



State Revenue News

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Cataloging Troublemakers



Sample of an Iowa canned fruit and vegetable inspection stamp.



Alaska L10



North Dakota L25A

Auction 38

The State Revenue Society

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President's Notebook by Peter Martin

SRS Auctions a Big Hit

By Peter Martin

Included with this issue is SRS Auction #38. The society auctions continue to be one of the most popular SRS services. They are an excellent way for members to dispose of duplicates and unneeded material and for members to add elusive items to their collections. I have noted that, over the years, the quality of the material offered, the bids made, and the price realized have grown significantly. For example, the newly discovered Alabama Sweet Potato tag offered in the first quarter auction #37 realized \$84 dollars. The Mississippi sweet potatoes (an example shown below) also exceeded estimates by a considerable



amount. The modest SRS profit from the auctions helps to stave off dues increases, which are still a great bargain at only \$15 per year. My thanks to the consignors, bidders and to auctioneer Scott Troutman who makes this all possible.

SRS Service Awards

After a hiatus of some years, we will again be issuing the SRS Outstanding Service Award to recognize long-term service to the society. We are also looking at several other forms of recognition. The awards program will be one of several items that should be finalized at the SRS annual meeting.

SRS Annual Meeting

Plans have been finalized for the SRS annual meeting to be held in conjunction with the May 4-6 Philatelic Show in Boxborough, Mass., and American Philatelic Society World Series of Philately event. A member's meeting will be held on Saturday at 2 p.m. where anyone can ask questions or provide comments about state revenue related issues. That will be followed by three presentations: Terry Hines will discuss "Northeastern States Revenue

Stamps", Peter Pierce will review "Massachusetts Archery Stamps" and I will present "Real Estate State Revenue Stamps". The presentations will be followed by the SRS board meeting. An informal evening dinner get-together is also scheduled. I hope to see many of you there.

Editor's Notes

Work on the my catalog for all the states continues and is in its last phases. Many of the articles here are the results of new finds offered up by the SRS members to help with that cataloging effort. It is my plan to finish all 700 pages and release the new catalog this summer. In this issue you will also find that Ken Pruess has completed the Colorado catalog and Dave Wisley is hard at work on a Florida catalog. Also, just as I was going to press I got word that Howard Richoux has published the long lost works of the late Barry Porter (found on his computer) on South Dakota and the Virginia hunting and fishing stamps. More on that in the next issue. Terence Hines is working to sell all three of these newly released catalogs through the SRS Sales.

I've also had a lot of correspondence with Charles Soter who is hard at work on fish and game and Indian reservation cataloging.

The auction this time features long runs of material in Florida and Missouri in particular. A lot of good beers and liquors from all over (especially Maryland) and more of the terribly tough to find Pennsylvania municipals.

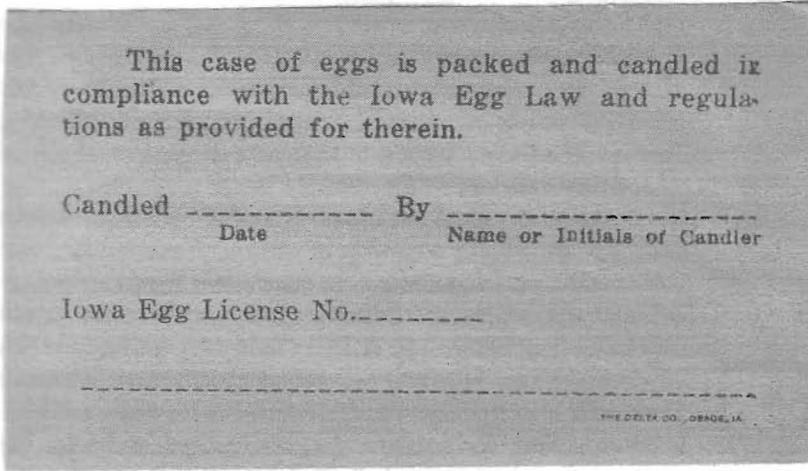
Harold Effner just sent me the resignation from the society of Myrna Golden. Myrna and Jack, who were revenue stamp dealers under the name Golden Stamps, are old friends. Harold says the return address was the Virgin Islands so I hope they have just retired and are doing well.

I'm here finishing this issue before I head up to Boxborough. Hopefully I will see some other old friends up there.

Iowa Finds

by Don Lemon

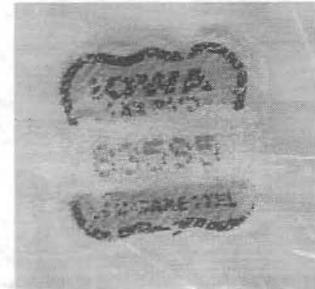
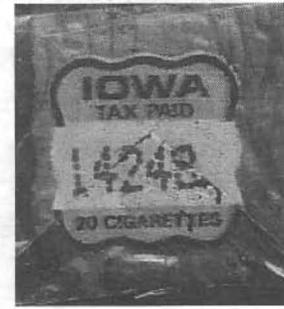
While helping edit the new Iowa catalog section for Scott Troutman's replacement for the Hubbard catalog, Don sent in these items that are not in the existing catalogs.



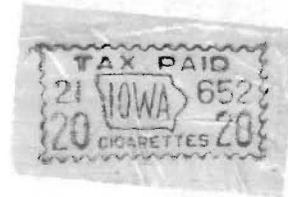
Egg Candling - Iowa joins the ever expanding list of states that had egg or egg candling stamps. This stamp has writing 94x48mm and is imperforate. The writing is black on a brown paper about the color of a paper bag (but not that heavy). It has the small imprint of THE DELTA CO. OSAGE, IA. at lower right.



Liquor Seal - One additional liquor seal is known. This die cut self adhesive is 26x26mm black on yellow. It appears to have had a very powerful adhesive much like a motor vehicle license sticker. The small wording says "This stamp is proof that the state of Iowa license tax has been paid on the contents of the bottle to which it is affixed. Under no circumstances is the stamp to be removed, tampered with or altered". It was issued by the Iowa Beer and Liquor Control Department. Based on the huge serial number these saw a lot of use.



Cigarette Heat Fusions. Two version of this heat fusion have been found. The fusion is 11x11mm black on tan with a white panel for a black ink jet control number. What is unusual is that two different sizes of the ink jet control number have been seen. The small one is just under 2mm high, the taller about 2-1/4mm high. These fusions were used beginning in the late 1990's.



Cigarette Meters - Shown are cigarette meters, a purple 20000 series meter and a later magenta 40000 series meter from the 1970's. The 40000 series meter is known in green also in both a 20 cig and 25 cig value.



Motor Vehicle - Like many states Iowa used a paper license plate during the last years of World War II to free metal for war production. These windshield stickers are quite rare.

Iowa Bottle Refund Stamps

by Scott Troutman

A number of states have refunds for bottles and cans in an effort to cut down the amount of trash in landfills and to promote litter clean up by offering a deposit on bottles and cans. However, no state is as aggressive in this pursuit as Iowa and probably none are more successful. With 92%¹ of bottles and cans being recycled, an astounding 1.4 billion are handled each year in Iowa. That is 56,407 tons of material removed from their landfills (enough to fill a line of garbage trucks 11-1/2 miles long). Additionally because less energy is required to process an old bottle or can into a new one, the energy saved is enough to heat 26,500+ homes. That is a tremendous success in so small a state.

Iowa is, to our knowledge, the only state to use stamps affixed on the bottles as part of this effort. Note that by stamps, in this case, they are actually adhesives of various types applied to the bottles and cans. In addition, as in other states, markings on the cans, crowns, bottle labels or lids are used instead of stamps.

The Iowa model is a little different from other states. First the distributor charges 5 cents for each container delivered to retailers. The retailer in turn charges a nickel extra when the product is sold to the consumer. The consumer gets his five cents back when he takes the empty back to a redemption center. And the empties are picked up by the distributor who pays the redemption center 5 cents plus a 1 cent handling fee for each container. This is pretty much the old model used on pop bottles everywhere when I was young, except in those days the grocery store was the redemption center.

The scope as defined in Chapter 107² of the Laws of Iowa is the more radical change. "The Act [often referred to as the Bottle Bill] requires that every alcoholic liquor container, beer, mineral water, soda water or carbonated soft drink container sold in Iowa for consumption off the premises of the dealer be subject to a deposit of 5 cents or more. Such container must have indicated on it that the container is subject to a minimum refund of 5 cents or must be exempt from the requirement of having the refund value indicated on it. An empty container on which an Iowa deposit was made may be returned to any dealer in the state who sells the kind, brand and size of container or may be returned to a redemption center. The dealer or redemption center must accept the empty container and refund the deposit".

The dealer or redemption center can crush the cans for easier transport, and if they wish they can do the same to glass bottles or plastic bottles. The distributor (which has to take them back) has the last say on whether this can be done. It is usually cheaper to ship the recycled material crushed, but in the case of glass bottles, they can be cleaned and reused. The distributor controls how he gets them back.

To make it fair, they want all the can back. As such it is illegal in Iowa to sell beer or soft drinks from metal cans where a "pop top" is used and comes off. So much for making chain mail suits out of "pop tops" in Iowa.

The container has to be labeled with the wording "Iowa Refund 5c" or "IA 5c" in at least 9 point type. You can use other wording but it must be pre-approved by the state. Curiously almost all the stamps used have other wording. If you use a stamp or label the state had to pre-approve it; "the department determines that the



Canned Fruit and Vegetables - An Iowa canning certificate is pictured in Hubbard Volume 2. Now two types are known, a series A and a Series B. A sample of the series A is shown on the cover. Little is known about these and they are terribly rare.



Feed tag - It is unclear when R. G. Clark was the commissioner and this tag type has not been illustrated before. The tag has a "DENNISON MFG CO USA G" imprint on the grommet. The "100 Pounds" and serial number are red. The other printing is black on a brown cardboard tag.

New Color Variety for Florida Documentary

by Dave Wisley

This reports a different color for the \$25 denominated "J.M. Lee" Florida documentary Hubbard D19. Hubbard catalogs this as "blue". I have a D19 in my collection and its color is very similar to other documentaries cataloged as blue - D4, D12, D21, D31a. The "new color" is a very dark blue. Its color is not like D32, D53, D58 or D66 stamps cataloged "royal blue, and it is darker than D28. Next to D19 it's more than just "shades" different. Has anyone else seen this one?

Alcohol Bottle Refund

high-contrasting color or the characteristics of the stamp or label make the stamp or label as easy to discern as a stamp or label with 18-point type". When you asked for either an okay on a different wording or a stamp design, you sent in an example with it actually on the container.

If you print this label directly on a can or etch it onto a bottle it cannot be hidden on the bottom of the bottle.

Note that 5 cents was a minimum. On a big bottle it could be more. A magnum of wine would be a good example.

The distributor has to tell the state what it is doing with the recycled goods. No fair dumping it back in the landfill when the state isn't looking. The state would set you up with someone who would recycle it if, as a distributor, you needed help. If you had some unusable bottle you could apply for an exemption to the whole process.

One of the more interesting parts of the law is sub section 8 - Interpretive rules. These tried to make sense out of practical concerns.

For example, bottles and cans used on "interstate transportation" were exempt from all this. A guy in an airplane is not coming back with his Pepsi can. It was going in someone else's landfill.

Beverage containers had to be reasonably intact. The idea was to eliminate some guy bring in pieces of bottles or cans. Metal cans could be dented but not crushed when redeemed (unless the redemption center was okay with that). Bottles had to whole - if the neck was busted or the bottom had fallen out, no nickel for you! Some flattened old water bottle off the highway was not worth a nickel. The gold standard was whether it would stand up on its own.

Vending machines were a problem. Who was the distributor in this case? The ruling was the people filling the vending machines did not have take back the empties.

Soft drink syrup tanks, pre-mix tanks and beer kegs are normally reused anyway. None of this applies to them.

And here is a strange rule. Dealers may limit a person to returning 120 containers a day. And redemption centers can limit a person to 500 containers a day. I do not have a clue what the point of this law was, but something tells me homeless people figure in somehow. I don't understand how this promotes the clean up of litter.

Suppose you are discontinuing a line of product and don't want the bottles or cans back. For example Rolling Rock Beer is going out of business. Then what? If you are a distributor you have to give the redemption centers 30 days warning. After that time, you don't have to redeem those.

And last but not least, you can't put a sales tax on anything to do with this deposit cycle. Lord only knows some legislator would think that was a good idea.

These laws went into effect January 31, 1979 and remain in effect today.

In most cases the wording is pre-printed on cans and bottles and stamps are not used. That is why the stamps are fairly rare. The stamps are used mostly on imported items (wines, beers) and cases where existing inventories had to be marked. Later usage came from cases where inventory was brought in other states in unmarked bottles and cans. This is the same case that caused the usage of piggyback stamps on beer in other states.



19?? Map of State IBLCD (Iowa Beverage & Liquor Control Department). Roulette 9-1/2 vertically. 25x25mm.

AR1 variable white and dark blue 10.00



AR4

19?? Map of state in white. 25x25mm.

AR1 variable red 10.00

19?? Word "CODE" in map of state. abt 25x25mm. Specimens known with "EEEE" in dollar value.

AR3 5ct green on white 10.00

AR3S 5ct green on white -

19?? Word "PRICE" in map of state. abt 25x25mm.

AR4 5ct red on white 10.00



19?? Die cut self adhesive, black ink jet control number in lower of two white panels. "IOWA 5c REFUND" in upper panel. 23-1/2x26mm.

AR5 5ct pale blue 8.00

AR6 5ct magenta -

Cont. next page.

Are these revenue stamps? Not in any conventional sense as the state was not involved in the money. All the state did was approve the designs after mandating them. They are sort of cousins like lock seals - artifacts of an ongoing social experiment.

1. The statistics given are from the Iowa Department of Natural Resources website. <http://www.iowadnr.com/waste/recycling/bottle.html>

2. Chapter 107, The Laws of Iowa. This is also posted on the Department of Natural Resources website.

3. My thanks to Don Lemon for the illustrations.

Beer, Imported Bottle Refund

Refund
Effective 1979
Discontinued 1980

Similar to Alcohol refund but used on imported beer. Put on by the Iowa Beer Wholesales Association.



1996? Die cut self adhesive in shape of state on white backer. "IA REF 5c". Number in black. 24x15mm.

AR7 5ct red and white 10.00 -



200? Round. Die cut self adhesive with hologram safety "REFUNDc" repeating. "ME & VT". Thin metallic film. 20mm diameter.

AR8 5ct silver -
AR9 5ct silver "ME, VT, HI" -

Beer & Wine Bottle Refund

Refund



200? Die cut self adhesive with internal cuts to prevent reuse. Map outline. 15x19mm.

Initials E.D.D.

BW1 5ct ? 5.00

Initials J.B.W.

BW2 5ct black on yellow 5.00

BW2a 5ct black on gold 5.00

Initials Q.W.C.

BW3 5ct black on white 5.00

BW4 5ct black on blue 5.00

J.B.W
IOWA
REFUND 5c
BEER / WINE

2000? Decal, new design. abt 15x15mm.

Initials J.B.W.

BW5 5ct black on yellow 5.00



1979. Die cut self adhesive with fugative ink. 25x25mm.

IBR1 5ct black on green 20.00

IBR1a 5ct black on green, smaller control number 20.00

Recent Pennsylvania Cigarette Heat Fusion Tax Decals

by Larry C. Frederick

Since 2001 Pennsylvania has used at least several different heat fusion cigarette tax decals. The following is a list of the stamps I have seen and their approximate dates of use.



1999. Green with keystone design.



2001, March. Light blue. With X in serial number.

2002, July. Same in Dark Red (magenta)..



2003, Jan. Red with white oval.

2004, Feb. Light blue like the March 2001 issue but with Y and Z before number.

2004, April. Dark blue with oval.

Note, a magenta white oval type has also been seen.

Strange Siblings and One Weird Cousin: Sizing Up Some North and South Dakota Liquor Stamps from 1941-1942.

by Joe Jeter

Here are two pairs of stamps from the Dakotas that by product taxed, format, denomination and color, are just about the same. But they are not the same size. How can each pair represent the same stamp? Along with them, we have a North Dakota stamp that is looking for a catalogue home. All pictures are at 155%



First are two green North Dakota 3-3/4ct liquor stamps. The smaller of the two measures 19x4mm and is on a pink card, which places the stamp in the 1941 series of stamps as Hubbard L25A.



The other stamp, however, is not on pink card and measures 20-1/2x25-1/2. There is no other place in Hubbard's catalogue to place this stamp. What are we to do with it? Can we say it is unlisted?



Now we move south of the border. I recently purchased what I thought (and still think) was a 1942 South Dakota "off sale" liquor stamp described in Hubbard as L61, a slate-colored 9-3/4 cent stamp.



I wanted to compare it with a stamp I already had which looked to me more blue than slate. Placing them side-by-side showed that there were other problems. The recent purchase was a darker blue than my older stamp, but they differ from one another in size and neither matches the size stated by Hubbard. He said the stamp was 12-1/2 x 35-1/2mm. My older one is 14x6-1/2 and the newer one is at its meandering widest point 16x19-1/2. What then do we have. Three stamps that are the same with "minor color and size variations? Two stamps alike with one different? Three different? Advice on these two pairs will be appreciated.



Finally, recrossing the 45th parallel, I mention another North Dakota liquor, a red 2-1/2 cent stamp shaped like the state with black serial numbers. The stamp came to me catalogued as L23B, which would make it a 1941 stamp. Three problems. Hubbard's catalogue calls the stamp orange and it is clearly red. It says in later editions that the serial numbers are red and this stamp's are black. The picture above the L23's in the 1960 and 1992 editions of the catalogue is nothing like this stamp. The 1989 Supplement has a 2-1/2 cent liquor stamp illustrated over the L23's but again it is not this stamp. Catalogue failure or unlisted stamp? Any suggestions?

Scott Troutman's opinions.

The first stamp is the L25A and the second stamp is either the currently listed L25 if it has a black serial number, or is a new find if it has a red serial number.

On the South Dakota decals there are three sets that look almost identical - the 1942 set L56-62 the 1944 set L67-175 and the 1954 set L85-L90. Used decals like this can stretch. I think the top one is an unlisted 9-3/8ct 1954 stamp L89A. The 1954 set lists as size 12x28mm. The lower one is an L73 which catalogs in size as 13x26mm.. Used, these three are very difficult to tell apart.

The North Dakota decal is something not listed in the current catalogs.

Vermont Fish and Game Stamps

by J.R. Wooton

Other than the two stamps pictured in the Appendix of the 2006 edition of the Streamside Catalog of Fish and Game Stamps, little is known of these stamps. An additional license has now surfaced bearing three stamps previously unknown. They are as follows:

- 1986 \$5.00 turkey
- 1987 \$5.00 turkey
- 1992 \$10.00 muzzleloader

Both turkey stamps are black on dull brown, while the muzzleloader stamps is black on yellow. Note that this license was issued 12/26/85 and is a permanent combination license. Hence stamps from different years are to be found. Also note that the muzzleloader stamp found on the back of the license still has the tag attached.

PERMANENT COMBINATION LICENSE
REISSUE

No. 15737 P

THIS IS TO CERTIFY THAT _____ (Name)

VERMONT 05753 (Zip Code)

11468 13

1986 VERMONT TURKEY

\$5.00

07860 13

1987 VERMONT TURKEY

\$5.00

TO SEIZURE AND CONFISCATION ISSUED AT MONTPELIER, VERMONT ON DATE 12/26/85 19

DATE OF BIRTH 11/4/09 HGT 5'8" WGT 190

HAIR Gray/Ver Grn SEX Male

LICENSEE'S SIGNATURE _____ (Commissioner)

NOT A VALID LICENSE UNTIL SIGNED

VOID IF DETACHED BEFORE TAKING A BEAR

Please Sign

I, _____ CERTIFY THAT I HAVE LEGALLY TAKEN GAME UNDER THIS LICENSE AS INDICATED BELOW AND REPORTED SAME AS INDICATED ON THE REVERSE SIDE. THE FINGER TAGS WERE DETACHED FROM THIS LICENSE AND SECURED TO THE ANIMAL AS REQUIRED BY LAW. I THEREFORE REQUEST ANOTHER LICENSE WITH TAGS INTACT AND SURRENDER THIS LICENSE.

BEAR DEER TURKEY 1 - 2 - 3 Circle game taken

PRESENT ADDRESS - Street, RFD, Box No. _____

Town or City _____ State _____ Zip _____

VERMONT RESIDENT HUNTING LICENSE

BEAR TAG

TAG MUST BE COMPLETED, DETACHED FROM LICENSE AND ATTACHED IMMEDIATELY TO THE CARCASS UPON TAKING A BEAR. TAG SHALL REMAIN ON BEAR UNTIL CONSUMED.

PRINT OR TYPE SEE REVERSE SIDE

VERMONT RESIDENT HUNTING LICENSE

DEER TAG

TAG MUST BE COMPLETED, DETACHED FROM LICENSE AND ATTACHED IMMEDIATELY TO THE CARCASS UPON TAKING A DEER. TAG SHALL REMAIN ON DEER UNTIL CONSUMED.

PRINT OR TYPE SEE REVERSE SIDE

Name of Hunter _____

City or Town of Residence _____ State _____

VOID IF DETACHED BEFORE TAKING A BEAR

No. 15737 P REISSUE



South Carolina Business License Variety

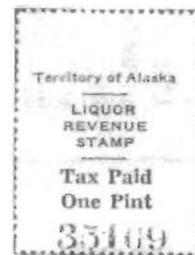
by Scott Troutman

An unreported South Carolina business license stamp was in a lot in the last auction. This one cent stamp from a series that had been reported before as a self adhesive arranged on rolls of white backer horizontally. This pair is from a roll arranged vertically.



Continued from next page

L20a	1 qt. orange	4.50	4.00
L21	1/2 gal. yellow	35.00	
L21a	1/2 gal. yellow	2.00	



1944. Emergency issue. Type set. ("Territory of Alaska/LIQUOR/REVENUE/STAMP/TAX PAID/ONE PINT" and serial number. Perf 12. 25x24mm.

L22	1pt	black on blue	50.00
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Alaskan Liquors

by Scott Troutman

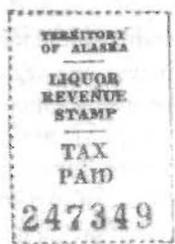
There are probably no stamps that get cataloged wrong more often than the Alaskan liquor stamps. And I am as guilty as the next party. The problem is that the Hubbard catalogs have hazy descriptions and a lack of pictures. The following is from the recataloging effort that I have underway. Hopefully these new listings will be easier to follow.

Mack Matesen has assisted in putting this together and you will notice quite a change in prices. In some cases there were huge stocks of these in the Hubbard holdings.

These stamps have Hubbard catalog numbers on them.

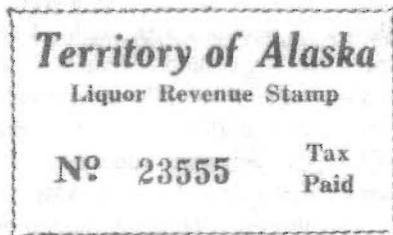
L4	1/2 pt	carmine?	-
L5	1 pt	blue	10.00
L6	1 pt	carmine	20.00
L7	4/5 qt	carmine	4.50
L8	1 qt	orange	12.50
L9	1/2 gal.	carmine	?
L10	1 gal.	carmine	40.00

Liquor Use tax Discontinued 1945



1937. Small type set stamp.

L1 black 150.00



1937. Type set. ("Territory of Alaska/Liquor Revenue Stamp/ No..../Tax/Paid") Knife cut. 66x41mm.

L2 dark blue on white - 150.00
L2a black on green silk paper 150.00



1937. Water decals on buff card. Heavy "L-" before serial number and heavy lines in design. Ships not sailing toward sun. Design in black. 19x31-1/2mm.

L3 Miniature Green (13x14mm) 4.00



1940. Water decals on buff card. Light "L" or wide "A" in upper left corner, number in upper right corner.

L11	1/2pt or less	orange-carmine (L)	2.25
L11a	1/2pt or less	orange-carmine "1" above "2" in 1/2	6.50
L12	1pt	blue (L)	10.00
L12a	1pt	blue (A)	10.00
L13A	1 qt	orange (L)	3.00
L13	4/5qt	brown (L)	6.00
L13Ba	4/5qt	brown (A)	8.00
L14	1/2 gal.	yellow (A)	7.00
L15	1 gal.	violet (A)	50.00

1943. Water decals. Serial number panel removed. Red serial number down center preceded by black "L".

L16 1 pt. blue - 100.00



L19 b

1943. Water decal on violet gray card. Ships now sailing toward sun. Narrow "A" before serial number.

a. buff card.

b. no letter preceding tall serial number, buff card.

L17a	1/2pt	bright red	3.50	2.00
L18	1 pt	blue	4.50	2.00
L18a	1 pt	blue	6.00	
L18b	1 pt	blue	1.50	2.00
L19	4/5qt	brown	6.00	
L19a	4/5qt	brown	2.00	
L19b	4/5qt	brown	1.50	
L20	1 qt	orange	10.00	

Continued on previous page.

Kentucky Feed Stuff

Kentucky feed stuff tags are fairly rare. Mack Matesen found a copy of the 1906 "Kentucky Concentrated Feed Stuffs Law". This indicates that Kentucky feed tags are older than the Hubbard catalog indicates, with the earliest listed being from 1913. This means earlier ones might exist. This law provides a good review on other feed stamps.

“1. Every bag, barrel or other package of concentrated commercial feeding stuff, manufactured, sold, offered, or exposed for sale in or imported into, this State, shall have securely attached a tag or label, and plainly printed thereon the number of net pounds of concentrated commercial feeding stuff in the package, the name, brand or trade mark under which the concentrated commercial feeding stuff is sold; the name and address of the manufacturer and the guaranteed analysis, stating the percentage of fat, and the percentage of protein, allowing one per centum of nitrogen to equal 6.25 per centum of protein, these constituents to be determined by the methods adopted by the Association of Official Chemists of the United States; and the ingredients from which it is compounded, also the stamp showing the payment of the inspection fee provided for this act: *Provided*, That all concentrated commercial feeding stuffs shall be in standard weight bags or packages of no other than fifty, one hundred, one hundred and fifty, or two hundred pounds each, or less than fifty pounds, or sold in bulk. All concentrated commercial feeding stuffs shipped in bulk to consumers shall be subject to the penalties provided for in this act upon the attempt to evade the guaranteed analysis and the payment of the inspection fee provided for in this act. *Provided, further*, That nothing in this act shall be construed to restrict or prohibit sales of concentrated commercial feeding stuff material in bulk to each other by importers, manufacturers, or manipulators who mix concentrated feeding stuffs for sale, or as preventing the free unrestricted shipment of these article in bulk to manufacturers or manipulators who mix concentrated commercial feeding stuffs for sale.

2. The term “concentrated commercial feeding stuff” as used in this act, shall

include linseed meals, corn and corn-cob meals, coconut meals, gluten feeds, gluten meals, germ feeds, corn feeds, starch feeds, sugar feeds, dried brewers grains, malt sprouts, dried distillers grains, dried beet refuse, hominy feeds, cerealine feeds, rice meals, rice bran, rice polish, peanut meals, oat feeds, corn and oat feeds, corn bran, wheat bran, wheat middlings, wheat shorts, and other mill products, ground beef or fish scraps, mixed feeds, clover meal, alfalfa meal and feeds, peavine meal, cotton-seed meal, velvet bean meal, feeds and meals mixed or unmixed made from seeds or grains, and all material of similar nature used for food for domestic animals, condimental feeds, poultry feeds, stock feeds, patented proprietary or trade and market stock and poultry feeds.

3. Each and every manufacturer, importer, jobber, agent or seller, before selling, offering or exposing for sale in this State any concentrated commercial feeding stuffs as defined in Section 2 of this act, shall, for each and every feeding stuff bearing a distinguishing name or trade mark, file with the Directory of Kentucky Agricultural Experiment Station, a copy of the statement named in Section 1 of this act: *Provided*, That whenever a manufacturer, importer or jobber of any concentrated commercial feeding stuff shall have filed the statement named in Section 3 of this act and paid the inspection tax, no agent or seller for said manufacturer, importer or jobber shall be required to file such a statement or pay such a tax for said brand.

4. In each year every manufacturer, importer, agent or seller of any concentrated commercial feeding stuff shall pay to the Director of said Experiment Station an inspection fee of twenty cents per ton for each ton of such concentrated feeding stuff sold, offer or exposed for sale in this State: *Provided*, That when the manufacturer or importer shall have paid the inspection fee for any brand, any person acting as agent or seller for said manufacturer or importer, shall not be required to pay the inspection fee for said brand. It shall be the duty of every person before selling, exposing or offering for sale any concentrated commercial feeding stuff in this State, to attach or cause to be attached to each bag, barrel or package thereof, one of the tags and stamps hereinbefore described.

State Revenue News

5. Upon receipt of the inspection fee, it shall be the duty of the Director of said Experiment Station to furnish the manufacturers dealers or importers of concentrated commercial feeding stuffs with stamps or labels in lots to the value of five dollars or any multiple thereof to be attached to each package of concentrated commercial feeding stuffs sold or used in this State. Such stamps or labels shall be printed in such form as may be prescribed by the Director of said Experiment Station.”

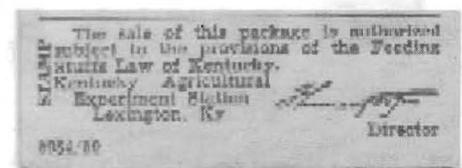
Section 6 directed that the fees for the stamps or labels should cover the full cost of the program including “necessary expenses in carrying out the provisions of this act, including the employment of inspectors, chemists, expenses in securing samples, expert witnesses expenses attending grand juries and courts, printing bulletins, and legitimate expenses of the Experiment Station.”

Section 7 indicated that if you sent in samples, they had to be taken in the presence of two witnesses who signed an affidavit saying it was a “fair sample”.

Section 8 permitted an authorized person from the Experiment Station or a deputy to go out and take samples (up to 2 pounds). Trademarked goods had to be sampled at least once a year.

Sections 9 through 14 sets fines for selling unmarked feed stuff at \$10 to \$100 per instance. The same penalty applied in section 10 for anyone counterfeiting the stamps or tags. Impeding an investigation had fines of \$10 to \$50. And district attorneys at the state, county and city level were to “cause proceedings to be commenced against the party so violating the act” any time the Experiment Station brought them a case. The Director of the Experiment Station was further charged with setting standards and could refuse to tag lousy feed or allow it to be sold.

The law was approved as of March 17, 1906. The last feed tags known are from the 1919-1920 time period.



Bottom of a Kentucky feed tag.

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	MD	B5	beer	illustration, info
AK	PB1	\$2 punchboard	illustration, info	MT	cigarette-	any after C2	illustration, info
AK	PB2	\$4 punchboard	illustration, info	MT	LS12	liquor seal, cream safety	illustration
AK	L4	1/2 pint carmine	illustration, info	MT	PB6	\$2.25 orange punchboard	illustration,info
AK	L12	1 pint blue "L"	illustration	MT	PB7	\$3 purple punchboard	illustration,info
AK	L16	1 pint blue, no serial #	illustration, info	OK	D14	\$100 light green doc.	illustration
DC	C1-3	cigarette	illustrations	OK	Bingo	(trucker for hire) 1978	color
DC		cigarette any after C3	illustrations, info	OK	Veg. seed	1955-78,82-85,past '88	colors
DC	AL11	additional tax stamp	illustrations, info	SC	BL90-95		illustration
DC	L13	additional tax stamp	illustration	WY	C2	3ct cigarette	illustration
DC	W11	1/5 gal wine, black value	illustration	WY	C4	8ct red cig.	illustration
DC	W12	1/8 gal. wine, black value	illustration				
FL		Liquor Brautigam, Beary sig.	300 dpi color scan				
FL		Liquor Wynne sig.	300 dpi color scan				
FL	LE1-4	Lime	300 dpi color scan				
FL		Panama City 1ct cig centered "C"	color				
FL		Panama City punchboard	illustrations				
FL		Daytona \$1 punchboard	color				
FL		Key West large tobaccos	size (mm)				
MD	B3	beer	illustration, info				

Send photocopies/scans to:
SRS Catalog Project
POB 463, Naugatuck, CT 06770-0463
E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	johndbowman@charter.net	AL
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	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
Dave Wisley	dwwisley@comcast.net	FL

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

Secretary's Report

Previous Total	254
New Members	1
Reinstatements	2
Resignations	1
Deaths	1
Dropped Not Paid	14
Current Total	241

New Members

1349 Robert Cox
600 Westchester Drive
Anderson, SC 29621
Interests: US and state revenues

Reinstatements

1124 Alan G. Sanford
PO Box 140221
Austin, TX 78714
Interests- US States & cities, Canada
& Provinces and US

1241 Bruce Brunell
425 E. Gobbi St #98
Ukiah, CA 95482

Resignations

874 Myrna Golden MA

Deaths

183 Edward Tupper, WA

Dropped Not Paid

337 Paul G. Haus, NJ
611 Richard Hansen, CO
798 John Farkas, WI
1058 Steve Leavitt, FL
1148 Myron Kevelson, NY
1184 Neil Helgeson, MN
1275 Chuck Stibil, OH
1282 John Koval, IN
1315 Brady Hunt, OK
1321 Steven Bartrom, IN
1322 Ms. Loren Harris, KS
1332 Kevin Sherwood, CT
1335 Phillip Gordon Ryman, VA
1338 Carl W. Albrecht, OH

Address Changes

842 Peter Martin
POB 463
Naugatuck, CT 06770-0463
1040 Kent Gray
Box 67842
Albuquerque, NM 87193
1166 Maynard Bateman
e-mail mlbateman@cfl.rr.com

Getting New Stamps for the SRS Sales Service

by Harold Effner Jr.

The reason I had to give up managing the SRS Sales Service was, and remains, lack of time. 14-16 hour days don't give me a lot of free time. On the one hand, I appreciate it when someone gives me a heads up on state or local stamps that can be purchased for the Sales Service, but unfortunately, I don't have the time to research them and find out all the details before placing an order, but I do have to pay for the order. If an SRS member finds something of interest, they need to take the following steps.

1. Determine if a license fee is required (this is often required for the purchase of cigarette and other stamps). The cost of the fee may prohibit the SRS from purchasing the stamps.
2. If a form is required, either mail the form to me or send me the link.
3. If the stamps must be purchased in person, contact me (haroldeffn@aol.com or 732-742-5537) and we can work out the details.

With everyone's help the Sales Service can grow and benefit the entire organization.

Ebay Auction Realizations

by Ken Pruess

Here are a few interesting realizations: Ohio sales tax stamp dispensers seem in demand. A dispenser with 900+ 1-9¢ stamps (eBay 180078620024) sold for \$50.87. A more unusual locking dispenser with key and many 6-60¢ stamps (eBay 320079896974) realized \$105.50. Another with 8 values 1¢ to \$1.50 sold for \$57.85 cents (190095306087)

A lot of eight 1941-42 California Sweet Potato proration (eBay 230089974587) sold for \$81.00

Ira Cotton reports a MNH copy of 2003 Arizona Kaibab Unit 12A deer stamp (eBay 270087207493) which sold for \$93.85 after competitive bidding by knowledgeable collectors.

A rare 1965 Michigan Cisco netting stamp (Wooton #3) plus a few common Michigan trout stamps sold for \$175.55 even though the Cisco stamp was defective (190093289541).

A California collection of over 150 stamps including many early issues but considerable duplication (32009498113) realized \$232.50.

"Fortune is never less to be trusted than when it is fairest."

Seneca (c. AD 60)

"On the Shortness of Life"

Porter Catalogs

I got this just as I went to press. Howard Richoux just completed the late Barry Porter's lost works on VA and SD Hunting and Fishing Revenue Stamps. The catalogs are being published through LuLu.com. Apparently, this printer does everything online and prints the copies when they are ordered - no inventory. Catalogs are available directly from the printer at <http://www.LuLu.com/ducks2k> at \$25 each plus postage. Net profits go to Barry Porter's family. *We are working to offer these through the SRS Sales.*

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

Back issues are in stock only from 1995 on (issue 230). 1995 thru 1998 are only sold as year sets (see below).

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

- 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
- 264 5/01 OK Documentaries
- 265 5/02 Addendum
- 266 5/03 Florida
- 267 5/04 California
- 268 6/01 Louisiana
- 269 6/02 Eggs
- 270 6/03 Admissions Tickets
- 271 6/04 Counterfeits

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2005 year sets

\$14.50 per year postpaid

For bound copies see Publications Page.

Send all requests to Terence Hines
Box 629, Chappaqua, NY 10514-0629.

A woman got a home improvement loan from the bank, gave it to her husband, and told him to leave.

-- *Charlotte News and Observer*
August 14, 1991

New York Stock Duck Tracks Transfer Web Site

by Kurt Lange

I was talking (e-mailing) with Ken Pruess a little bit about State of New York Stock Transfer Tax stamps and sharing with him a web site I've been working on. With his help to get some of the blank spots filled in, it's probably ready to be publicized. It's nowhere close to a "professional" web site, but closer to a "personal web page." I hope SRS members and non-members alike can enjoy it.

<http://mysite.verizon.net/ktk.lange/NewYorkStockTransferTax/>

I don't think of this project as "my" web page, but more of a shared one so if **anyone** has additional information they would like to add, please feel free to write me - kc.maps@gmail.com. (In no way do I profess to be anything even resembling an expert on these. I've only been involved with them for about a year.) Also, the same goes for anyone who may have additional scans of items to be included on the page - whether it is a better quality stamp than one displayed or some type of unique document or cancellation, etc. - Please share it with me. I'd like to keep adding to the page in both images and especially in content.

It's not a small page, it is currently about 4 1/2 Mb in size and growing, so broadband Internet is highly recommended. A standard dial-up connection may work but only with a large dose of patience while you have a cup of coffee! I will eventually make a separate section where it is split up among different years of issue, so that may make it a bit easier for dial-up users to view.

I hope others can enjoy it and can contribute to it as well as it evolves,

The latest issue of Duck Tracks, the journal of the National Duck Stamp Collectors Society is out.

Collectors will find information on the winner of the Federal Duck Stamp Contest, news on the errors discovered on the 2006 California mini-sheets, an informative article on 1997 Crow Creek stamps, and a well illustrated piece on pictorial waterfowl licenses by society president, Dr. Ira Cotton, and much more.

A free copy with member application can be requested from the NDSCS Secretary, PO Box 43, Harleysville, PA 19438 or e-mail your request to ndscs@hwcen.org.

Little Mystery Delaware Relief Stamp

by Scott Troutman

Shown is a small green on white stamp that I have never seen before. The stamp is perf 12. The wording on the stamp is

MAYOR'S EMPLOYMENT AND/RELIEF COMMITTEE/WILMINGTON, DELAWARE/1932 BLOCKAID/STAMP/OUTHUNGER/50C.

This does not appear to be depression script but it is depression related. If any readers have an idea what this was used for, the editor would be interested to know.



City County Corner

by Kent Gray

I found this stamp on its own laying in a parking lot on Redstone Arsenal (Huntsville) last fall. Just walking to the building, looked down, and there it was. No idea when it was used, as all the other stamps I saw on the cig packs were the red "municipal" fusions. This is a scotch-cal type of self adhesive stamp.

Auction 37 Results

This was a healthy sized auction with 43 bidders taking shots at material from 10 different sellers.

Most sought after lot was 173 a ND oleo (\$6 est/\$7.25 realized) and lots 138 and 139 the MS sweet potatoes tags(\$5/\$12). Highest realization was lot 3, the AL sweet potato tag (\$25/\$84). Other lots with a lot of bids were 44 Fl liquor (\$2/\$2.50), 53

Macon beers (\$30/\$28), 120 MN oleo (\$1/\$3.75), 139 a MS tobacco (\$3/\$4.75), 183 NH liquor seal(\$1.50/\$2.50), 199 NV wine & liquor (\$2.50/\$2.00), 258 SC terrapin (\$20/\$23), 330 WI liquor tax paid (\$25/\$28) and 351 a cheapo pile (\$7.50/\$10).

The lot of Mexican revenue 364 brought (\$10/\$15) and the unlisted OK fishing 221 brought (\$25/\$32).

Hot areas were wine, oleomargarine, sweet potatoes, cheapo piles, Mississippi, Wisconsin, bedding and scale seals did

good. There were some buys in beers, and some NV documentaries were passed over which is unusual. The Pennsylvania municipal deed stamps had a lot of interest.

Get material in for the 3rd quarter auction by August 1.

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

1	11.00*	53	28.00*	105	-	157	7.50*	209	-	261	2.00	313	-	365	2.00
2	11.00*	54	2.25*	106	6.00*	158	7.75*	210	1.75	262	2.25*	314	-		
3	5.75*	55	3.50*	107	2.00	159	-	211	-	263	-	315	21.00		
4	84.00*	56	3.75	108	2.50*	160	4.00*	212	4.00	264	5.00	316	-		
5	-	57	-	109	14.00	161	-	213	-	265	2.25*	317	4.25*		
6	1.75*	58	7.25	110	7.50*	162	-	214	-	266	1.50	318	9.25*		
7	-	59	6.25*	111	-	163	-	215	1.25*	267	2.25	319	7.75*		
8	-	60	withd	112	3.75*	164	-	216	1.50	268	16.00*	320	5.25*		
9	4.50*	61	10.00*	113	4.00*	165	8.00	217	-	269	-	321	5.25*		
10	2.00*	62	3.25*	114	4.75*	166	4.50*	218	3.25	270	3.75*	322	2.00*		
11	-	63	22.00	115	3.25*	167	3.25	219	1.50t	271	3.75*	323	-		
12	1.75*	64	-	116	10.00	168	2.00*	220	7.00	272	2.25	324	9.00*		
13	3.00*	65	-	117	3.25*	169	4.25*	221	-	273	12.00	325	19.00*		
14	-	66	12.50	118	4.00*	170	10.00*	222	-	274	1.50	326	-		
15	-	67	-	119	5.50	171	3.25*	223	1.25*	275	-	327	19.00*		
16	4.00*	68	-	120	3.75*	172	11.00*	224	5.00*	276	-	328	2.50		
17	-	69	10.00	121	5.25*	173	7.25*	225	-	277	1.00*	329	4.25*		
18	3.25*	70	3.75*	122	2.00t	174	2.50*	226	2.50*	278	1.00*	330	28.00		
19	4.00*	71	4.25*	123	2.00t	175	2.00	227	2.50*	279	3.50*	331	-		
20	5.25	72	2.75*	124	2.25	176	6.50*	228	2.50*	280	2.00	332	-		
21	6.25*	73	2.50	125	3.25*	177	4.00	229	32.00*	281	5.00*	333	4.75		
22	2.00t	74	4.75*	126	-	178	3.25*	230	5.00*	282	-	334	-		
23	1.50	75	4.00*	127	2.50	179	2.25*	231	3.25*	283	32.00*	335	-		
24	3.00	76	4.00*	128	4.75	180	2.25*	232	7.00*	284	27.00*	336	-		
25	3.00	77	6.75*	129	14.25	181	-	233	-	285	-	337	3.75*		
26	-	78	17.00*	130	10.00t	182	2.00*	234	7.00*	286	12.00	338	5.00		
27	3.00t	79	-	131	47.00*	183	2.50*	235	7.00*	287	-	339	2.00*		
28	1.00	80	-	132	3.25*	184	16.00*	236	2.00t	288	-	340	16.50*		
29	1.00	81	2.75*	133	7.00*	185	1.25	237	13.00*	289	-	341	2.25*		
30	5.50	82	7.50*	134	2.25*	186	1.50	238	9.00*	290	-	342	4.25*		
31	2.25*	83	-	135	-	187	-	239	8.25*	291	1.00	343	2.25*		
32	2.25*	84	5.50	136	5.25*	188	1.00	240	8.25*	292	12.00	344	4.25*		
33	-	85	-	137	12.00*	189	7.00	241	1.50*	293	5.00	345	2.25*		
34	15.00*	86	5.25*	138	11.00	190	7.00	242	10.00*	294	8.00	346	4.25*		
35	2.50	87	12.00	139	4.75*	191	7.00	243	-	295	-	347	1.25*		
36	7.00*	88	3.50*	140	1.00	192	-	244	1.25*	296	11.00*	348	15.00		
37	5.00*	89	5.00	141	6.25*	193	9.00	245	7.50*	297	2.00t	349	-		
38	15.00	90	2.25*	142	6.25*	194	-	246	6.25*	298	2.25*	350	11.50*		
39	-	91	2.00*	143	6.25*	195	-	247	-	299	1.75*	351	10.00t		
40	20.00	92	5.00*	144	8.25	196	-	248	3.00*	300	2.00	352	4.25*		
41	20.00	93	2.25*	145	3.00*	197	-	249	-	301	-	353	1.00*		
42	-	94	35.00*	146	11.00*	198	1.75	250	-	302	-	354	-		
43	-	95	10.00*	147	1.00	199	2.00T	251	-	303	-	355	5.00*		
44	2.50*	96	-	148	5.25	200	2.75*	252	-	304	5.25*	356	-		
45	5.25*	97	2.50*	149	4.75*	201	2.50	253	-	305	16.50	357	1.50		
46	3.25*	98	2.50	150	6.00	202	-	254	3.00	306	-	358	1.50		
47	7.50*	99	7.25*	151	5.00*	203	-	255	6.25*	307	-	359	1.50		
48	5.00	100	16.00	152	7.50*	204	-	256	6.25*	308	6.00	360	1.00		
49	4.75	101	-	153	7.50*	205	-	257	-	309	5.00	361	-		
50	13.00*	102	3.00	154	-	206	-	258	23.00*	310	2.25*	362	6.00t		
51	5.00	103	2.50	155	7.50*	207	-	259	-	311	2.25*	363	5.50*		
52	1.00*	104	-	156	-	208	16.00*	260	-	312	-	364	15.00t		

2006-2007 California Duck Sheetlet (CA36A)

Hunter-Collector-Governor

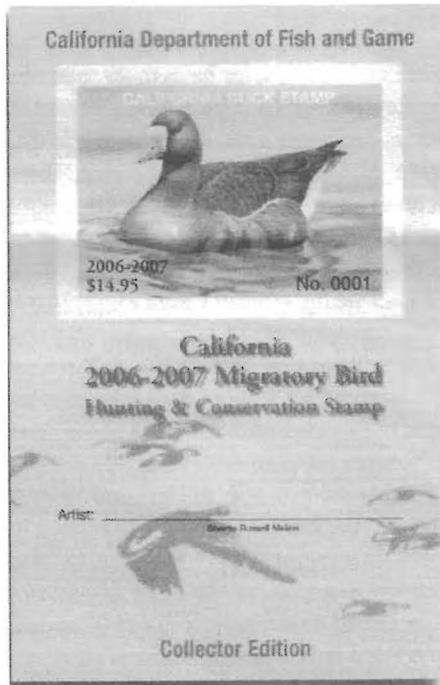
by Carlo Vecchiarelli

On or about October 1, 2006, the State of California will issue 2270 state duck stamp sheetlets for their 36th duck stamp; a painting of a White-fronted (Specklebelly) Goose by Mt. Shasta California artist, Sherrie Russel Meline. Sherrie is one of only three California artists to render both the Federal and State duck stamps in the same year. The others were Ken Michaelson (1979) and Robert Steiner in 1998.

This sheetlet might be considered by some as a companion piece to this year's Federal sheetlet (RW73B) that was issued in Washington D.C. on June 1, 2006 [Washington 2006 exhibition]. It currently retails for \$150.00 to \$275.00 or even more. The issue price was \$25.00. Ten thousand of these RW73B sheetlets were issued that day and were sold out in less than two hours. Many collectors were frustrated because dealers as well as mail order sales were honored before the official issue time which was 12 noon. Some collectors tried to form a line on the floor in front of the USPS counter early in the morning and were threatened with arrest. Others waited in a huge line for several hours only to be disappointed in the end. Not a single sheetlet was left. A secondary market developed immediately on the floor where dealers initially paid over \$100.00 for each sheetlet. Read Dr. Ira Cotton's letter to the Editor of Linn's Stamp News on the National Duck Stamp Society's website www.NDSCS.org for a detailed report of this event.

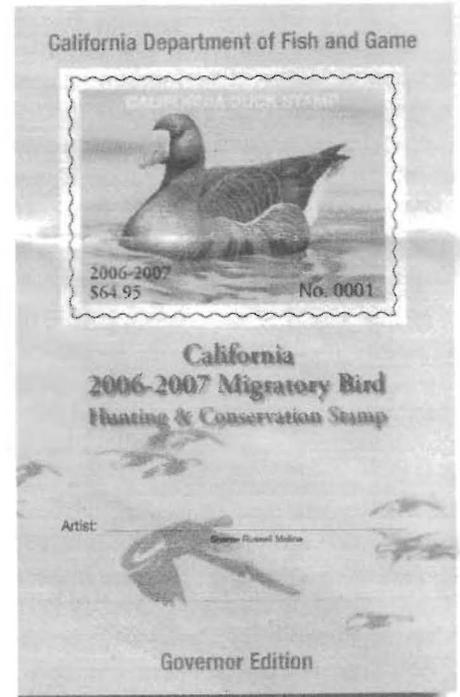
In an effort to provide a fair distribution process, each California sheetlet issue will be numbered and sales strictly limited to from one to 5 per customer..

The 2006 California Duck Stamp sheetlet (CA36A) will consist of three editions: Hunters (number issued-1010), Collector (number issued 250) and Governor (number issued 1010). The Hunter edition will consist of 1010 sheetlets all individually signed by the artist and numbered 0001-1010. The first 100, (nos. 0001-0100) will bear the signature of the artist, Sherrie Russell Meline and the Director of the Department of Fish and Game, Ryan Brodrick. The last ten of the hunter edition



Collector sheetlet

(It is not known if the collector sheetlet will be uncut or if this is just an error in the publicity flyer)



Governor sheetlet

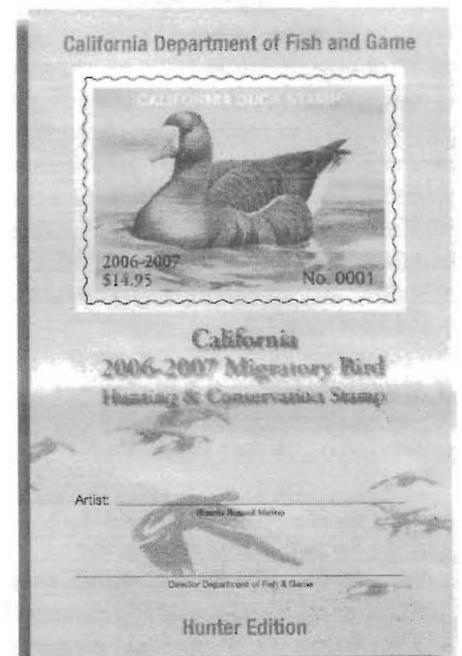
(1001-1010) will also include the Governor's signature. Issue prices will be as follows: Artist/Director (0001-0100)- \$40.00; Artist only (0101-1000) \$25.00; and artist/governor (1001-1010) \$1000.00.

The Collectors sheetlet signed by the artist will go for \$40 (1011-1260).

The Governor edition has 750 artist signed copies reserved to be sold with framed prints of the stamp artwork (1261-2010), 250 (2011-2260) artist signed copies are for sale at \$65 each, and ten copies signed by the artist and governor at \$1000 each.

All of these sheetlets will be sold through Dolls & Ducks, 993 Montevino Drive, Pleasanton, CA 94566 Phone (925-462-6864).

First day covers of the stamp are also being sold. 250 cacheted covers are being created for sale at \$25 each, and an additional 50 will be artist signed and go for \$35.



Hunter sheetlet

Florida Fertilizer Stamps: A New Find and Perforation Observations

by David Wrisley

This note reports a new Florida fertilizer stamp, different perforation gauges mixed within the 1902, and "1945?" Fertilizer stamp series, and briefly speculates about the meaning of perforation gauge variation amongst all Florida fertilizer stamps.



The new variety is a black on white, 10-pound denomination, "Fertilizer Inspection Fee" stamp matching the "1945?" Mayo signature series design.

More precise perforation measurement can potentially provide additional information about history or production methods. Relatively small perforation gauge differences can imply gauge tweaking to optimize sheet durability and stamp separation, changes in paper, printers and/or equipment, or order of issuance.

I checked out the new stamp more closely, and noticed some interesting things about its perforation gauge relative to other stamps in its series. Although this series, FE33-36, is cataloged perf 12 (FE33, FE34, and FE35 are more precisely perf. 12 1/4 x 11 3/4), this new stamp and FE35a are perf 12 1/4 x 12 1/2.

Going a step farther, the following table is data (rounded to 1/4) for stamps I have from perforated Fertilizer series:

1889	Series: FE1 is perf 11 1/4
1902	Series: FE4/4S and FE6/6S are perf 12; FE5 is perf 11 1/4
1912	Series: FE8/8S and FE9/9S are perf 12
1914	Series: FE10 and FE11 are perf 14 x 14 1/4
1925	Series: FE12 and FE13 are perf 11 3/4
1925	Series: FE14, FE15, FE16 are perf 11 3/4
1935	Series: FE19, FE21, FE22, FE25b, FE26b and FE27 are all perf 11 3/4.
1945?	Series: New stamp and FE35a are perf 12 1/4 x 12 1/2; FE33, FE34, FE35 are perf 12 1/4 x 11 3/4;

In summary, the data shows that the 1902 and 1935 series have more than one perforation variety within them. The 1914 Series has a perforation gauge much different than all other Fertilizer series. There is no evidence yet of perforation varieties within one Hubbard catalog number. Hubbard/Cabot catalog errors: Hubbard FE12-3 are the same as Cabot FR13-14 (no 12!), and not perf. 14 1/2.

I believe that perforation differences tell us something about the order of issuance of Florida Fertilizers. The perforation difference between 1889 and 1902 doesn't coincide with stamp design and printer change (the printer change only related to Franklin merging with Homer Lee, to form Franklin-Lee BNC in 1897). FE5 was probably issued first amongst the 1902 series. In other words, the stamp design changed, but the perf 11 1/4 equipment setup was used initially, then for some reason switched to perf 12 for the rest of the 1902 and 1912 series (1912 Feed series F6, and F7S are also perf. 12). The abrupt switch for the 1914 series to perf 14 x 14 1/4 (1914 Feed series F9, F9a, F9b are similarly perforated) is still a mystery to me. There was a then a string of perf 11 3/4 issues extending through the 1935 series. FE33-5 were probably printed first in the "1945?" series, with horizontal perforating equipment/setup changed to 12 1/4. The new stamp and FE35a were printed last after the vertical perforating equipment changed to 12 1/2.

Book Review

Colorado Revenue Stamps

Review by Peter Martin

Colorado Revenue Stamps, by Kenneth Pruess.. 58pps. black & white illus., 8-1/2x11, softbound, Lincoln, NE: self published, 2007, \$12.50 postpaid from the author at 1441 Urbana Lane, Lincoln, NE 68505-1971.

Colorado Revenue Stamps by Kenneth Pruess is the latest entry in a resurgence of state revenue catalogs. Pruess has built upon the previous catalogs by George Cabot and Bert Hubbard and the research of the late Frank Bocovich (to whom the catalog is dedicated) to compile a very worthwhile addition to the field of state revenue literature.

While you won't find an extensive discussion the the tax rates and usages of Colorado issues, you will find a solid general listing of all Colorado issues across a broad spectrum of categories including: liquor, tobacco, feed and fertilizer, bedding, durg motor vehicle, sales tax and fish and game. Colorado speicalists will especially appreciate the priced listings of the difficult municipal stamps. Most are rare and the illustrated listings are reason enough to own this catalog.

Because of the large variety of issues, Colorado is not an easy state to catalog, but Pruess provides clear listings that include a brief intoroduction, the year of issue, stamp identification, catalog number, denomination, color and a catalog value. Significant varieties are also listed. At the end of each stamp catagory references are provided for anyone who wishes to do additional research. An index and additional references are at the end of the catalog.

The layout is a simple two column format with large text that is easy to read. Each stamp series is illustrated. The image quality is not high but is sufficient for stamp identification.

Oddly, Pruess provides only one value for each catalog number, meaning that he considers that mint and used stamps are of the same value. This is rarely the case, even for low value stamps. Pruess also does not identify a grade (fine, very fine or extremely fine) for his asigned values. In

Continued next page

The Big Catalog

by Scott Troutman

Back in the second quarter issue of 2005 I announced the start of a gigantic project to replace the Hubbard catalogs. I had already been working on the project for months before that. I had originally set a target for completion by Christmas 2006. Well, I didn't make it, but it is going to come out this year. As I noted back then, I was not going around knocking on everyone's door trying to see what they got (not enough time to do that). All this has been done with my own funding. This is a status report on where I am and what I have done.

The object of the game was to make a new catalog for the non fish and game with realistic prices and that would be easier to use. We wanted to change to having a single prefix for each type of stamp (Hubbard was inconsistent). It would include tags, eggs, vending machine, drug and controlled substances, cigarette meters and fusions and anything else that had come out since the original catalogs. Airport stamps are in. Sales tax coupons and scale seals didn't make it.

A guiding principle is that what it says on the stamp is what category it is under in the catalog. If it says cigarettes, it will be under cigarettes and not tobacco. There were trouble makers the worst of which is beer. Some states use the terms ale, malt liquor, and fermented malt beverage, but in this case they are all beers.

A second principle was to combine information from every available catalog: so it includes information from Cabot, Pruess (NE,CO), Bellinghausen (KS) Bowen (AL), Litchfield (oleomargarine), Matesen (WA), Hines (New England

Colorado catalog continued.

general the catalog values are conservative and anyone who has an opportunity to buy the listed stamps in very fine condition at the catalog values provided will get a good buy. There are some other minor editorial and layout quirks, including a bland cover, but they do not hinder the usability of the catalog.

This catalog is highly recommended for all state revenueurs and its \$12.50 retail price makes it a great buy. Plans are underway to make these available at the same price through the SRS publication sales.

states) and any other source I could find. And in the end I decided to just renumber the whole thing. After 50 or 80 years with the old scheme it was just time to start over. I know that is a problem for dealers, but it just needed to be done. I have not come up with a cross reference. And I am not sure it would be all that useful. Keep in mind, even with the renumbering about half the stamps still have the same number.

Let me discuss some of what has been done in the individual states:

Arizona - Some restructuring of the luxury stamps based on Mack Matesen recommendations. Some luxury stamps become beers, some beers become malts (new research).

California - Probably the most radical change of any state. The documentary stamps (bill-of-lading, insurance, attorney, exchange, etc.) have been broken out into separate categories. Insurance now has a new DN prefix. Huge new listings for sweet potatoes and tomatoes - Hubbard had eight tomato stamps, I have 323 not counting varieties. Some people will be shocked at the documentary stamps prices. Hubbard, being a California collector had greatly inflated the prices of many.

Florida - Still being revised as Dave Wrisley and myself puzzle through the egg stamps. We now have over 100 varieties. Trying to come up with wording and examples to describe the various differences, especially in the large case stamps, has been a chore.

Iowa - New listings for the various refund stamps, an Iowa peculiarity. New items provided by Don Lemon many of which are shown in this issue.

Idaho - Massive reworking of the beers and export beers with the help of Mack Matesen. There are many more varieties that have ever been described.

Massachusetts - Two sets of stock transfers have been combined into one as Terence Hines believes there was only one set and the differences in Hubbard were production variations.

Missouri - The Missouri beers were just a mess, particularly in Hubbard Vol II, where similar stamps with different signature sets were given suffixes. All this has been straightened out and renumbered.

Nebraska - The two prefixes for light and fortified wines have been eliminated and everything is under wine. This makes it consistent with the handling in other states. Oklahoma had three levels of wine,

Louisiana four. We consider them all wines, and break them out by alcohol content to match the stamps.

South Carolina - The largest state in the new catalog - beers and case beers have been combined.

In short, there is restructuring in almost every state to a greater or lesser extent. Hawaii is included, largely to show items like the playing card stamp (though never issued).

Specimens are included where known. There is the occasional proof noted (where they are commonly seen) but by and large they have been left for state catalogers to address. This is because there can be progressive proofs, large and small die, and trial colors. I haven't come up with any good scheme for numbering them.

I have been pleasantly surprised at how well the illustrations have come out. About 90% of the illustrations show actual stamps. These have come from peoples collections, material which has passed through SRS auctions, auction catalog illustrations and out of articles in the SRS.

The prices in the new catalog reflect the going market prices for the stamps with very fine centering, and reasonable condition (used beers can be expected to be perfined for example). The R (rare), RR (really rare), RRR (really really rare), 1k (one known) are all gone with either a dollar figure or a dash indicating it is known to exist. Price on rarer items are italicized to indicate they don't come up often. I have tried to make the prices in the right ball park. SRS auctions, other auctions with published results, e-bay realizations have all been factored in. I would not hesitate to go double any price in the catalog if I wanted it. The stuff is just that scarce.

The new catalog prices have been used on auction estimates since Auction 36. From what I can tell, I am about right. Prices are always going to change.

The new catalog will be loose leaf and about 700 pages long. The plan is as pricing changes occur in the future or new stamp series are found, we can add to it. My plan is not to renumber again in my lifetime wherever possible.

My goal is to get everyone using the new catalog by next year, especially for auctions. Having just two catalogs (this and Steamside) that will cover everything will just make it so much easier all the way around.



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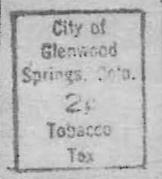


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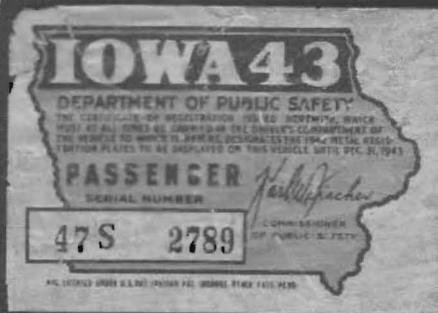
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Auction 38

State Revenues
 Hubbard Catalog used on Non-fish & game
 Wooton (Streamside) used on fish & game
 Other catalogs as noted.

1	AL documentary D1 \$1,U,F,nice copy	5.00	41	FL doc D27A \$10,U,F-VF	7.00
2	AL feed Bowen FE56 1ct dark green perf 12-1/2 on yellow paper,MNH,AVG	10.00	42	FL doc D43 \$5.00,U,VF	8.00 ●
3	AL feed Bowman FE63 1/12ct,MNH,VF	1.50	43	FL doc D54 30ct,U,F-VF	3.00 ●
4	AL hunting lic. metal permit made to go on belt, old article in SRN indicates this was a private hunting permit, wording "W E DEER & CO. GIN"/ Permit No 287/B1832/Clairborne, ALA.",dark blue	25.00	44	FL doc D55 75ct,U,F-VF	3.00 ●
5	AL sweet potato tag, 2003, black on dark green, black serial number, Johnson & Sparks sig.,U,VF	7.50	45	FL doc. D1 10ct,U,F	2.00
6	AL sweet potato tag, 2004, black on dark green, black serial number, Johnson & Sparks sig.,U,VF,P	7.50	46	FL doc. D16A \$3,U,VF	5.00
7	AR beer B30 \$.17578125,MH,VF,P	5.00	47	FL doc. D25 \$3,U,VF	2.00
8	AR feed (4) F6, F38, F46, F50, all MNH,F-VF	4.50	48	FL doc. D26 \$5,U,F-VF	4.00
9	AR liquor L2 U,F; wine W35a 5/8ct,MNH,VF,P	2.25	49	FL doc. D40 \$3,U,VF,P	5.00
10	AR waterfowl Scott #1 \$5.50 1981-82 sig. hunter type,U,F-VF	12.00	50	FL doc. D41 \$3,U,VF	5.00
11	AZ beer B5 80ct,U,VF, w/control number in selvage	15.00	51	FL doc. D59 30ct,U,F-VF	4.00 ●
12	AZ feed (2) FE5 MH,VF 25 lb; FE11 25 lb MNH,VF	5.00	52	FL doc. D60,75ct,U,VF	4.00 ●
13	AZ fertilizer FT5 25lbs,MH,VF	2.50	53	FL doc. D71,\$5,U,VF,perf 11	2.00
14	AZ luxury (3) LX25 6ct, LX27 10ct dirty, LX31 10ct, all U	3.50	54	FL doc. D72,\$10,U,VF,perf 11	2.00
15	CA beer Los Angelos 16ct,U,VF,P	7.50	55	FL documentary D26 \$5,U,VF	3.00
16	CA documentary D183 10ct,U,AVG	2.50	56	FL doucmentary D70 \$3, looks M,VF	3.00
17	CA exchange D101 8ct,U,cut out circular but appears to have been printed directly on a document, very interesting,P	10.00	57	FL documentary D73 \$25 perf 11,U,VF	20.00 ●
18	CA liquor (4) L22,L23,L24,L25 vertical pairs,MNH, VF-XF	1.50	58	FL documentary D73a \$25 perf 12-1/2,U,VF	20.00 ●
19	CA tomato 1941 Aug 21,22,23 No.2, U,VF,small hole	10.00	59	FL documentary D74a \$100 perf 12-1/2,U,F,P	25.00 ●
20	CO bedding BD6b 2ct horizontal panto,MNH,VF,P	2.50	60	FL feed (5) FE13 MNH,VF; FE16 MNH VF; FE17 MH VF; FE18 MNH F; FE20 U,VF; fertilizer (2) FT21 U,VF; FT23 5lb U,VF	2.00 ●
21	CO beer B49 288 oz. X serial letter,U,VF	2.50	61	FL fertilizer FE2 green,U,F,P	30.00 ●
22	CO beer B49 288 oz. U serial letter,U,VF	2.50	62	FL fertilizer FE28 50lbs,U,VF	1.50 ●
23	CO feed (5) FE1, FE2, FE5, FE7, FE8; fertilizer FT6, all MNH,VF	2.50	63	FL grapefruit GR1 3ct,U,VF,P	2.00
24	CO tobacco Double Springs 4ct vert. pair,MNH,F-VF	4.00	64	FL grapefruit GR3 30ct,U,VF	3.50 ●
25	CO tobacco Glenwood Springs 2ct purple handstamp, MH,VF,P	2.50	65	FL hodgepodge (6) - citrus CF24 5ct U, documentary D12 10ct, D66 15ct both U; fertilizer FT16 10lb, FT16A 50lb, FT25b 10lb, MNH	3.50
26	DC champagne CH11,1/5 gal.U,VF,P	7.50	66	FL liquor L15 1ct, U,VF,piece has flaked out near OR of Florida,P	2.50
27	DC liquor (2) W7 1/4 gal perfin "2213",W9 1/5 gal., both U,VF	2.25	67	FL liquor L2 5ct,MH,VF	13.00
28	DC wine W6 1/5 gal,U,VF	1.50	68	FL liquor L5S 16ct punched specimen,MH,VF,P	20.00 ●
29	DE beer B18 8ct,U,VF	3.50	69	FL liquor L4 10ct,MH, VF,P	10.00 ●
30	DE beer like B20 but on a paper with a yellowish basketweave safety,U,VF,nick on top edge,P	30.00	70	FL liquor L9 1ct,MNH,VF	10.00
31	DE beer B30 16ct,U,VF	7.50	71	FL liquor L32 1-1/2ct,MNH,VF	4.50 ●
32	DE cigar CR3 25ct,U,VF-XF, thin in corner,P	15.00	72	FL liquor L35 7-1/2ct,MNH,VF,small piece of border has flaked off,P	3.50 ●
33	DE liquor like L2c but blue instead of purple, U,VF,corners trimmed,thin, little dirty,P	25.00	73	FL liquor L57 15ct,U,VF	6.00 ●
34	FL alcohol AL1 1/2ct,MH, some of the points at the top are blunted	5.00	74	FL orange (2) OR1 1ct, OR3 10ct,U,VF	3.75
35	FL bedding BE1,U,VF	2.50	75	FL orange OR4,U,VF	3.50
36	FL cigarette Pensicola 1ct,MNH,VF,P	1.50 ●	76	FL peat & humus PH5 5ton,U,VF,P	11.00 ●
37	FL citrus (4) CF16 1ct, CF17 5ct, CF18 10ct, CF19 50ct thin,all U,Vf,SON cxl's	8.75 ●	77	FL tangerine (2) TA1 5ct, TA2 25ct,U,VF	4.50 ●
38	FL citrus CF21 \$2.50,U,cxl "Simpson Fruit Co."	15.00 ●	78	FL waterfowl #9 1987-88 \$3.50 MNH,VF-XF w/ small tab at top,P	9.00
39	FL documentary (2) D1 10ct, D5 \$1, U,F	5.50	79	GA beer B16 2ct,MNH,VF	4.00
40	FL documentary (3) D12 10ct, D13 30ct, D14 50ct, all U,VF	4.25	80	GA beer City of Rome 50ct,U,VF	10.00
			81	GA cigarette & cigar (3) C3, C14a 2-1/2ct,C30,all U,VF	2.00
			82	GA crabmeat SF23 \$1.25,MNH,VF	4.00
			83	GA feed F31 1/2ct,MNH,VF	2.00
			84	GA insecticide-fungicide IF30 2-1/2ct,MNH, VF	5.00
			85	GA liquor seal LS2,MNH,VF	4.00
			86	IA cigarettes (3) C21 5ct F,U; C11 1ct MH,AVG; C17 1/2ct MMN,F	2.50
			87	IA paper motor vehicle licence plate (decal) 1943,MH, VF, small faults in left upper corner, but a decent example,P	25.00
			88	IA waterfowl Scott #8 \$5 unsign, U,VF,clean,P	25.00
			89	IL beer B3 1/8 bbl,U,VF,perfin "G.W.B. Co./ 4-7-34", small scuff flaws	35.00
			90	IL beer B13 1 case,U,VF,big thin	3.00
			91	IL beer B31 1/2 bbl,U,VF,perfin "ILSEN B Co/ 2-36/U-709A", dirty	15.00
			92	IL beer B37 1/2 case,MNH,VF	10.00

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460

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6-25

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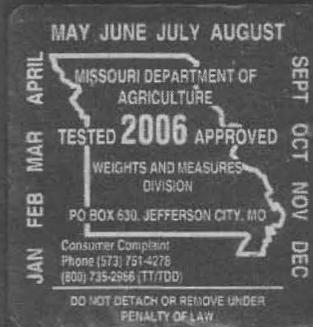
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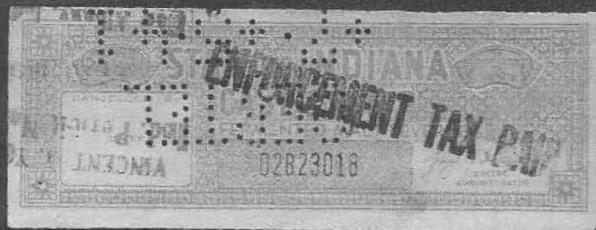
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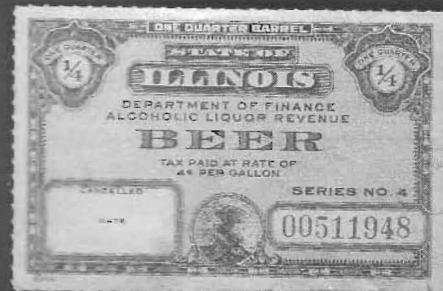
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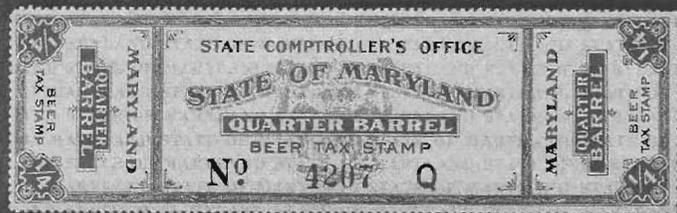
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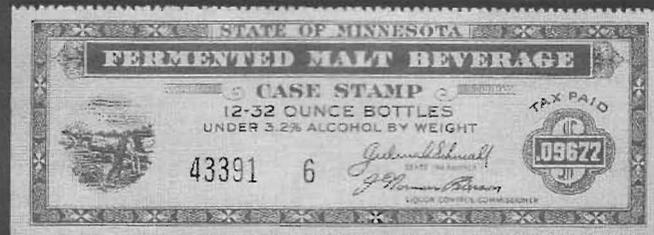
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Auction 38

93	IL beer B67 1/4 bll,U,VF,clea P	25.00	143	MD beer B1 1/8 bbl,MNH,VF-XF	15.00
94	IL beer B85 3 gals,U,F,perfin "ATL B Co/ 5-13-52", bright color	2.50	144	MD beer B2 1/6 bbl,MNH,VF, one pulled perf	7.50
95	IL beer B86a 1/2 bll, red serial,U,VF,perfin "ATLAS B Co/2-23-50"	6.00	145	MD beer B4 1/4bbl,MNH,VF, P	9.00
96	IL waterfowl Scott #9 \$5 1983 sig.,U,VF, P	10.00	146	MD big game firearms handstamped "DEER" #2 \$2, 1961-62,U,F-VF, P	30.00
97	IN beer B1B 4-1/2ct,U,VF,perfin "OERTEL"/7-5-41", P	30.00	147	MD Cheaspeake Bay Sportfishing #14 \$2.50, 1989, MNH,VF,w/tab	20.00
	IN beer B4 12ct,U,VF,perfin "ATL B Co/ 11-30-39",dirty and small faults	35.00	148	MD recordation D1 10ct,U,VF	10.00
99	IN beer B4A 12ct,U,VF,perfin "Peter Fox/12-29-41"	25.00	149	MD recordation D4 \$1,MNH,VF with long selvage at top as though top perfs are missing, P	15.00
100	IN beer B24b 24-12oz, red serial no, U,VF, perfin "WIEDEMANN/3-26-54"	17.50	150	MD recordation (2) D9 20ct, D13 \$5,U,VF	7.00
101	IN habitat (11) #14 (1993-94) thru #24 (2003-2004) \$6.75 all sig.,U,VF, Min Bid \$11, P	25.00	151	MD tobacco meter Baltimore 24ct purple,U,XF, P	4.00
102	IN intangibles (7) D1 5ct (2 shades) one MH, D2 10ct (2) one MH; D3 25ct, D10 5ct, D13 50ct; rest U,F-VF	3.00	152	MI apple (2) AP8 1ct, AP11 3ct,MNH,VF	2.00
103	IN intangibles D97 1944 \$1,U,VF, P	3.50	153	MI bedding City of Detroit 2ct,U,VF	2.00
104	IN liquor L1 25ct,U,F	1.75	154	MI beer B16a 1/8 bbl,perfin "MMB Co/6-8-35/U617"	8.00
105	IN liquor L2 6-1/4ct,U,VF	7.50	155	MI beer B17 1/4 bbl,perfin "MBC/8-24-33", tack hole,stain	20.00
106	IN liquor L3a 12-1/2ct,U,VF,purple roller cxl "G.B/CO."	3.00	156	MI beer B23 24pt,U,VF,pulled perfs at bottom	4.00
107	IN liquor L5 25ct,U,VF, two star punches	8.50	157	MI beer B29 1/2 bbl,U,VF perfin "GOEBEL/ 12-12-34",stains	12.50
108	IN malt MA3 5ct,U,VF,little dirty	3.50	158	MI beer B32 24 pts,U,VF,perfin "MPLS BRG CO/ 7-11-36"	6.50
109	IN malt MA5 12-1/2ct,U,VF-XF, P	15.00	159	MI beer B50 24pt,U,VF,perfin "BLATZ/12-27-41"	4.00
110	KS amusement ticket 45ct w/fed tax at 20% level, 1 ct state tax, Roxy Theatre, Newton, KS,M	5.00	160	MI feed (2) F7, F8 both MNH,VF-XF	1.75
111	KS beer Bellinghausen B8 94/100ct,MNH,F	2.00	161	MI license w/RW55 \$10 sig. 1988, MI waterfowl #13 sig. \$3.85, MI sportsperson #8 \$45.35	15.00
112	KS egg E45 Peewee Grade B,MNH,VF	2.00	162	MI res. fishing #39 \$9.85 sig.,U,VF	3.00
113	KS egg E67 Ungraded Medium,MNH,VF	3.50	163	MI senior fishing #31 \$1,1989,sig. U,VF	3.00
114	KS eggs (2) Bellinghausen E47 Medium Grade B,E48 Large grade B, both MNH,VF	4.00	164	MI trout & salmon #17 \$7.25 unsign,U,VF	4.00
115	KS eggs (2) Bellinghuase E45 A Peewee, E39 A Medium both MNH,VF	4.00	165	MI trout & salmon #19 \$9.85 sig. U,VF	4.00
116	KS feed (4) Bellinghausen F9, F16 25 lbs, F18 80lbs, all MNH,F	6.00	166	MI waterfowl license w/ RW50 \$7.50 sign, MI waterfowl #8 unsig. \$3.75, MI trout&salmon #16 \$7.25 and MI fishing #9 \$7.25	20.00
117	KS liquor L9 20ct,MNH,VF	3.00	167	MI wine W3 3ct,U,VF,thin, dirty, P	25.00
118	KS livestock remedy Bellinghausen LR14 5 lbs,MH,F	3.00	168	MI wine W41C 12-1/5 bots. STATE 20mm long,U,VF small repaired tear,very clean, P	20.00
119	KS livestock remedy Bellinghausen LR2, 10 lbsMNH, AVG, P	2.50	169	MI wine W87 12-1/5 bot,U,VF	7.50
120	KS upland game bird UG6, \$1 1966 sig.,U,VF, P	2.50	170	MN beer B13 12-1/2ct,U,VF,perfin "GHBrG Co/ "11-28-34",very faulty	15.00
121	KS upland game bird UG8 \$1 1968 sig,U,VF	2.50	171	MN beer B51 \$.09677,MNH,VF, P	10.00
122	KS upland game bird UG9 \$1 1969 sig.,U,VF	2.50	172	MN beer B69a .07258,U,VF,perfin "MILLER/5-31-45"	1.75
123	KS upland game bird UG10 \$1 1970 sig.,U,AVG, dirty	3.00	173	MN beer control BC4 \$2.00,MH,VF, P	20.00
124	KY wine W33 1/5 gal,U,VF, P	1.50	174	MN deed (6) D45 \$200, D49 \$3.30, D51 \$20, D53 20ct, D55 \$1, D57 \$2,all MNH,VF	20.00
125	LA cigar CR21 16ct,MNH,VF, P	40.00	175	MN liquor seal LS1,MNH,VF with unusual arrow head shaped perfin "ML 9", P	12.50
126	LA feed (8) FE42, FE70, FE83, FE91, FE99b perf 12, F103a, FE105a, FE112, all MNH	10.00	176	MN wine & liquor (2) WL88 15-5/8ct and WL89 31-1/4ct lower right corner nipped off,both MNH,VF	10.00
127	LA insecticide-fungicide (2) IF22 25lbs rare, IF25d 6 lbs, both MNH,VF	50.00	177	MN wine & liquor WL11 7-1/2ct,MNH,VF	8.00
128	LA law D4 50ct spade punch,U,VF	2.50	178	MN wine & liquor WL18 1-1/4ct,MNH,F	20.00
129	LA paris green PG4,U,AVG, unknown used	1.50	179	MN wine & liquor WL52 15ct,MNH,VF	10.00
130	LA soft drink SD35 1/8ct,MNH,VF, P	3.50	180	MO beer B6a 4ct, thick paper,U,VF,dirty	50.00
131	LA still wine W45 4/5 qt,MNH,VF	7.50	181	MO beer B71HB 6ct Henerson-Bell sig.,U,VF, two holes with white discoloration,perfin	2.50
132	LA still wine W46 1 qt,MNH,VF	4.50	182	MO beer B80HB 6ct Noel-Bell sig. unlisted, yellow, U,VF,perfin "BLATZ/7-7-4?",crease	10.00
133	LA still wine W70 4/5qt,MNH,VF	7.50	183	MO beer B96 4-1/2ct Burke Morris,MNH,VF-XF, light crease, P	5.00
134	LA tobacco (2) T5 10ct, T7 50ct, both U,VF	10.00	184	MO cigarette (3) Kansas City hospital fund 1-1/2ct yellow MNH VF crease;1-4/5ct MNH, AVG; 3ct MNH,AVG,crease	5.00
135	LA tobacco (3) T20b unlisted 1ct, T21b 2ct, T23b 4ct vertical safety paper reading down,U,VF, P	40.00	185	MO cigarette Palmyra 4ct die cut self adhesive,MNH, P	1.50
136	LA tobacco T13 2ct,U,VF-XF	1.50	186	MO sales tax token 1 mill,heavy stiff cardboard,MNH,VF	5.00
137	LA tobacco T1a 1ct,U,VF	2.00	187	MO scale seal 2006 red,U,VF, P	5.00
138	LA tobacco T29 blk/4 1ct on white card,MH,VF, P	60.00			
139	LA tobacco T46 1ct,MNH,VF, P	1.50			
140	MA archerty #5 \$1.10 1964,MNH,VF	12.00			
141	MA cigarette C1 20 cig. heat fusion,U,VF	1.00			
142	MA deed excise(2) DE2 10ct, DE4 \$1,U,VF	1.50			



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262 ex



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190 ex



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226 ex



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211 ex



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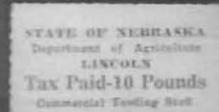
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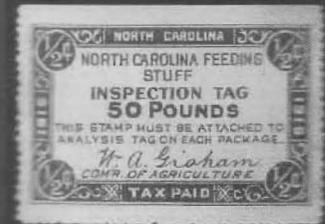
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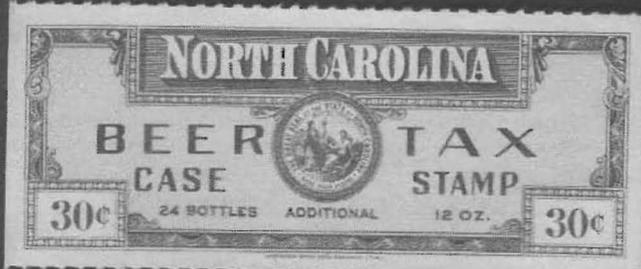
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Auction 38

188	MO secured debt D1 5ct,MNG,VF	2.50	232	NV documentary D9a dark blue 10 ct, U,AVG	4.00
189	MO secured debt (2) D4 20ct, D6 50ct, both MH,VF	4.00	233	NV wine & liquor WL6 10ct,U,VF,P	4.00
190	MO secured debt (6) D2 10ct MH, D4 20ct, D5 25ct, D6 50ct, D7 \$1 MH, D10 \$2.50, rest MNH-F-VF,P	15.00	234	NY bowhunting #11 \$4.25 1977-78 unsig.,U,VF,P	8.00
191	MO secured debt proofs (4) D2P 10ct, D5P 25ct, D6P 50ct, D8P \$1.25 all MNH,F-VF	12.00	235	NY bowhunting #4 \$3.25 1970-71,MNH,F-VF	28.00
192	MO stock transfer ST2 25ct,U, VF	1.50	236	NY liquor tax certificate 1907-8 \$150 for "Trafficking in Liquors" large (8-1/2x14") like a federal one with 12 coupons,U in Wheatland, Niagra Co. Small stains and nicks along top edge but framable. Min bid \$10,P	25.00
193	MO stock transfer ST2 25ct,U,VF,jumbo	1.50	237	NY motor vehicle MV8 \$10 black on red and cream, missing lower tab, MNH,VF,P	5.00
194	MO stock transfer ST2d 25ct, white mark over "U" in MISSORUI,U,VF	5.00	238	OH beer B44a 75ct,U,VF,dirty handstamp "THE JOHNSON BEVERAGE CO., INC,P.	10.00
195	MO stock transfer ST3 25ct,U,VF	3.00	239	OH waterfowl (wetlands habitat) Scott #1 \$5.75 sig. U, VF-XF,P	10.00
196	MO stock transfer ST3a 25ct, stubby checkmark after sig. variety,U,VF,P	5.50	240	OH wine W23 28-4/5ct,U,VF,small thin	3.00
197	MO stock transfer ST4a 25ct,U,VF-XF	5.00	241	OK documentary SRS D16 5ct blue thin values,MNH, VF,P	6.00
198	MO stock transfer ST8,MNH,VF-XF	5.00	242	OK egg E23 1 doz A Medium,MNH, VF	5.00
199	MO stock transfer ST8,MNH,VF-XF	5.00	243	OK egg E9 15 doz Grade A,MNH,VF	25.00
200	MO stock transfer ST8 pair,MNH,VF	10.00	244	OK tobacco T77 15ct,MNH,VF	5.00
201	MO stock transfer ST8 pane/4 includes two varieties, pimple on 5 and plate scratch	15.00	245	OK vegetable seed S38 1994 blue on white tractor paper,MNH, VF,P	10.00
202	MO stock transfer ST8b white spot variety, MNH,VF, ink transfer on half of back of stamp	8.00	246	OR beer City of Bend 60ct,MNH,VF	2.50
203	MO waterfowl #8 1986 \$3 sig.,U,VF	3.00	247	OR beer City of Salem, 30ct 1/8 keg,MH,pin hole,P	15.00
204	MO waterfowl #10 1988 MNH,AVG-F	8.00	248	PA backtag 1953 w/RW20 sig.,U,upper right corner just nipped off,P	10.00
205	MO waterfowl #12 1990 sig. U,VF	2.50	249	PA backtag 1961 w/RW28 sig. U,VF	13.00
206	MS beer and wine BW84a \$6.62,MNH,VF,P	15.00	250	PA deed City of Jeannett blk/3 specimens 1ct brown,MNH, VF,P	15.00
207	MS hodgepodge (5) cigarette C2 U,XF;cotton seed CS11 MNH,F; feed FE64 MNH,VF, FE68 MNH,VF; tobacco T12 U,VF	7.50	251	PA deed Monroeville \$100 purple,U,VF	5.00
208	MS liquor seal LS2 special order,MNH, VF	10.00	252	PA deed School District of the Township of Wilkins \$1 green,U,VF,P	5.00
209	MS motor vehicle license plate sticker 1983,M still in original packaging	2.00	253	PA documentary D2,U,F	1.50
210	MS tobacco (3) T12 2ct, U,VF; T13 3ct, U,VF,SON cxl; T125 MNH,VF	2.00	254	PA documentary Philadelphia PD10 \$5 blk/4 U,VF two son cxl FIDELITY PHILADELPHIA in purple	30.00
211	MT cigarette (3) unlisted fusions 20 cig magenta on white, 20 cig. green on white, 25 cig. black on yellow, all U,P	7.50	255	PA documentary Philadelphia (3) PD7a 10ct, PD8 25ct, PD12a 5ct all U,F-VF	10.00
212	MT punchboard City of Laurel 40ct,MNH,VF,P	25.00	256	PA hunting back tags 1975, incl. deer and spring and fall turkey (no stamps),M	2.50
213	MT punchboard PB3 30ct,U,VF	3.00	257	PA real estate Allegheny Twp, Somerset County, 1ct,U?,VF,pin hole	7.50
214	MT waterfowl #35 1987 sig.,U,VF,some crackling at top	3.00	258	PA real estate Milford Twp, Somerset County, 1ct,U?,VF,P	7.50
215	NC beer Troutman B13 24ct,U,VF,dirty, perfin "PABSTM/9-22-55"	4.50	259	PA real estate RE9b \$20 perf 12-1/2 at top,U,VF	6.00
216	NC beer Troutman B14 (Hubrd B6) 30ct,MNH,VF-XF,P	15.00	260	PA real estate Summit Twp, Somerset County, 1ct U,VF	7.50
217	NC feed Troutman (2) FE90 MNH,VF, FE90a 1920 1ct perf 12,MNH,AVG	25.00	261	PA soft drink SD9a 1 gal,U?,VF,P	75.00
218	NC feed Troutman (2) FE93 1920 1-3/4ct,MH,VF	1.50	262	PA stock transfer (2) ST49 20ct U,VF; ST50 U,VF,perfin, cut close on upper left corner,P	4.00
219	NC feed Troutman FE56 1916 1/2ct,MH,VF-XF,P	4.00	263	PA stock transfer (5) ST4A 20ct(2) U,VF; ST6 \$1 U,F; ST7 \$2,U,VF staple holes; ST20 20ct U,XF perfin	2.75
220	NC gasoline seal 2004 Britt Cobb vertical type,U,VF	5.00	264	SC ammunition AM52 8ct (2) used on Remington 357 magnum cartridge box, min bid \$5,P	10.00
221	NE beer specimen B12S 24-12oz 7-7/8ct,MNH,VF,P	2.00	265	SC documentary D26 \$1 VF, used on title to real estate w/US R390 and R371, ms cxls	3.00
222	NE feed Pruess F2 10 lbs, extra row of roulettes in stamp, MNH,VF,P	1.50	266	SC documentary D26 \$1 VF used on title to real estate w/US R658 and R664, handstamped "CANCELLED"	3.00
223	NH cigarette Hines T141 2-1/2ct,U,F	1.50	267	SC documentary D27 \$2 F, used on deed w/US R240 U,F	5.00
224	NH tobacco (2) T1 1/2ct and T10 1-1/2ct,both MNH,VF	2.00	268	SC feed F16 9-3/8 mills,MNH,Xf jumbo	3.00
225	NH waterfowl Scott #3 \$4 1985 unsig.,U,VF	20.00	269	SC feed F40 3-1/8 mills,MNH,VF	1.50
226	NJ cigarettes (2)C2 3ct,MNH,VF fault and U, small fault,P	1.75	270	SC soft drink (2) SD3 3ct, SD4 4ct, both MNH,VF,P	2.50
227	NJ non-res. trout #26 \$5 1965,MNH,VF	8.00			
228	NJ non-res. trout #28 \$5 1966,MNH,VF	8.00			
229	NM cigarette 20 cig fusion black on green; tobacco T7 3ct, both U,VF	1.50			
230	NM feed (4) F2 10lb,F3 25lb, F8 50lb, F11 80lbs all MNH,F-VF	6.00			
231	NM fertilizer (2) FT1 5lb,FT2 25 lb,both MNH,F	2.50			



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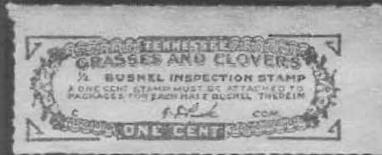


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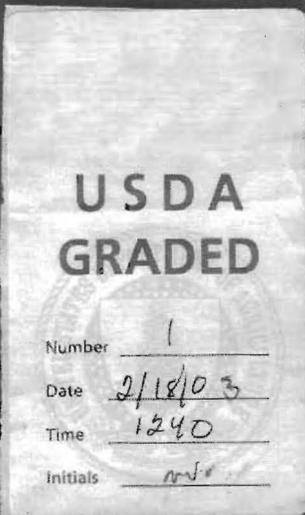
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Auction 38

271	SC terrapin T1 5ct,MNH,VF	50.00	tobacco;MD liquor (5 diff U),CA liq;
272	SC waterfowl Scott #5h sig. \$5.50,U,VF	15.00	MD recordation (5 diff U),NY bedding BE5 pair;
273	SD beer and wine BW67 .0225,MNH,VF,P	12.50	NM honey HO5 M;NV doc. D24 U;VA liq. permit
274	SD habitat SA5 1993 \$8,MNH,VF	12.00	green stamp M
275	SD res. adult fishing #15 1987 \$7,sig.,U,F	2.00	316 Box of stuff (250+) lots of dups and damaged
276	TN feed (5) FE76 MNH,XF jumbo; FE83 MNH,XF; FE102 MNH,VF; FE105 VF,U; FE130 torn	4.00	stamps-literally hundreds of stamps from everywhere- UT Military beer(roll needs soaked),
277	TN grass and clover GC29 1ct, MNH,VF,crease,P	3.00	WA fruit, KS feed(dozens stuck together),
278	TN tobacco T19 1-1/2ct,U,VF	1.00	PA beer,cigarettes, GA municipal beers (wide variety
279	TX beer B4 75 ct,U,VF, small stains, rumped on back	30.00	most MNH), SC business license (U),OH sales tax,
280	TX cigarette (3) C2 1-1/2ct, C3 1-4/5ct, C5 3ct,all U,P	1.50	VA feeds, US revenues and unused postal cards, OR
281	TX stock transfer (6) ST11 1ct (3); ST12 3ct (2), ST13c 15ct on Gulf States Utilities stock all perfin	5.00	amusement machine, OR liquor seals-needs someone
282	TX stock transfer (7) ST11 1ct(20;ST12 3ct (2), ST14 30ct; ST15 75ct; ST17a \$3; on 25 share stock certificate for Gulf States Utilities w/US R662, R670, R675 all w/perfins	7.50	to mine it. Figure \$2 extra postage
283	TX stock transfer (9) ST11 1ct(2); St12 3ct (3), ST13 damaged; ST14 30ct; ST4 75ct; ST16 \$1.50; on Gulf States Utilities stock, all perfin "CMB"	5.00	317 Cheapo pile (20) AZ fertilizer (2), CA feed, IN intangibles (7), MI feed, NC feed (2), NY bedding, ND cig., OR melon, SC doc. (2), SC business lic., UT cig., many MNH
284	TX white winged dove #1 1971 booklet pane of 10 MNH,VF	30.00	318 Cheapo pile (20) CA liq., CN bedding, IA cig. (2), MA stock transfer (6), NE liquor faulty, NV liquor faulty, PA beer, PA stock transfer (2), OH cigarette (3), SC bus. Lic. (2), UT "bingo",one or two dups, most U
285	TX white wing dove #6 \$3,1976,MNH,VF	6.00	320 Hodgepodge of better items (15) GA apple, KS cig. vending machine, KY fertilizer (3), IN intangibles (3), NC feed (3), OH cosmetic MNH,
286	UT beer Fishers Matesen BF10 120z,U, big scuff on front,P	10.00	OK egg, SC business lic. and doc.,many MNH
287	UT cigarette (2) C16 1/2ct, C21 1ct Non Rev (scarce) both MNH,VF,P	4.50	321 Hodgepodge of better items (14) MI liquor seal, OH beer, OH liquor (5), PA beer, liquor & wine, TX liquors (3), WI beer, most U,VF all diff
288	UT oleomargarine (3) Matesen O14 \$2.40, O36 \$3.60, O17 \$2.00,MNH,VF	2.50	322 Stock transfer sales slips (6) each with US and state stamps, 4 with NY stamps, 1 with Massachusetts, 1 with NY & MA
289	VA documentary D1a,U,VF,tears, hole, scissored perfs,P	50.00	324 Teamsters Union 30ct dues stamp blue on white,U,VF,P
290	VA motor vehicle Fairfax Co windshield stickers(5), 1994,1995, 1998,1999,2003	10.00	
291	VA res. big game #27 \$1,1951-52,unsign,U,F-VF,P	18.00	
292	VA res. big game #29 \$1 1952-53,unsign. U,VF	18.00	
293	WA apples (3) A1 1ct, A13 1ct, A27C \$2, all F-VF,U	5.00	
294	WA cigarette C22 2ct,MH,VF,P	1.00	
295	WA cigarette (2) C27 and C28 both 2ct,MNH,VF	4.00	
296	WA egg Martin E7 1 doz 51mm diameter,MNH,VF-XF,P	5.00	
297	WA fruit FR13 \$1,MNH,VF,serial #16,P	4.00	
298	WA soft fruit (3) FR8 1ct, FR9 5ct, FR16 10ct,all MNH	6.75	
299	WA soft fruit FR21 \$100,U,VF, serial number 48	10.00	
300	WI beer B12 25ct,U,AVG,clean,perfin "JLB Co/ 11-4-33" and damaged B11	7.50	
301	WI cigarette C37 20 cig,MNH,VF,P	1.50	
302	WI Great Lakes salmon & trout #6 \$3.25 sig.,U,VF, pre-printing paper fold, looks like a crease but I don't think it is	3.00	
303	WI Great Lakes salmon & trout #4 \$3.25 1985 sig.,U,VF	3.00	
304	WI Great Lakes salmon & trout #8 \$3.25 1989 sig.,U,F	3.00	
305	WI Great Lakes salmon & trout #1 \$3.25 1982 sig.,U,VF,P	3.00	
306	WI liquor (8) L140-L145 full set,MNH,VF,P	30.00	
307	WI oleomargarine O2 15ct,MNH,VF,P	3.00	
308	WI pharmaceutical liquor PL10 1/2ct,MNH,VF	10.00	
309	WI special liquor (3) SL11 200ml, S114 1 liter, SL15 1.75 liters, all MNH,VF	10.00	
310	WI trout #4 1981 \$2.50 unsign, U,VF	3.00	
311	WI trout #5 \$2.50 1982, unsign.,U,VF,P	3.50	
312	WI trout #6 \$2.50 1983 unsig.,U,VF	3.00	
313	WV documentary D3 \$8.80, MNH,VF,P	7.50	
314	WV documentary D4 \$14.30,MNH,VF	25.00	
Collections and Miscellaneous			
315	Better Hodgepodge (18); AR liq. L12;MD Baltimore		

US Taxpays

325	US red liquor strip Walla CS930,U,AVG,P	2.00
326	US red liquor strip Walla CS932,U,AVG	5.00
327	USDA egg inspection sample, black and gray on florscent yellow,U,on piece of paper,56x82mm	5.00
328	USDA egg inspection sample, black and pale gray on florscent yellow,U,on plastic,3-12-06,56x82mm	5.00
329	USDA egg inspection sample, black & gray on florscent greenish yellow,U on piece of of box, /19/06,tape on front,56x82mm	5.00
330	USDA egg inspection Graded, black and gray on fiorescent yellow,U,waxy paper,75x124mm,P	5.00
331	USDA inspected seal for fruit, vegetables and nuts, black on florescent yellow,U,VF,huge 228x102mm, black handstamp	7.50
332	USDA inspected seal for fruit, vegetables and nuts, black on florescent yellow,U,VF,huge 228x102mm, green handstamp	7.50

Foreign

333	ZC Canada cigarettes 1/40lb black, series of 1886,U,VF, not listed in Van Dam,P	5.00
334	ZC Canada cigarettes 10 cig black, series of 1915,U,VF not listed in Van Dam,P	5.00
335	ZC Canada waterfowl Van Dam FWH7a \$8.50 sig., on 1991 permit,U,VF	15.00

End of Auction

Interesting Auction Lots

Three lots in auction 38 are quite interesting. Lot 284 is a box of Remington 357 Magnum shells with two 8ct South Carolina ammunition decals on it (Hubbard AM52). These stamps are seldom seen used.

Lot 236 is a large \$150 liquor tax certificate from the state of New York for the 1907-08 year. This license is about the size of the federal special tax stamps. This one was used in Niagra County. I especially like two small inscriptions on this very framable tax item. "SEVERE PENALTIES are imposed for neglect or refusal to place and keep this certificate conspicuously in the your place of business PROPERLY FRAMED as provided by the liquor law - See Sec. 21." and "If a window adjoins the principal entrance to your place, post this certificate therein so that it may be readily seen from the street". It would be interesting to know what the severe penalty was for a bad framing job.

Lot 17 is a California exchange Hubbard D101 8ct stamp. It is a reasonably well centered example with manuscript cancel from 1866 which is when these were produced. What makes this stamp interesting is not the front but the back. The back of this stamp has part of an engraving, possibly for Wells Fargo & Co. This stamp is printed on a very thin paper, so there seems no possibility this is just a case of the stamp and the paper it was stuck on having fused.

Unused sheetlets of these stamps exist, often with the first and second stamps together, and these are on a medium wove

State Revenue News paper. This paper seems too thin (but admittedly I am no paper expert). Nothing I have read to date indicates that these stamps were actually printed onto documents, but this stamp seems to indicate they might have been. It could be the ink from the document transferred onto the stamp. Buy it and you decide.



Lot 17 front and back



Lot 236

All New 2007 Catalog

COLORADO REVENUE STAMPS

Kenneth Pruess

58 pages, 8 ° x 11 folio

Over 250 illustrations (black and white only)

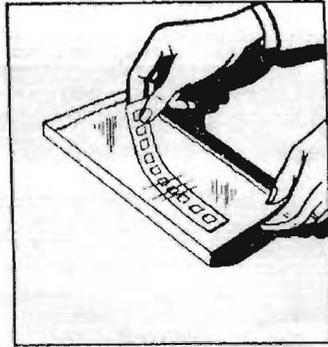
Liquor and Wine, Liquor Transfer, Beer, Bedding, Lab Fees, Illegal Drugs, Public Utilities (Commercial Trucks), Driving Record, State and City Cigarette Stamps and Meters, Livestock Feed including Tags, Fertilizer, Depression Stamp Scrip, Waterfowl, Additional Rod, Additional Day, Conservation. Cross listing of liquor, wine, and beer with Hubbard numbers, references to previous publications and laws.

\$12.50 Postpaid

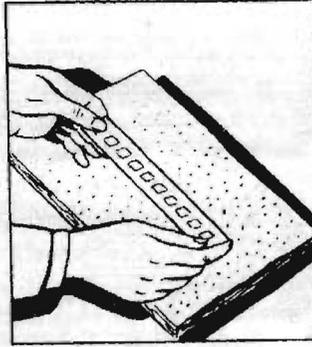
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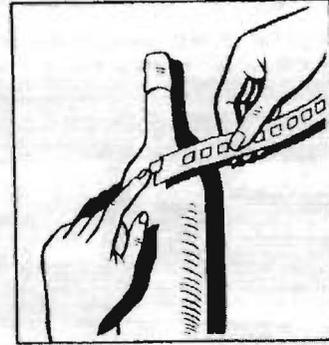
Dealer inquiries invited



DIP IN WATER



PLACE ON MOIST PAD



PLACE FINGER ON STAMP
PULL PAPER FROM UNDER STAMP

Manufactured by the MEYERCORD co.

Applying Decalcomania

By Peter Martin

Shown here are the illustrated instructions for applying decal stamps produced by the Meyercord Company of Chicago. Meyercord was a leading printer of decalcomania stamps for a variety of states. Written instructions are on the reverse of the 8-1/2 by 3-1/2 inch form. Meyercord suggests tearing sheets in

blocks of 10, 20 or 30 stamps and dipping each block into a pan of water for about 10-15 seconds. The blocks were then supposed to be placed singly on a wet pad of newspaper, face up. The pad had to be kept moist and block of stamps were only to lay for a minute or two before application. Excess water was to be shaken off before application.

Finally, the instructions were to, "Slide stamp off edge of paper, face up, placing edge of stamp in desired position on the object while pulling the paper from underneath the stamp. "Press down with blotter or soft cloth and allow to dry." For a large liquor producer, placing the stamps on bottles must have been a very labor intensive operation.



This black on blue stamp was used at San Quentin for tobacco control. The fine print reads "STATE PRISON INDUSTRIES, SAN QUENTIN CALIFORNIA" in the background.



California Prison Tobaccos

by Joe Ross

These two stamps were used in California prisons for tobacco control. One of my acquaintances tells me that tobacco was grown by inmates for consumption within the prison system. These stamps would indicate exemption from taxes.



This stamp is white on black with yellow at the ends. It is supposed to have been used in the California prisons for the same purpose, tobacco control.

AD CORNER

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

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

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 (2)

Selling my Springer listed cigarette, cigar and tobacco revenues. Some state revenues as well. Stamps will be listed on Ebay. Search for Seller w4nft.

Jim McKellips

Mckellips@mckellips.net

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WANT LISTS solicited - Selling VA NF, SF, BR, SD Hunting & Fishing singles, some multiples also other states, also state reveue singles & collections. Provisionals, Proofs, Licenses, Swan, etc. Joelrind@aol.com (ASDA,APS,ARA) ShopAddress: JOEL RIND, 14 W. 8TH ST., CHATTANOOGA, TN 37402 (2)

Lot of 11 different federal red strip stamps with PA Liquor Control Board cancels. Two are perf 12-1/2 horizontaly. \$45 postpaid. RON LESHER, P.O. BOX 1663, EASTON, MD 21601(1)

WANTED: WESTERN STATES AGRICULTURAL AND FISHING STAMPS. Prefer unused multiples. Please send photocopy with prices, will refund postage costs with purchase. MICHAEL JACK, PO 3888, RENO, NV 89505.

SRN Publishing Schedule

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

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

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

** No SRS auctions in 4th quarter.

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

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The American Revenue Association

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

For an Application write to:
The American Revenue Association
The Secretary
12803 Windbrook Dr.
Clinton, MD 20735

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 Terence Hines, Box 629, Chappaqua, NY 10514-0629.



Alabama					
Playing card 10ct	.10ea		Vending \$10 2002	\$5.50	
	pane10/ \$1		Vending \$15 2002	\$8.25	
Tobacco			Vending \$2 2004	\$1.10	
Double Springs 4 ct.	.25ea		Vending \$5 2004	\$2.75	
Arizona			Vending \$10 2004	\$5.50	
1935 12c malt liquor,used cat B2			Vending \$15 2004	\$8.25	
Red on pink, Moore sig.	.50ea		Vending \$2 2005	\$1.10	
Colorado			Vending \$5 2005	\$2.75	
2005 Waterfowl \$5	\$5.25		Vending \$10 2005	\$5.50	
Town of Walsenberg cigarette			Vending \$15 2005	\$8.25	
5ct pane/10	.25	Rhode Island			
sheet/100	2.50	Cigarette---50 cig	.925		
Florida		South Carolina			
Documentary		Cigarette	.07		
D65A 2ct used	.25	Documentary	.10		
D65 5ct used	.25		.50		
D67 30ct used	.25		\$1		
Georgia		Tennessee			
City of Griffin .05 Excise Tax	Free	Ammunition (new) .10 ea	pane/10 \$1		
Indiana		Drug			
2006 Habitat stamp	5.50	Marijuana purple	40ct		
Iowa		Marijuana red	\$3.50		
Cigarette C1 or C7 1ct	.25	Alcoholic beverage gold	\$12.80		
Ohio		Virginia			
Sales tax 15ct (M25 or M37 w/stub)	.35	Wine W20 used	.25		
Oklahoma		West Virginia			
1964 1 pint liquor (Cat. L4)		Soft Drink 80ct self adhes.	.25		
Single	\$1	Wisconsin			
Block of 4 unused	\$5	Liquor stamps			
		200 ml	\$2		
		1 liter	\$2		
		1.75 liter	\$2		

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For a display ad rate card write:
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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.

Coming Next Issue
New York Stock
Transfers
and Lots More

LETTERS TO THE EDITOR

Union labels

One of the comments that came in (unfortunately Harold cut the name off when he passed it on) was from one of our members who collects union labels but can't find any one else who collects these. I checked with Ken Trettin, the editor of *The American Revenuer* and he also gets this question from time to time but knows of no group that studies these.

The correspondent notes - "The cigar makers issued the first Union label in 1874. It was on blue Paper, about 3/4 x 2-1/2" and was used for many years. Occasionally one shows up on a cigar box offered for sale on eBay, but I haven't yet seen one in good shape."

There are also Union dues stamps which come through our auction from time to time. If anyone puts together an article on either of these Ken or myself would be interested in publishing it.

Editor

New Hampshire Atlantic Salmon

Linda Boucher at the New Hampshire Fish and Game Department informs me that they are no longer using the Atlantic Salmon stamps.

Migratory waterfowl stamps are sold until March 31, of the following year and then the remainders are destroyed. Collector duck stamps come in sheets of 30 - hunter varieties are in books of 10 stamps. For more info write NH Fish & Game Department, 11 Hazen Drive, Concord, NH 03301-6500 or check online at www.wildlife.state.nh.us.

Dick Bilek
Illinois

Little Mystery

Regarding the Little Mystery Mendocino County metal tag in the 1st quarter 2007 *SRN* issue: I have recently been collecting state and local weights and measures seals. In my experience I found that most Weights & Measures Divisions fall under the respective state Departments of Agriculture. I have run across a few metal aluminum tags similar to the ones illustrated in the 1st quarter issue. Some (illus. 1) are used to seal meters on trucks which deliver gasoline to farmers' private storage

tanks in Hancock County, OH for tractors, etc. Another, (illus. 2) is used in Kenosha County, WI to seal meters on trucks delivering home heating oil. There are still other tags on propane gas delivery truck meters. This is only a guess, but I suspect that the Mendocino County tag, because of the "DAI" logo, presumably Department of Agriculture Inspection, is such a weights and measures inspection seal used on some sort of fuel/propane delivery vehicle pump.

Charles Soter
Arizona

Dept. of Corrections

In my article on Delaware beer stamps in the 1st quarter issue, about halfway down in the first column I said that B23 (and by extension B29) had the words "Delaware Tax Commission" at the top and bottom. Of course, the words are "Delaware Liquor Commission". My mistake.

Joe Jeter
Texas

Florida Eggs

I saw the report of a possible unlisted Florida egg stamp in the "Letters to the Editor". I checked the catalog listing and found that the stamp in question is listed. It is E23A. If the write-up was more clear as to the differences and there were more illustrations, such reports would be less likely to surface. Fortunately, someone has stepped up to do a Florida catalog.

Mike Florer
Pennsylvania

I would note Dave Wrisley is making wonderful headway in coming up with better listings.

7 ounce Beer

Joe Jeter's articles were both interesting and entertaining. With regard to his Delaware article on p.14 of 1st quarter, I would like to mention that Cerveceria Modelo of Mexico City produces Corona in 12 ounce bottles and Coronita in 7 ounce bottles. The later is my preferred size.

Don Thomas
California

State Revenue News Pennsylvania Bedding



I recently noticed that there are two types of the small Pennsylvania bedding stamps. The stamp on the right has been described before and is olive on a gray green paper perf 11. The new find, on the left, has the word COMMONWEALTH and the state seal considerably smaller. It is also perf 11 but on a blue-green paper.

Kent Gray
New Mexico

Compound Perforated Florida Citrus Stamps

The large Florida grapefruit, orange, and tangerine advertising stamps of 1935 (one is shown in Auction 38) are cataloged in Hubbard as perf 12 1/2. However we sampled a total of 23 stamps from those series, GR1-5, OR1-6, TA1-5 and duplicates, and all but one were compound perforated 11 3/4 x 12 1/2. Perforation data was rounded to the nearest 1/4. The remaining one, GR1 was perf 12 1/2. Two other examples of GR1 from the total sample were compound perforated as reported. Can anyone:

1. Add to the data set by measuring and reporting GR6 and TA6?
2. Find other examples of perf 12 1/2?
3. Gather more data to assess relative rarity of either type?

Please send data or questions to: dwwrisley@comcast.net

Michael Florer
Pennsylvania

Dave Wrisley
Florida

Nevada Trout

Nevada trout stamps for 2007-08 are no longer a pictorial but a text stamp. Looks like they are going that way with the trout stamp as many of the other states have.

Dick Bilek
Illinois

State Revenue Society Publications

1. **Washington State /Cities Revenue Catalog**
M.E. Matesen, 1973, 27 pp. \$5 (Non-member \$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, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
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. **Alabama City, County and Municipal Stamp Catalog.**
Scott Troutman, 35 pages, 2001 \$5
12. **The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)**
Jan Wooton, 2006 239pps (6700+ stamps)
\$34.00 Members (Normally \$41.00)
2001 Edition 209pps \$15
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. **Nebraska Revenue Catalog**
Ken Pruess, 1972, 18 pps
\$5 Members, \$7 Non-members
16. **Catalogue of the Revenue Stamps of Utah**
M.E. Matesen, 2003 55pps
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
18. **American Bank Note Company State Revenue Index Proofs.** Peter Martin, 2004 Plastic cover, spiral bound. \$35 Members, \$40 non-members
19. **50th Anniversary Tee-shirt. (XL,L)** \$18.50
20. **The Revenue Stamps of North Carolina**
Scott Troutman 2005 40pps. Color \$20.00
21. **Real Estate State Revenue Stamps Catalog**
Peter Martin 2006 32pps. Color \$19.95

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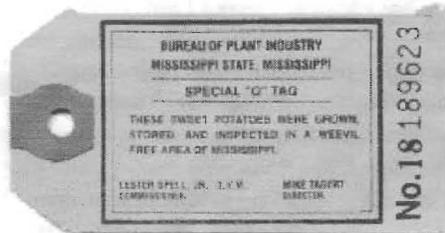
Name _____
Address _____

Free For All

This free for all is provided by Frank Binder and is a used Mississippi sweet potato tag. These are black on green. These have Spell and Tagert signatures. Spell has been commissioner since 1996.

To get it send Terence Hines a self addressed stamped envelope to SRS Free-for-All, Box 629, Chappaqua, NY 10514-0629. This can be put in with other SRS Sales purchases. Put a stiffener in if you like.

Fee-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 any left are sold through the sales service.



Bogus Tax Stamp Plant is Siezed in Tennessee

This newspaper clipping, undated, was found in Elbert Hubbards papers. Thanks to Mack Matesen for sending a copy.

MEMPHIS, Tenn., June 25--UP. A place for printing counterfeit Tennessee tobacco tax stamps has been seized here by Harry Light, Shelby County tobacco tax collector, following up an earlier siezeure of approximately 50,000 bogus stamps.

Proceeds from the stamp sales go to the schools, and Light said he uncovered the counterfeiting operations on the tip of an indignant school teacher whose name was not revealed. The four cent samps, officers said, were being sold in sheets of 100 to dealers for \$1. No arrests have been made.

Four cent tobacco stamps were used from 1928-1938. A new 4ct stamp with a different design and only that value came out in 1936. This may be why.



California Water Vending Stamps

John Boal sent in this shot of a rather crumpled 2004 vending machine stamp for water. Apparently they are very hard to get off a machine, much like other vending machine self adhesives. This one is dark blue and white, with black serial number. With popularity of bottled water I guess it was only a matter of time until some state found a way to tax it. The Department of Health Services is apparently issuing them

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