



State Revenue News

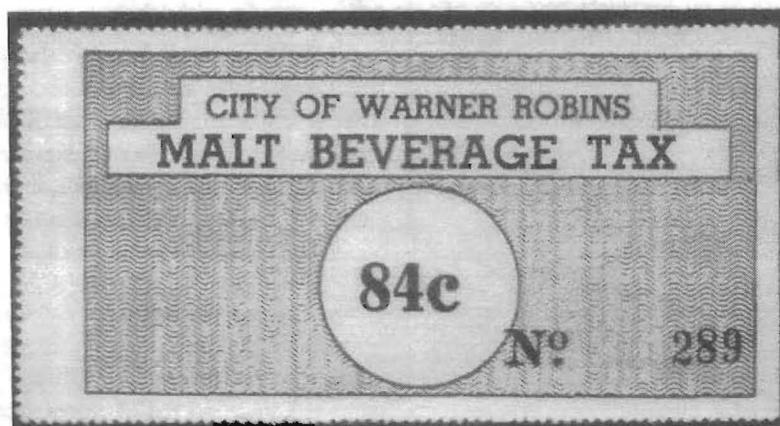
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Georgia Municipal Beer



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President's Notebook by Peter Martin

New SRS Catalog Now Available

As we were going to press with this issue I received confirmation that the new *SRS State Revenue Stamps Catalog* had been printed and that shipping of prepublication orders would be completed by the end of the first week in December. That's certainly a fine early Christmas gift for all who took advantage of the prepublication discount. The publication of this catalog means that, for the first time in nearly 50 years, state revenue collectors will have a single, current catalog that covers all 50 states and the District of Columbia. Kudos go to *State Revenue News* editor Scott Troutman for leading the monumental effort to complete the catalog. Very few people have tried to produce a catalog of this scope because the work involved is prohibitive. It took Scott, aided by many SRSers, nearly four years to complete the more than 700-page catalog.

But the publication of the catalog is not the end of the road. It is only the beginning. One of the benefits of putting the catalog into print is that everyone has a chance to review their collections and to provide input for future updates. The 1970s, 1980s and 1990s saw the end of many state stamp programs and, due to the death of many of the pioneers of state revenue collecting, documentation for many states during this period was scant. Even for older issues there are still new finds being made. So check your collections and provide updates whenever you find them. Periodically catalog changes will be listed in the *State Revenue News* so that you can keep your catalog up to date. We printed 400 catalogs, of which 60 were spiral bound, and had nearly 200 preorders. Based on collector and dealer interest we will issue revised and updated catalogs in the future.

SRS Archive Series

Now that the big SRS catalog is done, plans call for the first volume of the SRS Archives Series to be published by the end of December. Florida will be the initial offering. The Archives Series includes reference materials donated to the SRS Archives, including order forms, correspondence, regulations, articles and more.

SRS Website

The SRS has acquired a domain name for its new website and <www.staterevenue.org> is expected to be operational early in 2008. It will be loaded with new features so stay tuned. *Continued page 6*

Editors Notes

I think this issue sets some kind of record for the most articles ever in an issue. Usually in the fourth quarter I have an index or a big article to fill the space of the auction. Kent Gray's articles on Georgia beers lead this issue. Since he got back from his last overseas assignment and retired from the military he has been flooding me with goodies that have been in his storage boxes. I hope he has a wonderful Christmas season back in the states for a change.

As I finish up this issue, I just had word that the new catalog will be shipped before this does. I figure that will open the flood gates with corrections and new finds. The pictures in the new catalog are the best I could find - many could use better images. If you make new discoveries or want to send better pictures make them 300 dpi color tif files. Perforations show better if the stamp is on a black background. If you don't have a scanner, a mailed color copy works just as good. Just be sure not to crease the picture by folding it. That really shows.

I am already buried in auction material for the first quarter auction, and have a lot of overflow that will go in second quarter. The first quarter auction will use the new SRS catalog rather than Hubbard's for the first time. The object here is not to sell more catalogs but rather the new catalog covers so much more material that the bidders should get a better idea of what is up for sale.

The next issue will be on cigarette taxation. I am swamped in new finds from all over. On the back page of this issue you will discover that even Hawaii now has tax fusions. Second quarter will be on feed, seed and fertilizer as there are lots of new finds in those areas.

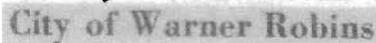
Otherwise, have a happy holliday season.

Warner Robins, Georgia Paper Beer Stamps

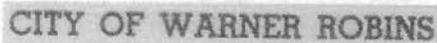
by Kent Gray

While going through some of my packing boxes for other material, I ran across an envelope of Georgia material I was supposed to have scanned and added to the online city and county catalog, www.staterevs.com quite a while ago. As a result of rediscovering these items, I have been able to clarify some of the Warner Robins, Georgia paper beer stamps series. Although I will need more used examples to establish usage dates, I think there are two main series of the large paper stamps:

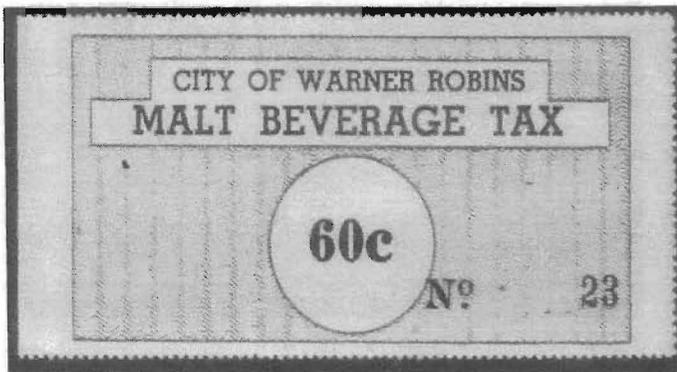
1. "City of Warner Robins" in upper and lower case letters; **NO SERIAL NUMBER.**



2. "CITY OF WARNER ROBINS" in upper case letters with serial numbers.

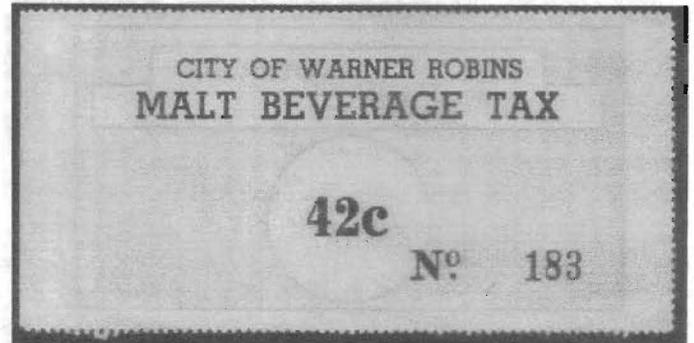
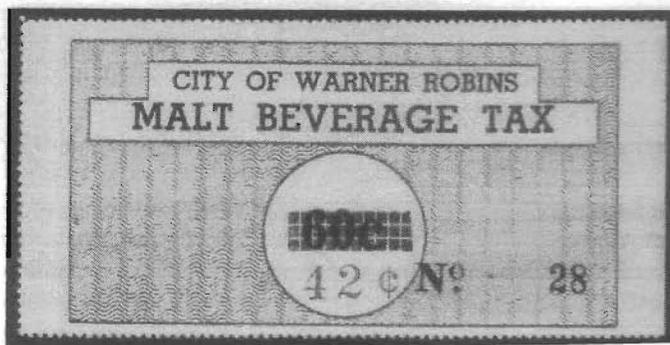


Additionally, a few of the stamps were overprinted with new denominations. I have a copy of the 60 cent stamp with serial number 23 and a second copy of the 60 cent with a black 42



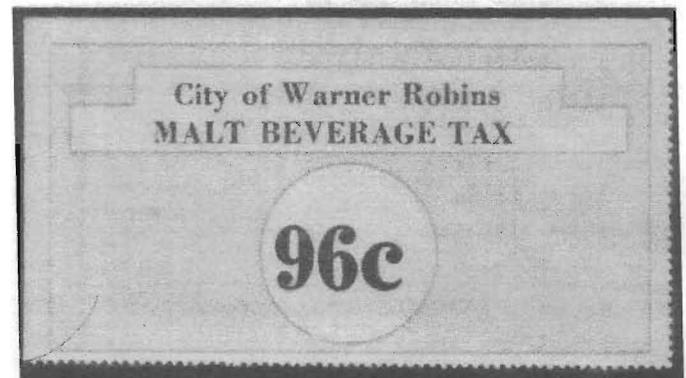
60 cent purple

cent overprint, but it is serial number 28. With the basic copy having the low serial number of 23 and a number 28 having the overprint, the question of whether or not the 60 cents was actually used must be asked. Does anyone have a used copy? My copies are all unused.



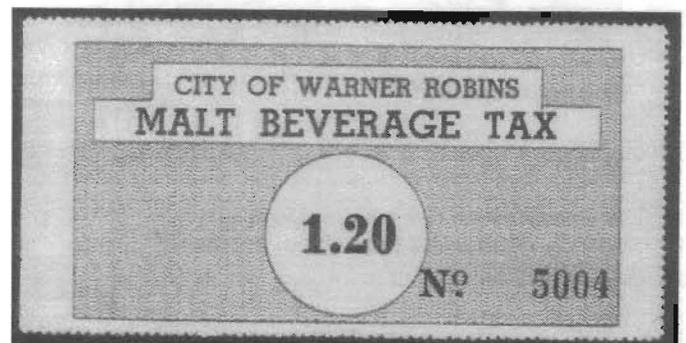
42 cent yellow

An 84 cent red stamp is shown on the front cover. Elbert Hubbard listed an 84 cent in black. I have never seen a copy - can anyone provide a scan for the catalog?



96 cent green

Note the large size of the numeral on this stamp. This is the Type 1 and the design is 79x45mm. In this case all these stamps have been shrunk to fit the page. On the type 2 stamps the design is 89x45mm.



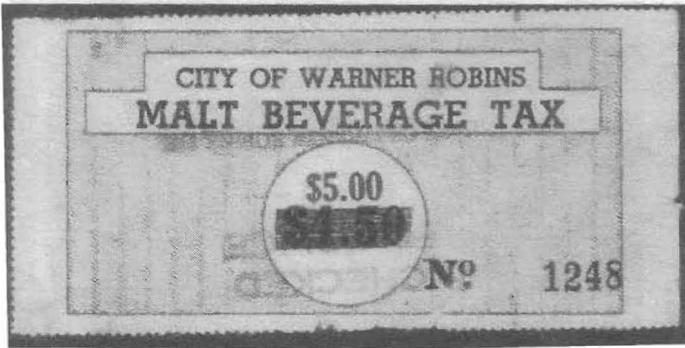
Red \$1.20

The \$5 on \$4.50 was previously unknown and is a double find! Not only was the \$5 on \$4.50 overprint unknown, the base \$4.50 stamp was unknown as well! I have not seen a copy of the \$4.50 stamp with serial numbers, but without the overprint. Does anyone have a copy, preferably used?

Macon, Georgia Paper Beer Stamps

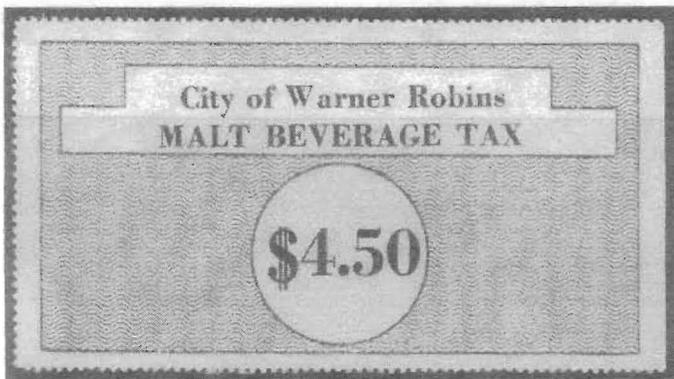
by Kent Gray

As with the Warner Robins stamps, with the rediscovery of lost holdings packed away while I was in the Middle East, I have been able to clarify some of the Macon, Georgia paper beer stamp series. Although I will need more used examples to establish usage dates, I think there are three series of the large paper stamps.



Brown \$4.50 type II stamp with black overprint used.

The \$4.50 type 1 beer without serial numbers has two varieties - one with a wide "\$" and one with a skinny "\$" sign. The online catalog www.staterevs.com picture the wide "\$" version, and recently as copy of the skinny "\$" was located. Once you know what to look for they are easy to tell apart!



\$4.50 Type 1 \$4.50 brown narrow \$



Wide \$



Narrow \$

Please look at your collection - do you have a different style "\$" sign or a copy of the "\$4.50 with a serial number, but no overprint? Thanks in advance.

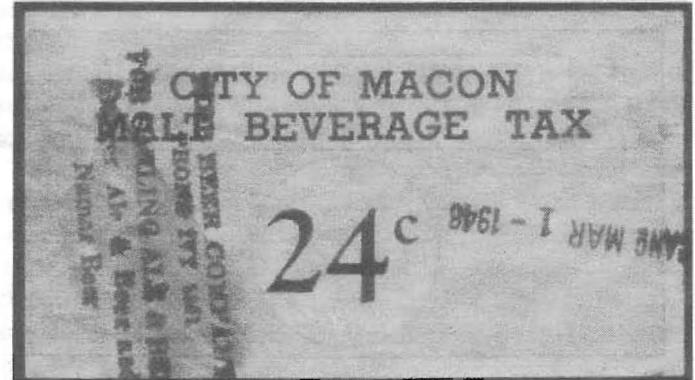


Figure 1: Imperf pale blue 24 cent - thin lettering and numbers.



Figure 2: Perf 12 pale blue 24 cent - thin lettering and thick numbers.

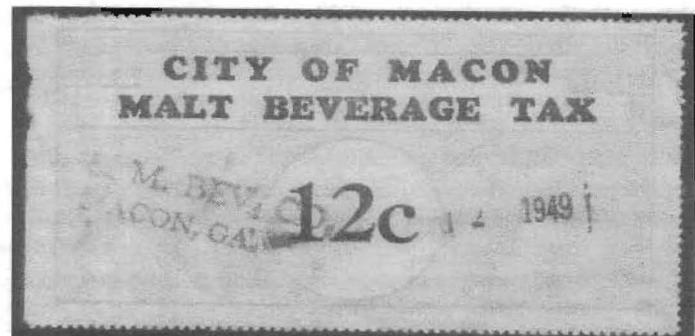


Figure 3. 12ct yellow green perf 12 - thick lettering and thin numbers.

1. Imperf; thin letters and thin numbers (Figure 1)
2. Perf 12; thin letters and thick numbers (Figure 2)
3. Perf 12; thick letters and thin numbers (Figure 3)

The above listed order is based on the dates from a single used copy of each and can hardly be considered definitive. Hubbard listed the thin letters and thick number as possibly issued in 1943, the thick letters and thin numbers as possibly issued in 1945, and the thin letters and numbers as possibly issued in 1948 (both the 12 and 24 cent denominations are now known - both are imperf). My used examples are dated in reverse order of course, and only 1948 - 1949. Please look at the stamps in your collection and email me your cancelled dates (all available please, even if you have 5 copies!) at kent@staterevs.com. (Scans too, please if you can!) Unfortunately, the Macon beers don't have serial numbers, which would have further helped unravel the mystery.

Hubbard listed the 1948 issue as a 25 cent stamp. Has anyone seen an example of this, or was it a typo that should read 24? He listed it as having 13mm numbers, perfectly matching my copy (Figure 1), but he lists it as 25 cents. Additionally, my copy is imperf which seems to be unique among the large Georgia paper beers of this format.

Lastly on the cover is shown an imperf 12 cent green with thin lettering and thin numbers. This is an unused copy.

Thanks as always for helping out with the online catalog - what else can you contribute to the Macon listings?

Numbers On The Reverse Of ABNC Specimen Stamps

by Terence Hines

"SPECIMEN" overprints on the large paper New Hampshire tobacco tax stamps, both the green (1939) and brown (1940) series, are well known. On some of these stamps one finds a red 5 digit number, preceded with a letter "B" printed on the reverse. An example is shown in Figure 1. This is on a specimen copy of the 1939 3 cent stamp. I also have examples on the 37 cent brown (B64572) and the 45 cent brown (B63116). These numbers only appear on the reverse of stamps from the upper right corner of the sheet. These can be easily recognized since they are straight edged at top and right. These numbers do not appear on the reverse of issued stamps from the upper left sheet corner.

These reverse numbers are also found on specimen overprint stamps from the 1939 Rhode Island large paper lilac stamps. I have copies of the 6 cent and 50 cent values. Both have the number B58694 on the reverse. As with the New Hampshire stamps, these reverse numbers are found only on stamps from the upper right corner of the sheet.

I assume that similar numbers will be found on the reverse of stamps from the upper right corner of sheets of other ABNC large paper stamps with specimen overprints. What, then, was the purpose of these numbers? I suspect, but can not prove, that they represent some sort of internal job code. Thus, stamps printed for the same order would bear the same number on the reverse. Examination of additional examples of these numbers-on-reverse will help clarify this matter. It will also be interesting to know whether similar numbers appear on the reverse of sheets of ABNC decal stamps.

ABNC Handstamp Specimen Overprints

by Terence Hines

The red printed "SPECIMEN" overprints that came out of the archives of the American Bank Note Company are well known to state revenue collectors. I have recently come across two types of handstamp overprints applied to stamps already bearing the printed overprints. Figure 1 shows a pair of the 1940 37 cent New Hampshire brown tobacco tax stamp (Hines # T50), both with the printed "SPECIMEN" overprint. The top stamp shows a partial strike of a black handstamp reading "SPECIMEN / O BROAD STREET FILES".

Figure 2 shows a copy of the New Hampshire 1939 3 cent green tobacco stamp (T16), also with the printed red "SPECIMEN". This stamp also has an additional red handstamp overprint reading "Return to / RECORD & SPECIMEN DEPT." This text is enclosed in a rectangular box.

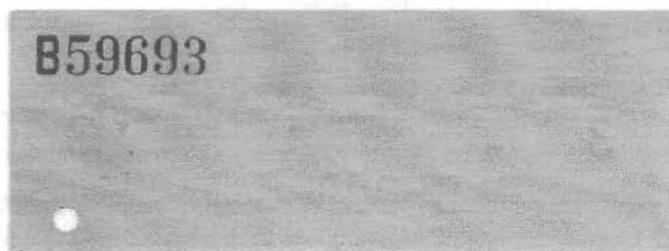
Presumably both these handstamp overprints were used to direct sheets of specimen overprinted stamps to their proper place(s) within the American Bank Note Company.



Figure 1



Figure 2.



New Hampshire Specimen with red number on back side.

Decal Counterfeiting - A Follow Up

by Hermann Ivester

A fascinating letter from Vic Gullet, a Pennsylvania bureaucrat, to George Cabot was included in the fourth quarter 2006 *SRN*. It detailed a blatant scheme in the 1930's in which a man named Jake Voice and his Consolidated Litho Corp. of Brooklyn obtained contracts to print decal tax stamps for various states with lowball bids, making money by selling most of the stamps themselves to cigarette manufacturers and wholesalers at 40% less than the face value and pocketing the money.

According to the letter, Arkansas was the first state to be victimized by this scheme. Also according to the letter the "extras" printed "were stamped on the back of the sheet (not on any part of the stamp) 'Samples'. Supposedly this was intended to provide a degree of legal cover for Mr. Voice and his conspirators, but it was flimsy at best. Shown with this note are the front and back of a 5 x 10 sheet that is one of the sheets Mr. Gullet was referring to. It is a sheet of the Arkansas 5 cent cigarette decals of 1934, Hubbard C48. The back bears the name Consolidated Decalcomania Corporation of Brooklyn with the notation "This stamp is void and not to be sold". I had this sheet a number of years before Mr. Gullet's letter was run in the *SRN*. I had no idea why the sheet bore the notation that it was void and not for sale. What a story it now tells.

Editors Note - John D. Bowman has since discovered that his two panes of Mississippi tobacco decal stamps, Hubbard T16S 1ct and T17S 2ct from 1936 have the exact same notation. Apparently these are also counterfeits and were part of the same scheme. Until Hermann Ivester showed us this example, no one had been able to connect the dots as to what they were. This adds yet another state where the scheme was employed. A second series of these decals was made with a white circle at the bottom. One wonders now if this secret mark was added once the counterfeiting operation was exposed.

Gullet mentioned that they had tried to use this scheme in Louisiana but ran afoul of Huey Long, who had his own graft going.

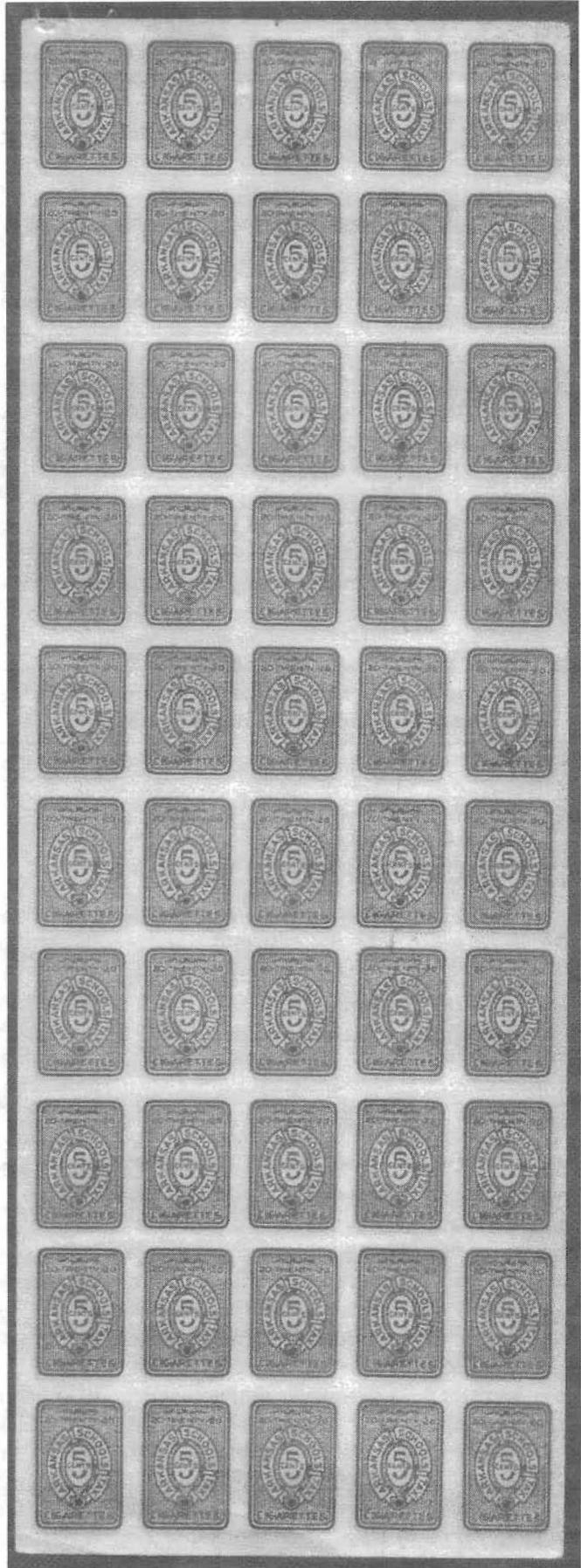
Presidents Note continued from page 2

Exhibits Manager

We have a vacancy for someone interested in running the SRS exhibition awards program. This involves providing SRS medals to APS World Series of Philately shows that have state revenue exhibits. E-mail me at pmartin2020@aol.com if interested.

Happy Holidays!

State revenue collecting has taken giant steps forward in 2007 and I wish you all the best for the holiday season and continued success in the New Year.

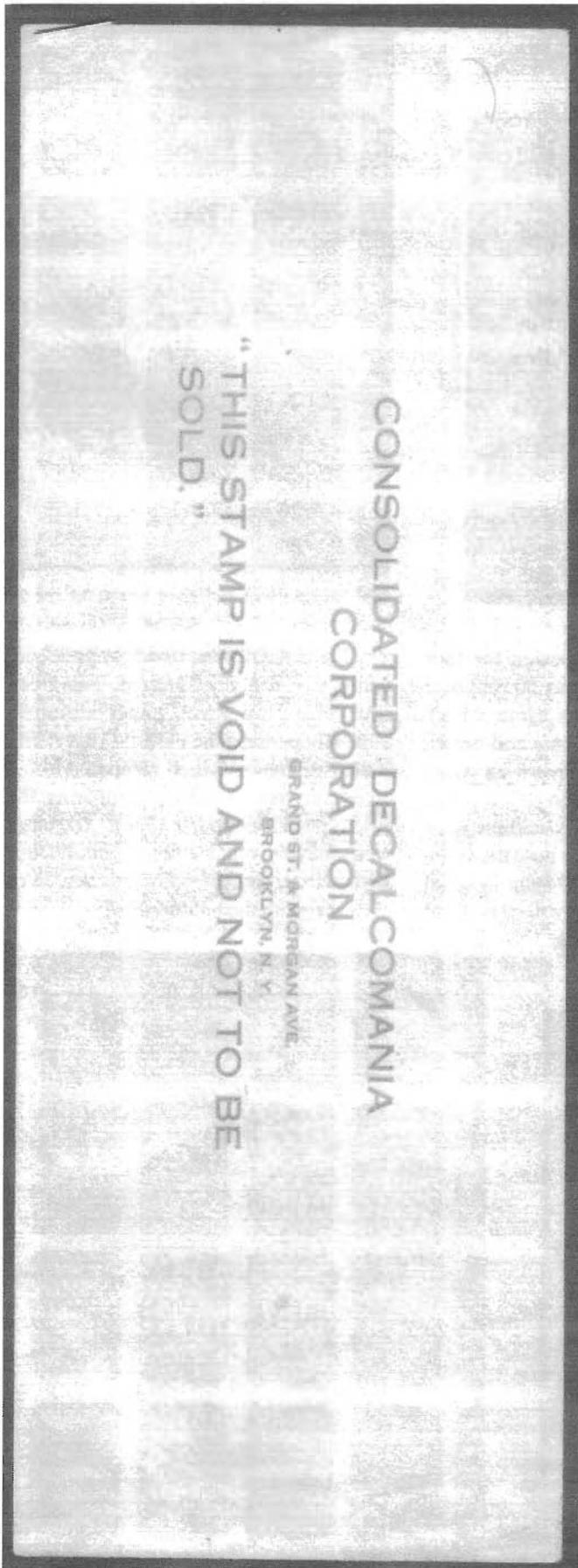


Counterfeit C48 Arkansas tobaccos

Vermont Fish and Game Validation Stamps

by Terence Hines

In the 2nd quarter 1995 issue of the State Revenue News (p. 10) I reported the existence of the Vermont fishing and hunting license validation stamps. According to information received by the state, and reported in my article, these validation stamps were first issued in 1988. Imagine my surprise, then, when I recently acquired the Vermont license shown here. The \$14 resident combined hunting and fishing stamp is clearly dated 1986! (The license also bears the 1986-87 federal duck stamp – RW53 – and the 1987 first-of-state Vermont duck stamp). So, what gives? A letter to the state brought the information that validation stamps were actually first issued in 1985. John Hall of the Vermont Department of Fish and Wildlife also kindly included data on the number of each type of Vermont licenses sold from 1943 through 2006. This has been placed in the SRS Library.



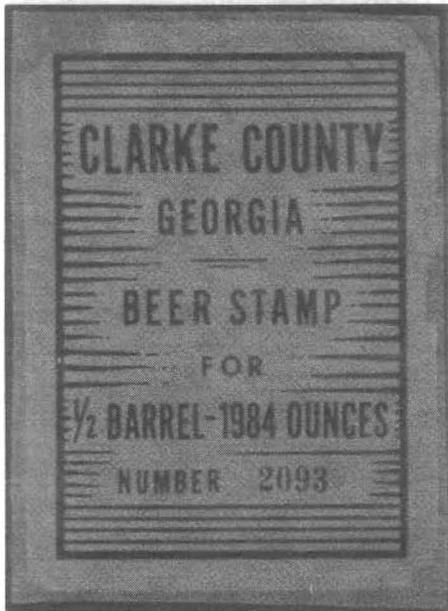
Back of the counterfeit sheet, with wording in green. Wherever you see this wording, you are looking at a counterfeit.



Part of Vermont license with 1986 black on blue validation stamp at top. RW53 federal duck stamp in middle, and the Vermont #1 waterfowl stamp at bottom.

More Georgia Beer Updates

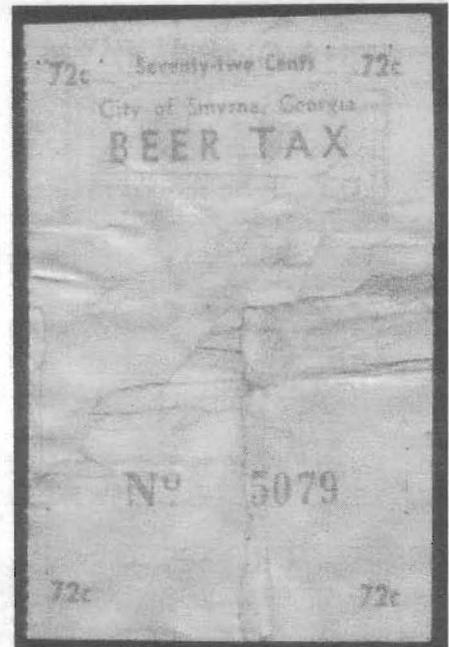
by Kent Gray



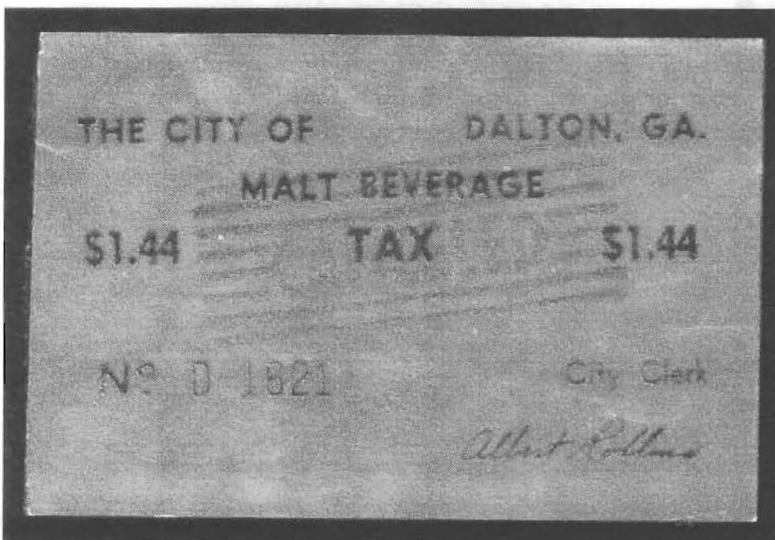
Still churning my way through boxes as I adjust to post-military life, and thankfully still finding gems hidden seemingly everywhere! Above is a Clarke County 1/2 bbl beer tax self adhesive on a wax paper backer. This stamp is large and measures 3"x4" and is black on a gray green.



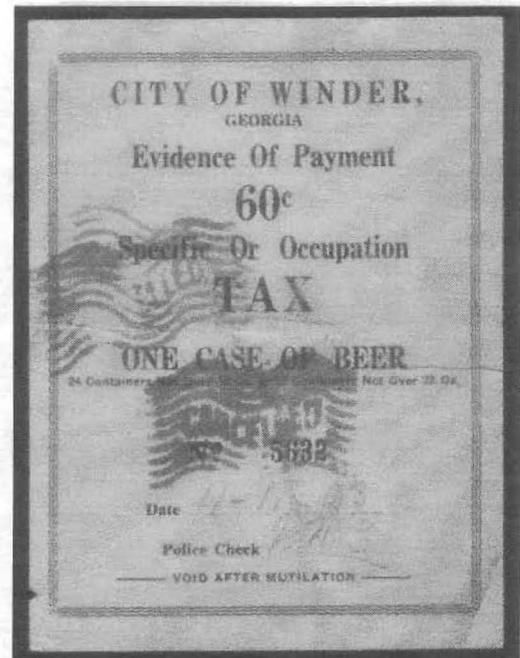
This is the common design for four versions of the Floyd County 50 cent beer stamp (green and black on white paper). The newest versions are blue and brown on white paper, red and brown on white paper, and black and green on yellow paper. Check your combinations carefully, as these were sitting under my nose the entire time! It wasn't until I put them in serial number order in a stock page that I realized I had four different versions.



This is the newest listed Smyrna beer stamp, though badly damaged. This green and yellow on white paper stamp is truthfully perhaps the oldest! This stamp is easy to identify when compared to the other Smyrna stamps by comparing the bold type of the top line (72c). The other series have a much thinner font. Does anyone have another denomination (36 or 84 cents) with the bold font?



Here is a \$1.44 Dalton beer stamp (black on bright red) with a "D" before the serial number. The \$1.44 stamp is now known with both a "C" and "D" before the serial number, "F" after the serial number, and a serial number with no letters. Any chance you have different variety.?



Lastly, here is one of two Winder 60 cent beer tax stamps. This one, red on white, is also a large stamp

South Dakota Beer and Wine Stamps - the First Design

by Charles Pirro

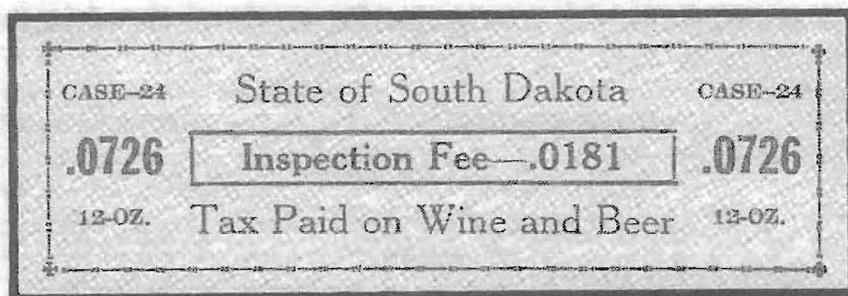
The first design of South Dakota Beer and Wine Tax Stamps is listed in the Hubbard Catalog as BW1-3. Hubbard identified three values, BW1, BW2, and BW3, but he does not list the paper used for these three. Hubbard also lists a total of six varieties, but he gave them minor numbers as BW1a and BW1b, BW2a and BW2b, and BW3a and BW3b.

I have identified eleven varieties, so far, of the first design. All have the same basic design, with the same three different values for Case, Fourth Barrel and Half Barrel that Hubbard listed. The primary differences are in the paper used by the printer.

In the new SD catalog, I am planning to assign major numbers to all eleven varieties, BW1 through BW11. The varieties are listed in the following table. All are quite scarce. The values are from the recent Nutmeg auction, or from other auctions.

On his copy of the newly-numbered BW2, Hubbard wrote "unique." In fact, I know of at least two copies. Hubbard's catalog lists BW6, BW10, and BW11 as "RRR." I think that BW5 and BW11 may actually be unique.

I want to thank Joe Jeter for supplying scans of several varieties. If other members have copies of any of the first design I would appreciate hearing from them.



<u>Hubbard #</u>	<u>New #</u>	<u>Description</u>	<u>Value</u>
BW1-BW3: Case-24; 12 oz.; .0726; Inspection Fee .0181			
BW1a	BW1	red printing on green background horizontal wavy safety paper	65.00
BW1a	BW2	red printing on green background reversed horizontal wavy safety paper	70.00
BW1b	BW3	red printing on green background horizontal diamond surface safety paper	110.00
BW4-BW6: Fourth Barrel; .25; Inspection Fee .0625			
BW2	BW4	red printing on yellow background vertical wavy safety paper	90.00
BW2a	BW5	red printing on orange background orange surface paper	100.00+
BW2b	BW6	red printing on orange background vertical diamond surface safety paper hard strike and weak strike	100.00
BW7-BW11: Half Barrel; .50; Inspection Fee .125			
BW3	BW7	red printing on green background vertical wavy safety paper	85.00
BW3	BW8	red printing on green background horizontal wavy safety paper	85.00
BW3	BW9	red printing on green background horizontal lined safety paper	75.00
BW3a	BW10	red printing on green background green surface paper	90.00
BW3b	BW11	red printing on green background vertical diamond surface safety paper	100.00+

Georgia cont.

measuring 4-1/2" by 6-1/2". Hubbard listed a second 60 cent stamp as Excise tax and described it as having a "low Circle". Please check your collections as we need a scan of this stamp for the online catalog.

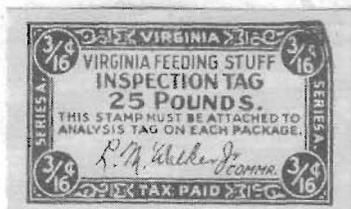
I have heard from at least one other collector who is also digging through some forgotten boxes looking for a specific item. He has also found lost gems to add to his collections -- what do you have hidden in the boxes in your stamp room?

As always please send scans of your new finds in the city and county realm to me at Kent@staterevs.com. I will update the catalog and give you credit if you are desirous of such! Thanks in advance and good hunting.

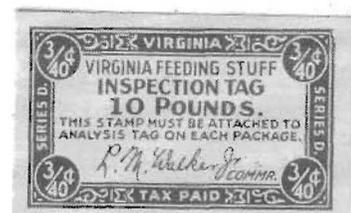
Department of Dubious Varieties - Part III Virginia

by M.E. Matesen

These constitute the last of the curious treasures found in a mysterious glassine. I think they are cut downs. But you be the judge. They will come up for sale in the first quarter auction. All are imperforate.



Here is a copy of the 1945 3/16ct Walker Jr. feed stamp (Hubbard F31). There are two copies and both have the obviously damaged upper right corner where the frame line is very bent. I do not know if all copies are like this. The suspicious imperfs are different colors; one is a blue and the other a dark navy blue.



There are also two imperforate copies of this Hubbard F30 3/40ct violet stamp.



Lastly is this single copy of the 1928 bright carmine 3/8ct feed with G.W. Keiner signature. Hubbard F29. Hubbard lists the two plate flaw varieties as being carmine but lists the F29 as being vermilion. A mistake in the catalog as to the F29 color? Or are these and the plate flaw varieties printers waste?

All I can say is caveat emptor. Buyer beware.

Total New Design for Pennsylvania Cigarette Fusion

by Larry Frederick

After waiting 3-1/4 years, the State of Pennsylvania has increased the tax on a pack of cigarettes again by 10 cents on the week of July 15, 2007. A new cigarette fusion appeared shortly thereafter.

This is a new design. The new heat fusion's color is yellow all over but the top and bottom panels feature a gold tint. The design is in black. The black border is 10x10mm, broken in four places. Hidden within the top and bottom black border is yellow microprinting "KEYSTONE STATE". In the top panel the wording is "TAX PAID/PENNSYLVANIA" and in the bottom panel "20 CIGARETTES". A black outline of the State is in the center. Black ink jet applied control numbers are applied inside the state outline.



Unlisted North Carolina Sales Tax on Ebay



Tony Crumbley noted this unlisted black on salmon variety of the H.L. Green sales tax coupon on E-bay. It sold for over \$55. This would become STC9A in the Troutman NC catalog. This is a used copy with a 5ct tear off gone.

Appeals Court Tosses Tennessee "Crack Tax"

by Erik Schelzig
The Associate Press

Mack Matesen found this in the Sept. 8, 2007 Seattle Times.

"NASHVILLE, Tenn. - Tennessee's tax on illegal drugs is "Arbitrary, capricious and unreasonable", an appeals court said in ruling the "crack tax" unconstitutional because it derives revenue from illegal activities.

The law allows the state to go after the belongings of people who are caught with illegal drugs or alcohol that don't bear special tax stamps, regardless of the outcome of their criminal cases.

Critics have argued that defendants acquitted on drug charges can still be forced to pay thousands of dollars or turn over property.

The 2005 state law requires people to buy tax stamps for illegal drugs and liquor, just like the kind wholesalers are required to place on cigarettes to show they've paid the levy.

The illegal drug tax stamps cost \$50 per gram of cocaine or \$3.50 per gram of marijuana. Last year the state collected \$1.8 million of the \$43 million it assessed.

Information obtained from the sale of the drug stamps can not be used in criminal cases, but buying the stamps does not provide immunity from prosecutions.

In the ruling released Friday, a three judge Court of Appeals panel unanimously agreed it was unconstitutional. "Because it seeks to levy tax on a privilege to engage in an activity that the Legislature has previously declared to be a crime, not a privilege, we must necessarily conclude that the drug tax is arbitrary, capricious and unreasonable, and therefore, invalid," Judge Sharon Lee wrote.

The Department of Revenue plans to appeal, spokeswoman Sophie Moery said.

These are stamps we have for sale in the SRS Sales Division.

Pennsylvania Beer Finds

by Kent Gray

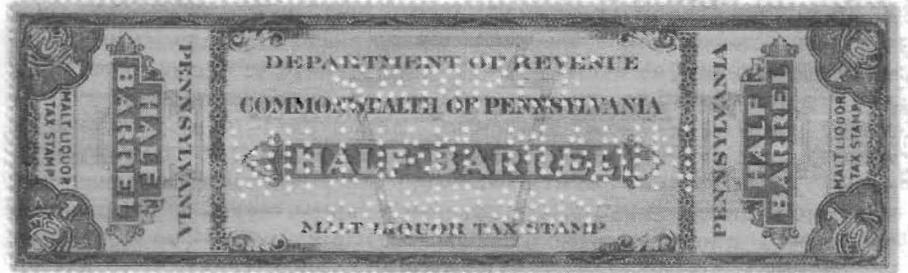
The first item is a 1/2 keg label from C. Schmidt & Sons. The indicia "PA Permit U-333" indicates it is beer provisional as described by Ron Leshar in his article in the 4th Quarter 2004 State Revenue News. A copy was sent to Ron who indicated he had seen a few of these keg labels marked as provisionals but that this was one he had not seen.

The second item is a Pennsylvania B32 beer with an elaborate perfin "SAMPLE/WILLIAM MANN/COMPANY". My initial thought was that it was a sample of the stamp. I sent a picture of this stamp to Art Mongon, who is working on the Revs-Perf project. Art thinks this perfin denotes that it was a sample of the beer. Does anyone know for sure?

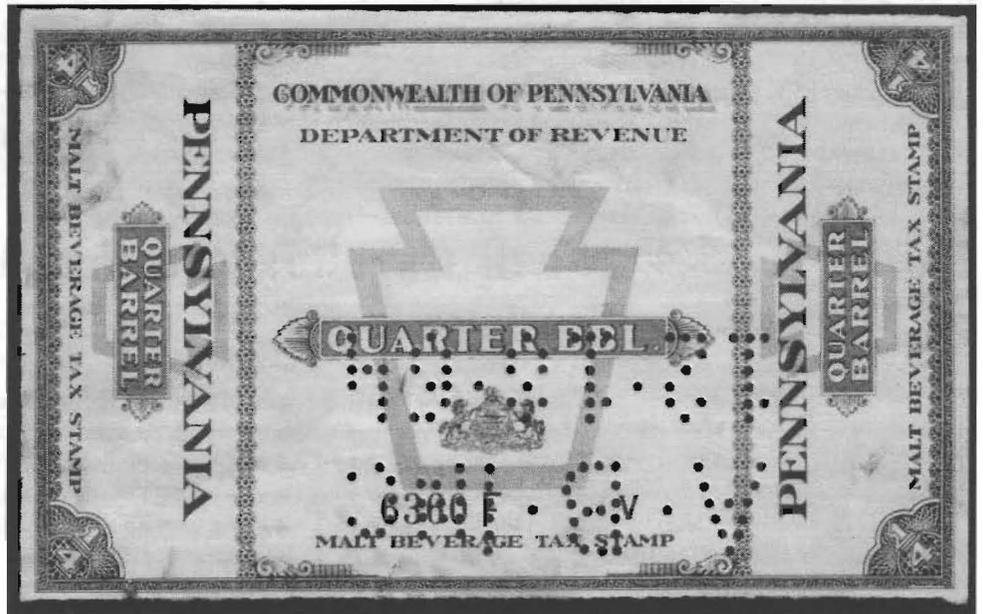
Lastly there is the stamp at the bottom, a Pennsylvania 1/4 barrel beer in blue with black serial number on blue safety paper.. It is like B46 in the Hubbard catalog, but that catalog lists the color as red violet. It seems to be part of the 1959? series.

I also noticed the stamp has a vertical line on the frame line (in blow up) above the "E" in "PENNSYLVANIA". I am not sure if it is a secret mark or a plate scratch or what. It does look too perfect to be a blob. None of my other Pennsylvania beers has a similar line anywhere around the border.

Editor's note - In the new Troutman catalog this stamp has become B47 with the 1/4 barrel blue on blue, and this particular stamps is B47a listed as having a small plate crack(?) on upper frame line. A specimen of this stamp was seen that does not have the little line. I was unable to determine if the red-violet variety in the catalog exists so it has been left and becomes B49. It is probably on a yellow paper.

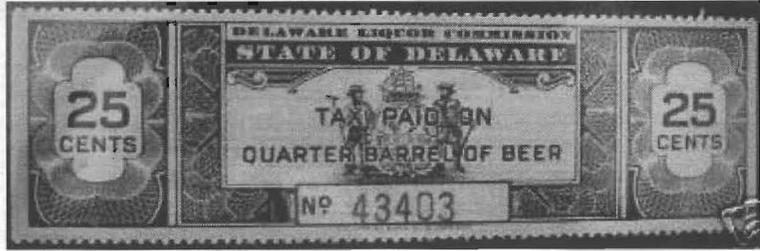


small vertical line



Delaware Beer

Kent Gray sent in this image of a Delaware beer he could not identify that he noted on Ebay. According to Ron Leshner it is a 25ct Delaware beer from the 1948 series. Hubbard did not list this value nor was a picture shown of this series in his catalogs.



Delaware B26 25ct blue on white with red serial numbers and serial letter.

Nebraska Inspection Decal

by Peter Martin

At the Boxborough show in May 2007, I came across two serially numbered 1939 Nebraska Inspection decals that are not listed in *Nebraska Revenue Stamps*, by Ken Pruess. Printed on a gray background, the 31mm x 20mm design has a blue sky and green grass with a cream colored image of the state capitol building. The test is in black and reads "NEBRASKA INSPECTED", "1939," and "DEPARTMENT OF ROADS AND IRRIGATION". The serial numbers are also in black. The two that I have are numbered 65570 and 65573.



The decals were produced by the Knickerbocker Decalomania Inc., 25 West 43rd St., in New York City. The KO-DECAL, as it was called, was supposed to be an improved transfer sign intended to be placed on windows. Since farm equipment usually doesn't have windows, my assumption is that these were used for automobile inspection purposes.



North Carolina Airport Use Specimen

Tony Crumbley sent in this scan of a North Carolina Troutman catalog (AU2) airport use specimen which contains both sides of the ticket. Normally only the left side "receipt" is given to the passengers. The right side was normally retained by the boarding agent. This one has the signature of J.W. Kilgore on it. Tony is calling it a specimen because of the pen and ink "VOID" which has been added on both halves. These are black on a pale yellow paper.

State Revenue Stamp Research Help Needed

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

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

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

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	jbowman@str.rr.com	AL
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hill, Keith	khill@aetel.net	LA
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenueur@dmv.com	PA
Litchfield, Carter	emb906@att.net	Oleo
Malmgren, Richard	rcnstanos@Hawaii.rr.com	HI
Martin, Peter	pmartin202@aol.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato
Matesen, Mack	mnret@sprynet.com	AZ,ID,NM,UT,WA
Mongen, Art	cind_revs@comcast.net	MD
Pirro, Charles	CAPIRRO@aol.com	IA,SD
Pruess, Ken	kppruess@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	WI
Troutman, Scott	smtroutman@atlanticbb.net	NC,OK,SC,ND
Wooton, Jan	tigre100@alltel.net	Fish & game
Dave Wrisley	dwrисley@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	247
New Members	5
Reinstatements	2
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	254

New Members

- 1357** Boyd Deegeest
362 Elm Street
Winona, MN 55987
- 1358** Dan Martello
467 Castro Street
San Francisco, CA 94114
Interests: Early CA revenues and San Francisco poll tax receipts.
- 1359** Richard Bailo
DBA Ansonia Philatelics
160 W73 Street
Apt 13C
New York, NY 10023-3059
Collects: State/City/County Revenues
- 1360** Erling Van Dam
PO Box 300
Bridgenorth, Ontario, Canada
K0L 1H0
Interests: Canadian revenues
- 1361** William Parker
13916 174th St. Ct. E
Puyallup, WA 98374

Reinstatements

- 883** Ken Sultana
PO Box 640233
Oakland Gardens, NY 11364-0233

Resignations

Deaths

Dropped Not Paid

Address Changes

- 304** Robert Benoit
13483 Lake Shore Drive
Herndon, VA 20171
- 1206** James Gerson
7000 Imperial Beach Circle
Delray Beach, FL 33446

SRS Award Winning Exhibits

by Kenneth Pruess

- Rog Beals, "Fish and Game Stamps of the U.S.", APS Stampshow 2007, Vermeil.
- Michael Jaffe, "Waterfowl Hunting Permit Stamps: Federal, State, Local, Tribal", APS Stampshow 2007, Gold.
- Ronald Leshner, Sr., "Taxation in Support of Marketing Farm Products", APS Stampshow 2007, Vermeil; also Minnesota Stamp Expo, Vermeil.

Please let Ken Pruess know well in advance of any APS World Series of Philately show in which you are entering either a stamp or literature exhibit of State or local revenues. This is the only way I can get information to the show and get publicity for our awards and get the medal to you. Exhibitors are only eligible for one medal for the same exhibit unless it receives a higher award at a later show. But certificates are awarded for each showing and help on publicity for the SRS.

Revs-Perf Project

Art Mongan's October update on the Revenue-Perfins project indicates that he is going to press. The total work is about 882 pages. Art picked up the project, being done by the Perfins Collectors Society, when Chuck Spaulding died unexpectedly. The project is to try to show all the perfins found in revenue stamps.

The Perfins Club Publication Sales Manager will set the prices, which should be in the \$50-\$60 range. The project is broken into three parts.

A. Perforated initials - often found in

State Revenue News
stock transfer, documentary stamps and feed.

B. Beer - Art notes he now has about 1650 beer perfins recorded.

C. Checks (drafts, notes, etc.)

E-Bay Auction Realizations

by Kenneth Pruess

A nice copy of the rare California \$2 Passenger for steerage class (Hubbard D177) sold for \$208.38 (eBay 220136023966).

Kentucky sales tax for the 1-4 cent values brought similar prices. 1ct (70145603655) \$18.38; 2 ct (270145603656) \$18.49; 3ct (270145603665) \$18.49; 4ct (27014503670) \$20.70. The same 4 values when listed under Coins: Tokens: Other sold for only \$5.75-\$9.05.

Scott Troutman notes a 40 cent California Third of Exchange on a check (270157355662) which sold for \$152.50.

Scott also noted a rare mint copy of the \$5 Nevada beer tax (Hubbard B7, Cabot L15) which realized \$207.00 (220142968272).

James Timpson reports two Louisiana malts selling as follows: MA1 (330167293805) \$22.37 and an MA2 (330167294297) going for \$27.87.

Michigan \$1 malt M14 perf 4 sides, great centering (330162402581) \$26.00.

California 60 cent D46 mint star cut (170150090949) \$77.03. California classic documentaries 16 mint strips of 4 (23016853344) \$391.00. These appeared to be remainders without controller's overprint but are stamps which are impossible to find otherwise.

Georgia powdered milk set PM3-8 complete (150178886103) \$45.00

Nevada full pane of 50 25ct D26 (320174713483) \$171.38.

Continued page 15.

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

- 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 Drinks
- 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
- 274 7/03 NY Stock Transfer

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.

“The first thing a man takes in this life is milk. The last thing is beer.”

-Tarbourough Southerner
July 20, 1877

Florida Website

Dave Wrisley has started a website to collect stamp images for the specialized Florida Catalog. Go to: <http://floridastaterevenues.spaces.live.com> to see scans posted so far, as well as a list of those still needed. He has already posted over 300 images, including a complete set of seldom-seen Seed Inspection stamps. If you can supply a missing image, or a better one, email 300dpi (min) scans to dwrисley@comcast.net.

E-Bay Realizations continued.

Kentucky Oleo (170166087227) \$99.00. Until a couple of years ago this was a great rarity but a number were sold on eBay by a European dealer.

Florida tangerines \$5 (320182900058) \$42.07. \$20 (320182900712) \$41.00.

Wisconsin 1/2ct pharmaceutical liquor PL6 (150182005272) \$64.87. Other values also sold high.

How Old is the SRS?

by Charles Pirro

I thought the members might find this interesting - a copy of U.S. R52 from an eBay lot. The cancel is

SRS

Aug't 16, 1865

I didn't know the SRS had been around that long.

We have only been around since 1954, but does one of our members have a time machine? Hummmm.



Florida Lemon

Stamp...Not

by Dave Wrisley

Florida and Texas are the only states that ever issued citrus fruit revenue stamps. Florida is the only state that issued revenue stamps for individual citrus fruits—Grapefruit, Lime, Orange, and Tangerine Advertising stamps. As Coordinator for a specialized Florida catalog, and as a collector new to Florida Revenues, I wondered why there weren't any lemon stamps?

The answer is probably that during the time period of issuance of citrus stamps, Florida had no significant lemon industry. Climate is the reason for the lack of stability and growth of a Florida lemon industry. Before 1900, Florida was an important lemon producer; however, the major freezes of 1894-5 ruined its commercial lemon industry, an event that pre-dated issuance of any citrus stamps. There was some reappearance of lemon production in the 1950's using new hybrid varieties; however, this resurgence was after citrus revenue stamps were no longer mandatory in Florida. Lemons still remain a relatively insignificant Florida citrus crop.

Lemons are very susceptible to cold, especially cold snaps (much more so than oranges), and they do best in coastal areas with relatively cool summers, thus severely restricting growing acreage in Florida. Lemons also don't like Florida's humidity that is not proper for curing and storing of the fruit according to Thomas Mack, former Director of the Florida Citrus Archives, in *Citrifacts II*. In the Lemon/Lime fruit category, lemon production dominates in Mediterranean climates like Spain, Italy, and California. California supplies over 80% of U.S. lemon consumption, and about ~ of World supply. In tropical and subtropical regions like Mexico, Brazil, and Florida limes tend to thrive.

So you probably won't find a Florida lemon stamp, but if you do....



Non existant Florida lemon stamp.

SRS Auction 39 Results

This was a healthy sized auction with 40 bidders taking shots and some getting skunked. For once the items that went high followed the items with the most bids.

Most sought after lot was lot 28 an Arizona Luxury (est \$5/realized \$8). Other hot lots were 42 the CA DMV (\$6.50/\$9.75), 127 New Orleans liquor (\$5/\$10), 210 the Ohio cosmetic used for postage (\$10/\$52),

251 a rare PA liquor seal (\$7.50/\$12), 254 through 258 the Somerset, Pa deeds (\$7.50/12), 351 and 352 the USDA inspection stickers (\$7.50/\$16) and 354 the foreign lot (\$2.50/\$5.25)

It was hard to tell what the hot areas were because there were good realizations all over - Lot 3 the rare Alaska liquor (\$50/\$74), 73 ID egg (\$25/\$29), 136 and 137 Minnesota beers (\$10/16), 196 NV doc. with odd perfling (\$3.50/\$5.75), 203 NY cigarettes

State Revenue News
(\$1.50/\$5). Beer, honey, liquor and the Pa local deeds were all strong along with the SD shooting preserves. Minnesota deeds and some of the fishing and hunting were not getting hits. One lot #63 was withdrawn as misdescribed.

Get material in for the 1st auction by January 1.

Note, * indicates you got the lot for lower than your highest bid. t indicates tie bids. **Bold** - went for above estimate.

1	3.75*	48	-	95	3.25*	142	2.75*	189	2.25*	236	5.00	283	-	330	7.50*
2	1.75	49	1.50t	96	5.00*	143	2.25*	190	3.00	237	-	284	5.00	331	3.25*
3	74.00*	50	3.75	97	-	144	3.25*	191	2.50*	238	19.00*	285	3.00	332	-
4	4.75*	51	1.50	98	-	145	3.25*	192	3.00*	239	-	286	3.00	333	-
5	4.25*	52	1.75	99	-	146	3.00	193	11.00*	240	2.00	287	22.00*	334	-
6	21.00*	53	1.75	100	-	147	3.25*	194	2.50*	241	5.25*	288	17.00*	335	-
7	2.50*	54	2.25*	101	1.25*	148	3.25*	195	-	242	11.00*	289	1.50	336	4.50*
8	5.00	55	3.00*	102	5.25*	149	3.25*	196	17.00*	243	1.00	290	1.50	337	20.00*
9	-	56	2.25*	103	25.00*	150	3.25*	197	4.25*	244	1.00	291	4.25	338	6.50*
10	11.00*	57	2.00	104	14.00*	151	6.00	198	5.75*	245	1.00	292	1.50	339	8.25*
11	5.25*	58	5.25*	105	3.50*	152	13.00*	199	5.75*	246	1.00	293	5.00	340	7.00
12	5.00*	59	4.75*	106	1.00	153	5.75*	200	1.00*	247	1.00	294	1.50	341	-
13	12.00	60	1.75*	107	1.00	154	-	201	11.00*	248	1.00	295	1.50	342	3.00*
14	2.00*	61	5.25*	108	2.50*	155	2.00	202	4.00	249	1.00	296	4.25	343	8.00
15	1.75*	62	2.00t	109	2.25*	156	-	203	5.00t	250	-	297	5.00*	344	3.75*
16	5.25*	63	with	110	2.25*	157	-	204	1.00	251	12.00*	298	2.00*	345	21.00*
17	4.75*	64	-	111	2.00	158	-	205	19.00*	252	1.75*	299	1.75	346	10.00*
18	5.75*	65	7.75*	112	2.00*	159	-	206	1.75*	253	1.75*	300	2.50	347	6.25*
19	2.00	66	12.00*	113	3.50*	160	5.00	207	11.00*	254	11.00*	301	-	348	3.75*
20	2.00	67	2.00t	114	2.50*	161	6.25*	208	-	255	11.00*	302	-	349	6.25*
21	2.25*	68	4.00*	115	-	162	1.00	209	1.25*	256	11.00*	303	8.75*	350	6.25*
22	2.00	69	4.25*	116	2.00	163	17.00*	210	52.00*	257	11.00*	304	2.00*	351	16.00*
23	4.00	70	2.00	117	-	164	1.50	211	2.75*	258	11.00*	305	2.25*	352	16.00*
24	4.00*	71	2.00	118	2.25*	165	8.25*	212	2.00	259	8.25*	306	1.50*	353	3.25*
25	2.00	72	3.25*	119	49.00*	166	5.25*	213	4.25*	260	2.50*	307	1.75*	354	5.25*
26	-	73	29.00*	120	1.75*	167	-	214	5.00	261	8.50*	308	5.00*		
27	-	74	7.25*	121	29.00*	168	10.00*	215	1.00*	262	24.00*	309	-		
28	8.00*	75	6.25*	122	-	169	-	216	11.00*	263	1.50*	310	3.00t		
29	2.50*	76	3.25*	123	-	170	2.50*	217	5.25*	264	2.25*	311	2.25*		
30	1.25*	77	4.00*	124	4.75*	171	4.75*	218	-	265	6.00*	312	3.25*		
31	3.75*	78	-	125	4.75*	172	7.75*	219	-	266	-	313	17.00		
32	5.00*	79	1.50*	126	7.25*	173	25.00*	220	1.25*	267	3.00	314	5.75*		
33	5.00*	80	-	127	10.00t	174	3.00*	221	14.00*	268	-	315	4.00		
34	-	81	-	128	-	175	10.00	222	1.25*	269	-	316	8.00		
35	2.25*	82	4.00*	129	12.00*	176	12.00	223	1.50*	270	-	317	6.25*		
36	2.00t	83	1.50*	130	4.25*	177	2.25*	224	1.50*	271	-	318	1.25*		
37	10.00*	84	2.25*	131	21.00*	178	-	225	-	272	-	319	3.75*		
38	2.00	85	8.25*	132	5.00*	179	1.50	226	2.50	273	3.00	320	4.00t		
39	4.25*	86	2.25*	133	2.50*	180	6.00	227	2.50	274	5.25	321	2.25		
40	2.25*	87	3.25*	134	-	181	5.00*	228	3.00	275	5.00	322	4.75*		
41	5.25*	88	2.00	135	-	182	13.00*	229	7.25*	276	8.25*	323	2.50*		
42	9.75*	89	2.75*	136	16.00t	183	3.00*	230	6.25*	277	-	324	2.25		
43	3.00	90	3.25*	137	16.00t	184	4.00*	231	7.75*	278	4.25*	325	2.25		
44	-	91	3.25*	138	-	185	5.25*	232	13.00*	279	-	326	3.50		
45	32.00*	92	2.00*	139	-	186	4.00	233	7.75*	280	6.00*	327	10.00*		
46	3.75*	93	5.00*	140	-	187	3.25	234	7.75*	281	6.00*	328	12.00*		
47	2.00*	94	2.25*	141	15.00*	188	4.00	235	4.50	282	-	329	10.00*		

Lists of Florida Officials

by David Wrisley

Organizations, and enthusiastic new guys often fall prey to re-inventing the wheel. Shortly after agreeing to be the Florida State Catalog Coordinator, I immediately responded to a question posed by several people—"It would be really nice if we knew who the Florida State officials were, such as Comptroller, Secretary of Agriculture, and the head of Liquor/Alcohol and Tobacco."

I scoured the Internet, State Archives, State Government offices, etc. and came up with the lists. THEN I got my *SRN* reprints to find that Leshner, May, 1976 *SRN*, and Hines, Nov, 1968 *SRN* had already reported a lot of this information regarding Comptrollers and Beverage Directors. I haven't seen the Agriculture Secretaries published anywhere, but they probably are. So with some reservations, but with some encouragement from the Editor, here they are all together including a little more detail and some minor corrections to previous data. For interest, I included more than enough date range to cover known Florida stamps. I have the complete lists for anyone interested. Apparently a Florida Fertilizer signed by J. C. Lunning would be a rarity.

Florida Comptrollers

<u>Name</u>	<u>From</u>	
Nathaniel P. Bemis	July 23, 1845	First FL State Comptroller
William H. Reynolds	January 3, 1897	
A. C. Croom	July 29, 1901	
W. V. Knott	February 17, 1912	
Ernest Amos	January 2, 1917	
J. M. Lee	January 3, 1933	
C. M. Gay	October 9, 1946	
Ray E. Green	April 11, 1955	
Fred O. Dickinson	September 1, 1965	
Gerald Lewis	January 7, 1975	
Bob Milligan	January 1, 1995	
Tom Gallagher	January 1, 2003	first "CFO"
Alex Sink	January 3, 2007	Present

Florida Commissioners of Agriculture

<u>Name</u>	<u>From</u>	
L. B. Wombwell	December 31, 1888	First Commissioner
B. E. McLin	January 9, 1901	
J. C. Lunning	February 5, 1912	
W. A. McRae	March 1, 1912	
Nathan Mayo	November 1, 1923	
Lee Thompson	April 18, 1960	
Doyle Conner	January 3, 1961	
Robert B. Crawford	January 8, 1991	
Terry L. Rhodes	January 30, 2001	
Charles H. Bronson	May 14, 2001	Present

Florida Alcohol/Liquor Directors

<u>Name</u>	<u>From</u>	
Established as "Malt and Vinous Beverage Department"		
J. A. Cormier	July 1, 1933	
Name changed to "State Beverage Department" 1935		
George O. Weems	October 1, 1935	
John A. Allen	January 11, 1937	
Thomas W. Long	September 12, 1937	
E. W. Scarborough	March 1, 1941	
Tobacco responsibility added 1945		
James T. Vocelle	January 3, 1945	
Lewis M. Schott,	January 5, 1949	
John E. Montgomery	March 27, 1952	
Sam F. Davis	January 6, 1953	
J. R. Hunter, Jr.	June 22, 1953	
A. E. McKinney, Jr.	February 5, 1954	
J. D. Williamson	January 4, 1955	
H. G. Cochran, Jr.	July 1, 1957	
L. Grant Peoples	July 1, 1959	
Thomas E. Lee	January 4, 1961	
Richard B. Keating	February 1, 1963	
Ren Morris	January 5, 1965	
Don D. Meiklejohn	January 4, 1967	
A. R. Brautigam	November 26, 1968	
R. E. Beary	July 24, 1969	
Winston W. Wynne	July 1, 1971	
E. B. Ashley	August 16, 1974	
"Division of Alcoholic Beverages and Tobacco", 1977:		
Steven Hougland	January 3, 2006	Present

West Virginia Private Club Liquor Decal

by M.E. Matesen

I find no reference to this in either Hubbard's catalog nor Riley's indexes so I believe I'm somewhat safe in saying this maybe a newbie.

This water transfer decal, on a light yellow background card, with a colorless roulette 6 3/4, has the lettering in light blue with the numerals in red. The later is somewhat interesting since a like number is printed on the back also in red but the ending digit is "5." The three line inscription in the lower right corner reads "Private Club Sale."

Whether this was reflective of the imposition of some kind of tax or merely a device to track liquor sold to and used in private clubs is unknown at this time.



West Virginia Property Tax Stamps - Laws of 1968

by Scott Troutman

Most of this article is taken from the document "West Virginia Administrative Regulations, State Tax Commissioner, Property Transfer Tax, (Chapter 11, article 22 of the Code), Revised Feb 29, 1968" by G. Thomas Battle the State Tax Commissioner. I should note that the revision date was the revision date of the document. The second series of property tax stamps referred to in this document went into effect as of Jan. 1, 1968. This document listed the "general operating procedures" for the Property Transfer Tax, and I have extracted some of the more interesting points.

The property tax stamps were to be used on "any deed or any other written instrument which transfers real property, or any interest in real property" within the state of West Virginia. But there is an attached list of fifteen exceptions.

1. A will.

2. A transfer of real property "having a value of \$100 or less".

3. "A testamentary trust -- This is a transfer of property to a trustee for the benefit of a third party and which become effective upon death of a person making the transfer.

4. Inter vivos trust - This is a transfer of property to a trustee for the benefit of a third party which is effective during the life of the person making the transfer.

5. A deed of partition -- a division of land between co-owners.

6. A deed made pursuant to mergers of corporations.

7. A deed made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of subsidiary's stock. Such a transaction would be taxable if any consideration involved would exceed \$100.

8. A lease.

9. Any transfer between husband and wife.

10. Any transfer between parent and child and his or her spouse, without consideration, or between child and parent. A parent can give his child and his or her spouse real property and the transfer is not taxable, but if he sells it to the child and his or her spouse, the transfer is taxable if the selling price



\$1,650 second issue, punched as a remainder.

exceeds \$100.

11. A transfer between any person and a "straw" party for any purpose when the transfer is without consideration.

12. Gifts to, or transfers from or between voluntary charitable associations or trustees thereof and like nonprofit corporations having the same, or similar, purposes. Transfers with consideration to such associations by a third party are subject to tax.

13. A quitclaim or corrective deed without consideration. Either of this type deed with a consideration of over \$100 is subject to the tax.

14. A transfer to or from the United States, the State of West Virginia, or to or from any of their instrumentalities, agencies or political subdivision by gift, dedication deed or condemnation proceeding.

15. Deeds of Trust or mortgage given as security for a debt."

"The law imposes the primary tax liability upon the grantor. In the event the grantee accepts a document without the tax having been paid or the stamps affixed, such tax shall be paid by the grantee. Likewise, the grantee shall pay the tax on any transfer of real property from a trustee or a county clerk transferring real proper sold for taxes."

The tax rate of \$1.10 for each \$500 dollars value or fraction thereof of state taxes was originally imposed beginning July 1, 1960 or so says this document. A handwritten note on the front of it indicates July 1, 1959 is the correct date. Effective January 1, 1968, an additional county excise tax for the privilege of transferring title was imposed at 55 cents for each \$500 dollar or fraction thereof. Hence the second series of stamps.

The highest stamp denomination available in these instructions is the \$330 olive green stamp. This may indicate that the two higher values (\$1,650 and \$3,300) were added at a later time.

Stamps had to be "affixed in such a manner that its removal will require the continued application of steam or water". The person using or affixing such stamps shall write or stamp the initials of his name and the date upon which the stamps when used. If the person forgot, it was the county clerks job to make sure they were cancelled by the clerk. Additionally, the clerk was to write on the document the dollar amount of the stamps affixed in case they came off later without the application of water or steam.

The county clerks sold the stamps which were to be purchased at the first county where the document was to be recorded (in the case where the land was in two counties). If the recorder recorded a deed without the proper stamps the recorder was subject to a \$50 fine. Claiming a deed was tax exempt when it wasn't would get you a fine of \$100-\$1000 and up to five years in jail.

If the clerk had stamps which were lost, destroyed (fire or flood) or mutilated he could file an affidavit and get reimbursed. If a clerk put too many stamps on a document and it was caught within a year, he could get the money refunded.

Large quantities of the second series stamps were remaindered and sold with a hole punched in them. While Peter Martin indicates these were samples in his "Real Estate State Revenue Stamp Catalog", Mack Matesen remembers them sitting in Elbert Hubbard's garage in boxes marked "remainders".

On document usages of the West Virginia property tax stamps are all quite difficult to find.

Bibliography

1. Real Estate State Revenue Stamps Catalog, by Peter Martin, 2006, State Revenue Society.

California Pictorial Hunting & Fishing Licenses -Handbook & Valuation Guide Ira W. Cotton



California was the first to issue pictorial wildlife licenses and without doubt has issued the most beautiful licenses of any state. This new handbook describes and illustrates in full color (both front and reverse sides) all the pictorial hunting and fishing licenses issued by the state of California from 1909 through 1926. The legislative background to the licenses is discussed and related ephemera are also presented – including forerunner metal licenses, semi pictorial licenses through 1934, the license buttons of 1934, other types of vintage licenses, license regulation booklets, and modern pictorial licenses. The handbook is available in both saddle-stitched and spiral bindings.

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Thank you for your interest in this handbook!

A Few Thoughts and Thank You

by Scott Troutman

By the time this comes out, the new *State Revenue Stamps Catalog* should be hitting your hands and a project that kept me occupied for the last four years or so will be at an end. The catalog is largely a collection of all the reporting and cataloging done by SRS members over the past 50 years. Something this big cannot be done without a lot of help, and I want to recognize the contributors more than I could in a short acknowledgement in the catalog. The scariest thing about doing these acknowledgements is that I may forget people who helped early on, as over a four or five year period there has been a lot of help given. If I miss you, I apologize.

The biggest cheerleader on the whole project was Mack Matesen. He kept poking me to keep going. He talked me into restructuring some of the luxury stamps in Arizona, and helped rework the malts and feed in New Mexico. We worked together restructuring the Idaho beers, based on his collection and research. He helped edit Tennessee and Washington and he provided tons of the pictures throughout the catalog.

I should note that all the people I am going to mention were great to provided pictures of new finds or stamps where a better picture was helpful.

Dr. Kenneth Pruess sure needs mentioning. He provided a draft of work he was doing on California Agricultural Proration stamps, that was a big help on the California grapes, sweet potatoes and tomato stamps. He of course was finishing Frank Bocovich's work on the Colorado catalog and is the dean of Nebraska collectors. We had spirited discussions on how wine stamps should be handled, and Ken came up with a lot of new Nebraska cigarette material.

John D. Bowman and myself shared a ton of information on Alabama. I used his restructuring of the liquor seals and eggs, and he had discovered whole categories of material that had never really been exposed. We are continuing to keep each other updated.

Keith Hill was generous in sharing his Louisiana collections and we traded a lot of information, that hopefully will culminate

some day in a Louisiana specialized catalog he was working on.

This catalog started with work on an Oklahoma catalog. Peter Martin helped me with the early Oklahoma egg stamps in particular, many of which will be presented in this catalog for the first time. I had the pleasure of seeing and copying much of his collection. Much of the ordering is based on Pete's research.

Ron Lesher helped with the editing on Delaware, Maryland and Pennsylvania - his specialties.

Hermann Ivester added a ton of new material on Arkansas, including a whole set of new listings for Arkansas documentaries, the cotton seed and feed tags, and the music machine, penny and nickel vender and wall box stamps.

Don Lemon, my old buddy out in Van Meter, Iowa, was good enough to work with me on the Iowa refund stamps, and provided a huge amount of new finds on that state. He also helped edit North Dakota, and Missouri. I fear I didn't tap half the goodies he has.

Dave Wisley was a late comer - brave enough to tackle trying to come up with a Florida catalog. No section of the new catalog was more difficult to work on than the Florida eggs and we had countless e-mails back and forth trying to digest information provided by Mack Matesen, Paul Bento, Kent Gray and Michael Florer. Dave also provided a lot of corrections to the fertilizer section, which needed them.

Kent Gray, even though out of the states most of the time, probably would win the prize for most new items added to the catalog for all the heat fusions he has turned up. Larry Frederick is no slouch in that department either. And Michael Florer had gone through his Hubbard catalog one time and sent me all the corrections he would make based on what he had that wasn't listed.

The late Frank Bocovich and Jerry Lurie both need mentioned. Both shared new finds and pictures up until their deaths.

Eric Jackson was kind enough to let me spend a day with his material gathering value information. That was most helpful.

Lastly I want to mention new member James Timpson. He desperately needed a catalog and with the Hubbard catalog out of print I sold him cheap a draft copy of the new catalog I had used for getting price quotes from printers. He has worked that thing to death and has bombarded me with

probably hundreds of questions, many pointing out typos, that made the end product a lot cleaner.

In May at the Boxborough show, I gave the new catalog to the SRS to publish and make any money that can be made. Given the size of it, it was a blivet of unexpected proportions to the SRS Publishing Committee. I have probably driven them all crazy. Terence Hines had helped keep me straight before hand on the New England states, and Harold Effner had helped edit New Jersey. Harold's old writings in the SRN are the basis for many of the cigarette meter listings. Harold also took the job of checking the new numbering in the catalog (catching a zillion errors). I think we changed 500 of the 700 pages. This was done riding the train to and from work each day in a months time. Yeoman effort.

I'm not sure who found the printer we eventually went with, but Peter Martin spearheaded that effort and I know Dick Bilek is helping.

I hope you all find the catalog an improvement over what we have been using. I don't think it will please anyone 100%. Peter Martin hates that the specimens are in the main listings - I love it. Are the prices too low or about right? Hard to say. Is the renumbering a pain - yes, but necessary. The cigarette meters and most documentary meters are broken out separate - the wine and liquor meters are not. To me meters are just a different kind of stamp (like decals or fusions), but when I queried the SRS members a while back, everybody said to make the cigarette meters separate. We had big discussions (especially with Terence Hines) on documentaries, and for consistency with the older catalogs I just left the others alone. On some of the states I could probably have included the scale and gas pump seals, but on most the info is too sketchy for numbering purposes. In the end I dropped them. In some places I left open numbers where I think a stamp should exist. Several have surfaced since this project started.

My one regret is that the Ohio sales tax stamps are missing. This was planned from day one because my Hubbard catalog is missing pages, and so is the one at the APRL. I will probably add that, or the way the catalog is structured, someone else can. So keep your old pages on that material for now.

Pennsylvania U-permit List for Beers

by Kent Gray

In Ron Leshner's article on Pennsylvania beer provisionals (SRN 4th Quarter 2004 p. 3-5), Ron discusses U-permit numbers that were some times added to beer bottle labels as provisionals. The following is a complete listing of the U-permit numbers associated with the breweries in Pennsylvania.

PA-U-300	John Barbey, Inc.	Reading	PA-U-341	Standard Brewing Co. of Scranton	Scranton
PA-U-300	Barbey's, Inc.	Reading	PA-U-342	Stegmaier Brewing Co.	Wilkes-Barre
PA-U-301	John F. Betz & Sons, Inc.	Philadelphia	PA-U-343	Northampton Brewery Corp.	Northampton
PA-U-302	Brownsville Brewing Co.	Brownsville	PA-U-345	Bushkill Products Co.	Easton
PA-U-303	Flock Brewing Co.	Williamsport	PA-U-346	St. Marys Beverage Co.	St. Marys
PA-U-304	Allen W. Buffington	Allentown	PA-U-347	Columbia Brewing Co.	Shenandoah
PA-U-304	Daeufer Lieberman Brewery	Allentown	PA-U-348	Deppen Manufacturing Co., Inc.	Reading
PA-U-307	Du Bois Brewing Co., Inc.	Du Bois	PA-U-350	Liebert & Obert	Philadelphia
PA-U-309	Erie Brewing Co.	Erie	PA-U-351	South Bethlehem Brewing Co.	Bethlehem
PA-U-310	Esslinger's, Inc.	Philadelphia	PA-U-352	Thomas G. Berry	Chester
PA-U-311	Melvin G. Fahringer	Sunbury	PA-U-353	John P. Muldowney	Mt. Carmel
PA-U-312	Fort Pitt Brewing, Co.	Sharpsburg	PA-U-354	John Hohenadel DBA Falls Brewery	Philadelphia
PA-U-313	Goenner & Co.	Johnstown	PA-U-355	The Lion, Inc.	Wilkes-Barre
PA-U-314	Robert H. Graupner	Harrisburg	PA-U-356	South Fork Brewing Co.	South Fork
PA-U-315	Widman's Brewery	Bethlehem	PA-U-357	Howell & King Co.	Pittston
PA-U-316	Health Beverage Co.	Reading	PA-U-358	Hazelwood Beverage Co.	Pittsburgh
PA-U-318	Jacob Hornung Brewing Co., Inc.	Philadelphia	PA-U-359	Columbia Brewing Co.	Columbia
PA-U-319	Independent Brewing Co. of Pittsburgh	Pittsburgh	PA-U-360	Haefner Brewing Co.	Lancaster
PA-U-319	Duquesne Brewery	Pittsburgh	PA-U-363	Philipsburg Brewing Co.	Philipsburg
PA-U-320	Charles D. Kaier Co., Inc.	Mahanoy City	PA-U-364	Oil City Brewing Co.	Oil City
PA-U-321	Matthew Kelly	Pottsville	PA-U-365	Class & Nachod Brewing Co.	Philadelphia
PA-U-321	Mount Carbon Brewery	Pottsville	PA-U-366	The Home Brewing Co.	Shenandoah
PA-U-323	Louis F. Neuweiler's Sons	Allentown	PA-U-367	Sprenger Brewing Co.	Lancaster
PA-U-324	Henry F. Ortileb	Philadelphia	PA-U-370	Beth-Uhl Brewing Co.	Bethlehem
PA-U-325	Harry J. Osterstock	Easton	PA-U-371	Tube City Brewing Co.	McKeesport
PA-U-327	E. Robinson's Sons	Scranton	PA-U-372	Brackenridge Brewing Co., Inc	Brackenridge
PA-U-327	Pennsylvania Central Brewing Co.	Scranton	PA-U-374	Liberty Brewing Corp.	Pittston
PA-U-330	Philadelphia Beverage Co.	Philadelphia	PA-U-374	Pittston Brewing Co.	Pittston
PA-U-330	Philadelphia Brewing Co.	Philadelphia	PA-U-375	Horlacher Brewing Co.	Allentown
PA-U-331	Pittsburgh Brewing Co., Inc.	Pittsburgh	PA-U-376	New Freeland Brewing Co.	Freeland
PA-U-332	Adam Scheidt Brewing Co., Inc.	Norristown	PA-U-377	Fuhrmann & Schmidt Brewing Co.	Shamokin
PA-U-333	C. Schmidt & Sons, Inc.	Philadelphia	PA-U-381	Greensburg Brewing Co.	Greensburg
PA-U-334	Wyoming Brewing Co., Inc.	Wilkes-Barre	PA-U-382	Bradford Beer Corp.	Bradford
PA-U-335	Trainer Brewing Co. (Fitzwater St.)	Philadelphia	PA-U-383	Sterling Brewing Co., Inc. E.	Mauch Chunk
PA-U-337	The Victor Brewing Co.	Jeanette	PA-U-386	Rockwood Brewery Corp.	Rockwood
PA-U-338	John Jacob Wolf, Inc.	Philadelphia	PA-U-386	Belmont Ale Brewery Corp.	Rockwood
PA-U-339	D. G. Yuengling & Son, Inc.	Pottsville	PA-U-387	Elk Brewing Co.	Kittanning
PA-U-340	Pilsener Brewing Co.	Hazleton	PA-U-388	Katharine Wentzler	Lykens
			PA-U-388	Wentzler's Brewery	Lykens
			PA-U-390	Moose Brewing Co.	Roscoe
			PA-U-391	South Bethlehem Brewing Co.	Bethlehem
			PA-U-392	The Bartels Brewing Co.	Edwardsville
			PA-U-393	Fell Brewing Co.	Carbondale
			PA-U-394	Walter K. Miller	Catasauqua
			PA-U-394	Eagle Brewing Co.	Catasauqua
			PA-U-395	Koch's, Inc.	Williamsport
			PA-U-396	Neustadt Brewing Corp.	Stroudsburg
			PA-U-397	Pittsburgh Brewing Co.	Uniontown
			PA-U-398	Intercoast Brewing Co.	Dunmore
			PA-U-399	Keystone Manufacturing & Sales Co.	Millville
			PA-U-300A	J. Widman Brewing Co.	Bethlehem
			PA-U-301A	Washington Brewing Co.	Washington
			PA-U-303A	Union Brewing Co	New Castle
			PA-U-304A	Straub Brewery	St. Marys
			PA-U-305A	P.&H. Brewing Co.	Lebanon
			PA-U-306A	City Ice & Beverage Co., Inc.	Altoona
			PA-U-307A	George Doehhe Brewery	Harrisburg

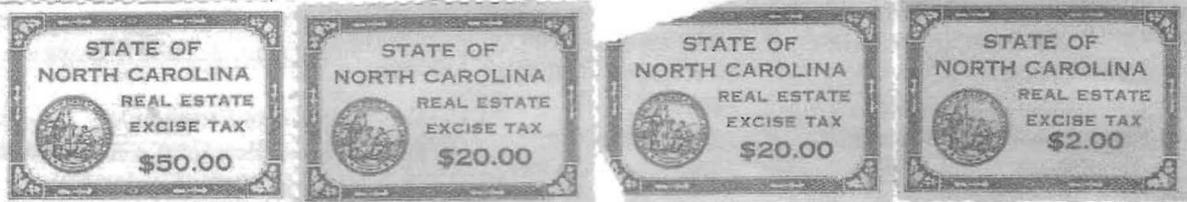
Thanks continued.

But the new finds keep coming. Since we hit the "freeze point" for going to press, I have found five unlisted stamps in material coming to auction, and Kent is busy finding new fusions.

Again, thanks to everyone who helped.

PA-U-309A	Lockport Brewing Co.	Lock Haven	PA-U-331A	Lehigh Valley Brewing Co., Inc.	Tamaqua
PA-U-310A	Trainer Brewing Co. (Orianna St.)	Philadelphia	PA-U-332A	Wayne Brewing Co.	Erie
PA-U-311A	Weisbrod & Hess Brewing Co., Inc.	Philadelphia	PA-U-336A	Club Brewing Co.	Greensburg
PA-U-312A	Frackville Brewing Co.	Frackville	PA-U-337A	Heidelberg Brewery	Reading
PA-U-313A	Pittsburgh Brewing Co. (E & O Plant)	Pittsburgh	PA-U-340A	Wm. Gretz Brewing Co.	Philadelphia
PA-U-314A	Duquesne Brewing Co. of Pittsburgh, DBA Chartiers Valley Brewery	Carnegie	PA-U-341A	Nathan L. Edelstein	Catasauqua
PA-U-315A	Duquesne Brewing Co. of Pittsburgh (First National Brewery)	Stowe Township	PA-U-342A	Yough Brewing Co.	Connellsville
PA-U-316A	Vollmer Brewing Corp.	Philadelphia	PA-U-344A	Penn State Brewery	Lancaster
PA-U-316A	Schaffhauser Brewing Corp.	Philadelphia	PA-U-344A	Penn Star Brewery Co., Inc.	Lancaster
PA-U-319A	Hyde Park Brewing Co.	Hyde Park	PA-U-345A	Galeton Brewing Co.	Galeton
PA-U-320A	Helbs Keystone Brewery	York	PA-U-346A	Penn Brewing Co.	Steelton
PA-U-321A	Indiana Breweries Corp.	Indiana	PA-U-349A	Roth Brewing Co.	Monongahela
PA-U-323A	Louis Bergdoll Brewing Co.	Philadelphia	PA-U-350A	Tarr Brewing Co., Inc.	Tarr
PA-U-324A	Pure Springs Brewing Co., Inc.	Fountain Springs	PA-U-351A	Quaker City Brewing Corp.	Philadelphia
PA-U-325A	Kuebler Brewing Co., Inc.	Easton	PA-U-352A	Sayre Brewing Co.	Sayre
PA-U-326A	Danville Brewing Co., Inc.	Danville	PA-U-355A	Stag Brewing Co.	Monongahela
PA-U-327A	Old Lancaster Brewing Co.	Lancaster	PA-U-356A	Jones Brewing Co.	Smithton
PA-U-328A	Oswald Brewing Co.	Altoona	PA-U-357A	Gruenwald Brewery, Inc.	Philadelphia
PA-U-329A	A.B. Company	Scranton	PA-U-358A	Bentleyville Brewing Co.	Bentleyville
PA-U-329A	A.B. Co. Brewers	Scranton	PA-U-360A	Lackawanna Beer & Ale Corp.	Scranton
PA-U-330A	Cambria Brewing Corp.	Johnstown	PA-U-361A	Old Reading Brewery, Inc.	Reading
			PA-U-363A	Fink Brewing Co.	Harrisburg
			PA-U-365A	York Brewing Co.	York
			PA-U-366A	Ashland Brewery	Ashland
			PA-U-369	A Reinheit Brewing Co.	Scranton

For reference see deed recorded in Deed Book 197, page 16, Montgomery County Registry.



The above land was conveyed to Grantor by _____ . See Book No. _____ , Page _____ .
 TO HAVE AND TO HOLD The above described premises, with all the appurtenances thereunto belonging, or in any wise appertaining, unto the Grantee, his
 's and/or successors and assigns forever.
 And the Grantor covenants that he is seized of said premises in fee, and has the right to convey the same in fee simple; that said premises are free from en-
 brances (with the exceptions above stated, if any); and that he will warrant and defend the said title to the same against the lawful claims of all persons
 onsoever.
 When reference is made to the Grantor or Grantee, the singular shall include the plural and the masculine shall include the feminine or the neuter.

North Carolina Real Estate Colors

by Tony Crumbley

Shown above are the North Carolina real estate stamps off a deed for a house I bought in 1989. Only recently did I look at it and notice the stamps. The stamp colors will not show but they are from left to right pale green on the \$50, blue-green on the two \$20 and blue on the \$2. This may suggest that the higher dollar stamps were all green and not blue as Hubbard indicated.

Rhode Island Bedding Varieties

by M.E. Matesen

Shown at right are varieties in the size and type face of the Rhode Island BE1 stamps registry number. Having looked at Terence Hines' New England Catalog, Hubbard's catalogs, and back issues of the *SRN* dealing with Rhode Island bedding, I can find no mention of this. That seemed odd, at least to me, but mind you I don't collect this state. These stamps have been around since 1941.

I've been collecting for just around forty years, and all but about two years of that time have been devoted to the states. Over those years I've made some interesting purchases, many of which came via Chuck and Peggy Howard, who then sold under the name "Howard Stamps". I believe these came from them and not from the Hubbard material which I've worked on disbursing for the better part of seven years.

The following is an attempt to describe the five fonts.

Row 1 - Thin, about 4-1/2 to 5mm high. The stamp at the right at first appears different but the 5 is identical to the ones on the first two stamps.

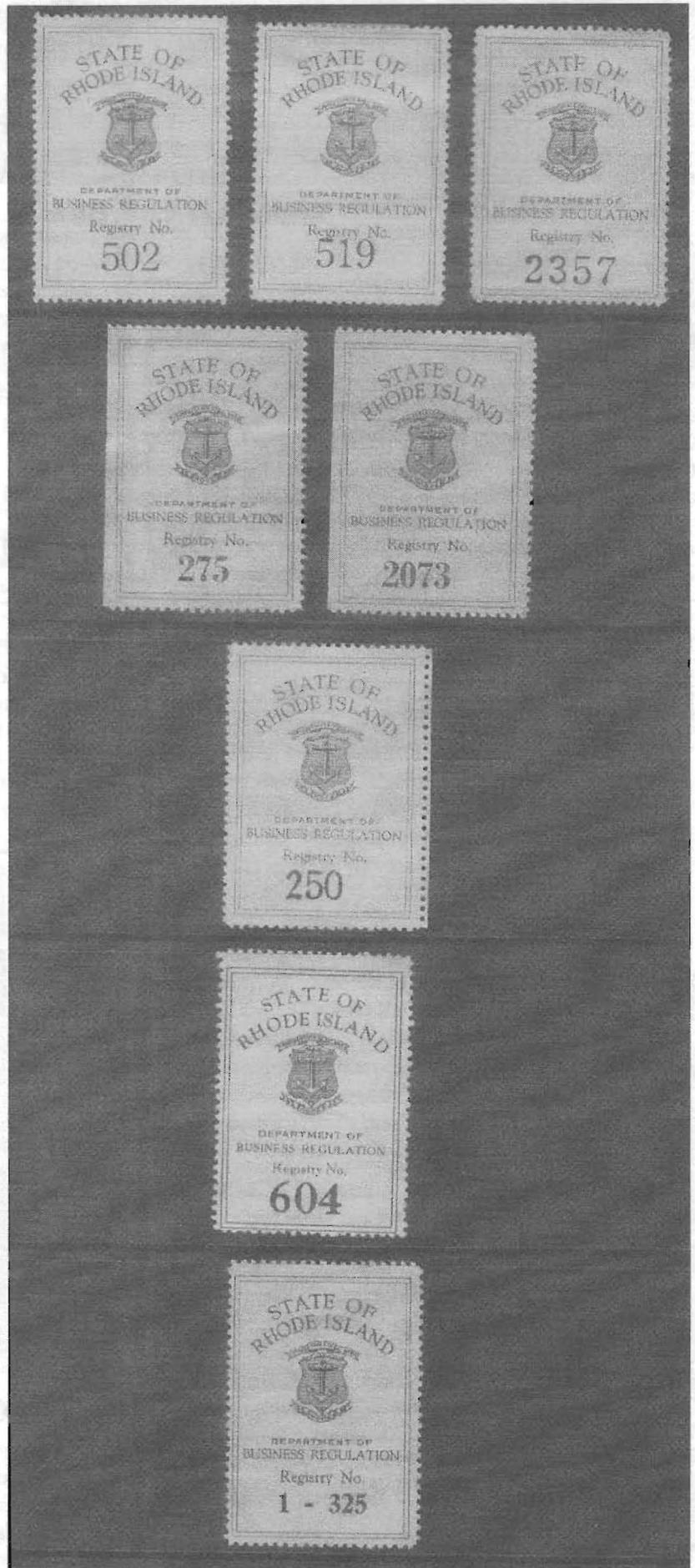
Row 2. Heavier, about 4mm high. Two's three's, and seven end in round balls.

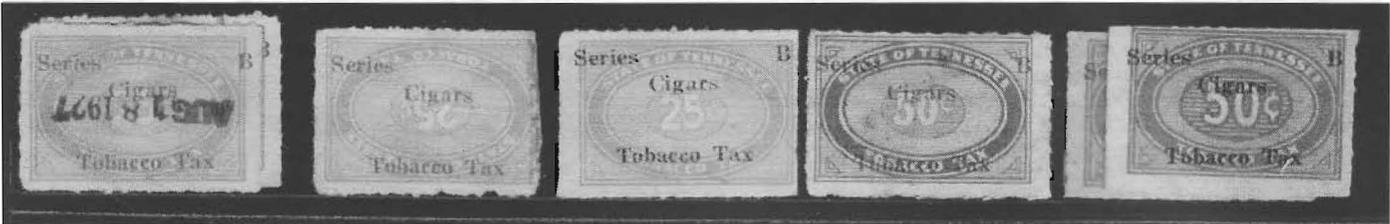
Row 3. Medium thickness. 5mm high. Very distinctive "2".

Row 4. Thick numbers. No serifs. 5-5-1/2mm high. This may be a type BE1b stamp.

Row 5. Small thick numbers. 3mm high.

I should note it was the stamp at the bottom with the "1-325" that first caught my eye, because it was in a glassine with a few others (rows one and two) so with that I was off to making comparisons.





From left, red overprint on 25ct orange, red inverted overprint on 25ct orange, black overprint on 25ct orange, red overprint on violet 50ct, black overprint on 50 cent violet on mottled yellow paper.

Maybe Not What They Seem to Be

by M.E. Matesen

The above stamps were listed in the Hubbard catalog under Cigars and are also that way in the new Troutman catalog (CG1, CG1a, CG1b, CG2, CG3). I recently found the follow buried in an article in the Weekly Philatelic Gossip No. 152 - no date. This was authored by a Mr. C. C. Fisher. In the article he is discussing that some of these stamps were printed by an industrial school and some by "the department" which I take to be the state. He then continues:

"Some of the 25 and 50 cent stamps were sent out surcharged "Series B, Cigars, Tobacco Tax" and sent out for use in certain districts, notably Chattanooga, where some revenue has been lost through reuse. The printer insists that these are merely precancelled stamps, as they were used to make sure of being cancelled."

Cabot did not list these and Hubbard set the year of issue as 1926.

The question now is, are these cigars or just pre-cancelled tobaccos?

1954 Illinois Daily Usage Stamp Discovery

by Jan R. Wooton



In the 1950's Daily Usage Stamps came into use by the Illinois Department of Conservation in order to supplement funding of public hunting grounds in Illinois. Initially a \$2.00 stamp was used for duck and geese and a \$4.00 stamp was issued to hunters in designated pheasant hunting areas. Although it is thought stamps were used as early as 1950, no examples of either stamp has been found prior to 1953. Both the \$2.00 and \$4.00 stamps are known for 1953, but until now no examples of either issue from 1954 or 1955 had been found.

That is no longer the case. Recently, a mint pair of the 1954 \$4.00 stamp was discovered in an otherwise nondescript lot of miscellaneous revenue stamps. Each stamp measures 32 x 28 mm and has the insignia of the Illinois Department of Conservation in orange on a light blue-green paper. Serial numbers and wording are in black.

The 2006 *Scott Specialized Catalog of United States Stamps and Covers* does not have the 1953 \$2.00 daily usage stamp. However, a mint example of the 1956 \$2.00 issue is given a value of \$11,500.00. For an extensive discussion of these issues see the article "The Illinois Daily usage Stamps" by David R. Torre appearing in the April 1994 issue of *The American Revenuer*, the journal of the American Revenue Association.



North Carolina Scale Seal Usage

This picture, which appeared in the November 2007 *Our State* magazine, shows a woman weighing out vegetable seed on an old Toledo scale at the Farmer's Alliance Co-operative in Siler City, NC. The bright orange 2006 North Carolina horizontal format scale seal stands out on the machine showing its correct usage.

Fish and Game Update

by J.R. Wooton

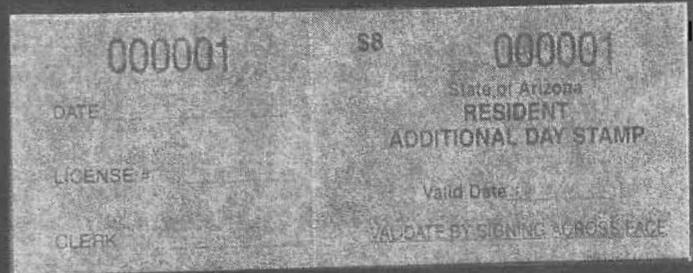
A number of states have discontinued the issuance of stamps during 2007 in harmony with the trend toward electronic point of issue of licenses. For instance Kansas no longer issues duck, trout or fishing stamps which means that 2006 was the only year of issuance of their 3-pole stamp. Another long running series that has come to end is the Virginia Forests hunting stamp. This means that the only stamps which continue to be issued in Virginia are the resident and non-resident Smyth County bear/deer damage stamps.

One state, however, actually increased in the number of stamps issued during 2007. In addition to its other many stamp issues, Arizona now issues both a resident and non-resident additional day fishing stamp. In fact, it now costs \$133.75 to purchase every stamp issued in 2007 by the Arizona Game and Fish Department. For those wishing to add any or all of these stamps to their collection, the costs are as follows:

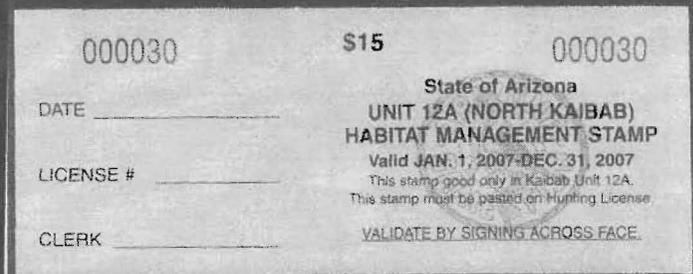
Waterfowl	\$8.75
Migratory bird	\$4.50
North Kaibab habitat	\$15.00
Resident trout	\$15.75
Non-resident trout	\$57.75
2 pole fishing	\$6.00
Resident additional day fishing	\$8.00
Non-resident additional day fishing	\$9.00
Colorado River fishing - California	\$3.00
Colorado River fishing - Nevada	\$3.00
Lake Powell fishing	\$3.00

Orders with the appropriate remittance should be sent to:

Arizona Game & Fish Dept.
 Information Branch
 221 W. Greenway Rd.
 Phoenix, AZ 85023-4399



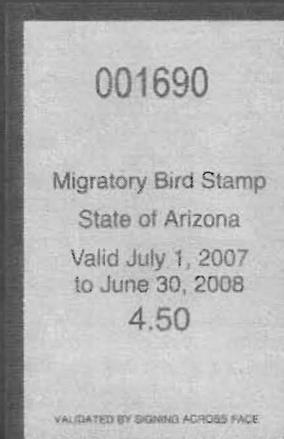
Resident Additional day fishing
black on magenta



North Kaibab habitat management
black on tan



Resident trout
black on yellow



Migratory Bird
black on pink

Georgia Municipal Decals

Ambrose-Coweta

Shown at right are some Brundage decals for Georgia municipalities for beer, excise (beer), beer and wine, liquor and wine.

First row

Ambrose	beer & wine	5ct	blue
Americus	beer	5ct	red
Attapulgus	beer	7ct	red
Atworth	beer	3-1/2ct	red
Auburn	beer	1ct	black
	beer	1-1/2ct	blue
	beer	2ct	green
	beer	3ct	red
	beer	2ct	green
	beer	1ct	black

Second row

Bainbridge	excise	tax paid	red
	beer	5ct	red
	beer	6ct	green
Baldwin	beer	4ct	black
	beer	5ct	black
Baldwin Co.	excise	5ct	blue
Baker Co.	beer	5ct	black
Banks Co.	beer	3ct	green
	beer	3ct	olive
	beer	5ct	black

Third row

Ben Hill Co.	beer	4ct	red
	liquor	5ct	black
	liquor	10ct	blue
	liquor	16ct	red
Berlin	beer	5ct	green
	wine	10ct	red
Berrien	beer	5ct	red
Bibb Co.	beer	4-1/2ct	red
	beer	5ct	black

Fourth Row

Bowdin	beer	3ct	black
	beer	5ct	green
	beer	6ct	red
	beer	10ct	black
	beer	40ct	black
Buchanan	beer	2-1/2ct	blue
	beer	3ct	red
Brooks Co	beer	5ct	red
Bryan Co	beer	5ct	red
	beer	10ct	blue

Fifth Row

Buena Vista	beer	5ct	red
Buford	beer & wine	10ct	blue

Calhoun Co

Camilla
Chandler

Sixth row

Canon	excise	2ct	black
	excise	5ct	black
	excise	5ct	blue
Cedarton	beer	2ct	black
	beer	3ct	red
	beer	4ct	blue
	beer	8ct	olive
Clay Co	beer	4ct	blue
Colquitt	beer	5ct	red
Commerce	wine	5ct	black

Seventh row

Commerce	beer	3ct	black
	beer	5ct	black
Cook Co	beer	5ct	blue
Coolidge	beer	5ct	blue
	beer	4ct	red
	beer	6ct	green
Covington	beer & wine	5ct	blue
	beer & wine	7ct	green
	beer & wine	10ct	black

Eighth Row (bottom)

Cordele	beer	5ct	black on yellow
Coweta	beer	3ct	red
	beer	5ct	blue
	beer	10ct	green
	wine	5ct	red
	wine	10ct	green
	wine	15ct	black
	beer	30ct	black
	beer	2ct	green

beer & wine	20ct	green
beer & wine	40ct	black
beer	\$5.00	black on yellow
beer	5ct	green
beer	6ct	red
beer	6ct	red
beer	3ct	blue
beer	5ct	red
beer	6ct	brown



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 (7)

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 Hour 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 (0)

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) Shop Address: **JOEL RIND**, 14 W. 8TH ST., CHATTANOOGA, TN 37402 (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. (0)

WANTED: OHIO REVENUE COLLECTION or large accumulation. **HANS POHLER**, 7280, HUDSON RD, KENT, OH 44240 330-673-4238 hpohler@juno.com. (4)

MINNESOTA mint Conservation (3 kinds), duck, pheasant, or wild turkey stamps. **WISCONSIN** mint duck, pleasant or turkey stamps. Face value or Best Offer. Send SASE for list. **DICK BILEK**, BOX 803, MOUNT PROSPECT, IL 60056. (2)

WANTED: LOS ANGELES BEER stamps. Trying to complete set. Also keen to purchase other unusual or scarce State Revenue Stamps. Email scans and what you're asking for the stamps to jtimpson1@verizon.net or call (631) 751-2054. **James Timpson Jr.**, 7 Tudor Drive, Stony Brook, NY 11790-1313 SRS #1351 (4)

Thanks to Stan Prior who sent in a donation with his order for a new catalog.

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.

Need an SRS Application?
An Auction Consignment Sheet?
An SRS Library Request form?

Use the SRS Web Site at
<http://www.mckellips.net/SRS>

The American Revenue Association

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

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

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480-969-5835 FAX 480-813-3960 SRS

1972 The Oldest Philatelic Auction House in Arizona 2004

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
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.

For a display ad rate card write:
State Revenue Newsletter
 PO Box 421
 Duncansville, PA 16635

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
Cigarettes
Auction 40
and Lots More

LETTERS TO THE EDITOR

Tennessee Tobacco

While churning thru some of the very old issues of the *Weekly Philatelic Gossip*, I came across the following which ties in with Joe Jeter's article in the 1st Qtr. 2007 of the *SRN*.

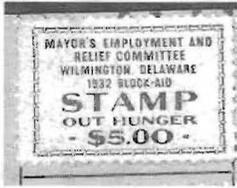
"Ref: Tennessee

About July 1929 a tax paying tobacco firm ordered a supply of the old horizontal 5 center, and the printer dug out the old plate and used it, first putting position dots so that he could distinguish his work, so we add another variety... The printer claims he can plate the entire sheet by means of colorless position dots appearing as a disfiguring feature varying in position on most of the stamps to be printed."

This is attributable to Frank Applegate.

Mack Matesen
Washington

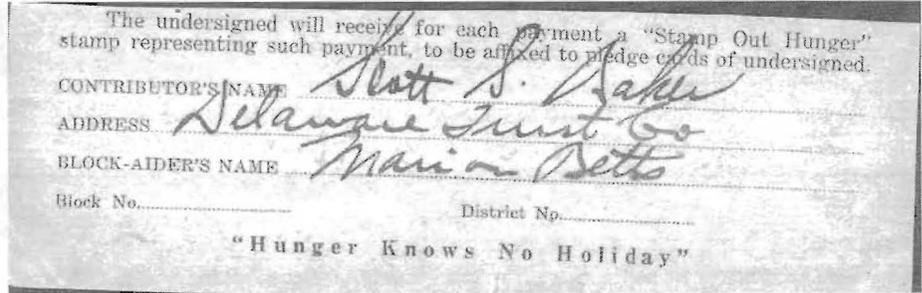
Block Aid



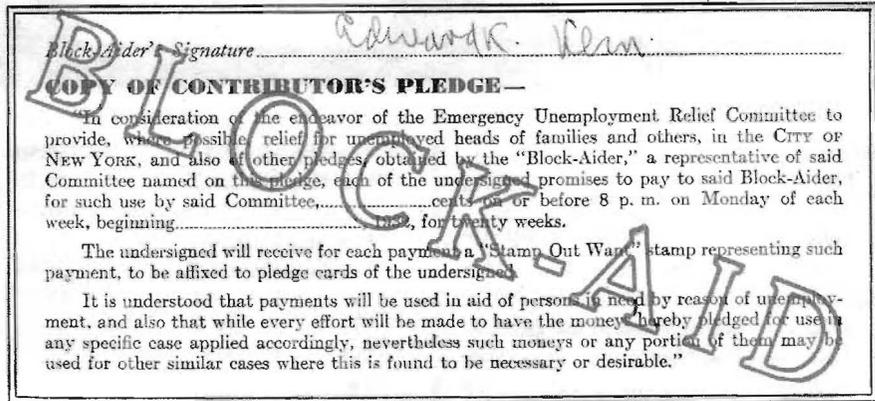
The Delaware Relief Stamp (2nd Qtr 2007 *SRN*) was one of many operations in 1932 to organize local aid, sometimes at the block level.

In 1932 Wilmington, Delaware had a local, private relief organization at the block level to "stamp out hunger". A donor would pledge a given amount. The receipt of this amount was indicated by placing a stamp on a card. Wilmington may have had more generous donors as the highest denomination of their stamps was five dollars and all the other locations that had similar plans had one dollar as the highest denomination. Most plans covered a twenty week period and in 1932 a \$100 was real money. The \$5 one shown is black on a grayish paper. I wish I had the full page.

I assume it was something like the Greater New York program where every week you gave so much that went to aid a person or family. New York was 10ct green, 25ct blue, 50ct green, \$1 orange. I've never seen a \$5 from New York. My Wilmington



Block - Aid Pledge from Delaware



New York Block - Aid copy of Contributors Pledge

10ct is green and the "Stamp Out Want" stamps I have from other places follow the Greater New York colors.

Art Mongan
Maryland

New York Habitat



The 2007-2008 New York State habitat stamp is now out. The stamp is in yellow this year unlike the green of previous years. The unstated face value is \$5.00. As previously, there are two different inscriptions on the back that alternate in the roll from which these are printed. As in the past I'll be happy to obtain examples of these for SRS members who want them for face value plus and SASE.

Terence Hines
Box 629,
Chappaqua, NY
10514-0629

New York Stock Transfers

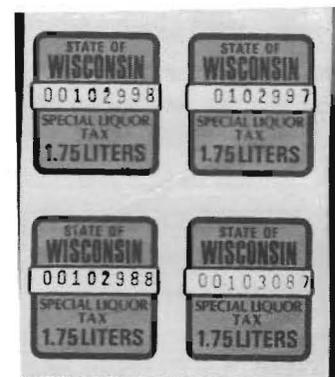
If you like NY stock transfers and bonds take a look at website <http://mysite.verizon.net/ktk.lange/NewYorkStockTransferTax/>

This website, put up by SRS member Kurt Lange, has beautiful color illustrations of most of the stamps.

Kent Gray
New Mexico

Serial Number Problem

These serial numbers do not look right to me. This may be a piece of printers waste.



M.E. Matesen
Washington

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 \$16.00
- 22. *Colorado Revenue Stamps* **NEW**
Kenneth Pruess 2007 58pps. B&W \$12.50
- 23. *State Revenue Stamps Catalog* **NEW**
Scott Troutman 2007 700+pps B&W
3-Hole
 - Members \$56.00
 - Non-members \$66.00
 - Spiral Bound
 - Members \$61.00
 - Non-members \$71.00

Publication	Price ea.	Qty	Total

Prices now include postage Grand total

Publications available from:
SRS Publication Sales
 Terence Hines
 Box 629, Chappaqua, NY 10514-0629

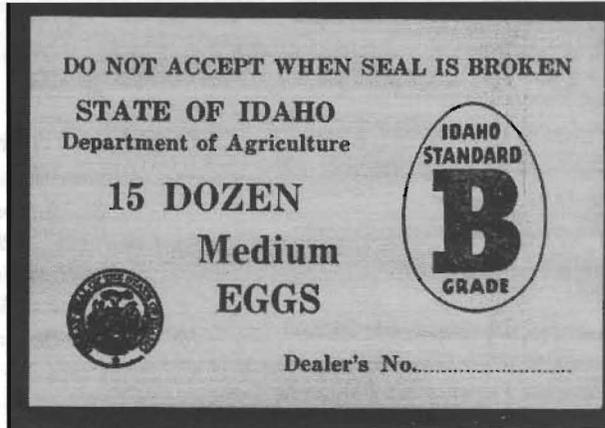
Name _____
 Address _____

Free For All

This Free for all is provided by Dick Bilek and is a mint West Virginia soft drink stamp (Hubbard SD26 chocolate brown).

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

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.



Idaho Egg Find

Since Kent Gray got back from Iraq he has been turning up all kinds of interesting items. One is the egg stamp above. This Cabot type I (fat egg with small end pointing up) dates from 1938-39 and is black on a green paper. However, this 15 dozen medium grade B stamp had never been reported. This is Idaho E17 in the new catalog.

A Hawaii Heat Fusion

by Larry Fredericks

The time frame on this cigarette heat fusion from Hawaii is unknown, but it is bright orange with a white center panel, an open black border on each side and black ink jet control numbers. The wording is "HAWAII/TAX PAID/20 CIGARETTES" in black letters. It is 11x11mm.

State Revenue Society
 Kent Gray
 Box 67842
 Albuquerque, NM 87193

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