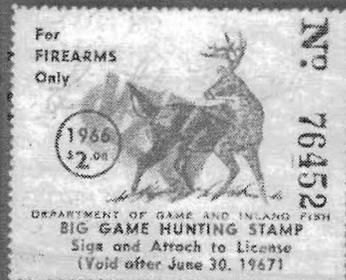
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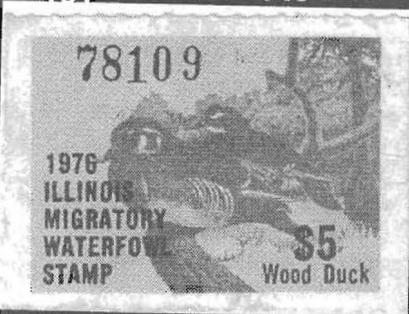
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148



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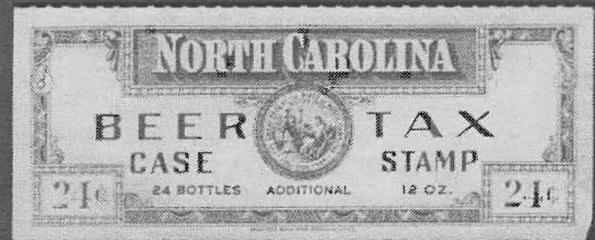
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136



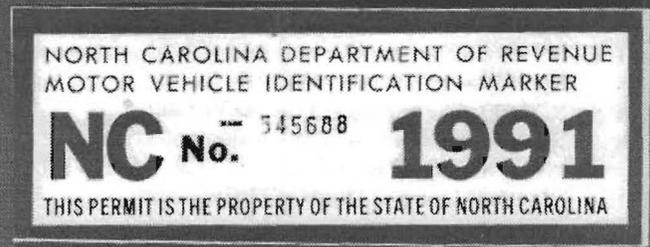
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200



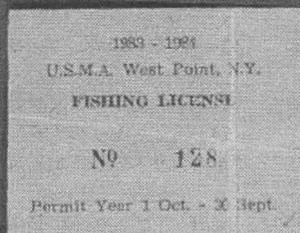
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210



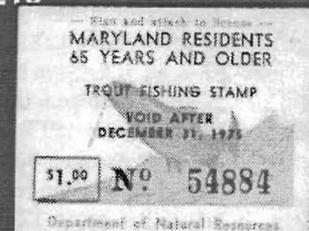
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Auction 31

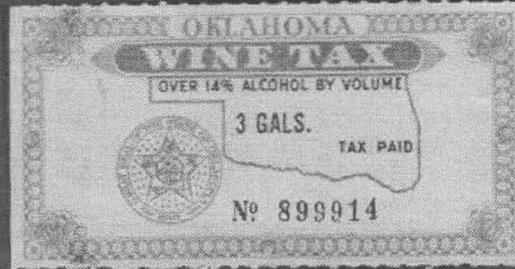
174	MI 1934 beer B24 24 pints,U,VF,perfin and pink ink bleed for cancel	4.00	218	NJ 1964 res. trout #23 \$2,MH,VF	8.00
175	MI 1937 beer B36 1/8 bbl,U,VF,dirty,perfin "DETROIT/6-29-37"	15.00	219	NJ 1964 non-res trout #24 \$5,MH,VF	8.00
176	MI 1976 duck \$2.10 Scott #1,MNH,VF	4.00	220	NJ 1984 waterfowl Scott 1A \$5 sig.,U,VF	10.00
177	MI 1977 salmon & trout #10 \$5.25,MNH,VF	8.00	221	NV 1938 beer B2 6ct,U,F,big crease, SON cxl "Nevada/Beverage Co/Las Vegas/Oct 24,1938"	1.50
178	MI 1939 wine W42A 12-1/5ths,U,VF,clean,P	5.00	222	NV 1951-52 special use fishing (Arizona) #1,MNH,XF30.00	
179	MI 1950 wine W99a 4-1 gal.U,VF	5.00	223	NV 1952-53 Special use fishing (Arizona) #2.MNH,XF20.00	
180	MN 1934 beer B14 25ct,U,hole, big scuff, perfin "I.S.B. CO/7-12-35",P	4.00	224	NV 1987-88 trout #2 \$5 sig.,U,VF	16.00
181	MN 1953 beer unlisted B84A? Ericson sig. roulette 2 3/4,U,VF,perfin "MILLER/8-11-53" Hubbard notation on back two known,P	25.00	225	NY 1983-84 West Point fishing,U,VF,creased, rare,P	15.00
182	MN 1980-81 "bird art stamp" (not used on hunting liceses),MNH,VF	1.00	226	NY 1904//54 stock transfer (35) mostly different, sorters delight all U, many perfin,P	1.50
183	MN 1934 wine & liquor WL6 2ct,MNH,F	10.00	227	NY 1914-45 stock transfers (abt 150) much duplication about 15 different stamps, all U	5.00
184	MO 1913 gasoline G27 50blls,U,VF,clean	2.00	228	NY 1945 stock transfer on NY Central RR stock certificate ST153 \$4,U	4.00
185	MO 1913 gasoline G28 100 blls,U,VF,clean,P	4.00	229	NY 1950 stock transfer (4) ST158 5ct,ST163 50ct, (2) ST160 10ct on stock certificate for 25 shares of NY Central Railroad. RR cxls on stamps	4.00
186	MO 1919 gasoline G45 100 bil,U,VF,clean	5.00	230	NY 1959 stock transfer (6) on NY Central RR Stock certificate all punches or stapled:ST157 (2) 4ct, ST161 (2) 20ct, ST163 (2) 50ct	2.50
187	MO 1913 kerosene K31 100 blls,U,VF,clean	2.00	231	NY 1992-93 fishing #47 \$14 sig.,U,VF	2.50
188	MO 1932 kerosene 1bbl, Brunk-McAtee sig.,U,VF,perfin	7.00	232	OH 1933 beer specimen B3 10ct,MNH,XF,P	10.00
189	MO 1932 kerosene Bruck-McAtee sig. 10 blls, U,VF,perfin "2-20-32",P	7.50	233	OH 1934 beer specimen B21 3ct,MNH,VF	5.00
190	MO 1917 secured debt D1 5ct,MNH,VF,P	2.00	234	OH 1934 beer specimens (2) B16 1/2ct,MNH, XF;B18 1 1/2ct MNH,corner scissored? off	6.00
191	MO 1937 Ripley County tax assessment for \$4.09,U	1.50	235	OH 1934 beer specimen B21 3ct,MNH,VF	5.00
192	MO 1944 merchants license, U, some toning on edges, lots of tack holes	1.50	236	OH 1935 beer B30 31 1/4ct,U,VF,creases,perfin "SCH BRG Co/8-31-45",P	6.50
193	MO 1996 scale seal,MNH,VF	7.50	237	OH 1959 cigarette dealers license U, scotch tape discoloring in two places, lots of staple holes	1.00
194	MO 1973 City of Blue Springs motor vehicle windshield sticker,MNH,VF w/directions attached	10.00	238	OH 1934//36 sales tax (2) 12ct w/stubs, C14,R9,MH,VF	11.50
195	MO 1974 City of Blue Springs motor vehicle windshield sticker,MNH,VF	10.00	239	OH 1934//45 sales tax (25) all 3 cent values (17) M w/stubs, (8) U no stubs, Columbian and Reserve, some dups but not checked for varieties	5.00
196	MO 1978 City of Blue Springs motor vehicle windshield sticker,MNH,VF	10.00	240	OH 1934//45 sales tax (9) 6ct w/stubs ST2(2), ST3,C21,R23(2),R35(3)	5.00
197	MO 1981 waterfowl Scott #3 \$3 sig.,U,VF	9.00	241	OH 1934//45 sales tax (19) all 2 cent values (14) M w/stubs, (5) U no stubs but clean, Columbian, Superior, Reserve, some dups not checked for varieties	5.50
198	MS 1972 beer & wine BW85 1 keg,MNH,VF,P	20.00	242	OH 1934//45 sales tax (5) 9ct w/stubs, C22,R3,R24(2),most MNH	8.50
199	NC 1965? bedding BE7 3 6/10ct,U,VF-XF	3.00	243	OH 1934 sales tax (2) C16 MH,VF; C25 MH, VF, tear, both w/stubs	10.00
200	NC 1955 beer B14 24ct,U,VF,little dirty,P	7.00	244	OH 1934 sales tax C2 30ct w/stub,MH,VF	7.50
201	NC 1955 beer B14 24ct,U,VF,upr right corner nipped	5.00	245	OH 1934 sales tax C3 60ct w/stub,MNH,VF,P	10.00
202	NC 1955 beer B16 32ct,U,VF,perfin "SHLITZ/8-11-55",two corners just nipped	7.00	246	OH 1934 sales tax C5 \$3,U,VF,staple holes	2.00
203	NC 1910 feed F13 1ct,MH,VF	10.00	247	OH 1934 sales tax C10 \$15,U,VF	10.00
204	NC 1917 feed F68 1 1/2ct,MH,VF	6.00	248	OH 1934 sales tax C15 w/stib 15ct,MNH,VF	5.00
205	NC 1945? import beer IB4a,MNH,XF,P	50.00	249	OH 1934 sales tax C24 w/stub 15ct,MNH,VF	6.50
206	NC 1933 laundry CP1a rouletted 1ct,U,F	2.00	250	OH 1934 sales tax SU1 w/stub imperforate handwritten "proof" on back,MNH,XF	5.00
207	NC 1968 real estate D7 \$10,U,VF	10.00	251	OH 1934-45 sales tax (48) all 1 cent values (36) M w/stubs, (12) U without stubs, some duplication but Columbian, Superior, ABNC, Reserve, two with blind perms, not checked for varieties, great bunch	7.50
208	NC 1937 wine W6 10ct,MNH,VF	4.00	252	OH 1935//1959 sales tax (19) SU2,C1,R1,R2,R8,R11 R13?,M25Vd,M7,M21,M22,M23 \$3,M24 \$15,R131 , R133,M34,M35,M1,M3 sorted fast, could be all kinds of varieties, U,couple w/ tabs	5.00
209	NC 1937 wine (meter) W33,MNH,VF,rare	50.00	253	OH 1935 booklet "Brief Statement of the Sherrill Coupon Method of Collecting Sales Taxes" by C.O. Sherrill,heavy crease	5.00
210	NC 1991 motor vehicle identification marker (for on trucks) red and white,MNH,VF,P	10.00			
211	ND 1940? beer B49 18ct,MNH,VF,two small flecked off spots on fugitive ink	50.00			
212	NE 1937 liquor L13A 7 1/2ct red, MNH,VF, diamond punches, not in catalog,P	10.00			
213	NE 1937 liquor L15 10ct but blue instead of violet as listed in catalog, punched, MNH,VF,disb gum in one corner	5.00			
214	NE 1948 beer B59 9ct,U,VF-XF,clean,P	2.00			
215	NE 1958 pheasant & quail sig. w/ RW25 sig. both stamps VF on NE lic.	10.00			
216	NH 1939 tobacco T23 12ct,U,XF	1.75			
217	NH 1961 head tax receipts \$5 (2) and \$2 poll tax receipt, U	3.00			



285



330



299



290



236



78 ex



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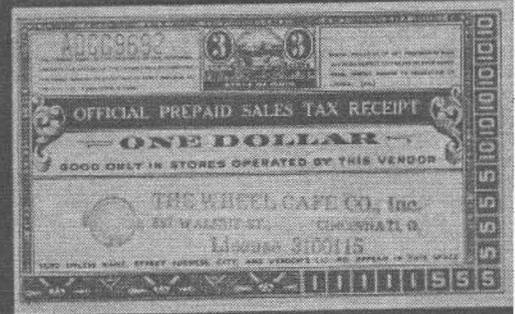
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262



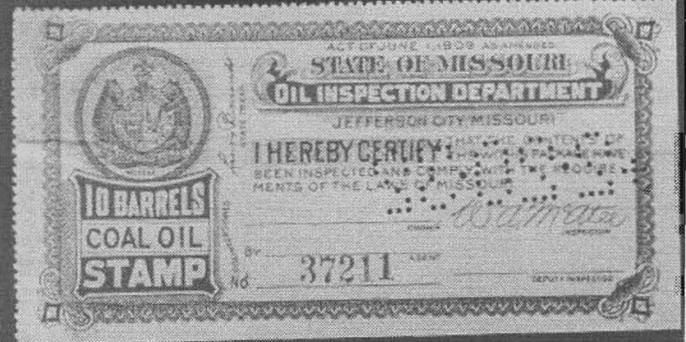
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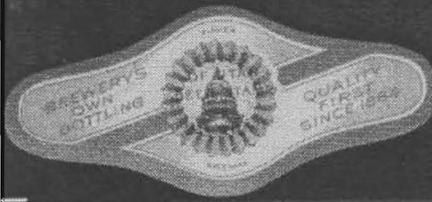
343 ex



309

Auction 31

254	OH 1935 sales tax R11 w/stub 15ct,MNH,VF	17.50	295	OK 1969 tobacco T76A 10ct,U,VF	5.00
255	OH 1935 sales tax SU3 30ct w/stub,MNH,VF	10.00	296	OK 1969? tobacco T77 15ct,U,VF	5.00
256	OH 1936 sales card (2) STC5 "Kresge" but and STC11 but letters TT	big faults 4.00	297	OK 1969 tobacco T79a 10ct,MNH,VF	5.00
257	OH 1936 sales card STC10,U,"The Kroger Grocery & Baking Company"	1.50	298	OK 1950 sparkling wine W12 4 gals,MNH,VF, small paper adhesion on front	20.00
258	OH 1936 sales card STC12 "Luther H. Whitt" [stamp dealer] 30-punch space not punched like new	15.00	299	OK 1971 wine W36 3 gal. U,VF,clea P	2.00
259	OH 1936 sales card STC6,U,"Belmont 5-10c & Variety Store...Dayton, Ohio"	2.00	300	OK 1976? wine (2) W41a, W42a fugitive green varieties, both U,VF	6.00
260	OH 1936 sales card STC6,U,"S.S. Kresge CO"	1.50	301	OK 1976? wine W43 9 liter,MNH,VF	1.00
261	OH 1936 sales card STC7,U,"F.W. Woolworth CO"	1.50	302	OK 1976? sparkling wine (2) W45, W46,both MNH,VF	2.00
262	OH 1936 sales card STC8 "THE WHEEL CAFE Co., Inc./.../Cincinnati, O.", not punched, like new, orange watermarked paper, P	15.00	303	PA 1905 Berks Co retail license,U,crease across middle	3.00
263	OH 1936 sales card STC8 "McCrory's OHIO" not punched, like new,orange watermarked paper	10.00	304	PA 1976 archery #1 \$2.20,MNH,VF, just starting to tone	18.00
264	OH 1936 sales card STC12 ,U,"The Great Atlantic & Pacific Tea Co."	1.50	305	PA 1977 archery #2 \$2.20,MNH,VF,toning	15.00
265	OH 1936 sales card STC19 Bakers Drug Store, MNH,VF,w/tab	20.00	306	PA 1978 archery #3 \$2.20,MNH,VF,toning	10.00
266	OH 1936 sales tax (2) w/stubs R27 30ct, R39 perf seperation, both MNH,VF	7.00	307	PA 1979 archery #4 \$2.20,MNH,VF	10.00
267	OH 1936 sales tax (4) w/stubs R26 15ct (3), R38 15ct G serial,all MNH,VF	6.00	308	PA 1930? bedding BE3A,MNH,VF,this stamp is shown in Hubbard Vol 2 as BE and is what I think he describes as BE3A. A very large bedding stamp, P	15.00
268	OH 1936 sales tax (5) 12ct w/stubs,R25(4) MH, R37 MNH, R9 with stub put on with hinges	3.00	309	PA 1933 beer B23a half bbl,U,F,perfin "WOERNER/4-2-37", P	5.00
269	OH 1936 sales tax 12ct no imprint w/stub ,MNH,VF	5.00	310	PA 1934 beer (2) B3 U,F;B12 U,F,perfin	3.00
270	OH 1936 sales tax R28 60ct w/stub,MNH,VF Control L	2.50	311	PA 1934 beer (2) B3, B4 both U,AVG	1.00
271	OH 1936 sales tax R29 \$1.50 w/stub,MNH,VF	5.00	312	PA 1935 beer B21 1/6 bbls,U,VF,perfin "J. HORNUNG/12-20-35/BRWG CO"	35.00
272	OH 1936 sales tax R30 \$3 w/stub,MNH,VF, P	20.00	313	PA 1933 beer B26 pint,U,VF	1.00
273	OH 1936 sales tax R35 \$15,MNH,VF	50.00	314	PA 2004 cigarette fusion, blue and white 20 cig. mentioned in 4th quater SRN. Used on box of Marlboros	1.00
274	OH 1938 Dayton, OH stamp dealer price list of Whitt Stamp & Coin w. list "for first time Ohio Sales Tax Coupons with Numbers and prices". Lot of pencil marks but interesting collateral item	5.00	315	PA 19?? deed Township of Radnor \$100,U,VF, P	20.00
275	OH 1951 liquor seal LS8,U,VF, P	1.50	316	PA 1938-52 Philadelphia documentaries (4); PD2 cut cancel, PD12, PD13c, PD14 all U,F-VF	4.00
276	OH 1956 permit to sell meat and meat products, Ottawa County, U, stain on left side	1.50	317	PA 1957 Philadelphia documentary PD16d \$10 black, U,VF,ms cxl	75.00
277	OH 1933 wine W5 25ct specimen ,MNH,VF	5.00	318	PA 1953 Philadelphia doc PD17 \$50,U,VF, embossed and handstamp cxl.	25.00
278	OH 1933 wine W6a 50ct specimen,MNH,VF, gum disb on one corner	5.00	319	PA 1963-78 Philadelphia doc. \$10 PD36,U,VF, P	50.00
279	OK 1945//63 bedding (3) BE1,BE1b brown red faulty, BE4,U,VF	4.00	320	PA 19?? liquor seal L12,MNH,VF	5.00
280	OK 1936 cigarette C9 3ct violet blk/4,MH,VF, ink notation at top "May 1936", possibly a specimen	4.00	321	PA 19?? liquor seal LS1,MH,VF,folded	5.00
281	OK 1938 cigarette C24 3ct pane/10,MNH,VF	5.00	322	PA 1947 soft drink SD6,U,VF, P	7.00
282	OK 1938 cigarette C25 3ct pink pane/10,MNH,VF	5.00	323	PA 1916//36 stock transfer (5) ST2E,ST3,ST6 no overprint,ST7 perfin, all used, F-VF	2.50
283	OK 1946 cigarette C37 20 cig. pane/10,MNH,VF, staple hole in selvege	15.00	324	PA 1952 real estate (5) RE3 10ct staple hole, RE7 \$5,RE8b \$10 staple holes, RE9 \$20, RE20 \$1, all U,VF	7.00
284	OK 1968 documentary D8 \$1,U,VF-XF	7.50	325	PA 1957 non-res trout #2,MNH,VF	95.00
285	OK 1968 documentary D9 55ct,MNH?,VF, P	10.00	326	PA 1958 non-res trout #3,MNH,VF, P	95.00
286	OK 1979 documentary D30 \$10,U,VF-XF	5.00	327	PA 2002 scale seal Bucks Co, MNH,VF	7.50
287	OK 1979 documentary D31 \$20,U,F-VF	25.00	328	PA 2003 scale seal Bucks Co, MNH,VF, P	7.50
288	OK 19?? egg SRS E3 B 1 doz,MNH,VF	4.00	329	SC 19?? beer & wine BW6B 16 gal.,U,VF, faults but rare, P	10.00
289	OK 1941 tobacco (4) T1 1ct, T2 2ct, T3 3ct, T4 5ct, all MH,VF	2.25	330	SC 1952? business license B133 (2) used on remainder of small cigar box, both stamps have faults but a tough usage, P	10.00
290	OK 1941 tobacco T7 12-1/2ct,MNH,VF, P	5.00	331	SC 1991 business license 1ct pair, like BL170 but die cut self adhesive (see article),MNH,VF, P	1.50
291	OK 1941 tobacco T9 50ct,MNH,VF	6.00	332	SC 1931 cooked shrimp SH18 .0187 1/2ct,MNH,VF	15.00
292	OK 1946 tobacco T32 50ct,MNH,VF	1.50	333	SC 1940 crab meat CM12 1ct,MNH,VF	7.50
293	OK 1960? tobacco T57 3ct U,VF on small piece of box	1.00	334	SC 1924 documentary (3) D11 \$10 rare (2),D27 \$2 on deed w/R218 \$2 and R221 \$10 (2), all stamps VF w/cut cancels	10.00
294	OK 1954 tobacco T73a \$1 U,VF on small piece of box	1.50	335	SC 1924 documentary (4) D11 \$10 rare (2),D26 \$1, D27 \$2 on railroad deed w/R217 \$1,R218 \$2 and R221 \$10 all VF w/cut cancels	10.00

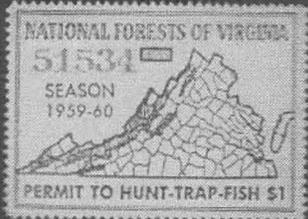


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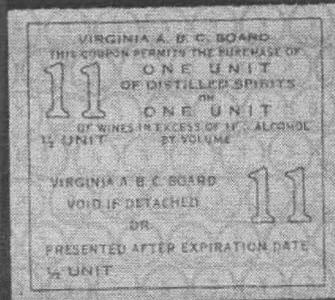
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Form for 1985 Waterfowl Stamp with fields for date, name, address, street, city, state

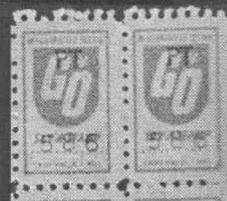
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451 ex



432



427

Auction 31

336	SC 1929 documentary D29 \$10 on deed,VF,ms cxl	15.00	384	VA 1938 non-res big game BG2 \$2.50,MH,F,P	15.00
337	SC 1948 documentary (4) on bond:D26 \$1 (3), D28 \$5 rare,all VF,ms cxl	10.00	385	VA 1938-39 National Forest hunt-trap-fish NF1,MH,VF	12.00
338	SC 1954 documentary (10) on note:D17 1ct (2) rare on doc:D22 10ct;D23 20ct (3);D26 \$1 strip 4,all VF	10.00	386	VA 1953-54 National Forest hunt-trap-fish NF16,MH,VF	16.00
339	SC 1952 documentary (5) D19 4ct,D22 10ct, D25 50ct, D26 pair \$1 on a loan guarentee	4.00	387	VA 1955 wine W18 25.6ct pair,MNH,VF	2.00
340	SC 1931 oysters OY29C 6 2/5ct,MNH,VF	12.00	388	VA 1958//69 Wythe Co bear-deer (6):#13,#21,#23, #25,#27,#35, all VF,MH, Cat \$52 Min bid \$10	52.00
341	SC 1937 raw shucked oysters OY55 1 1/4ct,MNH,VF	7.50	389	VA 1958 Bath Co res. bear-deer #15,MH,VF	35.00
342	SC 1945 canned oysters OY76 6ct,MNH,VF	8.00	390	VA 1963//1980 Bath Co bear-deer (10) #20,#21,#23, #24,#30,#32,#40,#42,#44,#45 all MH,VF-XF, Min bid \$15,P	70.00
343	SC 196? liquor L63-68ct strip/10,MNH,VF,P	5.00	391	VA 1980-81 Bland Co. bear-deer #31 \$1,MH,VF	10.00
344	SC 1983-84 waterfowl Scott #3 light sig.,U,VF	25.00	392	VA 1958-59 National Forest hunt-trap-fish NF21, MH,VF	8.00
345	SD 1964 big game res. SDBG11a rouletted sig.,U,VF	5.00	393	VA 1959-60 National Forest Hunt-trap-fish NF22, MH,VF,P	8.00
346	SD 1973 big game res. SDBG29 \$.850 sig.,U,VF	3.00	394	VA 1969-70 National Forest Hunt-trap-fish NF32a w/serial sig.,U,VF	3.00
347	SD 1941 cigarette (2) C28, C28a,U,VF,few specks missing on C28	1.50	395	VA 1959 Wise Co res. bear-deer #15 \$1,MH,VF	15.00
348	TN 1968 cigar CR28 25ct,U,VF	2.50	396	VA 1960 Wise Co res. bear-deer #16 \$1 MH,VF	15.00
349	TN 1968 cigar CR32 52 1/2ct,U,VF	4.00	397	VA 1961 Wise Co. res. bear-deer #17 \$1,MH,VF	15.00
350	TN 19?? cigarette (3) round 20 cig black on orange heat fusion, two damaged 1 clean	1.50	398	VA 1961 Wythe Co bear-deer provisional,MH,XF	50.00
351	TN 1979 duck Scott #1 \$2 unsig,U?,VF on plain paper	25.00	399	VA 1962 Wise Co. res. bear-deer #18 \$1,MH,VF	15.00
352	TN 1979 non-res. duck Scott #2 \$5 MNH,VF Min bid \$100	950.00	400	VA 1963 Wise Co. res. bear-deer #19 \$1,MH,VF,P	15.00
353	TN 1981 duck Scott #5 \$2 unsig.,U,VF,P	10.00	401	VA 1964 Wise Co. res. bear-deer #17 \$1,MH,VF	15.00
354	TN 1987 duck Scott #10 \$6,MNH,VF	13.00	402	VA 1965 Wise Co. res. bear-deer #18 \$1,MH,VF	15.00
355	TN 19?? feed F128 1/8ct,MNH,VF-XF	1.50	403	VA 1967 Wise Co. res. bear-deer #23 \$1,MH,VF	12.00
356	TN 1940 tobacco T116 3ct,U,VF,tiny,P	1.50	404	VA 1969 Wise Co. res. bear-deer #25 \$1,MH,VF	12.00
357	TX 19?? bedding 1ct orange stamp 22x14 mm on tag for Simmons Mattress	5.00	405	VA 1970 Wise Co. res. bear-deer #26 \$1,MH,XF	12.00
358	TX 1942 beer B31 12ct, U,VF,SON red "Gulf Brewing Co." cxl	4.50	406	VA bear-deer (9),Wythe #11; Bath #7,#8,#9,#10, #12,#18,#34,#38 all MH,VF-XF Over \$50 catalog	9.00
359	TX 1938-44 citrus (5) F23 U,AVG,small faults; F30 U,VF; F32 U,VF; F34 U,VF;F36 U,VF, all a bit dirty	10.00	407	VA 1985 Fairfax County motor vehicle inspection windshield sticker,MNH,VF	1.50
360	TX 1939 citrus F26 2ct U,VF,creased	2.00	408	VA 1994 Fairfax County motor vehicle inspection windshield sticker, MNH,VF,P	1.50
361	TX 1941-44 citrus (4) F30 U,VF; F32 U,big faults; F34 U,small faults,VF;F36 U,VF,small faults	5.00	409	VA 1995 Fairfax County motor vehicle inspection windshield sticker, MNH,VF	1.50
362	TX 1946 citrus 2ct brown F40 U,VF,little dirty	2.00	410	VA 1998 Fairfax County motor vehicle inspection windshield sticker,MNH,VF	1.50
363	TX 1978 citrus F84 1 1/2ct brown,MNH,XF	5.00	411	VA 1999 Fairfax County motor vehicle inspection windshield sticker,MNH,VF	1.50
364	TX 1980 citrus F86 1 1/2ct green,MNH,VF	20.00	412	VA 2003 Fairfax County motor vehicle inspection windshield sticker,MNH,VF	1.50
365	TX 1960 liquor L83 33.6ct,MNH,VF,in ink on back "for collector"	15.00	413	VT 1941 cigarette (2) C12a on white card,two distinct shades,MNH,VF,P	1.00
366	TX 1982 waterfowl Scott #2 \$5 sig.,U,VF,P	5.00	414	WA 1945 apple A44 1ct block/4,U,VF	4.00
367	TX 1984 waterfowl Scott #4 \$5 sig.,U,VF	5.00	415	WA 1945 apple A46 10ct plate # block/4,U,VF	8.00
368	TX 1971 white wing dove #1 \$3,MNH,VF	3.00	416	WA 1945 apple A48 50ct block/4,U,VF	8.00
369	TX 1972 white wing dove #2 \$3,MNH,VF	3.00	417	WA 1951 apple A73 \$40 block/4,U,VF	25.00
370	TX 1973 white wing dove #3 \$3,MNH,VF	3.00	418	WA 1934 beer Klamath Falls (2) 6ct and 25ct, break in design in 25ct, both MNH,VF	15.00
371	TX 1974 white wing dove #4 \$3,MNH,VF	3.00	419	WA 1934? beer City of Bellingham Matesen B-12 6ct McGinnis sig.,faded, no gum as issued	6.00
372	UT 1935 beer Matesen 22oz BBM11,U,VF	1.00	420	WA 1956 bulbs (8), full set BUI-BU8,MNH,VF, Min bid \$8,P	16.00
373	UT 1935 beer Matesen 22oz BF5 Fishers MNH,VF,P	3.50	421	WA 1983 salmon #21 \$1,MNH,VF	5.00
374	UT 1936 beer Matesen-BW3 Walters beer,MNH,VF	2.75	422	WA 1983 salmon #22 \$3,MNH,VF	5.00
375	UT 1937 beer Matesen 12oz Tivoli BUT1,MNH,VF	2.50	423	WA 1947 soft fruit FR8 full sheet of 20,MNH,VF	50.00
376	UT 1954 oleomargarine Matesen O14 \$2.40,MNH,VF	1.00	424	WA 1947 soft fruit FR9 5ct, pane of 20,MNH,VF, some diagonal light creases	50.00
377	UT 1977 Lake Powell Special use fishing \$6,MNH,VF, w/tab	7.50	425	WA 1948 soft fruit FR16 10ct, blk/8 with top selvage,MNH,VF,some dirt in upper selvage	50.00
378	VA 1934 beer B3 1/2bbl,U,VF,heavy stain	25.00			
379	VA 1934 beer B4 1 bbl,U,VF,perfin "J.R.-4-9-42",P	45.00			
380	VA 19?? cigarette meter square 16x16mm,U,VF	1.50			
381	VA 1940 import beer IB4,U,VF	3.50			
382	VA 19?? liquor permit stamps, brown on orangish safety, 1 unit (two 1/2 unit stamps),MNH,VF,P	3.50			
383	VA 19?? liquor sales permit booklet, civilian registrant, one 1/2 unit stamp left,U	10.00			

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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 (18)

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 (11)

WANTED:STATE REVENUES:Iowa bottle redemption: gambling/punchboard: 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 (2)

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. (0)

WANTED:SOUTH DAKOTA REVENUES: Will buy or trade other states, US revenues, US or worldwide stamps. **CHARLES PIRRO**, 3 Baker Lane, Norwalk, CT 06851-2309 capirro@aol.com (4)



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 A Hodgepodge
 From Everywhere
 and Auction 32**

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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**

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(3)

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		Rhode Island	
Tobacco		Cigarette--20 cig	.37
Double Springs 4 ct.	.25ea	-50 cig	.925 10/9.25
Arizona		South Carolina	
1935 12c malt liquor,used cat B2		Cigarette	.07
Red on pink, Moore sig.	.50ea	Documentary	.10
Colorado			.50
Town of Walsenberg cigarette			\$1
5ct pane/10	.25	Tennessee	
sheet/100	2.50	Ammunition (new) .10 ea pane/10	\$1
Florida		Virginia	
Documentary		Wine W20 used	.25
D65A 2ct used	.25	Wisconsin	
D65 5ct used	.25	Liquor stamps	
D67 30ct used	.25	200 ml	\$2
		1 liter	\$2
		1.75 liter	\$2
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 \$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		

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.

Dealers

Want to reach the world's largest group of state revenue collectors? Display ads in the *State Revenue News* reach that audience in the most cost effective way.

For a display ad rate card write:
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 Duncansville, PA 16635

LETTERS TO THE EDITOR

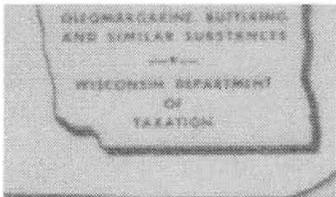
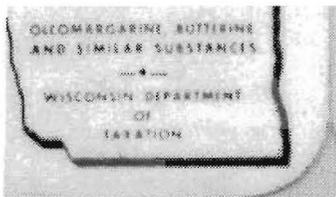
DC Perfins

I have found a perfin not on the list in Chuck Spaulding's article in the 1st quarter 2004. It is a 2213 on a wine.

Kent Gray
Turkey



Department of Corrections



In the 3rd quarter issue the picture of the Wisconsin oleo error came out very poorly for reasons not fully understood, so here is another attempt. The top stamp has BUTTERINE, the lower error stamp BUTTERING.

Michael Florer
Pennsylvania

North Carolina "Bingo"



Shown is a 1977 North Carolina "bingo" or trucker for hire stamp. This one is white on red and is not shown in Bill Smiley's bingo stamp checklists (SRN May

1988 and 1st qtr 1990).

Tony Crumbley
North Carolina

Fish & Game Stamps

Would like to see more stamps offered through the society - eg. TX fish & game booklets sell for \$20 each, \$10 each for 10 or more. AZ will only provide fish & game with conterfoils if a pane of 4 is purchased. Would also like to be able to place non-commercial "Collector seeks" ads for free.

Ira Cotton
Nebraska

Reply from Harold Effner - We weren't aware of these offers. If others see some let Harold Effner know. On the ads, the Ad Corner rates are about as cheap as we can go.

Some Cudos from the Dues Renewals

The newsletter is great!

John D. Bowman

Keep up the good work

Joe Maga & Ralph Harnishfeger

Thanks to all society officials who devote their time and efforts

Barry Ellis

I'm pleased. I think you guys do a great job.

Richard Hemsted

Really enjoy the quarterly news. Age and disability make it award to get around, but still collect stamps and rvenues when I get the opportunity.

Lee Van Orden Jr.

This years newsletter has been supurb. Great, informative information and useful articles!

John R. Buckles

Love the Journal and Free-for-All.

Camille M. Horak.

Enjoy the Society and the auctions esp. if I win some lots.

C. Dorance Gibbs

The only revenues I collect are duck & fish stamps, therefore the article on the NJ overprints was very informative. For collectors like me we need more of these.

Donald A. Ure

I wish we had more people writing up the fish & game. Editor.

"A bargain at twice the price". Many thanks to those who make the SRS possible".

Peter Lemmo

Is there a member and dealers listing available? Does it show their interests?

State Revenue News

Warren Kelley Jr.

We used to put out a membership list every other year, however, like the APS and other philatelic organizations, there was a lot of concern about the lists falling into the wrong hands so we discontinued printing them. They never did contain peoples interests as we couldn't keep up with them.

Redoing Hubbard Catalogs

There was a lot of feedback from many members all of which was similar. Thanks to all who wrote in. I'll let this one letter show a typical thoughtful response.

I agree that there should be one unified catalog punched for a binder. It will have to be decided if one or two volumes would be necessary due to size.

Having individual state volumes would not be in the best interest of promoting the collecting of Stae Revenues. You would almost be forcing a collector to limit his collection, because few will buy and lug around all of them. I have thirteen of the Erler German catalogs and a number of the Barefoot individual country catalogs, and I can tell you it's apain. If he had a unified catalog and t he came across a different stamp that peaked his interest, he has it at his fingertips. It would encourage people to try something new and pick up that item they might not otherwise buy. Revenue and stamp colectors do like to complete things and check off a list as they work towards their goal. A unified catalog would provide the most versatile, complete list that could be regularly updated.

The individuals working on the present state catalogs hopefully will all use the same format so their work can be incorporated in the unified catalog. Is this what's happening [No.] Page numbers could be the states initials with the sequential number. Regarding color it would be nice, but maybe as an option like the Utah catalog.

Ken Sultana
New York

Thanks to John Bowman, E.J. Guerrant, Charlie Pirro, Paul Bento, David A. Schaubroeck and anybody I missed who sent in comments.

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, **Out of Stock**
\$22.50 (Non-member price \$26.50)
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
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 ~~\$34~~ **Out of Stock**
Black & White \$16
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

Prices now include postage Grand total

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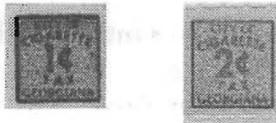
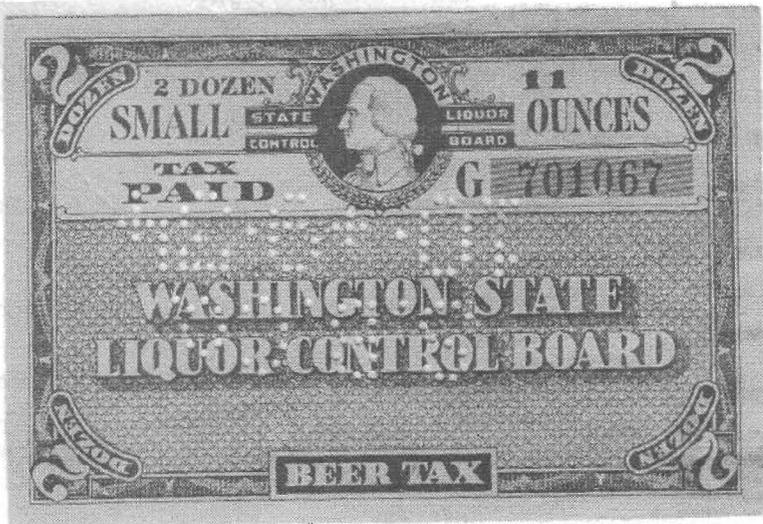
Name _____
Address _____

Alabama Little Mysteries

Shown to the right is a mysterious item sent in by John D. Bowman. He writes: I have an Alabama beer "stamp" which is black on white card stock with a glossy finish, and looks just like a photograph. The contrast on this photo is enhanced so that the background safety lines are very faint. It resembles Alabama B8, but the design measures 64x 18-1/2mm, whereas B8 should measure 66x18-1/2mm. In addition, no trace of an imprint is visible below the design.

There is a red line ruled across the "stamp" exactly bisecting it. Such markings are noted on some specimens of state revenues.

If any reader can offer an opinion as to whether this may represent a specimen, possibly for an unissued stamp, or if it is a photograph that has been defaced for some reason, please let John know at PO Box 282436, Birmingham, AL 35238-2436.



Shown are one and two cent stamps for cigarettes in brown on gold or the City of Georgianna, Alabama. In the Alabama Local Stamp catalog we put a few years back the SRS shows these stamps for cigars but not cigarettes. Kent Gray would like to know does anyone have the cigar stamps as he would like images for the online locals catalog. He questions if there isn't a mistake in the catalog.

If you have the cigar stamps send the editor images and we will get them to Kent.

Missing Serial Number

by Scott Troutman and M.E. Matesen

Mack Matesen sent in this pair of Washington state Matesen B3 (Hubbard B2) beer stamps to show how the sun could beach out completely the blue paper color. This may be the case, but it is also possible that this blue is a fugitive blue ink that dissolves when wet.

What Mack missed is that the serial number on the bleached out lower stamp

is missing completely. I do not think whatever bleached this stamp removed the serial number as under magnification I can find no trace of it at all.

Both stamps have the S.B. Co. perfin of Seattle Brewing Company.

Cataloging Florida Peat and Humus Stamps

by Scott Troutman

A single of the Florida peat and humus stamps, is one of the hardest stamps to catalog. The problem is that the differences are minute between the first stamps (PH1-PH3) and the second series (PH4-PH5) and in most cases it is minor color shading differences that help you tell them apart.

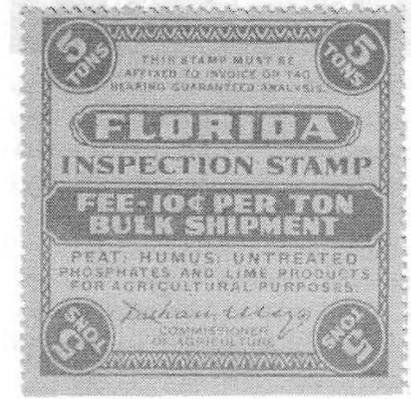
Shown is a PH3 and a PH5. Both stamps for 5 tons of peat moss are a dark green on a light green paper. The PH3 is slightly more olive green and the paper is slightly darker. Slightly. But if you don't have another to compare colors, how do you tell them apart.

There are differences in the typography. On the earlier stamps printing is courser. Not much, just a little. On the upper first three lines on the PH3 the writing is a little taller, but it is in terms of a fraction of a millimeter. Hubbard says the "5's are larger" in the PH5. If they are I can't measure it, so again it is fractions of a millimeter.

However, I think I finally found the key difference. In the line above the signature, on the older stamps the period is just to the right of the bottom of the T in PRODUCTS' In the newer printing the period is about evenly between with the T and the S in products. This seems to work on the one ton stamps (PH2 and PH4) as well.

Also on the older printings the cross hatching up the sides of the stamps is not as even or distinct as on the later stamps. But you need two stamps to see that difference.

Now don't ask me what the PH6 differences are. Hopefully that yellow green color will save you.



PH3. Period after products is just to the right of the T in products.



PH5 - Period is midway between T and S of PRODUCTS.



Library Notes

Missouri Liquor Stamps Counterfeited

The following is from part of an "Annual Report" apparently from the Commissioner of Revenue for the state of Missouri in 1939. The first part of this report is missing and these quotes are from pages 6 and 8.



Poor example of the type of liquor decals that were counterfeited.

Page 6.

"Counterfeiting of State Liquor Stamps by a Missouri rectifier also accounted for approximately \$30,000 loss to the State-only \$4,000 being recoverable from surety bonds."

Page 8.

"The department was fortunate during 1938, in discovering a counterfeiting ring of serious dimensions, after only several months of operation. These whiskey stamps were made by a gang in Chicago, and discovered by Federal agents about the same time this department discovered the principal user in Kansas City. This license was revoked, and suit instituted on bonds, recovered \$4,000.00 of a loss found to be about \$30,000.00.

The State Highway Patrol, by direction

of the Governor, cooperated with the department in the investigation, taking over the final phase entirely, and rendering most value and efficient service. Prosecution is pending, and in the hands of the Attorney-General's Department.

A major problem during the year has been liquor running from states east of Missouri to dry states west. This whiskey bears the United States stamp, and claims the protection due interstate shipments. The problem continues unsolved for the present, but changes in the preen State Liquor Laws, permitting rigid supervision of all liquor transportation, will probably bring some relief."

A short note in *Weekly Philatelic Gossip* (1944 Vol. 38. p. 260) from Elbert Hubbard

notes that the "Missouri liquor counterfeits may be distinguished by strong and well defined shading lines at the back of the left bear. These decal stamps are so brittle and fragile that it is doubtful they can be found in used condition. The genuine stamps are much less fragile. Stamps counterfeited were 5c Becker-Winn and 10c & 16c Fitzgerald-Winn".

Missouri had collected some \$22,878,755.30 in liquor taxes in 1938. It is probable that the 1938-39 tax stamps (L68-80) came out in a radically different shape as a result of the counterfeiting.

Free For All

Oklahoma Had Fishing Stamps

by Scott Troutman

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.

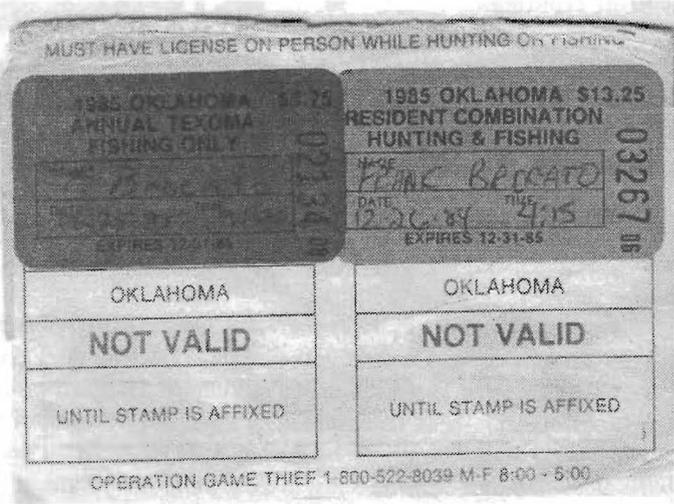
Years ago I had asked a member of Oklahoma's Fish and Game Department if they had ever issued fishing stamps. I was told no.

Imagine my surprise when I flipped over a hunting license with an Oklahoma 1985 duck stamp on it and discovered not one

but two fishing stamps. Both are die cut self adhesives, 44x25mm millimeters with rounded corners. They are reminiscent of Georgia fishing and hunting stamps.

The first was a black on deep red one for "ANNUAL TEXOMA FISHING ONLY" \$5.75. This refers to Lake Texoma, a popular large lake for bass fishing on the Texas-Oklahoma border.

The other is a black on pink "RESIDENT COMBINATION HUNTING & FISHING" for \$13.25. This stamp was actually issued on the day after Christmas 1984 for the whole year of 1985. More spaces on this license indicate that more stamps were issued.



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