



State Revenue News

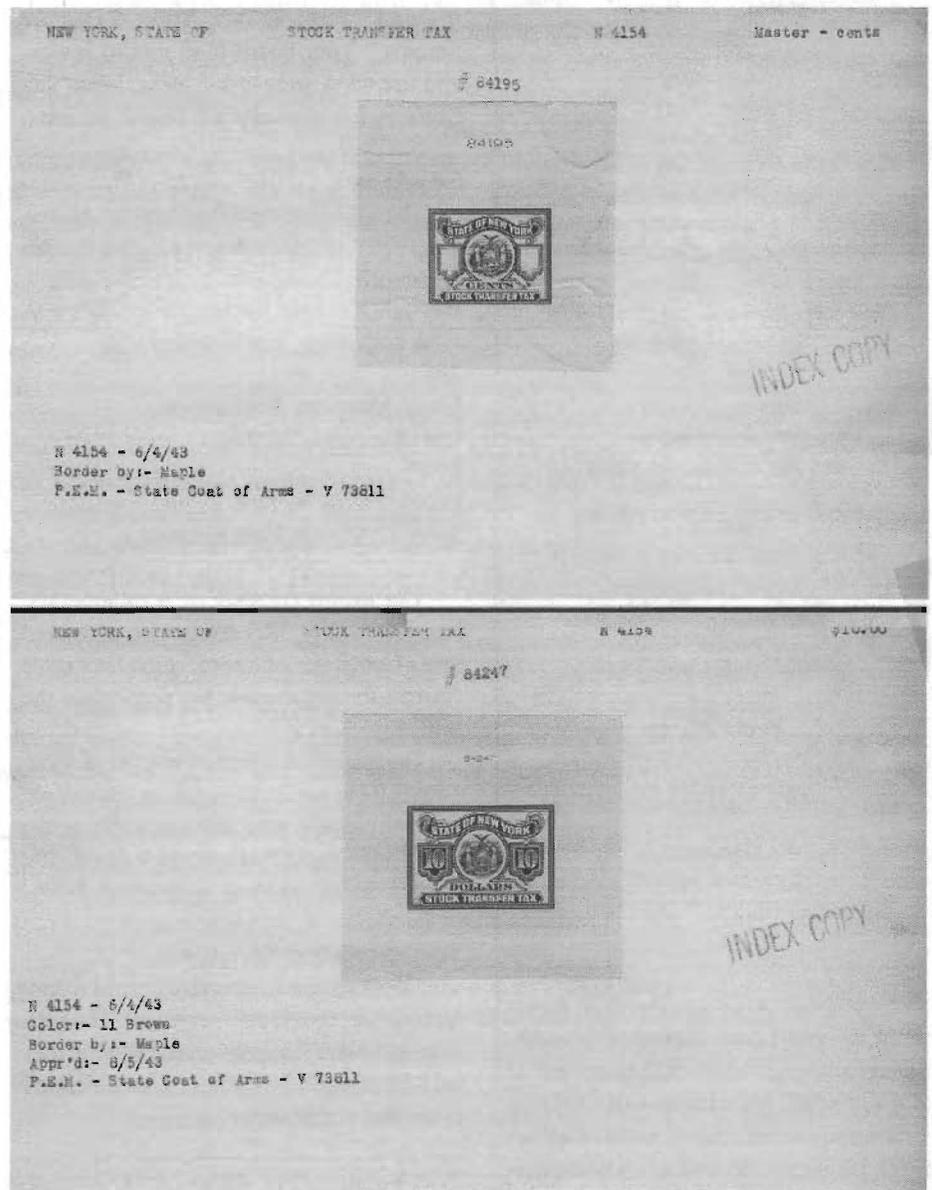
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New York Stock Transfers



Master die file copy for cent values and file copy of die proof for \$10

Auction 39

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President's Notebook
by Peter Martin

Annual Meeting Report

The SRS annual meeting was held in conjunction with the May 4-6 Philatelic Show in Boxborough, Mass. A member's meeting was held on Saturday where a variety of questions were answered. The open meeting was followed by two presentations: Terry Hines discussed "Northeastern States Revenue Stamps;" and I reviewed "Real Estate State Revenue Stamps." Your board then met to review and act upon society business. What follows is a summary of board actions.

SRS Awards

The SRS Distinguished Service Award, the society's highest award initiated in 1993 for significant long-term contributions to the State Revenue Society and/or state revenue collecting, was awarded to:

2006

Mack Matesen, Washington
Jim McKellips, Virginia

2007

Harold Effner Jr., New Jersey
Scott Troutman, Pennsylvania

The award consists of a plaque and two year's free SRS dues. Also approved was a Certificate of Appreciation for Romie Coltrin for her continuing support of the SRS.

The SRS DSA is a one-time award. Honorary Life Memberships will be considered for individuals who subsequently make additional contributions of a level that would have earned a second DSA.

Treasurer's Report

The treasurer's report by Harold Effner Jr. had been previously reviewed. The SRS is in excellent financial shape and the outlook for 2008 is the same. No dues increase is needed at this time.

SRS Sales

Terence Hines reported that we have had excellent book sales and continue to seek new stamp issues for SRS Sales. Suggestions are invited.

SRS Library

The Board approved the transfer of the SRS Library to the American Philatelic Research Library as soon as details can be finalized. The APRL will provide a list of state revenue books currently held and the SRS will transfer needed books to the APRL. Unneeded books will be offered to the SRS membership via the SRS auction. SRS members will have access to all SRS books regardless of whether they are members of the APS/APRL.

Membership List

The SRS has received a number of requests for its membership list. We do not give out membership information. However, when there is a clear benefit to SRS members we will provide mailing labels to dealers/organizations for one-time providing that they agree not to use the labels for any other purpose. The fee for this service was approved at \$35. All requests must be submitted to the president who will confer with the board as needed. Once requests are approved, the secretary will coordinate the delivery of labels and payment. The Board approved the request of Nutmeg Stamp Sales for one-time mailing list use to send out the last Hubbard auction catalog to SRS members.

Website

The SRS website is behind the times. The Board approved the acquisition of a new domain name and the search for a professional webmaster to redesign and maintain the site.

SRS Publications

Work on state catalogs continues by a number of individuals. New coordinators have been added for Florida and Louisiana.

The SRS Archive series will kick off with a volume for Florida.

Scott Troutman brought a copy of the most current version of the 700+ page state revenue catalog that he has been working on. The Board approved the concept of publishing this catalog as *The State Revenue Society Catalog of U.S. State Revenue Stamps* pending a final review by the SRS publications committee and the sub-

Continued page 15

New York Stock Transfer Tax: The First American Bank Note Company Printing

by Kenneth Pruess

Thanks to a loan by Arthur Morowitz of Champion Stamp Company, I was able to study the records of American Bank Note Company (ABNCo) for 1940-1943¹. This is a story about the transition between the Quayle & Son printings and the initial contract by ABNCo to print the New York stock transfer tax stamps. The record consists of a sequence of letters, in-house memos, teletypes, and newspaper clippings. It covers their initial attempts to obtain the printing contract through final delivery of the first printing of stamps

The New York stock transfer tax began June 1, 1905 and Quayle & Son had the contract to print most of these stamps until they discontinued business Dec. 14, 1942. The possible exception was a brief period 1913-1915 which might be another story if the records could be located.

These stamps were still used in large quantities in 1940 and the ability to obtain the printing contract was expected to yield returns for many years. Prior to 1941, it appears that the contract with Quayle & Son was automatically renewed without competitive bids whenever more stamps were needed. The primary players in the story are listed in Table 1. After their first appearance, I will use only initials when referring to those persons. Other minor players are named as they appear.

First attempt to obtain printing contract

The file begins with a June 19, 1940 letter to W. E. Smith (WES), First Vice President of ABNCo, from A. M. Price who at that time was Manager of Domestic Sales for ABNCo. Mr. Price had consulted various persons about the risk of removing and reusing these stamps. The obvious thought was that ABNCo could offer greater security as a selling point if they could receive the contract. At that time ABNCo had the Massachusetts contract for stamps which were printed on thinner paper, with better glue, and in a fugitive ink which stained the stamp if any attempt was made to remove it by soaking. Collectors are well aware of this condition which separates the 1937 issue from earlier printings (Hines 1984)

².

In an office memo of Feb. 3, 1941, E. T. Turner, Jr. (ETT) (who by then had become Manager of Domestic Sales and continued in that position throughout the period covered in this article) reported on a visit with Mark Graves (MG), President of the Tax Commission, concerning problems with transfer and adhesion of cigarette tax decals. During the course of this meeting stock transfer stamps were also discussed in which MG observed that his department had rather consistently been duped by Quayle in the matter of paper for their transfer stamps (Note: It has been assumed that paper with the same watermark was in continuous use from 1916. But there are no reports by collectors on possible changes in paper for some printings). Nonetheless, the Quayle contract was almost always renewed without question. MG advised that he was sending a memorandum to Major Harris who had charge of the stock transfer tax, directing him to give ABNCo all necessary information relative to their stamp requirements.

On May 12, ETT wrote a memo reporting that he had discussed the stock transfer tax stamp situation with Mr. Hall of the Department of Taxation and Mr. Shapiro of the Division of Standards and Purchase. According to Mr. Hall, they expect to ask for two types of propositions:

1. Preparation of stamps from the existing plates which they have taken from Mr. Quayle and now have in storage in the vaults of the Bureau of Standards and Purchase.

2. Preparation of the stamps from new engravings, to be prepared by the successful bidder.

In either case they hoped to utilize the paper stock which they have in storage in one of the banks. Mr. Shapiro admitted that the difficulties of paper size, condition of the adhesive, etc, may incline them to scrap the remaining supply and to permit the successful bidder to obtain new paper stock for his purpose.

At Mr. Hall's suggestion, ETT examined the paper in storage and found it to be very heavily gummed (but otherwise in good condition). Mr. Shapiro agreed to forward samples of paper stock

Table 1. List of primary persons involved in American Bank Note Company transactions.

Initials	Name	Position
ALS	A. L. Schomp	President, ABNCo.
ATG	A. T. Grill	President, Grill, Sanders & Co.
CHMcT	Charles H. McTigue	Secretary, Department of Taxation and Finance, NY
CP	Clarence Peterson	Manager, Tax Stamp Department, Empire Trust
CZ	C. Zahrt	Order Department, ABNCo
EDI	Edward D. Igoe	Assistant Administrative Finance Officer, NY
EFP	E. F. Page	Treasurer, ABNCo
ETT	E. T. Turner, Jr.	Manager of Domestic Sales, ABNCo
JBP	Miss J. B. Putnam	Manager, Order Department, ABNCo.
JC	James Corrigan	Administrative Supervisor, Dept. Taxation & Finance, NY
LVB	?	Asst. Production Manager, ABNCo
MGK	Mary G. Krone	Deputy, Tax Commission, NY
OD	Order Department	ABNCo
WES	W. E. Smith	First Vice President, ABNCo
WGH	W. G. Holder	Production Manager, ABNCo

with the specification.

ETT explained that as a matter of policy ABNCo could not consider submitting a proposal on the basis of using existing engravings and that he seriously doubted the practicability of such a suggestion for anyone except the firm who originally prepared the plates, due to possible manufacturing complications. "Frankly, the situation at the moment is not encouraging for they seemed determined to encourage competition of the job and the large number of denominations (probably 25 on this order), coupled with the relatively small quantity involved, places Quayle at a considerable advantage in the event that he is permitted to bid."

Bid Specifications

On June 6, 1941 Charles H. McTigue (CHMcT), Secretary, Department of Taxation and Finance, sent specifications for manufacture of stock transfer tax stamps, sealed bids for which will be received by the Commission at its office in Room 523, State Office Building, Albany, New York, until 10 A. M. eastern standard time, Thursday, June 19, 1941.

Stamps to be engraved from plates now owned by the State, or furnished by the successful bidder, at its election, on special gummed paper stock to be supplied by the State, as per the following specifications:

Number and Denomination of Stamps			
400,000	.01	1,400,000	.50
550,000	.02	2,800,000	1.00
700,000	.04	1,500,000	2.00
800,000	.05	3,000,000	3.00
1,000,000	.10	1,600,000	4.00
1,700,000	.20	150,000	10.00
1,800,000	.40	50,000	100.00

All bids to be at rate for 1,000 stamps. 25% of the number of stamps of each denomination shall be ready for delivery not later than July 15, 1941, 25% not later than August 15, 1941, and the remainder upon 30 days notice by the Tax Commission. Delivery to Empire Trust Company, fiscal agent of the Tax Commission, in New York City, by armored car or railway express at the risk and expense of the successful bidder. So much of each delivery as may be designated by the Tax Commission shall be placed temporarily in vault storage which shall be maintained by the bidder at no extra charge. Vault storage shall be sufficient to house fifteen million stamps and adequately protected against fire and equipped with a burglary alarm system.

Cent denominations: Each stamp shall be 1 -1/16 by 1-5/16 inches in sheets of 100 each measuring 11-1/2 by 13-7/8 inches. Dollar denominations 1-1/8 by 1-17/32 inches in sheets of 100 measuring 12-3/16 by 15-7/8 inches.

Stamps may be manufactured either from plates owned by the State or from plates furnished by the contractor. State-owned plates consist of one for each stamp denomination, with two for the \$4 (Note: If stamps were printed from 2 plates, differences have not yet been recognized). Plates for cent denominations are 12° x 14 5/8 overall, 5/16 inch bevel all around. Dollar plates 12 7/8 x 16 5/8 with 5/16 inch bevel. If the successful bidder elects to furnish engraving plates they shall be designed to make stamps substantially, if not exactly similar to stamps now in use, and no stamps shall be manufactured from such plates until the approval of the Commission is obtained. All such plates shall be supplied

without charge and shall become the property of the State.

Gummed paper stock to be supplied the State - 20 pound sulphite bond specially watermarked and gummed. Size of paper: for cents 11-1/2 x 15-1/16 inches, for dollar 12-1/4 x 17-15/16 inches.

Each denomination to be in distinct color ink to match substantially the colors now in use. Each denomination to be overprinted with large open face letter and numeral corresponding to denomination, in sensitive ink, to insure against "washing", substantially, if not exactly similar to the stamps now in use.

Sheets to be pinhole perforated cleanly and evenly so that printing of each stamp is centered between perforations, with even margins all around sheet.

All sheets of each denomination shall be numbered consecutively on the bottom margin together with line of type showing date of printing.

Waxed tissue shall be interleaved between sheets of stamps and packed 100 sheets to a box with marker between each 10 sheets (There are further specific details on how boxes are to be packed). A record shall be kept by the successful bidder of all spoiled paper stock, paper stock scraps, and of proofs or damaged sheets of stamps. Spoiled or damaged material shall be cremated daily. Manufacturing, assembling, packing, numbering and shipping of stamps must be performed in the plant of the successful bidder.

The right is reserved to waive technicalities in bids and to accept the bid which will, in the judgement of the Tax Commission, be in the best interest of the state, or to reject all bids. Each bid shall be accompanied by a certified check for \$1,000 payable to the order of the Comptroller of the State of New York. The successful bidder will be required to furnish a surety bond by a company authorized to do business in the State of New York for \$10,000.

The successful bidder will be required to furnish an insurance policy, issued by a company authorized to do business in the State of New York, to cover any loss or damage to stamps prior to delivery to the Tax Commission or its authorized fiscal agent or while held in vault storage under control of the successful bidder. The loss shall be measured by the face value of the stamps, except in case of loss by fire, in which event loss shall be measured by intrinsic or replacement value of the stamps.

On June 9, 1941 ETT sent a handwritten memo to A. L. Schomp (ALS), President ABNCo: "Attached specifications intentionally or otherwise favor Quayle (present supplier) as bid including new plates, etc. would necessarily be much higher. For some reason MG seems to have lost his original enthusiasm for forcing a change to a more reliable source of supply. Suggest that we submit a proposal on our own terms (re custody of engravings, etc.), using our own paper, protective features, etc." This was followed by a memo on June 18 to E. F. Page (EFP), Treasurer, ABNCo from ETT in which a certified check for \$1,000 was requested to accompany their bid.

Bid by ABNCo Rejected

The bid of ABNCo was made June 18. ABNCo agreed to furnish 17,450,000 stamps, divided among 14 denominations, at 72¢ per thousand subject to the following conditions:

Entirely new and original engravings, with model and proofs to be submitted to the Commission for approval, and to remain in our custody in accordance with sound security practices. Delivery

of stamps to begin 60 days after approval of model and will be completed thereafter in accordance with the State's requirements. Size as specified in control.

Quotation includes gummed paper stock of our own non-blocking formula, specifically designed to provide the best possible adhesion for the purposes intended, and containing the State's special watermark, with the dandy roll of the same to be made available by the State. We recommend, however, that to obtain greater protection, the Commission consider a change in the watermark design from that currently in use. Surcharging, perforating, numbering, interleaving, and packing details as specified.

ETT was present when bids were opened June 19 and reported results in a memo on June 20. Present at bid opening: Messrs. Kowalski, Hesser (accountant) and Howard J. Quayle, Jr., salesman for Quayle & Son Corporation. No other bidder's representatives present except the writer. Commissioner Graves was at home with a severe headache. Commissioners Hennessey and Mesnig, also Commission Secretary CHMcT, representatives of the Comptroller's Office and Stock Transfer Stamp Department, and Mr. Shapiro, newly appointed Director of State Printing were the others present. Hennessey, in charge of the bid opening, directed CHMcT to read the bids. Before doing so, CHMcT advised that a letter had been received from the Hamilton Bank Note Engraving and Printing Company, declining to bid. The following bids were read: ABNCo. - 72¢, Quayle & Son Corporation - 75¢.

Quayle's letter was very brief, merely stating that they were submitting a bid in accordance with specifications and explaining that the reduction in price from that formerly charged was made possible by "the fact that the specifications provided for a less expensive manufacturing system". (Note: Instead of adding printing order numbers directly on each plate, these were now added as part of the overprint plate) (Fig. 1). They also cited the fact that they had prepared these stamps for 25 years without loss of a single stamp.



Figure 1

\$3 stamp for last Quayle & Son issue with date added upper left sheet margin as part of overprint plate

At this point CHMcT called Mr. Hennessey's attention to the fact that our letter was very brief and asked to read it in its entirety which he did. Mr. Hennessey then directed him to read the list of companies to which specifications and invitations to bid were dispatched. They were: Quayle, Hamilton, ABNCo., Central Bank Note, General Bank Note Corp., and Gavitt Company of Albany.

Hennessey then requested the bidders' representatives to retire

while the Commission went into executive session. After about an hour and a quarter we were recalled and Commissioner Hennessey, obviously very nervous, directed the stenographer to incorporate in the minutes substantially the following statement: "After due deliberation and consideration of the bid of the American Bank Note Company, the Tax Commission has determined that it does not comply with the specifications and is consequently rejected. The bid of Quayle & Son Corporation which complies in all respects is acceptable and the award is made to them at 75¢ per thousand."

In adjourning the meeting, Commissioner Hennessey asked me (ETT) to stay to confer with the Commission briefly in private. He said that they had consulted MG and had also obtained legal opinion on their decision which they regretted to make. It was unfortunate that our bid was not in conformity with the specifications, no reference to which they found in our letter. I stated that this omission was purposeful because we did not feel the specifications provided the proper safeguards for the State. Commissioner Mesnig interrupted, asking why we did not call their attention to this fact earlier. I replied that as early as February, 1941 we had discussed these stamps thoroughly with MG and at his request held ourselves available for cooperation in drafting new specifications. I pointed out that at the time of the recent Cigarette tax stamp bid opening in May we had again reviewed the stock transfer tax stamp matter with Mr. Hall and Shapiro and at that time it was agreed that Mr. Shapiro would send us a draft of specifications prior to their issuance that we might make suggestions. After waiting approximately two weeks, we addressed a letter to Mr. Shapiro on May 27 and again offering our services in this connection. Mr. Hall was obviously very much disturbed by this statement and attempted to excuse himself and Mr. Shapiro on the basis that they had been very busy with general State printing contracts and that the possible legislative action changing the tax made it very difficult to give any attention to drafting of specifications until shortly before the date they were sent out.

Commissioner Hennessey stated that the first consideration in rejecting our bid was inability to meet the delivery specified and stated it would not be possible to accept our proposal on a 60 day delivery. Since it was conceivable and probable that Hamilton had failed to bid due to inability to comply with this requirement any award to us on this basis would subject them to criticism and possible protest. I suggested that possibly Hamilton's failure to bid might be due to their lack of resourcefulness and genuine interest in the business and that our taking exception to the delivery time was soundly based on the time necessary to properly prepare the engraving and manufacture the stamps. Commissioner Hennessey then turned to the question of plates and asked why we would not turn the plates over to the State. I explained our customary position in this matter and Commissioner Mesnig remarked, "Am I to understand that we own the plates and don't own them?" I explained that ownership of plates was not involved in our proposal and that we had undertaken only to furnish the stamps, the engravings therefor to remain in our custody as outlined. Mr. Hall observed that "We are consequently at your mercy on reprinting orders" and I hastened to explain that our business policy and long record of service should certainly dispel any fears on that score and observed that our present proposal involving both the original engravings and the furnishing of paper

was substantially lower than the price which they had formerly paid for stamps and even the present bid of Quayle.

Commissioner Mesnig stated that he wanted it understood that the Commission desired to obtain as many bids as possible for work of this character and consequently regretted Hamilton's inability to bid and the necessity for rejecting our proposal. I pointed out to the Commissioner that for approximately the same 25 years that the present supplier has been furnishing the stamps we had made repeated and earnest effort to submit bids and had in practically every instance been told that the contract had just been renewed without the formality of competitive bidding.

They failed to present very convincing arguments on these two points and Commissioner Hennessey stated that they had on hand sufficient paper to prepare this order and consequently our proposal could not be considered inasmuch as it did not contemplate using this paper. I explained that quite apart from policy, manufacturing circumstances would not permit our using either the plates or paper intended for another supplier. Frankly, in my judgment the entire private hearing represented an attempt on the part of the Commission to rationalize their decision and to relieve themselves from a rather uncomfortable responsibility which they had undertaken. In leaving I assured them of our continued desire to cooperate and our wish to be of service in all matters of security protection.

On June 25 MG asked that ETT meet with him the next time he was in Albany. An appointment was made to meet with MG in New York on Monday. ETT reported in a July 1 memo on the meeting with MG. MG said that following the Moreland Commission report and its recommendation, he had urged the Division of Standards and Purchase to undertake the award of this contract, but that Mr. O'Leary had obtained an opinion from the Attorney General to the effect that contracts of this character should be awarded by the Commission. The delay in obtaining this decision left little time for preparation of specifications. MG assured ETT that Mr. Hall, to whom he assigned the responsibility for preparing them, was thoroughly conscientious and honest and had sought the cooperation of Mr. Shapiro of the Division of Standards and Purchase who in turn had been unable to give it his prompt and careful attention because of year end business. He stated very frankly that he had wanted to have us obtain this business if at all possible and hoped that we would continue to follow the matter closely and cooperate with the State in the preparation of proper specifications well in advance of their next purchase date.

The initial ABNCo contract

On December 15, 1942 ETT wrote another memo about a visit with Mr. Hall. Mr. Hall said they would probably require interim quantities of several denominations of stock transfer stamps before the 1943 legislature gets around to appropriate funds for the Department. They have the plates which Quayle had (Note: Quayle & Son ceased business Dec. 14) and intend if possible to have someone else use those plates for the preparation of the small quantity of stamps required. I explained to Mr. Hall that we could not undertake the preparation of stamps on this basis, which fact he quite understood.

On May 11, 1943 Edward D. Igoe (EDI), Assistant Administrative Finance Officer, NY, issued bid specifications for proposals for manufacture of adhesive stock transfer tax stamps. Sealed bids to

be received until 11 A.M., Eastern War Time, on Wednesday May 26, 1943 and to be opened immediately thereafter.

Bids for	
100,000	.01
100,000	.02
400,000	.04
250,000	.05
800,000	.10
150,000	.20
500,000	.50
160,000	2.00
3,500,000	3.00
1,300,000	4.00
240,000	10.00

Bids may be submitted in 3 ways (all at a rate for 1000 stamps):

1. Where the State will furnish the plates and paper for the 7,500,000 stamps
2. Where the State will furnish the plates and new paper to be furnished by the bidder to manufacture 7,500,000 stamps. Paper will be 20 pound white gummed bond, 100% sulphite, and a high grade watermarked stock that is used by your firm. Samples of the paper on which you are bidding must accompany said bid.
3. Where the bidder will furnish both new plates and the paper for 7,500,000 stamps, the procedure on the paper the same as in subdivision 2.

Other specifications were almost identical to the previous call for bids with a few changes: All sheets of each denomination shall be numbered consecutively on the top margin together with line of type showing date of printing.

25% of each denomination to be delivered not later than July 15, 1943, 25% not later than August 15, 1943, the remainder upon 30 days notice by the Commission. Delivery to the storage space of the State Tax Commission, State Office Building, Albany, N.Y. Cartons to be banded with one quarter inch steel tape but if such tape cannot be procured then wire or something similar may be used.

The price quoted must not include any sales tax or other tax for which the dealer may claim exemption because of doing business with the State. (There is no exemption for Social Security, Unemployment Insurance and like taxes.)

Special conditions for Duration of War

A. Because of emergency conditions prevailing at the present time, a bidder may submit an alternate proposal containing deviations in detailed specifications, contract period, quantity, etc. Bidder shall state in detail wherein it differs from the terms of the proposal and specifications as issued, and consideration may be given to any or all such differences provided such action is in the best interest of the State.

B. The bidder represents and warrants that the price of the items to be furnished in the event of award to not exceed any existing applicable maximum price or prices established by the Office of Price Administration. If such price at time of delivery exceeds any applicable maximum price established by the Office of Price Administration, the contractor shall be entitled only to the amount of such established maximum and shall refund to the state all moneys received in payment in excess of such established maximum.

The American Bank Note Company Bid

A bid was submitted by ABNCo. on May 26, 1943: Will furnish 7,500,000 stamps in a new design embodying the finest protective materials for the purpose and to be steel printed on the gummed paper stock which the State has available, at \$1.10 per thousand net f.o.b. Albany. In our mutual interest we wish to make our final acceptance of an award of contract on this basis contingent upon our examination and testing of 25 or more sheets of the available paper stock, representing a fair cross section of the supply in order to determine its present condition and suitability for the use in preparation of these stamps. Approximately 48 hours will be required to complete these tests and we shall promptly notify you of the results.

In accordance with our long-standing policy and with accepted security practice for the protection of all parties concerned we cannot prepare these stamps from engravings originated by another supplier. We are therefore proposing to submit for your consideration new designs which we are confident you will find most satisfactory and acceptable.

Present and temporary war-time circumstances beyond our control make it impossible for us to obtain the gummed paper stock which you specify (this explains why ABNCo was now willing to use the old paper).

There follows elaboration on several pertinent sections and paragraphs of these specifications. Only exceptions are noted here.

Engraving of Plates - Engravings from which we propose to prepare these stamps will be the property of the State of New York, but shall remain in our custody to be printed from only upon receipt of instructions from the State, and at the State's option to be destroyed upon the completion of this contract in the presence of duly accredited representatives of the State. Delivery of 25% of each denomination not later than June 1st.

Waste Material - We would prefer to follow our customary procedure with respect to all spoilage occurring the preparation of these stamps, for under present circumstances the necessity for daily cremation might create unforeseen complications. We invite your inspection of our paper control methods and are confident that you will find our system thoroughly adequate for the protection of you interests.

The winning bid

ETT filed a memo on May 28 that permission was received from EDI to submit a bid on our preparing plates and furnishing stamps on their supply of gummed paper (This was not one of the option combinations in the specifications). EDI agreed that this was within the scope of Paragraph A of the section of the specifications entitled "Special Conditions for Duration of War". Ours was the only bid submitted. Commissioner Mesnig still couldn't understand why we wouldn't use the Quayle plates. They raised the question about subsequent reprints and that after having paid for new engravings, they would be in no better position to utilize them than previously. But I believe that unless something unforeseen happens, we will receive an award on the basis of our proposal.

Preparation of Models

On May 26, 1943, 25 sheets of dollar size stock transfer tax

paper was received and sent to the lab on May 27 for testing. C. P. Foote, Jr reported on the same day that the paper could be used, but was not as desirable as their regular 5418 D Cold Storage Gummed paper. The gum is more susceptible to changes in atmospheric moisture than our cold storage paper and will therefore necessitate more careful handling. This gummed paper will lie perfectly flat in humidities ranging from 25-45%. Above that, the paper will enter into waves which may cause the Printing Department trouble if the job is printed during a period of high humidity. In the event of a reorder, where the paper can be selected, we would suggest using paper similar to our cold storage gummed paper.

On May 27, ABNCo requested the loan of one sheet each of any denomination of the cents and dollars varieties of current stamps. Sheet #97 of the \$1, sheet #11 of 1¢ were obtained from Empire Trust Company and returned June 4. Their purpose was to confirm previous stamp and sheet sizes.

Memos on May 28, 1943 refers to New York stock transfer tax stamps Model No. 21654. Notes that care should be taken in modeling the \$1 denomination so that the state seal vignette can also be used on the "cents" denominations which are another size. Any other material that is common to the 2 varieties of their present stamps should be handled on our \$1 model in a way that will make for comparable similarity on our "Dollars" and "Cents" varieties. If possible, please use a State Seal vignette on hand to avoid the necessity and time required for preparing a new vignette (the model chosen for the seal was that used on the bedding tax stamps which were printed by ABNCo)(Fig. 2). There was also an instruction to match the color.



Figure 2

Model for State seal (left) which had been used on bedding stamps (right) and used unchanged on stock transfer tamps.

First design rejected

The model was sent to EDI on June 1. EDI returned the model to ETT on June 4 but objected to certain features. EDI asked as quickly as possible, to furnish another facsimile to divide the circle at the bottom surrounding the seal and to leave "American Bank Note Company" off the margin (apparently the state did not want anything that might discourage another printer from using the ABNC plates). Examples of the rejected design are unknown. This information was immediately forwarded to OD: "Immediately proceed with steel engravings on dollar denominations as per

model with these changes: Eliminate imprint from stamp. Break the circles surrounding the State Seal at the bottom in a manner similar to that shown on their present stamps. Although stamp was modeled for the \$1 denomination, only the \$2, 3, 4, and \$10 will be included on this order.”

June 1, EDI sent a purchase order from state for 7,500,000 stamps at \$1.10 per thousand for \$8,250.00 made using the State owned paper and furnishing new plates which become the property of the State. Pencil notes “see 3-21-46” and “see 4/12/47” likely refer to later printings when high quality paper was no longer available. A June 9 letter indicated that earliest possible delivery was needed for .02, .04, 3.00 and 10.00.

June 5, ETT wrote EDI that they are proceeding with a model for the “Cents” stamps and proceeding with the engravings for the “Dollar” stamps. He confirmed that they can use the State paper and returned 25 sheets of loan paper by registered mail. These 25 sheets were shipped back and forth and eventually used as part of the printing order.

New design approved

On June 8 ETT sent a model for the 2 cent stamp and a revised model of the \$2 to EDI. Approved models of the cent and dollar stamps were returned on June 9. EDI also sent cancelled specimen stamps of the following denominations for guidance in matching color of ink, engraving, etc. .01, .02, .04, .10, .20, .50, 2.00, 3.00, 4.00, 10.00. This confirms that the State had specimens of the Quayle & Son printings (I have seen the 40¢) (Fig. 3).



Figure 3
Plate proof of 40 cent Quayle and Son stamp

June 11, Memo to Order Department (OD): Proceed at once with engravings as per approved model for 1, 2, 4, 5, 10, 20, 50¢. (The file copy of master die for cent values is shown in Fig. 4.) (Fig. 5 shows the model for 1¢ stamp.) Show proofs of all (colors to come) as soon as possible as some must be delivered by 15. Submit die proofs in duplicate in colors to match as closely as possible the attached cancelled specimens of their present stamps.

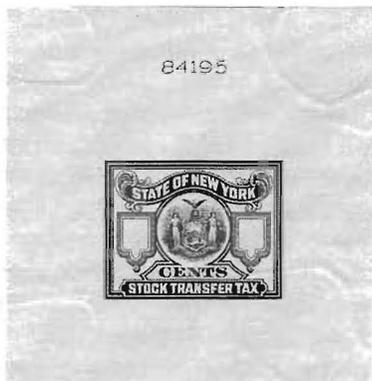


Figure 4.

Enlarged die proof for cent values.

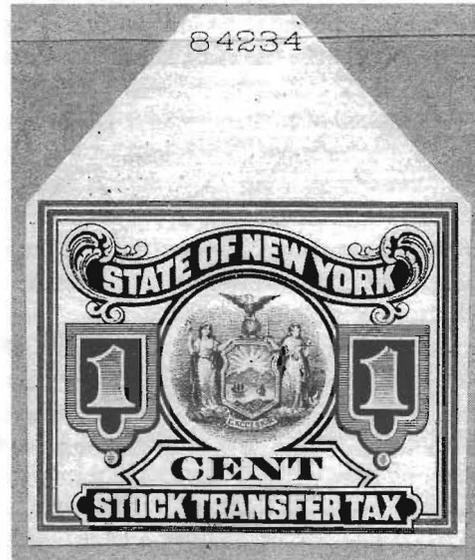


Figure 5
Model for 1 cent value

Models of \$3, \$4, and \$10 approved June 10. On June 11 a memo was sent to the Order Department to include individual marks on all dies (submitting the customary proof of each to WES). These individual marks are the secret letters first described by Hermann (1965). After printing was complete, on Nov. 15 ETT sent a set of secret mark die proofs to Mary G. Krone (MGK), Deputy Tax Commission, for their confidential files.

Surcharging (Overprints)

Details on surcharging in a sensitive ink were given and proofs in duplicate of proposed surcharging were requested before proceeding. (Proofs of surcharge have not been seen but would have been identical to those of Quayle & Son since the same plates were used for this purpose.) There was a note: * The American Bank Note Company imprint is to appear in the center of the top margin similarly to the manner shown on S95260 (Pennsylvania Stock Transfer Tax Stamps).

On June 17 EDI informed ETT that surcharging plates were being shipped. On June 21, 11 electros for surcharging were received. On June 24 W. G. Holder (WGH), Production Manager ABNCo, advised that they would redo electros for \$3 and \$4 as they were worn but others were satisfactory. An Aug. 27 letter to JBP from WGH notes that surcharging was done in #55 sensitive purple ink.

Stamp Production Begins

June 11, 1943 Memo from ETT to OD: Number sheets of each denomination consecutively 1 to 100 for each banded pad of 100 sheets, number to appear in upper right hand corner of the right hand margin with the number reading from the right side of the sheet (as per attached sketch). Also to appear on this margin and at the left of the numbering is a line of type showing the date of

print, i.e. "July, 1943". These serial numbers and the date of printing legend are to be done at the same time as the surcharging if practicable. A corner specimen block showing the date and printing order number is shown in Fig. 6. Sheet serial numbers are to appear from the bottom up with the top sheet in each box being sheet #100 (This seems to be the procedure for dating plates and adding sheet numbers which was employed in the last Quayle printings). Before being boxed, each set of 100 interleaved sheets is to be banded in both directions with 1/4" Kraft paper bands which shall be wire stitched in a manner similar to that outlined for the United States of America Postage Stamps N3781. We are endeavoring to secure their permission to substitute our adhesive wafer seal as used on the US stamp order N3781 for the sealing wax wafer which they have specified. This adhesive seal will probably be imprinted with a legend as follows: "This package contains 100 sheets (10,000 stamps) ___ denomination, New York Stock Transfer tax Stamps. Sheet numbers 1-100". I have not seen a wrapper.

Many other details on packing were given like in the specifications other than for cremation to which ABNCo took the necessary exceptions in their bid of May 26. All stamps to be shipped prepaid Railway Express, insured for face value, to NY State Tax Commission, Albany.

Partials of the 2¢, 4¢, \$3, \$10 to be made July 23 if possible and 25% of all denominations to be delivered July 30 or before. Please furnish 10 sheets of specimens of each denomination as delivered to Broad Street files

Paper

June 14 memo to OD advised that paper was to arrive at Bronx plant by state truck about 4:30 PM and to place unopened in vault. Give receipt for total number of packages only. Notes that paper is to be opened and counted in the presence of a state representative. A receipt for paper order number N4154 for 150 packages (4 packages broken) was issued June 16. A June 21 letter from ALS to H. R. Treadwell, VP of ABNC authorized Mr. Daniel Connell to enter the Bronx Plant tomorrow about 9:15 AM and to remain throughout day until purpose of visit accomplished. Purpose was to count in their W/M paper. A June 23 memo from ETT confirmed that Mr. Connell was at plant to witness counting in of paper but excessive humidity made it undesirable to open packages. Will arrange with Mr. Corrigan (JC), Administrative Supervisor, NY Department of Taxation & Finance, or Mr. Connell to be present when weather conditions more favorable.

Paper Control

July 13 letter to W R Treadwell, VP, ABNC from ALS gives authority to let D. Connell and JC to enter Bronx Plant, accompanied by our ETT. Purpose to witness cutting off paper and locking in trunks. To be cremated with spoilage, also to inspect our facilities and controls. A notarized copy of verified count report on paper No. 18874 was issued which showed 74,975 received 6/14 and 20 received 7/13. Total 74,995 sheets (hand count).

A July 14 Cremation Report: 22889 pieces of paper approximately 12 1/4 x 3" - their special W.M. gummed 20 lb. Sulphite bond. Executed in quadruplicate. Signed by Wm. Schneider, L. V. Brant for ABNC, Countersigned by EFP, treasurer.

Packing and Shipping Tests

June 17 memo to OD from ETT to prepare a dummy package. Number sheets 1 to 100 in upper right corner, placing the date of printing legend at the upper left corner, to be followed by a dash and the figures "55". This confirms that the numbers found on earlier Quayle & Son stamps were assigned by the State (The number 55 immediately follows 54, the last number known on a Quayle & Son issue).



Figure 6

Specimen block of 20 cent showing date and printing order number 55

June 29 ETT advised EDI that they were sending a dummy package for approval. Advises that date of printing and your sequence number "55" will be imprinted in upper left margin, American Bank Note Company imprint in upper center of top margin, sheet numbers 1-100 in reverse order upper right. (Fig. 6 shows a specimen block of the 20¢ with date and printing order number in upper left selvage). Asks if delivery can be made direct to your vaults in NY rather than ship to Albany, involving necessity for reshipping them to NY. Die proofs of the various denominations will be shown starting July 6. EDI said the dummy package OK but asked ABNCo to make up another dummy for Empire Trust to see. A July 9 memo to OD confirmed that the dummy package submitted to Empire Trust was OK. A July 6 memo to OD asked Mr. Holland to prepare a duplicate dummy package into box to be submitted to State's fiscal agent for approval so we can proceed to procure the necessary boxes, etc

On June 18 an order was issued to prepare 1 plate for each requested denomination (2 plates for \$3), all rotary. This was changed on June 24 to only 1 plate for \$3.

Die Proofs

On June 24 WGH informed CMcN that die proofs would be shown on dates given in Table 2. Also given are the dates on which proofs were sent the state, dates approved by the State, and dates entered on the file copies by ABNCo. These file copies were sold as part of Lot 1116 in Christies June 12-13, 1991 sale and are illustrated by Martin (2004)⁴. Fig. 7 shows a plate proof pair of the \$4.

On July 16 ETT sent JC a complete set of die proofs in the following colors with a duplicate set to EDI: Colors are listed below. Apparently they were not entirely satisfactory. Examples of the original color proofs have not been seen. Final approved inks are given in Table 2. Original inks were:

1c	9 blue
2c	14 brown
4c	17 orange
5c	11 brown
10c	2 green
20c	SO86 rose
50c	62 yellow
\$2	5 purple
\$3	15 brown
\$4	4 green
\$10	22 purple

Trial Colors for Unissued Denominations

July 20 letter to ETT from Clarence Peterson (CP), Manager Tax Stamp Department, Empire Trust sent 100 each of following stamps: 1, 2, 4, 5, 8, 10, 20, 40, 50, 80, \$1, 2, 3, 4, 10; 25 each of \$40, 100. Why all denominations were requested is unknown since colors for most values in the present order had already been approved. An Oct. 8 memo to OD asked that the loaned stamps be returned to CP. A receipt was noted on Oct. 29.

July 20 letter to OD from ETT asked plant to recommend color for 40, 80c, \$1, 20, 40, 100, 1000. No proofs necessary as not included on present order. Note: No stamps available for \$1000.

July 23 letter to Miss J. B. Putnam (JBP), from LVB (Assistant Production Manager, ABNCo): Colors selected for stamps not included in present order: 8c - #6 olive, 40c - 27 blue, 80c - 3 green, \$1 - 8 International red, 20 - 2 blue, 40 - 64 orange, 100 - 8 1/4 gray, \$1000 - 21 International olive.

Please use the 5c and \$2 dies for this purpose, noting clearly on each proof the denomination for which the color selection is made. We hope in this way to forestall any difficulty with respect to color selection on subsequent orders.

On Aug. 9 sets of color proofs for the 8, 40, 80c, \$1, 20, 40, 100,

\$1,000 were sent to the State. "Approval of these die proofs (which have been pulled in the 5c and \$2 denominations respectively) will greatly facilitate the preparation of any of these denominations which we may be later called upon to furnish. Please return these proofs with your approvals thereon when they have served your purpose". (I have not seen any of these trial color proofs.)

Aug. 18 letter to OD from ETT: Color proofs approved for:

- \$1 - 8 International red
- \$20 - 2 blue
- \$40 - 64 orange

Customer not satisfied with the following:

8¢ - too great possibility of confusion with the 2, 5 or 20¢. Not near enough the color of their present 8¢.

40¢ - Please submit proof of this denomination (using 5¢ die in S30 blue).

\$100 - Possibility of confusing with that of \$3 and recommends that it be made more nearly the color of their present \$100 which they contend is blacker. No need for customer to make a decision with 80¢ and \$1,000 as we will probably not be called upon to print either for a goodmany years.

Aug. 7 letter to JBP from LVB: Submits proofs of various denominations of stamps called for on change ticket No. A-15805 dated Aug. 5. Please note for the 8¢ it has been necessary to prove in a mixture of 3-#13 brown and 1 - #6 olive instead of #6 olive as originally selected.

Nov. 5 memo to OD from ETT: Attached are 11 (manuscript 7/4) die proofs of \$2 stamps in various colors. Return to the plant for future reference. No choices were made on color due to present problematical status of the tax.

Of the stamps not included in first order, the 40¢, \$1, \$20, and \$100 were ultimately printed. New stamps of 8¢, 80¢, \$40, and \$1000 were never printed and in fact the old Quayle & Son printings of all but the \$1000 are still in use. Additional printings of all denominations except the \$3 were made in later years.

Shipment of Stamps

On June 24 ABNCo gave the State their expected completion dates. They still anticipated those dates on July 9 when ETT sent

Table 2. Dates of die proof submission and approval.

Stamp	ABNCo Serial	Approved Color Ink	Date Promisted	Date sent	Date Approved	File Copy Approved
1¢	8234	9 Blue	July 6	July 8	July 9	July 10
2¢	8235	14 Brown	July 6	July 8	July 9	July 12
4¢	8236	17 Orange	July 6	July 8	July 9	July 12
5¢	8237	5 Olive	July 7	July 8	July 9	Aug. 5
10¢	8238	2 Green	July 7	July 9	July 13	Aug. 5
20¢	8239	12 Brown	July 7	July 12	July 27	Aug. 5
50¢	8240	62 Yellow	July 7	July 12	July 20	July 29
\$2	8244	5 Purple	July 19	July 14	July 20	July 29
\$3	8245	5 parts 25 MaxGray,				
		1 part 5 Olive	July 14	July 14	July 27	July 29
\$4	8246	P10 Green	July 19	July 15	July 27	Aug. 5
\$10	8247	3 parts 11 Brown, 1 part				
		32 Red	July 15	July 14	July 27	Aug. 5

a memo to EFP giving expected shipment dates for insurance purposes. On Aug. 3 shipment dates for 4 values were postponed because of the delay in approving die proofs (Table 2). Expected and actual shipping dates are in Table 3. Because of the high face value of the \$3 and \$4 stamps, it was planned to ship these in two portions because of insurance.

Aug. 4 memo to OD from ETT: Returns all the extra proofs which were submitted with this job. These are in addition to the finally approved set which was forwarded to you the other day. Proofs returned:



Figure 8.

Enlargement of \$10 mounted die proof

- 5c - 4 proofs
- 10c - 2
- 20c - 5
- 50c - 2
- \$2 - 2
- \$3 - 3
- \$4 - 3
- \$10 - 5

ABNCo was ready to begin shipment soon after their promised dates. However on Aug. 11 ETT asked that shipments be held up at the State's request while they negotiate for vault space in New York City.

But on Aug. 18 the State's supply of old \$10 stamps had been exhausted and they wanted to advance the scheduled Aug. 30 delivery of some on Monday or Tuesday, the 24th if possible.

On WGH advised JBP that the entire amount of 290,000 \$10 stamps was ready for shipment. Of this amount, 100,000 were delivered to Empire Trust Co. On Aug. 24. On Sept. 1 EDI asked ETT to hold up shipping others for 3-4 weeks while they continued to make arrangements to secure vault space. The file copy with \$10 die proof is shown in Fig. 8.

Possible Reduction in Need for Stamps

New York passed a law which permitted payment of the stock transfer tax without the use of stamps⁵. This law was effective July 1 and was closely followed by ABNCo as it would reduce the need for stamps.

An undated clipping, about July 1, indicated that the Stock Clearing Corporation will undertake the task of affixing New York State stock transfer stamps to listed securities which pass through its

machinery. The members are warned that purchases of New York State stock transfer stamps should be regulated so that, on July 1, they will have on hand only enough stamps to care for their over-the-counter transactions. This provision did not become effective on the first legally permissible date. A July 24 clipping from Wall St. Journal stated that it would be effective August 2 and was compulsory rather than permissive. The change affects only transactions made on an exchange within the state, although negotiations looking toward its application to trades in the over-the-counter market are reported as under way. Another Newspaper clipping from NY Tribune of unknown date stated that brokers will simply certify by means of a rubber stamp that they have paid the tax. On Nov. 3 ETT wrote a memo about a NY World newspaper clipping (11/1) which stated that beginning Nov. 15 federal taxes will be paid through Stock Clearing Corporation and that the situation should be followed closely since over-the-counter transactions are involved which will further reduce use of stamps.

First stamp delivery

Aug. 23 teletype to JBP, att E Gnant from WGH advised that the entire amount of 290,000 \$10 stamps was ready for shipping today. Of this amount, 100,000 were delivered to Empire Trust Co. on Aug. 24. On Sept. 1 EDI asked ETT to hold up shipping others for 3-4 weeks while they make arrangements to secure vault space in NYC.

Sept 22 memo handwritten: State is having vault space built and may be a month or so before we can deliver. Need to extend insurance to Jan. 1. Oct. 21 handwritten memo that state now has vault space.

Sept. 9 teletype to JBP from WGH: Will close out lot 9 for \$3 stamps with 33,000 impressions (3,300,000 stamps)(short 200,000) and lot 10 \$4 13,400 impressions (1,340,000 stamps). Note to OD: OK to close out short (Note: The tax rate which required a \$3 stamp was changed a few years later Stamps from this printing are still available).

We understand that you wish to have JC present to check the

Table 3. Expected and actual shipment dates for stamps.

Value	Date promised	Revisions	Actual** Shipment	Number Shipped
1¢	on June 24	on Aug 3	Dec. 29	250,000
2¢	Aug. 10		Dec. 29	250,000
4¢	Aug. 6		Dec. 29	350,000
5¢	Aug. 5		Dec. 29	250,000
10¢	Aug. 12	Aug. 25	Dec. 20	250,000
20¢	Aug. 27		Dec. 29	500,000
50¢	Aug. 13	Aug. 25	Dec. 29	150,000
\$2	Aug. 25		Dec. 29	380,000
\$3	Aug. 26		Dec. 29	160,000
\$3	Aug. 13*	Aug. 27	Jan. 3	1,600,000
\$4	Sept. 8	Sept. 10	Jan. 4	1,700,000
\$4	Aug. 25		Dec 29	1,000,000
\$10	Sept. 3		Dec. 30	1,240,000
\$10	Aug. 13		Aug. 24	100,000
		Aug 30	Dec. 29	190,000

* Because of large quantity and value, it was always planned to ship in 2 parts.
 ** Delays were at request of the State.

records and to witness this cremation

On Sept. 20 ETT said that ABNCo might have to reprint and surcharge imperfect printing. On Sept. 21 WES said that a counter proposition was offered, but we may have to reprint. On Sept. 22 apparently the problem was resolved since ETT says we can now render bill. The nature of the problem was never stated. All paper had been used so any reprints would have differed from the initial printings.

Sept. 23 memo to Mr. C. Edgar Lee, Manager of Domestic Sales, Attn ETT Request for billing instructions. L. Marrah Manuscript note - no charge to be made for electros (2), allow for shortages at \$1.10 per M.

A Nov. 22 Letter from Mary Goode Krone acknowledged receipt of invoice for \$7,942 for printing.

Sept 29 letter to EDI from ETT: Placed in stock: \$3 - 3,300,000, \$4 - 1,340,000. The shortage of 200,000 and 80,000 respectively resulted from our mutual decision to deliver all of the smaller lots in the specified quantities thereby reducing in proportion the available paper for the two larger lots. A complete accounting of the spoilage, etc. will be submitted prior to the cremation thereof.

Insurance

The contract provided that ABNCo had to provide insurance for the face value of the stamps while in their possession or in transit to State facilities except for fire loss which would be limited to the replacement value of the stamps. EFP wrote a letter on July 14 to Chas. A. Shannon, Philadelphia Fire & Marine Insurance Co. about Policy #4R 28773. He advised that they expected to start deliveries about Aug. 5 and complete about Sept. 8. Policy shipments limited to an aggregate \$5,000,000 on any one day but may run as high as 8,000,000 so asks for an endorsement increasing limit. Apparently no action was taken for on July 20 A. T. Grill (ATG), President, Grill Sanders & Co. discussed insurance with EFP with a limit of \$1,000,000 for any one loss. Trucks were to have an armed guard and help in addition to chauffeur when carrying higher limits. Rate 1-1/2c per \$1000.

In an Aug. 2 memo a war damage insurance quote of .03 per \$100. \$19,704,000 face value at .03 = \$5,911.20 premium. ETT says the State understands we are not to cover war damage. As large shipments were soon to begin, additional insurance was discussed. Dec. 24 handwritten memo: To save use of trucks, phoned to arrange if possible for limit of \$5,000,000 each shipment. ATG says underwriters will cover if two of the three men on each truck are armed. On Dec. 28 this was increased to \$5,100,000 for final delivery on Jan. 4 only.

Stamps were delivered by armored truck to State Office Bldg., 80 Centre St. Table 3 gives proposed and actual shipment dates. It was the State, not ABNCo, which resulted in the delays.

Waste paper incinerated

Nov. 8 letter to JBP from LVB: On lots #1 to 7 (these were the cent denominations which had a smaller sheet size) of the order, we had a drop-off in addition to the regular trim required for squaring the sheets ready for printing. Cutting operation yielding drop-offs amount to 22,889 pieces approx. 12 1/4 x 3 1/4 were witnessed by a representative of the State and conveyed in a locked hamper to furnace room and cremated in presence of 2

Table 4. Total Printing Record.

Denom- ination	Sheets Delivered	Specimens and Proofs	Waste	Total
1¢	2500	15	194	2709
2¢	2500	15	194	2709
4¢	3500	15	221	3736
5¢	2500	15	194	2709
10¢	5000	15	312	5327
20¢	1500	15	129	1644
50¢	3800	15	240	4055
\$2	1600	15	136	1751
\$3	33000	15	594	33609
\$4	13400	15	230	13645
\$10	2900	15	186	3101
Total Paper				74995

reps of State on or about July 19. The normal trimmings were cremated but not in the presence of any representative. All of the spoilage resulting from this order is now in locked hampers awaiting cremation. There are also a few bags containing trimmings.

Dec. 8 Signed Cremation Certificate: Gives list of spoiled sheets as previously listed plus 2 bags containing trimmings. Signed by representatives of ABNC and State of New York.

Record of Total Printing

Table 4 summarizes a Nov. 15 copy of notarized statement of report on paper and printing.

Bibliography

1. *American Bank Note Co. 1940-1943. New York, - State of: Stock - Transfer Stamps.* Circa 210 unnumbered pages.
2. *Revenue Stamps of the New England States.* Hines, T. 1984. State Revenue Society, 76 pp.
3. "New York Stock Transfers With Secret Letters". *American Revenuer*, Hermann, C. H. 1965. 19:116.
4. *The American Bank Note Company State Revenue Index Proofs.* Martin, Peter (ed.). 2004. 269 pp.
5. *Laws of New York.* 1943. Chapter 612, pp. 1246-1247.

New Hampshire Cigarette Heat Fusion by Terence Hines

Shown is a copy of the current New Hampshire heat transfer decal used on packs of 20 cigarettes. The stamp has a pale green background with black text. The "B" indicates that this stamp is used for packs of 20 cigarettes. A similar stamp for packs of 25 cigarettes is blue with an "A". Unlike many other states, New



Hampshire does not change decal color when the cigarette tax rate is increased. Rather, the additional tax on stock on hand is paid to the state and random inspections are conducted to verify that payments have been correctly made.

State Revenue Stamp Research Help Needed

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

State	Cat #	Description	Need			
AK	PB1	\$2 punchboard	illustration, info	FL	Daytona \$1 punchboard	color
AK	PB2	\$4 punchboard	illustration, info	FL	Key West large tobaccos	size (mm)
AK	L4	1/2 pint carmine	illustration, info	MD	B3 beer	illustration, info
AK	L12	1 pint blue "L"	illustration	MD	B5 beer	illustration, info
AK	L16	1 pint blue, no serial #	illustration, info	MT	cigarette- any after C2	illustration, info
DC	C1-3	cigarette	illustrations	MT	LS12 liquor seal, cream safety	illustration
DC		cigarette any after C3	illustrations, info	MT	PB6 \$2.25 orange punchboard	illustration,info
DC	AL11	additional tax stamp	illustrations, info	MT	PB7 \$3 purple punchboard	illustration,info
DC	L13	additional tax stamp	illustration	OK	D14 \$100 light green doc.	illustration
DC	W11	1/5 gal wine, black value	illustration	OK	Bingo (trucker for hire) 1978	color
DC	W12	1/8 gal. wine, black value	illustration	OK	Veg. seed 1955-78,82-85,past '88	colors
FL		Liquor Brautigam, Beary sig.	300 dpi color scan	SC	BL90-95	illustration
FL		Liquor Wynne sig.	300 dpi color scan	WY	C2 3ct cigarette	illustration
FL	LE1-3	Lime	300 dpi color scan	WY	C4 8ct red cig.	illustration
FL		Panama City 1ct cig centered "C"	color			
FL		Panama City punchboard	illustrations			
FL	Oil O2		300dpi color scan			
FL		seed S12	300dpi color scan			
FL		tangerine TA18	300 dpi color scan			

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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..

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Dave Wrisley	dwwrisley@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,MI,MN,NY,ND,NV,OR,SC,TN,VA,WV

Secretary's Report

Previous Total	241
New Members	7
Reinstatements	0
Resignations	0
Deaths	1
Dropped Not Paid	0
Current Total	247

New Members

- 1350** Richard S. Hebert
PO Box 346
Panama City, FL 32402-0346
Interests - AL, FL, GA, NC, SC, VA, Great
Britian, British Colonies
- 1351** James Timpson, Jr.
7 Tudor Drive
Stony Brook, NY 11790-1313
- 1352** David Kitchen
2245 N. Green Valley Parkway #549
Henderson, NV 89014-5502
- 1353** Gary French
12 Ferncliff Terrace
Short Hills, NJ 07078
Interests: wine stamps
- 1354** Alan Hicks
2 South Hill Court
Morristown, NJ 07960
Interests-USIR Taxpays, State
Revenues
- 1355** A. David McHugh
PO Box 1923
Orinda, CA 94563-6323
Interests-Nevada
- 1356** Charles C. Cairns
708 S. Hughes Road
Woodstock, IL 60098

Reinstatements

Resignations

Deaths

- 152** Carter Litchfield
Dropped Not Paid
Address Changes
- 851** John D. Bowman
14409 Pentridge Drive
Corpus Christi, TX 78410
- 1206** James Gerson
19 Timber Point Road,
Rock Hill, NY, 12775

California Pictorial Hunting & Fishing Licenses & Valuation Guide

Ira Cotten has announced the completion of a catalog of California Hunting and Fishing licenses. The Handbook illustrates in full color (both front and back) all the pictorial hunting and fishing licenses issued by the state from 1909 through 1926. These are probably the most beautiful hunting and fishing licenses ever made. The book also includes the legislation behind the licenses, semi pictorial licenses through 1934, the license buttons of 1934, other types of licenses, license regulation booklets and modern pictorial licenses.

The handbook is available with either a saddle stitched or spiral binding. Be sure to specify which you want.

The book can be ordered for \$38.50 post paid from

Paper Quest Press
9939 Broadmoor Road
Omaha, NE 68114.

It can also be ordered online at
[http://www.novia.net/~cotton/
PaperQuestPress.html](http://www.novia.net/~cotton/PaperQuestPress.html) using Pay Pal.

Sale

Note in the Publication Sales (p. 35) that we have reduced the price of the Field Guide to Stamped Paper - Western States, and the tee shirts.

State Revenue News Medal Winners

by Kenneth Pruess

Winners of SRS medals from recent shows.

Peter Martin, *Real Estate State Revenue
Stamps Catalog*, APS
StampShow, Silver

Michael Mahler, *Classic State Revenues of
the United States, 1857-1897, A Fiscal
History*, Westpex 2007, Gold

Kenneth Pruess, *California Agricultural
Proration*, Westpex 2007, Vermeil

Illinois Salmon or Trout Discontinued

by Dick Bilek

I have received notice from the Illinois Department of Natural Resources that they have discontinued the salmon or trout stamp due to insufficient sales beginning with the 2007 year. The waterfowl stamp (\$10.50) and the habitat stamps (\$5.50) are still available and can be purchased with a check sent to: Debra Singer, Department of Natural Resources, One Natural Resources Way, Springfield, IL 62702-1271

He that is of the opinion
that money will do everything
May well be suspected
to do everything for money.

Benjamin Franklin
Poor Richards Almanac

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 463
Nagatuck, CT 06770

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	
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
272	7/01 Fractions of a Cent
273	7/02 Cataloging Troublemakers

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.

"Happily the stock market closes on week-ends — it gives fingernails a chance to grow back."

Senator Sam Ewing

Carter Litchfield

Word reached us in June that Carter Litchfield, one of our oldest members and the dean of oleomargarine collecting, died in May. Carter's 1988 book "History of Oleomargarine Tax Stamps and Licenses in the United States" is the bible of oleomargarine collecting. The book details all the federal and state stamps, and the laws and the politics of the time that created them. Carter began collecting oleomargarine material in the early 1960's. He formerly worked as a chemist in an industrial laboratory that formulated and tested oleomargarine.

His book, which we have sold through the SRS publications, will now be sold through the American Revenue Association, per his will.

Carter was also fascinated by the history of linseed oil production and had published "The Bethlehem Oil Mill 1745-1934". His last article for the *SRN* was his piece on North Carolina linseed oil.

Carter was SRS member 152. He lived in Arlington, Virginia and is survived by his wife.

Presidents Notebook

Cont. from page 2

mission of acceptable printing costs.

State Revenue News

The quarterly issues continue on track. The new postal rates may cause some problems and/or increased cost. The Board approved sponsoring the editor's membership in the APS Writers Unit #30 and the entry of the *SRN* in appropriate literature exhibitions.

The editor was asked to review adding color to the *State Revenue News* and to investigate the costs of binding the 2004-2006 issues of the *SRN*.

Election Terms

The Board unanimously approved setting future SRS election terms at three years. This will begin with the current class so that the next election will be at the end of 2008 for a 2009-2011 term.

2008 Meeting

The 2008 annual board meeting will be held at NOJEX in northern New Jersey.

E-Bay Auction Realizations

by Ken Pruess

Scott Troutman reports a pane of 25 Maryland bedding stamps which sold for \$54.87 (eBay 220099938441).

Ira Cotton reports that a copy of the rare 1977 New Jersey non-resident trout stamp sold for \$660 (eBay 180110775535).

What is considered a rather common stamp, a Utah military beer, realized \$18.50 (eBay 170102171508).

A copy of the 1903 New York pharmacists liquor stamp PL1 (eBay 150112984967) went for \$52.00.

Seven Nevada revenues (eBay 270119081667) which included nice used copies of the \$5, \$10, and \$20 documentary of what appear to be the imperforate set sold for \$68.01. A mint copy of the \$20 D15 (eBay 170116615161) realized \$52.00.

\$2 San Francisco poll tax on complete documents brought a variety of prices: 1879 (eBay 250116142635, \$200.50), 1880 (eBay 250116142628, \$74), 1881 (eBay 250118305466, \$77.00), and 1882 (eBay 250122119765, \$273.37)

A 3¢ essay for a Michigan sales tax ticket (eBay 170111851345) sold for \$54.86 and the 15¢ (eBay 170111860616) went for \$49.86.

A sheet of 20 of the common Oregon Insurance D30 (eBay 170118825291) realized \$179.99.

A ° bbl. Colorado beer stamp B4 with tax exempt handstamp (eBay 270127326686) sold for \$105.81.

Largely overlooked because they were not listed in stamps, a pane of 5 Colorado beer B1 plus B4 specimens (eBay 270126122063) sold for \$49.00 and a similar specimen lot of B6 pane plus B9 (eBay 270126122063) went for \$68.89.

The \$10 Pennsylvania stock transfer ST17 with red overprint sold for \$28.00 while a perfin copy of ST17a realized \$69.87.

A Maryland bedding stamp BE1 brought \$45.00.

An outstanding jumbo copy of California documentary D190 reached \$55.00.

An unusual offering was a copper printing plate for Minnesota deed stamps (eBay 160133396256) which sold for \$144.49.

SRS Auction 38

This auction had 46 bidders with material from 9 sellers. Four lots were withdrawn because they were misdescribed. They will be reoffered in auction 39.

Lots with a lot of bids were 5 Al sweet potato (\$7.50 est./\$11 realized), 15 Los Angelos beer (\$7.50/8.25), 62 Fl fertilizer (\$1.50/\$3.25), 64 FL grapefruit (\$3.50/\$5.25),

77 FL tangerines (\$4.50/5.25) and 331 and 332 the USDA fruit, vegetable and nut inspection stamps. (\$7.50/\$13).

Good realizations were on lots 26 DC champagne (\$7.50/\$11), 59 FL \$100 documentary (\$25/\$42), 103 IN intangibles (\$3.50/\$5.25), 130 LA soft drinks (\$3/\$6.25), 206 MS beer & wine (\$15/\$22) and Jennett PA deed (\$15/\$25).

Hot areas were olemargarine, sweet potatoes, cheapo piles, Mississippi,

State Revenue News

Florida, PA municipal deed stamps and the USDA inspection labels. Cigarettes did unusually well.

With a few exceptions Ohio and hunting and fishing were very cold.

No rush on getting auciton material is and the next one won't be until 1st quarter and you have until Jan. 1 on that.

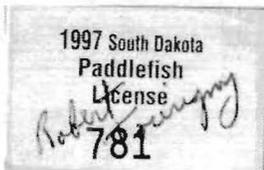
As always, * indicates it was one for less that the highest bid, t inidcates tie, bold indicates it went for over estimate.

1	5.00*	48	3.25*	95	5.50*	142	1.50	189	3.00	236	11.00	283	-	332	13.00
2	11.00*	49	5.00*	96	2.00	143	14.25*	190	6.00	237	5.00	284	-	333	7.75*
3	1.50*	50	1.00*	97	18.00*	144	11.00*	191	-	238	13.00*	285	-	334	7.75*
4	25.00*	51	5.25*	98	13.00	145	12.00*	192	1.50*	239	3.00	286	-	335	15.00
5	11.00*	52	2.50*	99	13.00	146	37.00*	193	-	240	with	287	4.50*		
6	16.00*	53	1.50	100	11.00*	147	3.00	194	4.25	241	5.25*	288	5.25*		
7	-	54	1.50	101	17.00*	148	-	195	3.75*	242	-	289	23.00*		
8	4.00	55	2.50	102	2.50*	149	6.25*	196	6.25*	243	14.00*	290	5.00		
9	2.75*	56	2.50	103	5.25*	150	-	197	4.75*	244	-	291	-		
10	8.00	57	29.00*	104	-	151	3.50*	198	-	245	13.00*	292	-		
11	12.00*	58	28.00*	105	5.25*	152	2.25*	199	5.00*	246	-	293	-		
12	-	59	42.00*	106	-	153	2.00*	200	-	247	-	294	1.00*		
13	-	60	2.75*	107	4.00	154	11.00*	201	-	248	-	295	4.25*		
14	3.25*	61	42.50*	108	3.50*	155	4.00*	202	6.50	249	-	296	5.00		
15	8.25*	62	3.25*	109	14.50*	156	4.00*	203	-	250	25.00	297	6.25		
16	-	63	3.25*	110	6.25*	157	8.00	204	-	251	8.75*	298	6.75*		
17	5.00	64	5.25*	111	3.25	158	6.00	205	-	252	6.75*	299	14.00		
18	2.25	65	4.25*	112	2.00	159	6.25*	206	22.00	253	1.50	300	-		
19	6.25*	66	-	113	3.00	160	-	207	7.50*	254	25.00	301	2.00*		
20	4.00	67	8.00t	114	4.00*	161	15.00*	208	13.00*	255	-	302	-		
21	2.50*	68	16.00*	115	3.00	162	-	209	2.00*	256	-	303	2.00		
22	2.25	69	14.00*	116	4.00	163	-	210	2.50*	257	8.75*	304	2.00		
23	2.50*	70	7.25*	117	4.25*	164	2.50	211	10.00*	258	8.75*	305	2.00		
24	4.00*	71	with	118	3.50*	165	2.50	212	9.00*	259	9.25*	306	12.00*		
25	2.50*	72	4.50*	119	4.00t	166	20.00*	213	3.75*	260	8.75*	307	4.25*		
26	11.00*	73	5.50*	120	2.00	167	7.25*	214	3.00	261	21.00*	308	13.00t		
27	3.25*	74	3.75*	121	2.00	168	12.00*	215	5.25*	262	3.00t	309	7.25*		
28	1.25	75	4.00t	122	-	169	-	216	11.00	263	-	310	-		
29	with	76	7.25*	123	-	170	-	217	23.00*	264	11.00*	311	-		
30	13.00	77	5.25*	124	2.00*	171	8.75	218	1.50*	265	-	312	-		
31	7.50*	78	8.25*	125	19.00*	172	4.25*	219	5.25*	266	-	313	7.50*		
32	13.00*	79	-	126	-	173	7.00	220	6.25*	267	-	314	25.00*		
33	8.00*	80	10.00*	127	-	174	6.25*	221	2.75*	268	2.75*	315	21.00*		
34	5.00*	81	2.75*	128	2.75*	175	16.00	222	2.00*	269	-	316	28.00*		
35	2.50*	82	4.00*	129	1.25*	176	-	223	2.25*	270	5.00*	317	10.00		
36	3.00t	83	1.00	130	6.25*	177	-	224	2.75*	271	26.00*	318	2.75*		
37	4.25*	84	5.00*	131	7.00*	178	8.25*	225	-	272	-	320	14.00*		
38	21.75*	85	2.25*	132	4.00t	179	-	226	1.75*	273	with	321	15.00*		
39	1.00*	86	3.75*	133	6.75*	180	14.00*	227	-	274	-	322	-		
40	-	87	13.00*	134	4.00	181	3.00*	228	-	275	-	324	3.25*		
41	5.50	88	11.00*	135	12.00*	182	7.25*	229	1.50*	276	-	325	-		
42	6.75*	89	22.00	136	1.50	183	5.75*	230	4.00	277	4.25*	326	-		
43	5.00	90	-	137	1.75	184	2.00	231	1.75	278	1.50*	327	11.00		
44	5.00	91	-	138	22.00	185	1.25	232	-	279	6.00	328	11.00		
45	-	92	-	139	2.00*	186	-	233	4.75*	280	2.50*	329	11.00		
46	-	93	21.00*	140	4.00	187	6.25*	234	5.25*	281	-	330	11.00		
47	-	94	2.50*	141	1.50*	188	2.00	235	13.00	282	-	331	13.00		

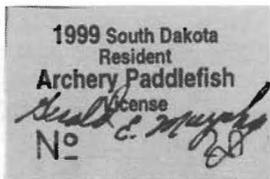
More on Paddlefish Licenses

by Ira Cotton

In the first quarter 2007 State Revenue News, page 26, J.R. Wooton discussed the two methods of taking paddlefish - bow & arrow and snagging - and illustrated two South Dakota resident paddlefish snagging license stamps. Building on this foundation, it should be pointed out that South Dakota issued three distinct series of resident paddlefish license stamps: resident Paddlefish license, resident paddlefish snagging license, and resident archery paddlefish license. Example of the resident paddlefish license and resident archery paddlefish license stamps are shown below. I do not know when this series began or ended, and I do not believe that South Dakota ever issued non-resident paddlefish stamps.



1997 paddlefish license, black on pale yellow with black serial number.



1999 Archery Paddlefish, black on green, black serial number.

Some years ago when I learned of the existence of these stamps, I explored the SD Game and Parks website to discover how they might be obtained. I learned that the state only sold stamps to the winners of a paddlefish season lottery that was only open to state residents. This is similar to the practice in Nebraska, which borders South Dakota on the west side of the Missouri River. The border waters below Gavins Point dam (near Yankton, S.D.) are shared by limited numbers of citizen lottery winners from each state who are licensed to take a paddlefish by archery or snagging.

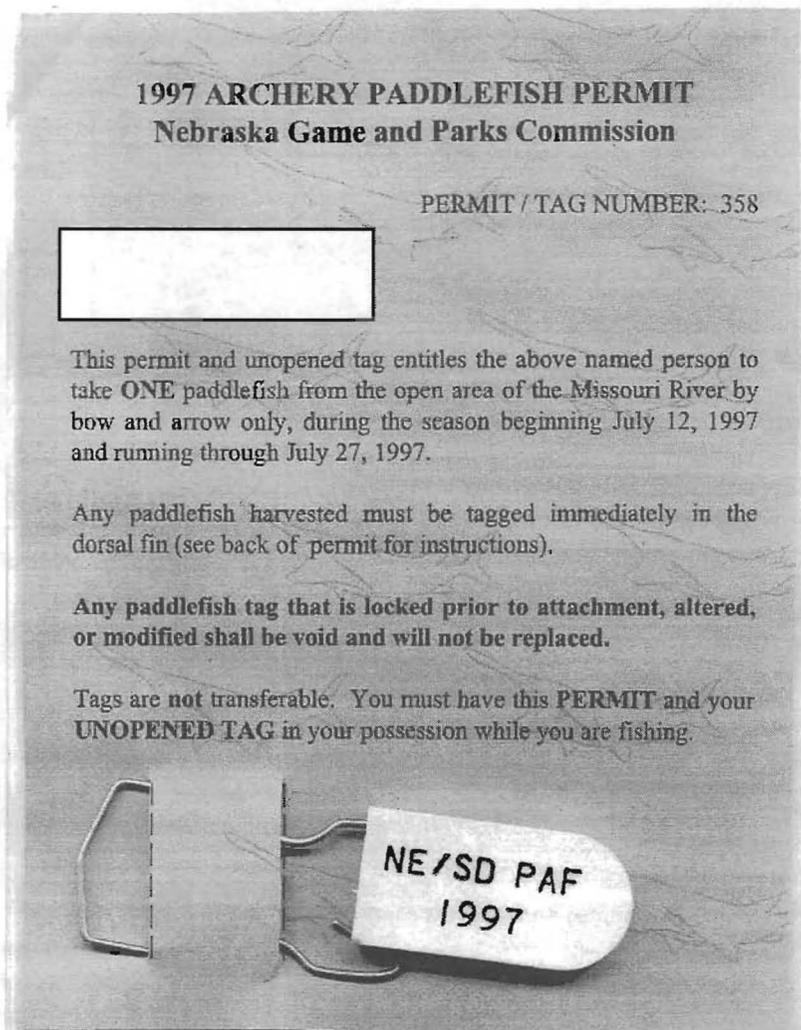
Nebraska never issued a stamp for this purpose, but did provide a paper license and a locking tag of the kind illustrated in Wooton's article. In addition, the state

asked that the last six inches of the rostrum (bill) of each fish taken be cut off and returned, along with a special non-locking tab also provided for that purpose. The objective was to obtain bills in which specially coded wire microtabs had been placed for the purpose of studying paddlefish growth and migration patterns. Those who returned the the tags with the rostrum segments were eligible to win prizes as incentives.

I entered and won a Nebraska archery paddlefish lincse for the 1997 season and thus am able to illustrate this material. The notification I received said that there were 331 applications for the 200 archery paddlefish tags. I did not attempt to take any fish, nor have I entered the lottery for any subsequent seasons.

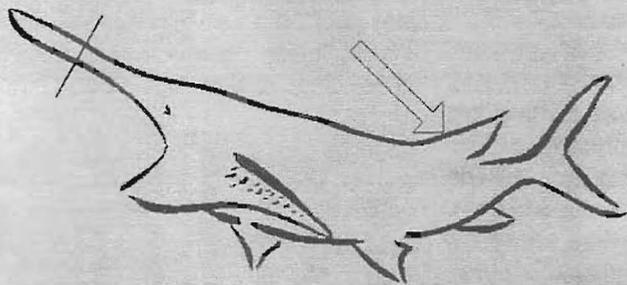


Red on white rostrum tag.



Nebraska Paddlefish permit with dorsal fin tag.

Important: Attach the tag through the front edge of the dorsal fin (back fin) of the paddlefish and lock.



Please take a few minutes for the future of the paddlefish in the Missouri River and maybe WIN a PRIZE.

Remove the last 6 inches of the rostrum and **Attach the Rostrum Tag** that was included with your fishing tag, do not fill out the rostrum tag.

Drop off the **Rostrum** at any of the locations listed on the yellow paddlefish signs posted at all access points.

Answer the simple questions on the **Response Card** that was included with your fishing tag.

Mail the Response Card (no postage required).

Back of Nebraska Paddlefish permit.

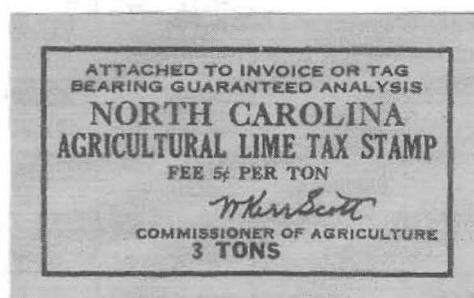
Department of Dubious Varieties - Part II North Carolina

by M.E. Matesen

As in the article in the 2007 1st quarter issue, these are more stamps from the mysterious glassine. We think they are cut downs. You be the judge. They will come up in a future auction. Troutman catalog numbers used.



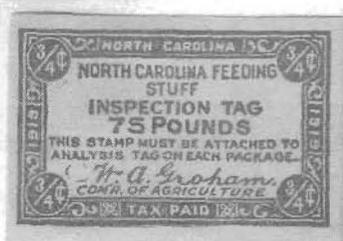
Bedding BD1 and BD3 both MNH imperforate.



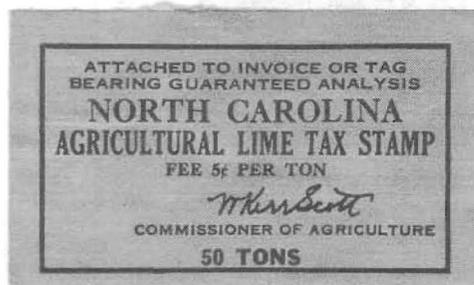
Lime imperforate LM10, two copies found MNH



1920 Feed FE90 MNH, three copies found.



1919 Feed FE81 MNH



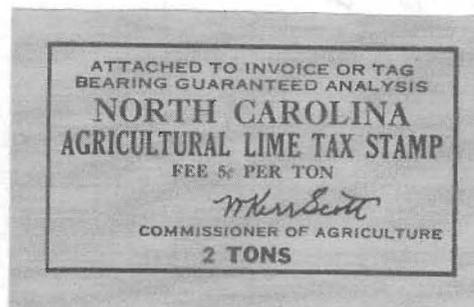
Lime imperforate LM18 used with paper adhesions



1921 Feed FE98 MNH? disturbed gum



1913 Feed FE44 MH



Lime imperforate LM9, MH and MNH copies found. Also found are MNH copies of lime LM14 and two copies of LM15.



Wine W8 imperforate MH



1939 Feed FE121 MH

Florida Citrus Control Stamps - Florida Control Committee

By Dave Wrisley

Introduction & Background

After reading the article in the 3rd Quarter 2005, *State Revenue News* entitled "Unreported Florida Citrus Stamps" by Troutman and Matesen, and finding nothing else published about Florida citrus control and associated revenue stamps, I decided to find out more about the history surrounding this rare (Hubbard "RRR") Florida variety.

In that article the authors reported four different stamps printed with "Florida Control Committee"// "ASSESSMENT"// signed "O.L. Strauss"// "SECRETARY". They speculated as to the origin and meaning of the stamps. In the next issue, the Editor with help from sharp-eyed readers (Michael Florer and others) correctly noted that three of these stamps (CC1-3) had in fact been in the original Hubbard catalog under "Citrus Control". The fourth, CC2A, is in the Hubbard 1992 Supplement under the same category. Nevertheless, the basic mystery remained. My recent research has uncovered what the Florida Control Committee was, what it did, where it came from and where it went, how the revenue stamps were used, and found parallels with revenue stamps from other states.

The late 1920's, and early 1930's were rough times for Florida citrus farmers. The citrus land boom, improved farming efficiency, post-war trade policy, recovery of the European production economy, and the lack of cooperative marketing of citrus crops had led to chronic crop surpluses, and price depression. In response to a similar national problem for many basic farm commodities (farm income had plummeted, with prices falling over 50% between 1929 and 1933 alone), Congress enacted The Agricultural Adjustment Act (AAA) on May 12, 1933. The AAA was to address the "severe and increasing disparity between the prices of agricultural and other commodities, which...has largely destroyed the purchasing power of farmers for industrial products". The Act proposed to do this by "establish [ing] and maintain [ing] such balance between the production and consumption of agricultural commodities...as will reestablish prices to

farmers at a level...equivalent to the purchasing power of agricultural products in the base period" of 1909-1914.

The Act gave the U. S. Secretary of Agriculture the power to reduce acreage or production of any basic agricultural commodity, and to enter into marketing agreements with, and issue licenses to producers and processors engaged in interstate and international commerce. "Processing taxes" were provided as a vehicle to defray expenses relating to the Act. The Secretary was empowered to establish "State and local committees" to more effectively administer the activities required by the Act.

The Florida Control Committee and Stamps



The Florida Control Committee was one of those state committees. Since reduced acreage is not a practical control measure for citrus, the AAA was implemented through Marketing Agreements between citrus growers/shippers, and the U. S. Secretary of Agriculture. Marketing Agreements provided for selection of a committee to administer the Agreement, authorized the committee to limit inter-state and international shipments of citrus, i.e., "prorating", to investigate and report violations, and to assess citrus producers to cover its administrative expenses. The Secretary had the power to approve committee membership, and the rate of assessment.

This was the origin of the four Florida Citrus Control stamps. The stamps were evidence of assessments paid primarily on orange crops that were processed and shipped inter-state/internationally. The Florida Control Committee had nothing to

do with citrus canker eradication activities that were happening at the same time. The concept of National-level citrus prorating was discussed, but never materialized due to Regional disagreements. The idea was dropped in 1936.

The Florida Control Committee was formed in late 1933, along with the first Marketing Agreement signed on December 18. The Committee had 13 members—seven growers selected by the U.S. Secretary of Agriculture, and six shippers elected by shippers and approved by the Secretary. I. A. Yarnell was the first Chairman. O. G. Strauss, who signed the Florida Control Committee stamps, was the first Committee Secretary. National Archive records show correspondence during 1934 between Control Committee members and both other Florida citrus organizations and the USDA. Henry Wallace was U. S. Secretary of Agriculture, Dave Sholtz the Florida Governor, Nathan Mayo the Florida Commissioner of Agriculture, and Chester Davis the AAA Administrator at the time.

The Florida Citrus Control Committee stamps were issued in \$.01, \$.05, \$.25, and \$3.00 denominations, according to Hubbard listings, the proceeds from which paid Committee expenses. It is not yet clear how the denominations were picked, how many stamps were issued, or who printed them. They were not inspection stamps. Since the AAA in principle also provided for the use of assessments to expand markets, if anything, these stamps may have been forerunners to the citrus advertising stamps introduced later along with the formation of the Florida Citrus Commission in 1935. However, it is not clear whether the Control Committee's budget ever even included advertising expenses. In any case, they would only have had an advertising aspect for a very short time. The Grapefruit, Orange, and Tangerine Advertising Funds and excise taxes were introduced by Florida Law in mid-1935.

The Florida Control Committee continued to exist after the formation of the Florida Citrus Commission in 1935. This Commission was created by the State Legislature to regulate the Florida citrus industry, as well as administer and fund research and advertising. Florida State Archive records clearly refer to Control Committee meetings through at least March 1937 (but it was going out of business then probably due to impending failure of a third Marketing Agreement

ending in July, 1937). These records also show correspondence in March 1936 from the USDA referring to the possible role of the Control Committee in regulating shipments during the citrus surpluses of that season. Mid-1937 then marked the end of the original Control Committee. National Archives records probably hold the key to more details about the Committee's activities, and the revenue stamps themselves.

In February 1939, coincident with the beginning of a fourth Marketing Agreement, the function of the Control Committee was given to a new Citrus Administrative Committee (CAC), also reporting to the USDA. It was clearly given the interstate and international prorationing responsibility, a function it has to this day. Apparently there was no active citrus prorationing between mid-1937, and early 1939. The CAC has never used citrus control revenue stamps.

Turmoil & Discord—Florida Industry, Marketing Agreements, Courts, and Legislation

The Control Committee must have had an interesting few years. The most powerful, and contentious of Committee powers were limiting shipments, and making assessments. There was constant bickering between independent growers, packers and shippers that handled a majority of the citrus crops, and members of cooperatives such as the Florida Citrus Exchange and the Florida Citrus Growers Clearing House Association. The issues were Control Committee membership, how to prorate and allocate shipments based on crop supply and market demand, and whether the Committee had the power to assess independents, and those not a party to the Marketing Agreement. The Citrus Exchange, a growers' cooperative, had also gotten a majority of the seats on the Florida Control Committee. Independents were suspicious of the USDA's apparent preference for such cooperatives.

Lawsuits seeking to enjoin Committee actions ensued. Several were successful, but only temporarily. During the period 1934-1939 there were four different Florida citrus Marketing Agreements, each trying to solve prorationing implementation problems of the previous failed Agreement. Contradictory court rulings on challenges to the actions required by the Florida Citrus Marketing Agreement contributed to

the end of at least one Agreement in 1937. Florida Control Committee powers evolved from controlling citrus shipment volume to restricting shipments based on fruit grade and size, and the use of shipping "holidays", methods always preferred by independents, and still used today. Interestingly, the citrus Marketing Agreement in California worked much better than the earlier ones in Florida. This was for a variety of reasons, relating to differences between California and Florida citrus industry organization, climate and harvesting schedules, etc.

There was turmoil and change at the Federal level, too, with successful challenges to the constitutionality of the AAA itself. These challenges related to the "commerce clause", and to the "non-delegation doctrine", both involving the roles of Congress, and private persons in controlling inter-state commerce. Amendments to the original AAA, the Agricultural Marketing Agreement Act of 1937, a new Agricultural Adjustment Act of 1938, and increasingly receptive Courts gradually addressed the issues. Today (there have been over 40 major pieces of farm commodity legislation passed between 1933 and 1999 that provide price support and income protection for the nation's farmers) there are 39 different Marketing Agreements/Orders regulating a variety of commodities grown in specific areas of the country. However, due to the on-again-off-again nature of the Agreements in Florida between 1933 and 1939, it's unclear whether prorationing had much of the intended effect on citrus prices to farmers during that period.

Florida Citrus Control Today

Several types of citrus control exist today in Florida, although no revenue stamps are involved. The Citrus Administrative Committee has functions and operations very similar to the original Florida Control Committee of the 1930's, i.e., recommendations for limiting inter-state and international citrus shipments to stabilize prices, and setting processing taxes. The CAC has 18 members—9 growers, 8 shippers, and one representing the public. The Committee assesses Florida citrus handlers to fund its administrative expenses. In order to control citrus shipments, the CAC determines the percentages of various grades and sizes that will be allowed for interstate/international shipment based on crop esti-

State Revenue News

mates and price elasticity of supply, makes recommendations to the Secretary of Agriculture, and implements an approved plan by allocating total available volume to shippers based on their 33 week running averages of shipments.

In addition to the CAC's powers under Federal Marketing Orders, the Florida Department of Citrus (its board of directors is the Florida Citrus Commission), formed in 1969, can act to stabilize citrus markets with temporary measures such as authorizing establishment of reserve pools of citrus products, or imposing higher fruit quality standards. Special assessments on producers may be levied to fund such temporary actions.

Other Control Committees and State Revenue Stamps



Similar Marketing Agreements and Committees existed at the same time in Texas and California as the Control Committee in Florida. There are 14 different Texas "Growers Industry Committee" "assessment" stamps, (the first eight signed by Chairman F.B. Holland) in the original Hubbard catalog, though interestingly shown on the back of page 64 without catalog numbers. Michael Florer reminded me of the design similarity of the first eight of these stamps to the Florida Control Committee stamps, though the exact meaning of this similarity is not clear. These stamps are obviously citrus stamps, not inspection, possibly advertising-related. This similarity, and the term "assessment" indicate that these stamps probably had the same purpose as the Florida Control Committee stamps. Newspaper accounts show that this Texas committee (also referred to in the news media as "Growers Control Committee", "Citrus Control Committee, and "Texas Control Committee") used citrus shipment volume controls at least during 1938. In 1939

State Revenue News

this Texas committee abandoned volume measures for grade and size control measures, just as Florida had done. Florida State Archives records show that this Texas committee had also worked with the Florida Citrus Commission in early 1939 to establish a standard production cost of citrus (primarily grapefruit) for the purpose of setting minimum prices to producers. Apparently this Texas committee had much broader responsibility than the Florida Control Committee.



California also had a Citrus Marketing Agreement at the same time. The California Fruit Growers Exchange and the Mutual Orange Distributors appointed members of Florida Control Committee-like organizations to administer this Agreement.

The "Agricultural Prorate Commission" existed in California as evidenced by a variety of stamps issued between 1934-45 cataloged in the CG (Concord Grape), SP (Sweet Potato), and TM (Tomato) series. Although there was authority to regulate interstate citrus shipments, I have not seen evidence of California citrus control assessment stamps (or any citrus stamps for that matter).

Summary

The Florida Control Committee existed between late 1933 and mid 1937, hence the

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Citrus Control Committee revenue stamps were used only during that time period. It is unknown exactly how many stamps were issued, and how the denominations were chosen. The Committee's establishment authority was the (Federal) Agricultural Adjustment Act of 1933. The Committee's primary responsibility was limiting interstate, and international shipments of Florida citrus. O. G. Strauss, who signed the Florida Control Committee stamps, was the first Secretary of the Florida Control Committee. Similar Control/Prorate organizations existed in California and Texas, with similar prorating state revenue stamps listed in Hubbard catalogs. No citrus control stamps are in use today in Florida.

My thanks to Ron Leshner and Michael Florer for helpful comments.

New Cigarette Stamps

Kent also reports this Florida self adhesive stamp. It is blue on white with a printed black control number. The outline of Florida is in the center. Wording is "FLORIDA/TAX PAID/20 CIGARETTES 20".



Kent Gray reports this new Connecticut fusion. It is black yellow and white with black ink jet control number. The top third is yellow and the bottom 2/3 rds is white with the wording "STATE OF/CONNECTICUT/20 CIGARETTES". It is 11x11mm.



Terence Hines found this heat fusion while at a family reunion in West Virginia. It is brown on yellow or pale gold. The black ink jet control number is in a white panel in the center. Size 11x11mm. Wording is "KENTUCKY/TAX PAID/20 CIGARETTES".



Terry also reports this cigarette heat fusion from Maine. It is black on an apple green with a magenta pie wedge type safety. It has a black ink jet control number. The wording is "MAINE/TAX PAID/20 CIGARETTES" with "Maine" in the apple green. 11x11mm. It is the same design as an older fusion from 1999 that was reddish pink.



One of Kent Gray's associates found this Mississippi heat fusion. It is black on orange with a blue border. The center is white with a black ink jet control number. Wording is "MISSISSIPPI/TAX PAID/20 CIGARETTES". 11x11mm.



Another of Kent's friends found this Missouri heat fusion. This one is black on florescent yellow with an outline of Missouri in the center. The two black areas on the stamp that look like counties, I think are goop from something else. There is an ink jet control number in the center, the color of which could be black or green. 11x11mm.



31



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VOID AFTER JUNE 30, 1999

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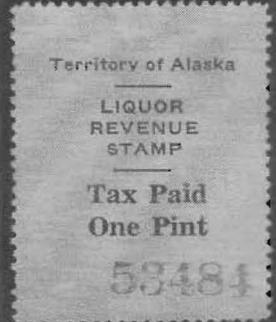
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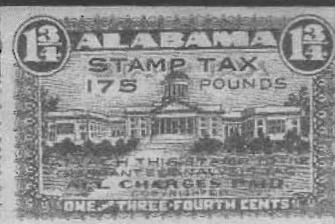
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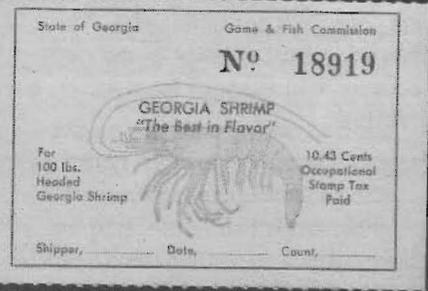


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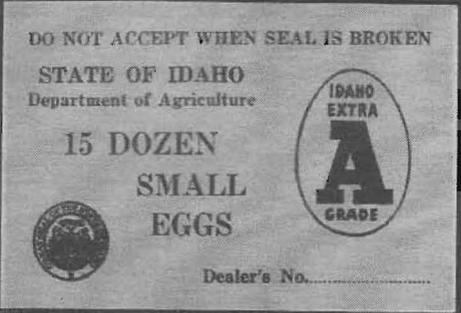
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11



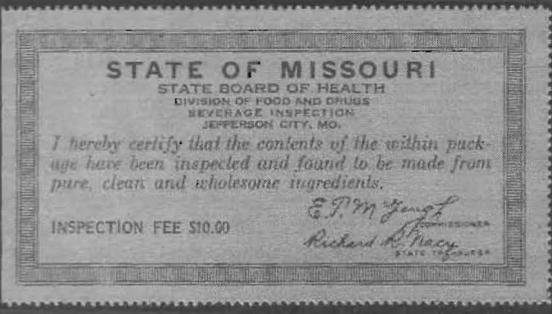
Dealer's No.

73

State Revenues

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

1	AK beer B5a 3gals pale yellow	7.00	D185 20ct,U,F,	5.00
2	AK liquor L18b 1pt,MNH,VF	1.50	44 CA non-res. sport fishing 10 day #48 \$5 on lic sig., U	5.00
3	AK liquor L22 1 pt,MH,VF,very rare stamp,P	50.00	45 CO municipal cigarette collection (14): Alamosa 2ct, Artesia 2ct, Cortez City 2ct, Dover Creek 2ct, Durango 3ct, Englewood 1ct, Estes Park 2ct, Grand Junction 2ct, Pueblo 1ct, Rangely 2ct, Rocky Ford 2ct, Trinidad (2) 2ct shades, Walsenburg 2ct MH, rest MNH,VF, Min bid \$13	28.00
4	AK wine W5 25 gals,MNH,F	25.00	46 CO waterfowl Scott #6 sig. \$5,U,VF	2.50
5	AK wine W5a 25 gals,MH,VF	15.00	47 CO wine & liquor WL40 6ct,U,F	2.00
6	AL B8 beer 1/2ct,U,VF-XF,clean,P	30.00	48 CO wine & liquor WL40 6ct,U,AVG	2.00
7	AL beverage Birmingham 1ct yellow and black on buff safety card w/black roulettes,MNH,VF,P	1.50	49 CO wine & liquor WL41 20ct,U,AVG	1.00
8	AL feed (2) Bowman F32 1/4ct MH,F; F23 1ct, U,AVG small scuff by right "1"	20.00	50 CO wine & liquor (2) Pruess WL71 7-1/2ct MNH,VF; WL72 22-1/2ct MNH,Vf,scuff at left	3.00
9	AL feed (3) Bowman F37 1/20ct MH,F;F38 1/10ct MH,F;F40 1/2ct MH,F-VF	5.00	51 CO wine Pruess WL74 5ct,MNH,VF	5.00
10	AL feed Bowman F8 1ct, large C variety, MH,VF-XF	15.00	52 DC liquor L3 1/16 gal. reddish,U,VF	1.50
11	AL feed Bowman F11 2ct,U,VF,P	20.00	53 DC liquor L7a 1/4 gal. orange,U,VF,perfin "2445"	1.50
12	AL feed Bowman F12 1/2ct,MH,F-VF	20.00	54 DC liquor L18 1/5 gal,U,VF	2.50
13	AL feed Bowman F15 1-3/4,MH,AVG,crease,P	15.00	55 DC liquor L19 1/4 gal,U,VF,P	12.50
14	AL feed Bowman F52 1/4ct,MH,VF	5.00	56 DE beer B19 8ct,U,VF	2.50
15	AL marijuana 1 gram,MNH,VF,P	15.00	57 DE cigar CG4 50ct,U,VF,torn in half and repaired,P	10.00
16	AL playing card PC1 1ct,U,VF,P	3.00	58 DE waterfowl #3 sig. 1982 \$5 on back tag w/US RW49 sig., both U,VF	25.00
17	AL tax on seals D1 \$1,U,AVG cxl 1868	5.00	59 DE waterfowl Scott #19, 1998-99 sig. \$6,U,VF,P	3.00
18	AL tobaccos (3) Bowen T3 3ct, T20 1-1/2ct, T21A 3ct,all U	5.00	60 FL citrus CF5 2-1/2ct,U,VF	1.50
19	AR beer B32 \$.046875,U,VF,P	2.50	61 FL feed (47)- 5lbs (14), 8-1/3 lbs (7) 10lbs (12), 25lbs (9), 50lbs (4), 100lbs (1), fertilizer 25lbs (2), most mint, some MH, some U, sorters pile, lot of dups	5.00
20	AR beer B36 \$.3515625,U,VF	2.50	62 FL grapefruit GR1 3ct,U,VF,handstamp Biscayne Fruit & Veg. Co. Inc."	2.00
21	AR cigarette C56 20 cig.,U,VF	1.50	63 FL liquor L30 1-1/2ct,MNH,VF,P	4.50
22	AR liquor L13 5ct,U,VF,P	1.50	64 GA beer B14 2ct,MNH,VF,P	4.00
23	AZ beer B5 80ct,U,VF,light beer stains	15.00	65 GA beer Smyrna 36ct green and yellow,MH,VF	10.00
24	AZ beer B9 12ct,U,VF, lower right corner pulled perf	5.00	66 GA shrimp SH5 \$10.43 pale orange variety,MNH,VF,P	10.00
25	AZ beer B18 11ct,MNH,VF	2.50	67 IA cigarette meters (2) 20000 series 20cig purple, 40000 series 20 cig magenta, U	1.50
26	AZ beer B18 11ct,MNH,VF	2.50	68 IA habitat 1983 #5 \$3 isg., U,VF	4.00
27	AZ beer B19 12ct,MNH,VF, lower right corner discolored,P	3.00	69 IA waterfowl Scott #3 \$1 1974 sig. U,VF	7.00
28	AZ luxury LX2 unlisted yellow brown color,MNH,AVG,crease	5.00	70 ID beer B5 \$.1125,U,VF,dirt on one corner	5.00
29	AZ luxury LX17AS drab red with manuscript "Void", MNH,VF,P	2.00	71 ID beer B11 \$.775,U,VF,thin, P	7.50
30	AZ luxury LX25 6ct,U,VF	1.00	72 ID beer B32 \$.15,M?,F	3.50
31	AZ motor vehicle 1962 license sticker black on green,MNH,VF,P	5.00	73 ID egg 15 doz. small Extra A grade pink E9,MNH,VF,P	25.00
32	AZ motor vehicle 1962 license sticker black on white,MNH,VF	5.00	74 IL beer B10b 1/2 bbl, no color on back,U,VF, perfin "Hoerber/10-20-34",scuffs and stains	12.50
33	AZ motor vehicle 1978 license sticker, blue & white,MNH,VF	5.00	75 IL beer B55 1/2case,U,VF,clean perfin "Peter Fox/12-26-41"	10.00
34	AZ motor vehicle 1979 SAMPLE license sticker, black on yellow, Sample in white,MNH,VF	5.00	76 IL beer B63 1/2 case,U,VF perfin "Peter Fox/3-15-47",P	7.50
35	AZ tobacco (3) T1 1ct,T2 2ct,T3 4ct all MNH,VF	5.00	77 IL beer B64 1 case,U,VF perfin "PABSTM/2-18-41"	4.00
36	AZ tobacco T8 2ct,MNH,VF	1.50	78 IL beer B64 1 case,U,VF on piece of cardboard box, perfin "BLATZ/?-?-42",	4.00
37	AZ tobacco T9 2ct rare,MNH,VF upper right corner of decal torn off to design,P	10.00	79 IL beer B72 1 case,U,VF, magenta handstamp "OAKLEY/B. CO."	1.50
38	AZ tobacco T10a 2ct light blue variety,MNH,VF	5.00	80 IL beer B74 3 gals,U,VF perfin "P. HAND B. Co/ 5-18-45"	3.00
39	AZ tobacco (3) T26 1ct green, T27 2ct black, T28 4ct blue, all MNH,VF	6.00	81 IL beer B80 24-12 oz black serial number,U,VF, perfin "PRI-BIS/12-27-44",stain	3.00
40	AZ tobacco T40 4ct blue,MNH,VF	2.00	82 IL cigarette C7 50 cig,MNH,VF,P	4.00
41	AZ tobacco (3) T49 1ct green, T50 2ct red, T51 4ct blue all MNH,VF	6.00	83 IN beer B10d 9ct, "No." before serial number, U,VF,staple holes, perfin "WIEDEMAN/12-13-44"	5.00
42	CA DMV request DMV7 \$1,MNH,VF	6.50	84 IN beer B16 12-12oz,U,VF,perfin "OERTEL/10-13-49",P	1.00
43	CA documentary (3) D183 10ct U, corners lopped but not into design;D184 15ct U,heavy repairs,		85 IN beer B28b 24-12 oz case,U,VF,perfin "WIEDEMANN/3-26-54"	7.50
			86 IN habitat #8 \$3 1987-88, sig.,U,F-VF,P	2.25



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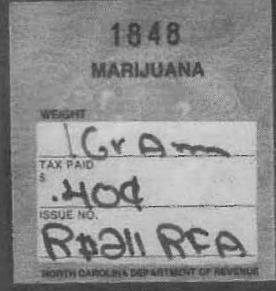
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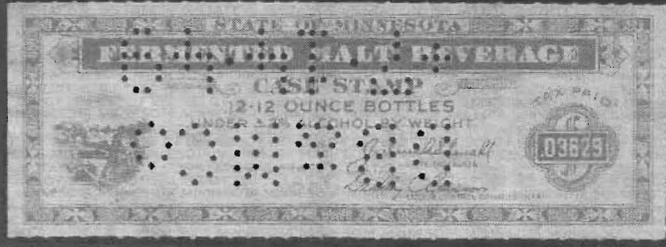
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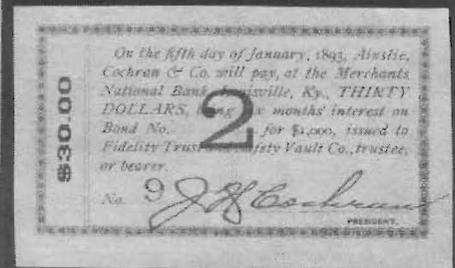
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Auction 39

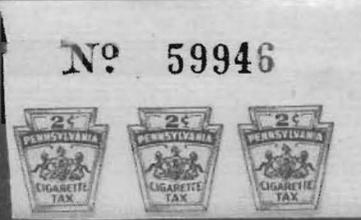
87	KS amusement device City of Wichita 1970 on tin foil,U,VF,crease on backer	5.00	139	MN beer B50 \$.07258,U,F,perfin "BLATZ/5-6-41"	3.75
88	KS amusement device City of Wichita 1971 on tin foil, U,VF	5.00	140	MN beer B50 \$.07258,U,VF, badly stained, pefin "GLUEK B CO/4-5-48"	3.00
89	KS beer B20 94/100ct,MNH,VF	2.00	141	MN beer B77 \$.03629,U,VF,perfin "DB&M Co/7-14-49",P	15.00
90	KS beer B22 2-1/2ct,MNH,VF	3.00	142	MN beer B78c \$.07258,U,VF,crease,perfin "J.S.B. Co",9-8-49	2.00
91	KS cigarette C13 2ct,perfin "751",folded	2.00	143	MN beer B83b \$.14516,U,VF,perfin "HAMM B. Co/9-20-50"	7.50
92	KS cigarette C15 2ct,perfin "650",folded	2.00	144	MN bicycle 1977-79 black on white,MNH,VF	3.00
93	KY coupon from bond for \$30 from Merchants National Bank of Louisville, 1893,P	5.00	145	MN bicycle 1978-80 red on white, MNH,VF	3.00
94	KS egg E48 1 doz. B Large,MNH,VF	2.00	146	MN bicycle 1979-81 black on white, MNH,VF	3.00
95	KS egg E57 one doz Ungraded Extra Large,MNH,VF	3.50	147	MN bicycle 1985-87 green on white, MNH,VF	3.00
96	KS egg E66 1 doz B Large,MNH,VF	5.00	148	MN bicycle 1986-88 black on yellow,MNH,VF	3.00
97	KS liquor L4 20ct,MNH,VF	3.00	149	MN bicycle 1987-1989 blue on white, MNH,VF	3.00
98	KS liquor L8 12-1/2ct,MNH,VF	3.00	150	MN bicycle 1996-98 black on gold, MNH,VF	3.00
99	KS liquor L9 20ct,MNH,VF	5.00	151	MN case liquor CL1,U,F,small faults	7.50
100	KS liquor L10 25ct,MNH,F,P	5.00	152	MN case wine W37 6ct,U,VF	10.00
101	KS upland game bird #10 \$1 sig. on full lic.,U,VF	3.00	153	MN deed D51 \$20 blk/4,MNH,VF including the D51a damaged plate variety,MNH,VF,P	30.00
102	KS wine W1 36ct,U,VF	5.00	154	MN deed D52 \$50 blk/4,MNH,VF	12.00
103	KS wine W2c 36ct, 12-4/5 qt rare stamp,U,VF, all over pink bleed, perfin "+7-29/1949/G&Co"	25.00	155	MN deed D52 \$50,MNH,VF	3.00
104	KS wine W39 96ct 12-4/5 qt,U,VF,thins	16.00	156	MN deed D54 50ct blk/4,MNH,VF	1.00
105	KY beer B1a green 11ct,MNH,VF	3.50	157	MN deed D55 \$1 blk/4,MNH,VF	6.00
106	KY beer B12 \$.0121,MNH,VF	10.00	158	MN deed D60 \$5 blk/4,MNH,VF,one value is very much to the left	6.00
107	KY beer B12 \$.0121,MNH,VF	10.00	159	MN deed D61 \$10 blk/4,MNH,VF	6.00
108	KY beer B18 .0045,U,VF	2.50	160	MN fuel tax decal (for truck?) 1998 white on red,MNH,VF,P	5.00
109	KY cigarette C16 2ct green,MNH,VF	1.50	161	MN still wine W29 6ct,MNG,VF,P	17.50
110	KY cigarettes C20 20 cig red, MNH,VF,P	1.50	162	MN still wine W30,U,VF,clean	7.50
111	KY fertilizer FT11 167lbs 1912,MNH,VF	2.00	163	MO beer B21 2/25ct,U,F,roughly seperated at top, faded to white?,P	25.00
112	KY fertilizer FT12 200lbs,MNH,VF	1.50	164	MO cigarette Sedalia 1/2ct blue,MNH,F	1.00
113	KY import liquor IL13 minature,MNH,VF	3.00	165	MO kerosene K31 100 bbls pair, U,VF,one has light crease	5.00
114	KY imported liquor IL14b 1/2 pt,MNH,VF,P	3.00	166	MO kerosene K33 1 bbl,U,VF	3.00
115	KY liquor L3 13ct,U,F	1.50	167	MO secured debt D1P 5ct,MH,VF	2.00
116	KY liquor L49 1/5 gal,MNH,VF	4.00	168	MO soft drink SD21 \$10,MNH,VF,P	10.00
117	KY liquor (2) L51, L28 both U,VF	4.00	169	MS feed FE41 100lb,MNH,F,P	5.00
118	KY waterfowl Scott #5 \$5.25 1989 sig.,U,VF	2.50	170	MS fertilizer FT3 100lb,MH,VF	2.00
119	KY wine W45 1 pt,MNH,VF	60.00	171	MT punchboard PB1 3ct,MNH,VF	4.00
120	LA bedding BD2 1ct,U,VF-XF,clean,P	4.00	172	MT punchboard PB3 30ct,MNH,VF,upper right corner stamp with selvege	8.50
121	LA feed FE22 100lbs 1931-32,U,VF	25.00	173	MT punchboard PB5 \$1.50 with long tail across bottom selvege,MNH,VF,P	25.00
122	LA feed (5) FE58, FE59 damaged, FE61,FE62, FE63, all MNH,VF	4.00	174	NC cleaning & pressing (3) CP3, CP4, CP5, all MNH,F-VF	3.00
123	LA feed (4) FE66-FE69 MNH,VF	5.00	175	NC marijuana Troutman DRM2 40ct,U,VF-XF,P	10.00
124	LA soft drink SD37 1/4ct,MNH,VF,P	3.00	176	ND duck Scott #7 \$9 1988 sig.,U,F-VF	12.00
125	LA soft drink SD40 2-1/2ct,MNH,VF	6.00	177	NE fortified wine WF48,U,VF,P	2.00
126	LA tobacco T7 50ct,U,VF	4.50	178	NE habitat 1984 #8 sig. \$1 VF on hunting/fishing lic.	4.00
127	LA wine New Orleans 1pt blue decal,MNH,VF,P	5.00	179	NH cigarette meter CM1 1-1/2ct purple,U,VF	1.00
128	MA archery #9 \$1.10 1968,MNH,F-VF	12.00	180	NJ trout #5 1955 \$1,MH,VF-XF,P	10.00
129	MA archery #10 \$1.10 1969,MNH,F-VF,P	12.00	181	NM motor vehicle 1982 license sticker, brown & white,MNH,VF	5.00
130	MA waterfowl Scott #1 \$1.25 1974 sig.,U,VF	3.00	182	NV documentary D1? 2ct thick paper,MH,VF	85.00
131	MD Chesapeake Bay fishing #2 \$2.50 1985,MNH,F-VF, w/tab, Min bid \$15,P	65.00	183	NV documentary D5 2ct orange,U,VF,clean	3.00
132	MD liquor L83 750ml used on green fancy Dewars Whiskey bottle made like jug, extra postage, min bid \$5	10.00	184	NV documentary D5? 2ct on piece of check partly covered by US RR15, blue handstamp cxl "EMPIRE M&M Co/Virginia.",P	4.00
133	MD waterfowl Scott #15 \$6 1988-89 sig.,U,VF	2.50	185	NV doucmentary D5 2ct orange,U,F,SON black cxl "W.F&Co/SEP/1865",P	5.00
134	MI Hunting & fishing (4) on passbook, 1988 trout & salmon #21 \$9.85 sig. and MI res. fishing 1988 #27 \$9.85 and MI small game #9 \$9.85 sig. and MI res. deer \$12.85 sig.,P	15.00			
135	MI trout & salmon #22 \$9.85 1989 sig.,U,VF	4.00			
136	MN beer B45 .14516ct,U,VF,perfin "BLATZ/6-25-41"	10.00			
137	MN beer B45a \$.14516,U,VF,perfin "BLATZ/7-29-41"	10.00			
138	MN beer B50 .07258ct,U,VF,perfin on piece of box	4.00			



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288



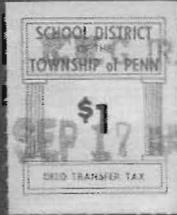
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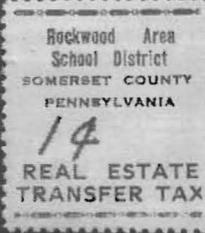
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252



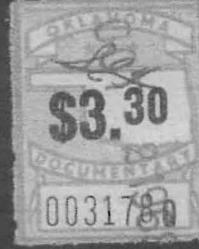
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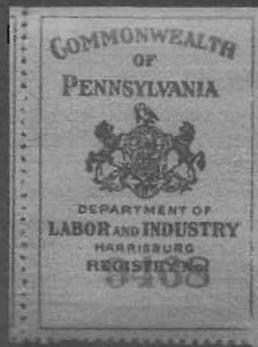
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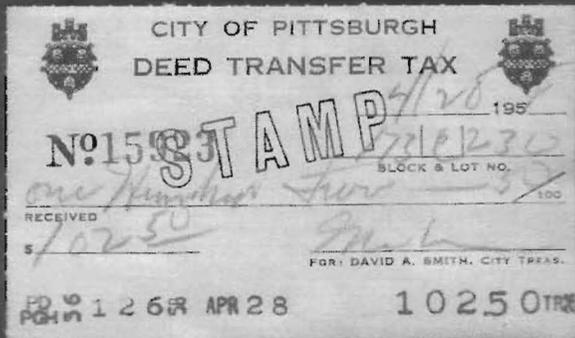
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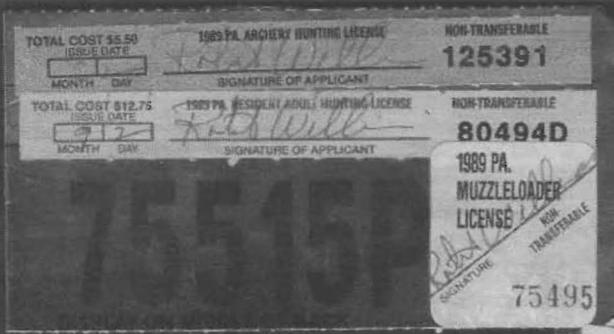
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Auction 39

186	NV documentary D7 4ct U,F, ever so tiny nick along right edge	5.00	229	PA cigarette C2a strip/3 w/control number,MNH,VF,P	5.00
187	NV documentary D8 5ct,U,VF	3.25	230	PA deed Baldwin Township School District \$1 brown, U,VF	5.00
188	NV documentary D9a 10ct dark blue,U,VF, little toning on lower left corner	4.00	231	PA deed Braddock Hills School District \$1 brown, U,VF, tiny notch along bottom edge,P	5.00
189	NV documentary D10 25ct,MH,VF,P	10.00	232	PA deed Pittsburgh 1951 red and black, with value in purple like a cash register \$102.50, U,VF,P	10.00
190	NV documentary (2) D11 50ct U.big corner fault, D20? 50ct,U,VF dirty or stain on top	13.50	233	PA deed School District of the Township of Penn, \$1 blue,U,VF,P	5.00
191	NV documentary D17 ct yellow orange,U?,VF,clean	2.50	234	PA deed School District of Bethel Park 50ct blue, U,VF	5.00
192	NV documentary D19 25ct,U,VF,ms cxl Aug. 1,1871	3.00	235	PA documentary (2) D2 10ct U,AVG,nipped corner, D5 \$1,U,VF	7.50
193	NV documentary D20a 50ct dark plum roul 16,U,VF,P	10.00	236	PA documentary D5 41,U,VF	7.50
194	NV documentary D22 2ct orange,U,F,son blue cxl	2.00	237	PA documentary Philadelphia PD6 5ct light red orange perf 14, U,VF,uncancelled	2.50
195	NV documentary D22 2ct,U,VF, blue handstamp cxl, little dirty on bottom	2.00	238	PA documentary Philadelphia PD9a \$1 yellow orange perf 12,U,VF,ms cxl	15.00
196	NV documentary D31 2ct roul 10x16,U,VF	12.50	239	PA documentary Philadelphia PD13b 25ct deep blue perf 12-1/2,U,VF	7.50
197	NV documentary D32 5ct roul 10x15,U,VF	8.00	240	PA documentary Philadelphia PD13c 25ct gray green perf 12-1/2,U,VF	2.00
198	NV documentary RN-B17b (including red 2ct Nevada) on piece of check, piece has torn x cancel	35.00	241	PA documentary Philadelphia PD15a \$5 blue perf 12-1/2,U,Vf-XF	7.50
199	NV wine & liquor (3) WL3 1ct U,VF: WL4a 2-1/2ct yellow orange U,VF,crease on corner; WL5 U,AVG	3.50	242	PA documentary Philadelphia PD26 \$10 deep purple perf 12,U,VF,pen cxl,P	25.00
200	NV wine & liquor WL6 10ct,U,VF	4.00	243	PA hunting 1984 res adult #1 sig. \$8.50 and archery #9 \$2.50 sig. both U,VF on backtag w/spring and fall turkey tags	4.00
201	NY bedding BE5a perf 12 on full secondhand tag S. Langer & CO	10.00	244	PA hunting 1985 res adult #5 \$12.50 sig. and archery #10 1985 sig. both U,VF on back tag w/spring and fall turkey tags	4.00
202	NY bowhunting #18 \$5.25 1983 unsign,U,VF	4.00	245	PA hunting 1985 res adult #5 \$12.50 sig. U,VF,on gold back tag	2.00
203	NY cigarette (4) 1938 New York City Relief, four different,P	1.50	246	PA hunting 1986 res. adult #10 \$12.50 sig. U,VF, on back tag, back tag ruffled but stamp okay	2.50
204	NY cigarette meter 2ct state, 1ct city,black,U	1.50	247	PA hunting 1987 res junior #16 \$5.75 on backtag w/spring and fall turkey tags	2.50
205	NY muzzleloading #1 \$4.25 1977-78,MNH,VF, some light toning.Min bid \$10,P	45.00	248	PA hunting 1987 res. adult \$12.75 sig., and archery #12 \$5.50 sig. and muzzleloader #12 all U,VF on backtag	6.00
206	NY non-res. big game #12 \$55.50 1987-88, sig.U,VF	6.00	249	PA hunting 1989 res adult #26 sig. \$12.75 and archery #14 sig. and muzzleloader #14 sig. all U,VF on back tag,P	6.00
207	NY secured debt D2 5ct,U,F,SON cxl,P	10.00	250	PA liquor seal LS14 type 1961 black on blue, black serial number (unlisted in Hubbard) used on an Old Fitzgerald whiskey bottle, extra postage min bid \$5	10.00
208	NY stock transfer (44) at least 12 diff stamps, U,AVG-VF, few perfins, no punches	2.00	251	PA liquor seal LS15 1948-49, black on orange (error in catalog),MNH,VF,P	7.50
209	OH bedding BE6 2ct blue on blue,U,VF	2.50	252	PA real estate RE5b 50ct, perf 12-1/2x11-3/4, U,VF,P	5.00
210	OH cosmetic CO1 1/2ct used as postage with 1ct postage stamp on CINN & KNOX RPO cover postmarked 1933,P	10.00	253	PA real estate RE27 1ct,MNH,VF	3.00
211	OH liquor L24 10-4/25ct,U,VF,printed cxl "Mier Wine/Cellers/Oct./15/1946"	2.50	254	PA real estate Paint Township, Somerset Co., 1ct, MNH,VF	7.50
212	OH liquor L39a 6ct,U,VF,heavy cxl	3.00	255	PA real estate Quemahoning Township. Somerset Co. 1ct, MNH?,VF, two pin holes	7.50
213	OH sales tax (4) with stubs C29, R20a, R24, Reserve 6ct blue & red on orange reversed safety paper imperf,P	3.00	256	PA real estate Rockwood Area, Somerset Co. 1ct, MH?,VF, pin hole,P	7.50
214	OH waterfowl Scott #5 \$5.75 1986-87 sig. U,VF	5.00	257	PA real estate Turkeyfoot Valley Area, Somerset Co. 1ct,MNH,VF	7.50
215	OH wine W22 28-4/5ct,U,Vf,small thin,P	3.00	258	PA real estate Winber Borough, Somerset Co. 1ct, MNH,VF	7.50
216	OK documentary 1958 series \$3.30 pale blue,U,VF,P	20.00			
217	OK documentary 1968 series \$1.10,U,VF	7.50			
218	OK hunt-fish license no stamps (2) both 1958,U	2.00			
219	PA archery 1980 #5 \$2.20 sig. U,VF on backtag	2.00			
220	PA bedding BD7,U,VF	2.00			
221	PA bedding BD7e yellow orange perf 12-1/2 pair MNH,VF,P	15.00			
222	PA bedding BD9,U,VF	2.50			
223	PA beer B2 pint, corner copy w/selvadge and blue control number,M,AVG,disb gum,overprint off center,P	2.50			
224	PA beer B4 pint, corner copy w/selvadge and black control number,M?,F-VF,perf seperation,P	1.50			
225	PA beer B8 1/8 bll,U,VF,perfin	6.50			
226	PA beer B10 1/4 bbl,U,AVG	3.50			
227	PA beer B12 1/2 bbl,U,F,perfin	3.50			
228	PA beer B38 1/2 bbl,U,F,badly stained, perfin "C.SCHMIDT/6-9/46"	4.00			



322

1994 South Dakota \$10
Resident
Shooting Preserve
License
R 000555

288



267

Registered under
Iowa Commercial Feeds Law
Inspection Fee Paid
25 pounds
M. Murray
RAY MURRAY
Secretary of Agriculture.

345 ex



279 ex

READING COMPANY
PACKAGE STAMP
NOV 1992
10 cents
Liability limited to Twenty-five Dollars.
27 37268 *Ed Stewart*
Pack's Vehicle Manager

349

1993 South Dakota \$15
Resident
Furbearer
License
005030

267



309



\$2.50

267

PENNSYLVANIA RAILROAD CO.
PACKAGE STAMP
5
Under 10 lbs. - 6 cents.
10 to 25 lbs. - 10 cents.
Over 25 to 60 lbs. 15 cents.
Liability limited to Twenty-five Dollars.
Ed Stewart

348



298



324



314

ACT OF MAY 4, 1899, AS AMENDED IN 1901
STATE OF MISSOURI
BEER INSPECTION DEPARTMENT
JEFFERSON CITY, MISSOURI
I HEREBY CERTIFY
THAT THE CONTENTS OF THE WITHIN PACKAGE
HAVE BEEN INSPECTED AND FOUND TO BE MADE
OF WHOLESOME INGREDIENTS.
INSPECTION FEE
LABEL 1 CT.
Frank Woodruff

163

STATE OF SOUTH DAKOTA
INSPECTION FEE AND TAX PAID
ON 3.2 BEER OR WINE
CASE 12
0725
12 OZ.
No. 409740
State Treasurer

277

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
8														24
7														25
6														26
5														27
4														28
3														29
2														30
1														31
AUG. SEP. OCT. NOV. DEC.														

1973 1973
STATE OF SOUTH DAKOTA
NON-RESIDENT
Small Game
License
\$25.00
8138
GAME, FISH & PARKS COMMISSION

297



354

STATE OF UTAH
OLEOMARGARINE
STAMP TAX
\$160

312

WASHINGTON LIQUOR BOARD
STATE CONTROL
B 775137
INTERCHANGEABLE
HALF DOZ. ONE DOZ. TWO DOZ.
1/2 Gallon 1/4 Gallon 1/8 Gallon
WASHINGTON STATE LIQUOR CONTROL BOARD
TAX PAID DOMESTIC WINE

339

Auction 39

259	PA stock transfer (12) ST1C 2ct, ST2E(3) 4ct, ST2(2) 4ct, ST3C(2) 10ct, ST3E 10ct black ovrrpt unlisted, ST3B(2) 10ct, , ST4E 20ct punched, all U	4.00	305	TX citrus fruit CF76 1970 1-1/2ct,MNH,F	3.00
260	PA stock transfer ST6C \$1,U,AVG	2.50	306	TX liquor L13 2 ct,U,VF,stain,typewritten cxl "B.B. BACON"	1.50
261	PA stock transfer ST6E \$1,U,F-VF,perfin	8.50	307	TX liquor L17 6ct,U,VF	1.25
262	PA stock transfer ST8 \$10 pink,U,F	30.00	308	TX saltwater fishing #12 1996 \$7 sig.,U,VF on license	5.00
263	PA stock transfer ST13 20ct,U,VF	1.00	309	TX wine W50 4ct,U,VF,tear,P	7.50
264	PA stock transfer (2) ST19 10ct, ST20 20ct, both U,VF,perfin	2.50	310	UT beer B5 64oz,MNH,VF	1.00
265	PA stock transfer (3) ST20A 2ct unlisted, ST21 4ct, ST24 50ct, all U,VF	6.00	311	UT beer B14 1 bb1,MNH,VF	3.50
266	PA stock transfer (3) ST28 4ct, ST29 10ct, ST40 perfin, all U,VF	4.00	312	UT oleomargarine OL4b \$1.60 yellow gum,MNH,VF,P	1.50
267	PA stock transfer ST40 20ct,U,VF,P	3.50	313	UT waterfowl (3) Scott #1,#2,#3 all MNH,VF, min bid \$10	25.00
268	PA stock transfer ST45b 2ct, perf 12 only on bottom, U,VF	5.00	314	VA National Forest hunt-trap-fish NF36 \$1 1973-74 sig.,U on license,P	4.00
269	SC Beer BW24 48ct,U,VF,hole where staple pulled through stamp,P	5.00	315	VA wine W18 25.6 oz,U,VF,very clean	5.00
270	SC documentary D26 (2) on deed w/R373,U	3.00	316	WA apple, bottom of document with (2) A21B 1ct and (9) A22B 5ct,U	75.00
271	SC documentary D26 on deed with blue print with r365 5ct and R371 50ct,U	3.00	317	WA bulbs (7) BU2-BU8,MNH,VF	10.00
272	SC documentary D26 on deed w/R390 and R396,U	2.00	318	WA bulbs BU4 3-3/4ct,MNH,VF	1.25
273	SD 1980 non-res. small game #42 \$35 U,VF and 1980 pheasant #4 sign. \$5 on license. Pheasant stamp is partially over small game.	20.00	319	WA cigarettes (3) C2 1ct lilac, C3 1ct carmine, C4 2-1/2ct blue all MNH,VF	2.75
274	SD adult fishing #28 1993 \$9,MNH,VF,P	7.00	320	WA cigarettes (3) C6 1ct; C8 1/2ct; C16 2ct; all MNH,VF	3.25
275	SD adult fishing #28a 1993 \$9 large serial number, roulette 5 variety,P	7.00	321	WA cigarette C14 5ct,MNH,VF	1.50
276	SD beer BW58 .145ct,MNH,VF-XF	15.00	322	WA cigarette C26 5ct,MNH,VF,P	4.00
277	SD beer and wine BW67 .0725,MNH,VF,P	12.50	323	WA cigarette C39 1-1/2ct,MNH,VF	1.50
278	SD beer and wine BW67 .0725,U,VF	5.00	324	WA cigarette C39 7-1/2ct,MNH,VF,P	1.50
279	SD commercial motor vehicle stickers (22) 1998 in original packing in pairs by tonage; 2,3,5,6,8,9,10,11,12,13,14,15,16,17,18,19, 20,21,22,23,25,26 tons, min bid \$20,P	40.00	326	WA export beer EB2,MNH,VF	2.50
280	SD furbearer #14 1993 \$15,MNH,VF,P	12.00	327	WA honey HN12a 1/2 lb yellow gum pair,MNH,VF	10.00
281	SD furbearer #15 1994 \$15,MNH,VF	12.00	328	WA honey HN16a 5lb yellow gum pair,MNH,VF	12.00
282	SD non-res. hunting #1 \$25,1959 sig. U,VF	5.00	329	WA honey HN21 5lb,MNH,VF	10.00
283	SD non-res. small game G8a 1963 \$25 sig. rouletted, U,VF on license	15.00	330	WA honey HN24a 5lb,MNH,VF	7.50
284	SD res. fishing #29 1994,MNH,VF	7.00	331	WA license fee City of Tacoma 3ct, black on orange,MH,VF-XF	5.00
285	SD senior fishing #28 1993,MNH,VF	5.00	332	WA salmon #6 1979 \$3 sig. U,VF	2.00
286	SD senior fishing #30 1994,MNH,VF	5.00	333	WA salmon #10 1980 \$3 sig.,U,VF	2.00
287	SD shooting preserve unlisted in Wooton 1993 \$10,MNH,VF	15.00	334	WA salmon #14 1981 \$3 sig.,U,VF	2.00
288	SD shooting preserve unlisted in Wooton 1994 \$10,MNH,VF,P	15.00	335	WA salmon #22 \$3 1983 sig.,U,VF	2.00
289	SD small game SG1 1960 \$2 sig.,U,VF	2.00	336	WA soft fruit FR18 50ct,MNH,VF	4.50
290	SD small game SG5 1962 \$2 sig.,U,VF	2.00	337	WA wine W6 1gal,U,VF	20.00
291	SD small game SG18 1968 \$25 sig. & punched,U,AVG	12.00	338	WA wine W15 1 gal, MNH,VF-XF	5.00
292	SD small game SG19 1969 \$3 sig.U,VF	2.00	339	WA wine W16 6-1/2 gal,MNH,VF-XF,P	4.00
293	SD small game SG20 1969 \$25 sig. & punched,U,F	12.00	340	WA wine W19b 1/8 gal thick paper,MNY,XF	7.50
294	SD small game SG21 1970 \$3 sig.,U,VF	2.00	341	WI trout #3 \$2.50 1980 sig. U,VF,P	3.00
295	SD small game SG23 1971 \$3 sig,U,F	2.00	342	WY liquor L.27 4-1/2ct,U,VF	3.50
296	SD small game SG26 1972 \$25 sig. & punched,U,VF	10.00	Collections, taxpaid and miscellaneous		
297	SD small game SG28 1973 \$25 sig. & punched,U,VF,P	10.00	343	Better cheapos (12);AZ fertilizer FT12 MNH;AZ luxury U;CA liquor U;CO wine & liquor WL35 U;MA deed U; MO stock transfer,MNH;NV liquor U faults; PA beer (2) U;OH wine (2diff U);OK wine MNH;UT beer (2) MNH	8.00
298	TN feed F3 1/4ct,U,VF,P	2.00	344	Cheapo pile (20) all diff. CA feed F16, CA liquor (L5 U, L23 pair, L24 pair,L28), CO Wine & liq. U,FL doc., IA cig.,Kansas Cig Cig. 3ct, IN intangibles (4 one U), WA soft fruit, LA feed, MI feed,PA beer B1, SC \$1 doc., SC BL20 U, US tax exempt potato (2 lbs), rest mint,F-VF	3.50
299	TN feed F30 3/4ct,U,F	2.00	345	Hodgepodge of better items(10) FL feed blk/4 MNH, NC scale seals (2), SC scale seal 2006 MNH; MS feed 1925-26 25 & 50 lb, KY beer, IA feed, Ralieggh tobacco coupons (4),P	20.00
300	TN feed F38 3/4ct,MNH,VF	3.00	346	The stamps featured in the Department of Dubious Varieties article in the 1st quarter 2006 issue (10) sold as cutdowns, most M	10.00
301	TN feed F43 1/4ct,MNH,VF	2.00			
302	TN feed F74b 1 mill, perf 12, MNH,XF	3.00			
303	TN vegetable seed VS23 1984-85,MNH,VF	10.00			
304	TX beer B28a 9ct,U,VF,clean serial letters OB	2.00			

- 347 US hodgepodge (19), red liquor strips(2)U,AVG; Hussey's letter post (fake?): Class B cigar: Phillipine revenue; RD6, RD13, RD16 all perfin; RB65 1ct U; R164, R167, R172, R228, R229, R232, R234, R238 all U; Austrian revenue on NY 1924 check 2.50
- 348 Pennsylvania Railroad 5ct package stamp, U, AVG, P 2.50
- 349 Reading Railroad 12 cent package stamp, U, F-VF, dirty, P 5.00
- 350 Reading Railroad 5ct package stamp, U, VF, stain 5.00
- 351 USDA inspected seal for fruit, vegetables and nuts, black on florescent yellow, U, VF, huge 228x102mm, black handstamp 7.50
- 352 USDA inspected seal for fruit, vegetables and nuts, black on florescent yellow, U, VF, huge 228x102mm, green handstamp 7.50
- 353 USDA inspected seal for fruit, vegetables and nuts, black on florescent yellow, U, VF, huge 228x102mm, tom on left side. short 5.00

Foreign

- 354 ZZ foreign revenues (10); Algeria import tax; Aregentina ley de sellos (2) \$2, \$3; Brazil telegraph 1958; Pakistan (3) 1a blue; (3) diff Arabic, do not know from where, all U, P 2.50

End of Auction 39

New Mexico Liquor Cancels

by M.E. Matesen



In past issues of the SRN I've sent a couple of odd cancels, but after the one denoting the liquor had been sold at some lumber yard, I felt nothing could top that.

Well, the stamp at right, a Hubbard L18, may have. It has a blue cancel:

"BADGER
HERRING
SALES &
DRUG CO."



Seems one stop does it all: bait, booze and Bufferin

A 10ct Hubbard L8 has the faint blue cancel "OLD LABEL LIQUOR" which begs the question as to whether they sold any new label liquor in Las Cruces, NM.

The 1933 Pennsylvania Beer Provisionals In Lieu of Stamps: Another Discovery

by Ronald E. Leshner

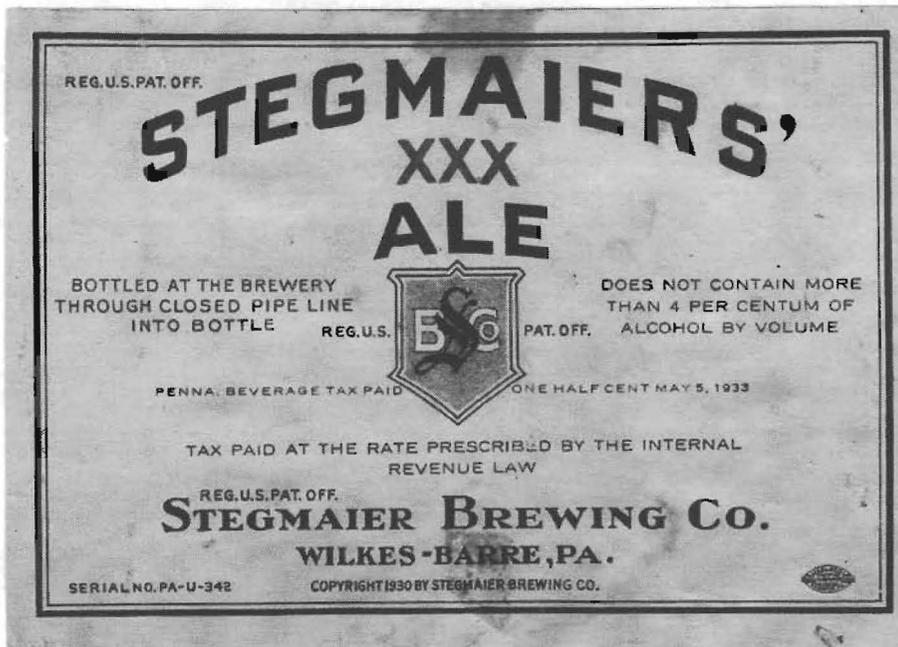
The advent of the Internet has allowed unprecedented sharing of information among collectors of many different fields. That has permitted us to acquire and catalog the Pennsylvania beverage tax paid inscriptions that were added to 3.2% beer labels during the brief period of May 5 through May, 1933. Having been



very successful in acquiring a number of these labels that had previously not been documented by state revenue collectors, I wrote what I thought was the definitive story of these labels. There were seven breweries represented in the list of labels in that article (2005). However, at the time I concluded that there were at least 45 breweries selling 3.2% at that time. There should be many more labels awaiting discovery.

To date no new breweries using labels with similar inscriptions have been discovered. But there is a third label from Stegmeier Brewing Company that has turned up. Like the two that have been previously documented and illustrated, this one is also dated May 5, 1933, the day before the tax took effect. No other dates have been recorded on Stegmeier labels, so it is conjectured that this brewery had the necessary labels printed with a single date for the period before tax crowns became available. As one can see from the illustration this one is for ale and it is a simpler production than either of the other two, for stock lager and porter respectively.

The hunt goes on for examples from other breweries.



Interesting Auction Lots

Shown is part of a cover cancelled in 1933 bearing the unusual combination of a 1ct Scott No.552 and a Hubbard CO1 Ohio cosmetic stamp. The pair seem to pay the rate for a unsealed letter of 1-1/2 cents. They are struck with a CINN. & KNOX. RPO canceller dated DEC 22, 1933. The letter is addressed to a person in Cincinnati, Ohio so this makes sense. What is curious is where the sender got the cosmetic stamp. These were used in Ohio on cosmetics (face powder, lipsticks, etc.). The sender may have peeled it off something she had bought being short a 1/2ct stamp. This is lot 210.



Two other lots (274,275) feature varieties of the 1993 South Dakota resident \$9 fishing stamp. One has a small serial number and is roulette 6-3/4 horizontally only.



And the other has a large serial number and is roulette 4-3/4 horizontally.

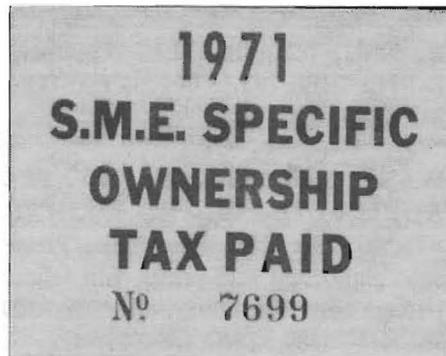


These varieties are not in the Wooton Streamside catalogs.

Little Mystery - California S.M.E. Stamps

by Sean Roberts

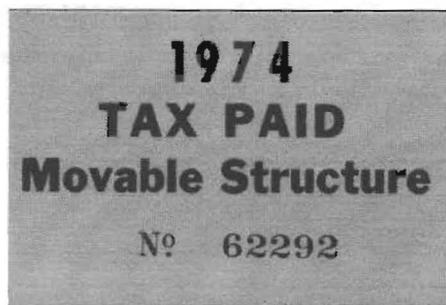
I have attached copies of three stamps issued by California, though not marked as such. S.M.E. stands for Special Mobile Equipment. The all have a faint panto in a round scalloped design "OFFICIAL/USE ONLY". Does anyone know what they were used on? They are made like license plate stickers.



1971 red on white



1974 blue on white



1974 black on bright yellow

Minnesota Bicycle Stamps

by Scott Troutman

Several Minnesota bicycle stamps appeared on Ebay in the fall of 2006. The stamps are a reflectorized self adhesive on a brown backer which shows that the stamps are to be placed on frame under the bicycle seat. At this point I do not know if there is a revenue aspect to them. The stamps are 38x63mm and are roulette 5 vertically. The stamps have a faint octagonal panto with the wording "Official/Use/Only" in a script lettering. 1977-79 is the exception with a plain white background.



To date I have seen these.

1977-79	black on white (not safety paper)
1978-80	red on white
1979-81	black on white
1980-82	green on white
1985-87	green on white
1986-88	black on gold
1987-89	blue on white
1996-98	black on gold

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 (8)

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 (1)

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 (1)

Lot of 11 different federal red strip stamps with PALiquor Control Board cancels. Two are perf 12-1/2 horizontaly. \$45 postpaid. **RON LESHER**, P.O. BOX 1663, EASTON, MD 21601(0)

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. (1)

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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1972 The Oldest Philatelic Auction House in Arizona 2004

(2)

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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	
	pane10/	\$1
Tobacco		
Double Springs 4 ct.	.25ea	
Arizona		
1935 12c malt liquor,used cat B2		
Red on pink, Moore sig.	.50ea	
Colorado		
2005 Waterfowl \$5	\$5.25	
2006 Habitat \$5	\$5.25	
2006 Waterfowl \$5	\$5.25	
Town of Walsenberg cigarette		
5ct pane/10	.25	
sheet/100	2.50	
Florida		
Documentary		
D65A 2ct used	.25	
D65 5ct used	.25	
D67 30ct used	.25	
Georgia		
City of Griffin .05 Excise Tax	Free	
Iowa		
Cigarette C1 or C7 1ct	.25	
Ohio		
Sales tax 15ct (M25 or M37 w/stub)	.35	
Oklahoma		
1964 1 pint liquor (Cat. L4)		
Single	\$1	
Block of 4 unused	\$5	

Vending \$10 2002	\$5.50
Vending \$15 2002	\$8.25
Vending \$2 2004	\$1.10
Vending \$5 2004	\$2.75
Vending \$10 2004	\$5.50
Vending \$15 2004	\$8.25
Vending \$2 2005	\$1.10
Vending \$5 2005	\$2.75
Vending \$10 2005	\$5.50
Vending \$15 2005	\$8.25
Rhode Island	
Cigarette---50 cig	.925
South Carolina	
Cigarette	.07
Documentary	.10
	.50
	\$1
Tennessee	
Ammunition (new) .10 ea pane/10	\$1
Drug	
Marijuana purple	40ct
Marijuana red	\$3.50
Alcoholic beverage gold	\$12.80
Illicit Alcohol orange	\$31.70
Cocaine	\$50.00
Virginia	
Wine W20 used	.25
West Virginia	
Soft Drink 80ct self adhes.	.25
Wisconsin	
Liquor stamps	
200 ml	\$2
1 liter	\$2
1.75 liter	\$2

Dealers

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

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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
Georgia Municipal
Beers
and Lots More

LETTERS TO THE EDITOR

Union Labels

I read with great interest the note on union labels in the 2Q issue. I started collecting these over 50 years ago at my Dad's suggestion (he was a union officer). Unfortunately I gave away my collection. Now I'm an active union member and have started collecting again. I get them mostly on eBay, and the ones I had then are now kind of pricey to replace. It's not because of their intrinsic value, it's because the items they're stuck to are now antiques.

With regard to the cigar union (CMIU) labels, check out Dr. Tony Hyman's awesome web page on "Dating Cigar Boxes," http://www.cigarhistory.info/Site/Dating_boxes.html. He has not only the history of the CMIU labels, but also of the federal taxpaid stamps with excellent photos. Actually the CMIU labels were not the first, although they were the first on paper and the first used nationwide. In 1869 the Carpenters' Union of San Francisco had started stamping "Eight-Hour League" on lumber to show it was cut in union shops that had adopted the 8-hour workday.



I collect both the adhesive labels and the ones that are integral with the product. Thus my collection now includes a stack of cigar boxes (the sawyers' and carpenters' labels are pressed directly into the wood), boots, shoes, tobacco tins, a roll of wallpaper, and several bottles. I'm still trying to figure out how to albumize and display these materials. How, for instance, do you display the Cement Masons' label, which is stamped into the pavement? I haven't yet seen such a block of cement for sale, but will find a place for it if I get one.

I've started a catalog and aspire to someday being the Hubbard of union la-

bel. I have a long way to go; I can't even assign ID numbers yet because information is so spotty. I'm enclosing photos of some of the more stamplike labels, issued by the clothing workers, bakers, brewers, carpenters, hatters, postal workers, stove mounters, and upholsterers.



The most common labels are the little oval "bugs" or imprints of the printers or lithographers, which are often found on larger labels. They also sometimes appear on state revenue stamps, such as CO WL37, FL E19, MI W87, and MN W4.

I'd appreciate any photos or info about union labels that anyone would like to share with me at roblaw40@msn.com. Maybe we can start a group.

Brian Roberts
Washington

Note - There are both union labels and imprints denoting a product was union made, and union stamps which were placed in small booklets to show dues payment.

Block Aid Stamps

It was good to see that little Block Aid stamp in the 2nd Quarter SRN. I've only ever seen these two types which are for communities in New York. It seems like a means of raising cash to help the unem-



Norm sent pictures of booklets using either a 25 cent red in Mt. Vernon, New York, or a 50 cent green stamp in New York City. Descriptions on the booklet indicate these were weekly pledges and the stamps denoted payment. "...payments will be used in aid of persons in need by reason of unemployment..." by the Emergency Unemployment Relief Committee. Both stamps are from 1932.

State Revenue News

played or those struggling with the depression in your own community. I hope it worked.

Norm Hart
Australia

ND and SD liquors

I disagree with some of the comments added after my article in the 2nd quarter SRN. On ND 3-3/4 stamps, on the larger stamp I can find no currently listed L25 that is denominated 3-3/4ct. *My goof was looking at a draft of new replacement catalog for Hubbard.*



SD L61 and L61 "stretched"

On the SD 9-3/8ct stamps, let me first say the 1942, 1944 and 1954 "OFF SALE" sets are clearly different. 1942 has "OFF SALE" at middle bottom, 1944 has "OFF SALE". offset to the left with the bird facing left instead of right, and an ABNC imprint at bottom; and the 1954 is like 1942 but dated below "OFF SALE". Shown is a picture showing the "stretched" used stamp and a mint L61. The stretched stamp does not have a date, so it cannot be from the 1954 set. I suspect what we have is a "stretched" L61 from the 1942 set.

Joe Jeter
Texas

On seeing both I think the "stretched" may be a larger variety of L61 which is also slightly darker in color. I'll call it L61a as I think it is too big to just be stretched. Editor.

State Revenue Society Publications

- 1. *Washington State /Cities Revenue Catalog*
M.E. Matesen, 1973, 27 pp. \$5 (Non-member \$7)
- 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
\$5 **REDUCED PRICE**
- 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)
- 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)* \$9.99
REDUCED PRICE
- 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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Free For All

This free-for-all is provided by Gerald Derksen and is two used California fishing license stamps (1959 and 1960), both signed.

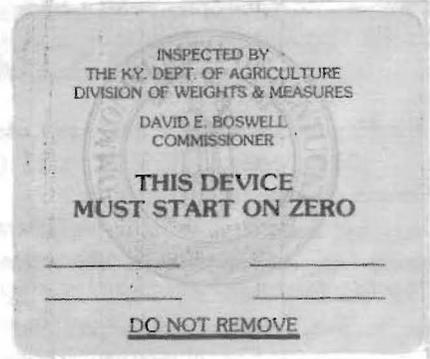
To get them send Terence Hines a self addressed stamped envelope to SRS Free-for-All, Box 629, Chappaqua, NY 10514-0629. This can be put in with other SRS Sales purchases. We recommend including a stiffener.

Free-for-All items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come, first served basis and any left are sold through the sales service.



Arizona Pharmacy Seals

Sean Roberts sent in the above picture taken of a set of four old seals on an old pharmacy scale he bought recently. These scale seals are different from anything reported before in that they are issued by the Arizona State Board of Pharmacy instead of a bureau of weights and measures. The outermost of the four seals is pen cancelled 1971, so we assume the others are for the years 1968-70. The sealers signature is also in the white ring below the "Rx". These appear to have been die cut self adhesives like the state used on other scales and gas pumps.



Kentucky Scale Seal

by Scott Troutman

Shown is one of the biggest scale seals I have seen. From Kentucky, the seal is black on yellow with the state seal in a half tone gray. It is 71x64mm and a die cut self adhesive on a white backing paper. David E. Boswell is listed as the commissioner. His website indicates he was Agriculture Commissioner from 1984-1988. He is now a Kentucky state senator.

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