



State Revenue News

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The
State Revenue Society

President and Librarian

Peter Martin
PO Box 463, Naugatuck, CT 06770
pmartin2020@aol.com

Vice President

Hermann Ivester
5 Leslie Circle, Little Rock, AR 72205-2529

Treasurer

Harold A. Effner Jr.
27 Pine St., Lincroft, N.J. 07738
haroldeffn@aol.com

Secretary

Kent Gray
Box 67842
Albuquerque, NM 87193
kent@staterevs.com

Sales Manager/Past President

Terence Hines
Box 629, Chappaqua, NY 10514-0629
TerenceHines@aol.com

Society Attorney

William Smiley
Box 361, Portage, WI 53901

*Governors**SRN Editor, Auction Manager*

Scott Troutman
PO Box 421, Duncansville, PA,
16635-0421
smtroutman@atlanticbb.net

Peter Pierce

7 Pratt Ave, Oxford, MA 01540-2826
p.oxbou@verizon.net

Ed Kettenbrink

P.O. Box 940189
Houston, TX 77094-7189

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President's Notebook
by Peter Martin

The State of State Revenue Collecting

After more than 12 years as president of the State Revenue Society, my last "President's Notebook" column provides an excellent opportunity to reflect upon the state of the SRS and state revenue collecting.

Like the recent national election, the SRS too will transition in January as Hermann Ivester becomes only the sixth person in nearly 55 years to serve as SRS president. Complete details and SRS election results are in the article on page 12.

By all measurable standards, state revenue collecting has reached all time highs in the past five years. The number of state revenue collectors, the interest in state revenues and the prices being brought by state revenue material has never been higher.

Reasons for the increasing interest include the dispersal of the Hubbard estate's more than two million state revenue stamps; publication of specialized state catalogs and the Nutmeg auction catalogs, state revenue availability on the internet; publication of the *SRS State Revenue Stamps Catalog* and the promotional efforts and programs of the SRS itself.

Let me review some of the many accomplishments made by your society in recent years.

SRS Officers and Board

The SRS Board has become much more actively engaged in society activities in recent years and each board member now serves as a committee or program chairman. This division of allows greater involvement and enhances the society's services. Interest in service to the society is so keen that for the first time in the SRS's 53 year history, we had a contested officer election.

Membership

While the vast majority of philatelic organizations are lamenting their decreasing membership, the SRS has actually seen a 20 percent increase in the past two years. While we were in the 230-250 member range for most of this decade, the SRS reached the 300 member plateau for the first time in November.

Finances

The end of year financial statements won't be posted until January but whatever the final figures are, our balance sheet is expected to be the best it has ever been. We have built the largest treasury in SRS history. That's because of prudent management by the officers and board, especially Treasurer Harold Effner Jr., who has served in this position for 30 years. It's also a sign of the popularity of our services and products. Despite increasing costs, the dues are still only \$15, making the SRS one of the best bargains in philately.

Annual Meetings

To provide an opportunity for the SRS board to conduct business and for members to meet their representatives, we have held annual meetings in conjunction with different national level APS shows. The annual meeting has showcased interesting and informative presentations and allowed members to get direct answers to their questions. Attendance has been small but growing each year. The Board meetings have been very productive. The 2008 Annual Meeting was held on May 24 at NOJEX in Secaucus, New Jersey.

Archives

The SRS Archives were organized to provide a resource for members in support

SRS Committees

Annual Mtg.	Hermann Ivester	Librarian	Peter Martin
Attorney	William Smiley	Membership	Jim Timpson
Auction	Scott Troutman	Nominating	Harold Effner Jr.
Awards	Harold Effner Jr.	Publications	Peter Martin
Bylaws	Hermann Ivester	Publicity	John Bowman
Exhibitions	Ken Pruess	SRS Sales	Terence Hines
Historian	Peter Martin	Webmaster	Dave Wisley

State Revenue News

of their research. Organized by state, the Archives consist of materials, originals and photocopies, donated by members. Letters, brochures, order forms, regulations, laws, annual reports, articles and a variety of other items are included. Much of this type of information is lost when spouses or estates discard what appears to them to be worthless papers. All members are encouraged to provide their research information to help build the SRS Archives. Future plans call for the laws and other critical information to be linked to the SRS website.

In addition, two books in the SRS Archive Series have been published. The 260 page Florida book was published in 2007 and the 116 page North Carolina book was released this year.

Awards

The SRS awards program, which I started in my first term back in 1994, has been reenergized and we have added four names to the list of Distinguished Service Award recipients, the society's highest honor. For special long-term service to the SRS we also award honorary life memberships. Currently, we are examining the creation of an SRS Hall of Fame.

Also, annually since 1994, we have awarded a cash prize to the best article in the *SRN*.

Auctions

I started the SRS auction in November 1992 with an 80-lot offering and conducted the first four auctions before turning over the gavel to Scott Troutman in 1995. The auctions were an immediate hit with members and have continued to grow significantly in size, scope and quality ever since. Auction 42 in the Third Quarter *SRN* had 502 lots. It seems that with every auction we continue to set records for lots, lots sold, percentage sold, number of bidders or prices realized.

Bylaws

One longtime problem that we are still addressing is the need for a viable, up-to-date constitution and bylaws. Incoming President Hermann Ivester, an attorney, has agreed to chair a committee that will prepare draft documents for the Board's review early in 2009 and ultimately for a vote by the membership.

Specialized Catalogs

The new millennium has seen a new wave of state revenue catalogs, the first efforts in more than 20 years. Since 2003, SRS members have produced a host of new works, including specialized catalogs for Alabama, Colorado, North Carolina, Utah and Real Estate stamps. The four Nutmeg Stamps Sales Hubbard Collection catalogs have also proven to be outstanding references. Several other specialized catalogs are nearing completion.

To promote cataloging efforts, we have a group of dedicated specialists who serve as state coordinators. The list of coordinators appears in each *SRN* and while we don't yet have all 50 states covered, we do have volunteers for nearly 40. In addition, to aid these catalogs efforts, I introduced the Standardized SRS Catalog Prefix List in 2003. That original draft is now finalized and will be available in hard copy and on our Website.

Exhibitions

A comprehensive exhibition awards program was initiated by Ken Pruess and newly minted medals have been awarded to qualifying state revenue exhibits since 2003. The number and quality of state revenue exhibits keeps increasing and juries are beginning to reward these exhibits with high level awards.

Library

The SRS Library has begun its transition to a permanent home at the American Philatelic research library in Bellefonte, Pa. The move ensures professional management of SRS books and journals and makes them accessible on site and by mail. SRS members will have full access to all state revenue related publications at all times. Anyone encountering any problems may contact the SRS librarian. While we have made arrangements to eventually house the SRS Archives at the APRL, for the time being they will still be available through the SRS librarian.

Publications Program

The SRS Publications committee has been active and produced a variety of works to support researchers. Included are The American Bank Note Company State Revenue Index Proofs (2004); SRS Archives - Florida (2007); SRS Archives - North Carolina (2008) and The Standardized SRS

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Catalogue Prefix List (2008).

Our biggest production, the 700+ page SRS State Revenue Stamps Catalog edited by Scott Troutman, has had a major positive impact upon the hobby. The first printing of 400 copies sold out in under 90 days making it an instant philatelic best seller. The second printing of 200 copies is nearly sold out as well. The first Update was provided free to all buyers and included in the 2nd Quarter 2008 *SRN*. A second update of about 100 pages will be available in 2009 and a full second edition is expected in 2010.

Sales Service

The SRS sales service continues to be a popular society offering and sales manager Terence Hines is always looking to add more stamps to the listings.

State Revenue News

State Revenue News, our quarterly journal, continues to be published on time and is packed full of a wide variety of state revenue news and research. The popular publications, edited by Scott Troutman since January 1997, continues to garner high awards in literature exhibitions including a vermeil medal. Beginning this year, we have also added color to the journal.

Website

A make over of the SRS website has been a longstanding goal and, after several false starts, we are well under way. Dave Wrisley, our new Webmaster, expects to have the home page and partial content and links online by the time you read this message. Go to www.staterevenue.org and watch the site grow.

Congratulations to the newly elected officers and board and thanks to all who ran for office. Thanks also to outgoing board members Ed Kettenbrink, Peter Pierce and Scott Troutman for their dedicated service. And finally, thanks to all the SRS members who have made this collecting specialty such a huge success. I appreciate your support during these many years and I am confident that you will provide the same level of support to the incoming president. I look forward to working with many of you as we continue to move the society toward new heights.

Happy Holidays, Happy New Year and Best Wishes.

Peter Martin

Florida Documentary Meter Stamps A New Listing and Usage Observations

By Dave Wrisley

Summary & Background

Since Florida's documentary meter stamps were introduced over 50 years ago, there have been multiple ways to show payment of Florida's documentary excise tax. Stamps, meter stamps, and County Clerk notations have played an overlapping role. Data sampling from county official records shows not only when various meter stamp designs were used, but also how each county used the available methods differently. A new meter stamp listing is developed and presented.

There have been no previous, detailed reports dealing with the order, or time periods of usage for the various Florida documentary meter stamps. Also, there have been no previous reports regarding how usage of meter stamps affected the use of the other payment methods. Neither Hubbard catalog^{1,2} lists any documentary meter stamps. The SRS Catalog lists three varieties of Florida documentary meter stamps, with 11 other states having at least one. No other states have separate documentary surtax stamps.

When documentary meter stamps were in use, Hines developed an initial listing of counties using them by contacting each for samples.³ Largely as a result of this work, thirty of Florida's 67 counties were known to have used at least one documentary meter stamp. However, this fixed point in time sample (1969) did not enumerate all designs, and did not develop usage duration information.

Research for this article included the following sources: the author's personal collection, images kindly provided from the collections of others^{4,5}, the SRS Archives Series publication for Florida⁶, *State Revenue News*^{7,8,9}, the Sarasota County Law Library, Official Records of Bay, Leon, Manatee, Okaloosa, Sarasota, and Walton County, and portions of Official Records for Baker, Citrus, Clay, Highlands, Hillsborough, Jefferson, Nassau, Okeechobee, Palm Beach, and Seminole Counties.¹⁰

The author sampled Official Records from 16 counties, as well as data available from collectors, to indicate what meter stamps were actually used, and when. This

data were then used to develop a new listing, and a composite estimate of the usage duration for each type meter stamp. The data were also used to show which of the available methods the various counties used for documentary tax payment evidence, and to observe what effect meter stamp use had on the use of other methods.

Legislation

Both State and Federal Laws shaped documentary stamp and meter stamp usage in Florida. Florida first imposed a documentary excise tax in 1931 for deeds, transfers of title, certificates of indebtedness, stock certificates, and bonds and debentures.¹¹ After that point, and while the Federal documentary tax existed, relevant Florida documents had both Federal and Florida stamps affixed. Legislation in 1957 authorized the use of meter machines as an alternative to stamps.¹² After the repeal of the Federal documentary tax at the end of 1967, Florida instituted, in effect, a continuance of the tax at the state level as a documentary surtax, and issued separate documentary surtax stamps and meter stamps. The surtax rate was the same as the final Federal rate—\$1.10 per \$1000; however, it was applicable only to real estate transactions.¹³ The documentary surtax lasted for 11 years, being repealed in 1979.¹⁴

Florida State Government underwent a sweeping re-organization in 1969.¹⁵ Amongst many other things, this legislation created the Florida Department of Revenue, and gave it responsibilities for taxation formerly residing with the Comptroller. Legislation in 1981 made documentary stamps (and meter stamps) optional.¹⁶ Alternatively, clerks or their agents could make notations on documents in lieu of affixing documentary stamps or meter stamps. These notations would state amount of tax paid and in which county, and would have the county clerk's/agent's signature. Finally, in 1996, legislation was passed declaring that the Department of Revenue would supply documentary stamps only until 3/31/97, and repealing the meter machine option.¹⁷ After that, a Clerk notation was the primary method for

recording documentary tax paid.

Although various, county-specific styles of Clerk Notations are used today, technically documentary stamps can still be used, and are, though more and more rarely as final stamp inventories dwindle. If an adhesive stamp were to be used, the clerk or agent cancels it with initials and date.

Today, Florida Statutes state only that "a notation shall be placed on the document to be recorded showing the amount of tax paid and the county where payment is being made, and the notation shall be signed by, initialed, or otherwise stamped with the name or initials of the county comptroller or clerk of the circuit court, or designated agent thereof."¹⁸

Florida distributes documentary tax revenue through a complicated formula, to many funds. Initially, the revenue went to The General Revenue Fund. Since then it has been distributed to an increasing number of funds established along the way. In 1967 when the surtax was levied, the money from that tax went to a Land Acquisition Trust Fund. In 1981, the documentary tax revenue was distributed amongst The General Revenue Fund (80%), The Land Acquisition Trust Fund (13%), and the Water Management Lands Trust Fund (7%) created that year. In 1990, two more funds shared the revenue—The State Infrastructure Trust Fund, and The Conservation and Recreation Lands Trust Fund. In 1992, a State Housing Trust Fund was added to the distribution. Today, the State Game Trust Fund, the Invasive Plant Control Trust Fund, the Ecosystem Management and Restoration Trust Fund, the Marine Resources Conservation Trust Fund, and the Department of Environmental Protection Water Quality Assurance Trust Fund also share the revenue.

Table 1 (page 4) summarizes key dates for Florida documentary meter stamps. The combined effect of legislation was that County Clerks had options for showing payment of the documentary tax. Figure 1 shows in pictorial form when the various methods for providing evidence of tax paid were lawful. It shows that while meter

Date	Event
7/28/31	Florida documentary tax imposed; documentary stamps used as evidence of payment
5/15/57	Meter stamps became an alternative to documentary stamps.
1/1/68	Florida documetary surtax imposed.
7/1/69	Florida Government re-organization (Comptroller => Dept. of Revenue for taxes)
10/1/79	Documenatry surtax repealed.
5/26/81	Clerk notation authroized in lieu of stamps or meter stamps
4/1/97	Florida Department of Revenue stops supplying documentary Stamps. Use of meter stamps also repealed.

Table 1. Key legislative dates for use of Florida documentary stamps and meter stamps.

stamps were used, at any one time there were two or three different methods that could have been used to indicate payment of documentary excise taxes.¹⁹

Bibliography

¹ Hubbard, E. S. A., *State Revenue Stamps*, 1992 re-print of original 1950 catalog, pp11-12
² Hubbard, E. S. A., *State Revenue Stamps*, 1992 Supplement, ppFL1-2.
³ Hines attempted to contact all counties, and listed only those that responded. Personal communication.
⁴ Gray, Kent, "U. S. City & County Catalog", www.staterevs.com, May 2008.
⁵ Kettenbrink, E. C.; Fu, Jeff; Troutman, S. M.; Davis, Doug, scanned images
⁶ Martin, Peter, ed., *State Revenue Society Archive Series, Florida*, 2007, State Revenue Society, pp71-2.
⁷ Hines, T., "Florida Documentary", *The State Revenue Newsletter*, November

1968, 8:7, pp90-1
⁸ Hines, T., "Current Florida County Documentary and Sur-Tax Meters", *The State Revenue Newsletter*, September 1969, 9:5, pp67-8.
⁹ Hines, T., "Florida Update", *The State Revenue Newsletter*, March 1979, 19:2, pp18-9
¹⁰ Online record retrieval of document images from County Clerk websites often did not cover the complete time period of interest (1957 – present).
¹¹ Laws of Florida, 1931, ch. 15787, effective 7/28/31
¹² Laws of Florida, 1957, ch. 57-107, effective 5/15/57
¹³ Laws of Florida, 1967, ch. 67-320, effective on the later of: 1/1/68, or repeal of Federal Law
¹⁴ Laws of Florida, 1979, ch. 79-350, effective 10/1/79.
¹⁵ Laws of Florida, 1969, ch. 69-109, effective 7/1/69.
¹⁶ Laws of Florida, 1981, ch. 81-14, effective

5/26/81.
¹⁷ Laws of Florida, 1996, ch. 96-395, effective 4/1/97.
¹⁸ Florida Statutes, 2007, Title XIV, chapter 201, section 132, 1(a).
¹⁹ From 5/15/57 to 1/1/68, from 10/1/79 to 5/26/81, and from 4/1/97 to present there were only two methods that could be used.

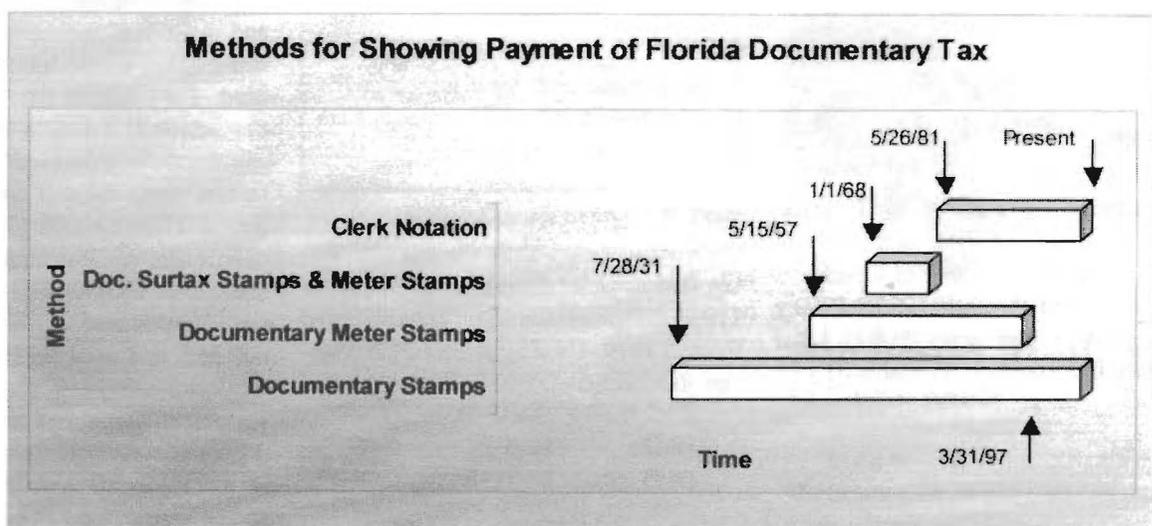


Figure 1. The overlap in time for methods authorized to indicate payment of the Florida documentary excise tax. 3/31/97 was the last date on which meter stamps could be used.

New Listings

Documentary Meter Stamps

Authorized from 1957 to 1997.



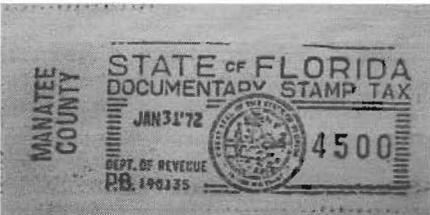
1957. County name at left. Florida Seal in middle. Date above "Comptroller". Dates observed through 1972. Pitney Bowes meter number series 190000. Used by at least 28 counties. 63 x 23mm.

- DM1 Black
- DM1a Red
- DM1b Blue
- DM1c Purple



1967. County name and meter machine impression number at left. Florida Seal in middle. "Comptroller" above date. Dates observed through 1971. Pitney Bowes meter number series 10000, or 11000. Used by at least seven counties. 79 x 21mm.

- DM2 Black
- DM2a Red
- DM2b Purple



1971. Design variation of 1957 series. County name at left. Seal of Florida in middle. Date above "Dept. of Revenue". Dates observed through 1973. Pitney Bowes meter number series 190000. Used by at least four counties. Probably 63 x 23 mm.

- DM3 Color unknown.



1971. County and meter machine impression number at left. Seal of Florida in middle. "Dept. of Revenue" above date. Dates observed through 1997. Pitney Bowes meter number series 11000, or 10000. Used by at least fifteen counties. 78 x 21 mm.

- DM4 Black
- DM4a Blue
- DM5 Color unknown; no county name

Documentary Surtax Meter Stamps

The Surtax existed from 1968 to 1979.



1968. "Documentary/Surtax". County and meter machine impression number at left. Comptroller Seal (dog in front of safe/ "DEFENDO") left of centered map. Date in box at lower right of seal, under map. Dates observed through 1971. Pitney Bowes meter number series 10000, or 11000. Used by at least twelve counties. 83 x 21 mm.

- DM6 Black
- DM6a Red
- DM6b Purple
- DM7 Black, no county name. P.B. 10827 (Dade), 74 x 21 mm



1971. Florida Seal left of center map. "Dept. of Revenue" below Seal. Date in box. Pitney Bowes meter number series 10000, or 11000, to right of date box. Dates observed through 1979. Used by at least eight counties. 82 x 21mm.

- DM8 Black
- DM8a Red
- DM9 Black; no county name

Results

Thirty-six Florida counties were observed to have used at least one meter stamp. In total, 36 new county examples of the nine meter stamps, and 58 new meter numbers, were seen. Since only six of 67 counties have been studied in detail, more designs may exist, more counties have probably used at least some of the designs (adding more meter numbers), and the range of observed dates of use will probably broaden.

Legislation clearly shows that these are Florida State, not county, meter stamps. County names on the meter stamps merely denote where the meter stamps were used, as required by that legislation.

No county, of those studied in detail, used all nine meter stamps. Each county chose a unique path in time for using regular documentary stamps, surtax stamps, meter stamps, or clerk notations to show evidence of payment of the documentary excise tax. Only the first meter stamp was used by all 6 counties. No county even used all of either the meter stamps, or surtax meter stamps. Excepting the start and end of the documentary surtax, there was no evidence of Florida-wide, sharp cut-offs in the use of any particular method, or any particular stamp/meter/notation design within a method.

The data shows that shortly after the meter machine option became law in 1957, at least some Florida counties began using documentary meter stamps. This quick switch probably had to do with the expense of procuring, carrying, and controlling inventories of various denomination stamps, and resulted in lowering the numbers of stamps that would have otherwise been used. For example, only one of six counties examined in detail ever used documentary stamps with the Fred O. Dickinson signature. Only three of six used "Dept. of Revenue" documentary stamps. On the other hand, some counties did not introduce meter stamps until 1971.

Examples abound of the flexibility counties had, and used, to show payment of the documentary tax. The author observed various combinations used on the same document – documentary stamp with surtax stamp, documentary meter stamp with surtax stamp, and documentary meter stamp with surtax meter stamp. Meter stamps of the comptroller type were used with surtax meter stamps of the Department of Revenue type. Both type surtax stamps

were occasionally used together on the same document.

During the period in which meter stamps were authorized and used, documentary stamps were also used sporadically for at least 22 years. The author observed Green, Dickinson, and Department of Revenue series stamps on documents. These documentary stamps would have been used to deplete stocks, or to otherwise fill in for meter stamps.

About....

This work is the result of research being done for a future Florida Specialized Catalog and Handbook. The meter stamp images in this article, and those of many other Florida State Revenue stamps, can be found on a website (<http://floridastaterevenues.spaces.live.com/>). The same website includes a much-expanded version of this article, and others. Special thanks to Ed Kettenbrink for his thoughtful comments, his perspective on meter stamps in general, and for his encouragement to think big.

North Carolina Liquor Taxpaid Mecklenberg County

by Mack Matesen



This was in one of Bert Hubbard's mail order 10 cent envelopes, but the inscription "TAX PAID" caught my eye. I don't seem to find anything like this in Scott Troutman's *The Revenue Stamps of North Carolina* catalog. The numbers at top are in purple and the other writing is in black.

Rhode Island Tobacco Meters

by Scott Troutman

In the SRS catalog you will note that the prices for the Rhode Island T11 2ct stamp are quite high. Two letters found by Mack Matesen in the late Elbert Hubbard's correspondence file indicates why. The first letter is from the late George Cabot to the Rhode Island Department of Cigar and Cigarette Tax Section in which Mr. Cabot is placing an order December 14th, 1940.

"Strip Stamps:

I have sufficient of all the denominations in red-lilac, except the 2c, of which I would very much like about 10 copies if any of them are turned in for redemption; they seem to be extremely rare?"

In this letter Cabot orders specific quantities of cigarette stamps totaling \$1.70 and puts in a request for some of the blue tobacco strips [T25-31] then in use. He encloses \$5 with the instruction "If there is any balance remaining, just send anything at all -- that you think would be most interesting or 'unusual'."

The reply letter was sent out Dec. 17, 1940 with combinations of the T25-T31 stamps (four or five of each) to use up the \$5. However, the following handwritten note was on the form.

"We are very sorry that we cannot fill your order as you wish. All our two cent stamps are sold very quickly and there are never any returns. I am, however sending you two different five cent stamps which I believe you do not have in your collection. If you do not want these stamps we will exchange them for other denominations.

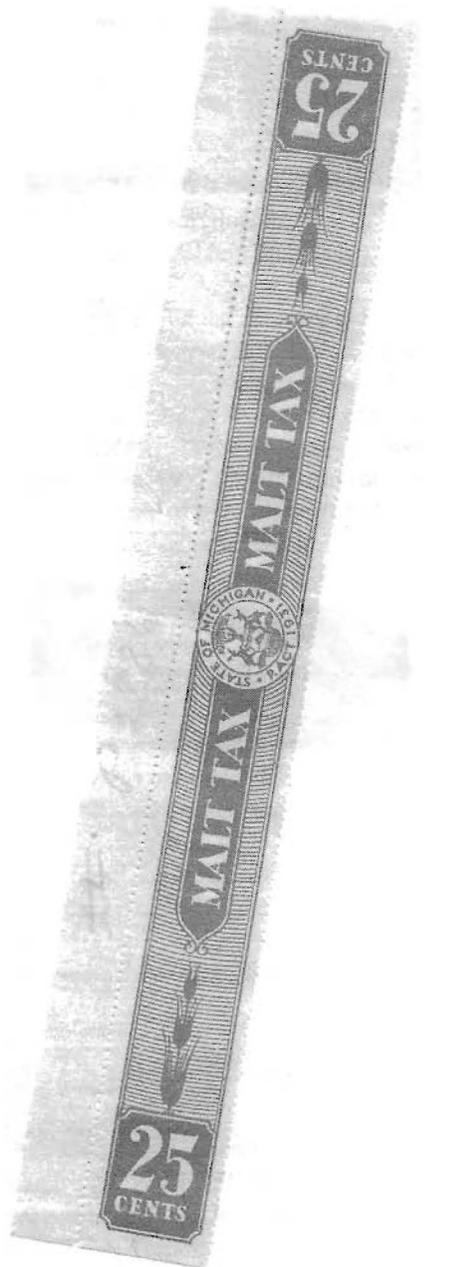
Joseph Bardsley"

It is unclear from the form what the 5ct stamps were and in fact there is nothing on the form listing any additional 5 cent stamps. They seem to have been sent "on approval".

One item of note is that the form included meter impressions at the cost of 20 cents each. A note on the form says the following.

"Meter impressions are registered in units of twenty cents. Each impression evidences the payment of tax on ten packages of twenty cigarettes each."

The cigarette tax rate at this point was two cents a pack. So what became of these carton meters? Nothing like that has been reported to date.



Michigan Malt Notes

by Pieter P. Bonsel

In the heading in the SRS catalog above the heading for MA25 it should read "pink mottled back, perf 12 or 12-1/2".

Shown above is a variety of MA27 which should be MA27a 25ct, maroon on tan glossy paper.

Meter Essays

by Mack Matesen



State of America essays
Red on pinkish paper

I seem to recall, but have not consulted Riley's index, that Terry Hines, when he was at the helm, had a rather sizable article or it may have been articles dealing with meters. These State Of America are not what I would consider to be common yet neither rare, but they do tend to pop up on the market periodically.



North Dakota wine essay
Red on yellow paper

The North Dakota wine item is nice, only one I have and can find no reference in Hubbard's that the state ever taxed and reflected payment of same with a meter. New find? Got me.

New SRS Website

Check out our new SRS website at <http://staterenue.org>. News and announcements, pictures, organizational information, membership application and publication order forms, sneak-peeks at the contents of the next State Revenue News, are all there, with more to come. Contact Webmaster Dave Wisley with questions or comments. Make sure to send him your favorite stamp image so that the website slide show isn't all Florida!

Our thanks to Jim McKellips for all the work he did on the old one.

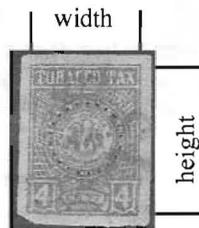
The Louisiana Tobacco Mess

by Scott Troutman

When I made the new SRS catalog I knew a lot of new finds would surface, but the mess we have turned up in the Louisiana tobaccos was way more than expected.

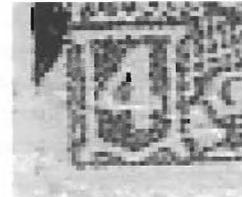
Kent Gray, Keith Hill, Patrick Gagnon and others showed up with a lot of stamps that just weren't described anywhere, and the references in the old Hubbard catalog were to stamps that no one seemed to have. The big finds, though in most cases tiny decals, are between T25 and T38. Shown on the next two pages are expanded listings for what was just page 16 in the SRS catalog. The big problem is in the decals. And it may come from how they are measured.

The way we want to measure them, and really all the stamps, is just the size of the design. Perfing differences on regular stamps and different widths of surrounds on decals, especially when applied, can cause two people to measure the same stamp and get different sizes. Shown below is a T38 and how it should be measured.



Note the the white surround does not get included.

Most of these decals are of two types, ones with the values enclosed in rectangles, and the other with pointy appendages at the bottom of the stamps - sort of a modified shield. An example of the pointy bottom is below.



The little points can be hard to see as many of these decals are quite small.

What we need for everyone to do is to measure the stamps you have in these tobaccos and let Scott Troutman know if you find something else. Some of the values reported in the Hubbard catalog, no one seems to have, and in other cases we think the sets have more values that I currently have listed.

Also can anyone verify the colors on the 1932 decal series? Or send pictures of the 1993 set?

If you can make scans at 300 dpi in color and send them, please do. Or make a color photocopy.

Oklahoma Documentary Meter Find

by John Bounds



Here is a red on white Oklahoma meter from Choctaw County used in 1977, long before the 1983 listed in the catalog.

This will be D41CH in the catalog.



1932. Perf 12-1/2. White paper. 19-1/2x22mm. See third set.

T12	1ct	blue	3.50	1.50
T13	2ct	purple	2.50	1.25
T14	3ct	red	4.00	2.50
T15	4ct	green	4.00	2.50

1932. Decals. Vertical safety reading down (reads correctly on reverse of stamp).

- a. Safety reads up.
- b. Safety reads across.
- c. Horizontal safety inverted.
- d. Safety reversed, reads down.
- e. Safety reversed, reads up.

T16	1ct	blue?	2.50	.50
T16a	1ct	?	3.00	
T16b	1ct	?	15.00	
T16c	1ct	?	15.00	
T16d	1ct	?	15.00	
T17	2ct	purple?	15.00	
T17a	2ct	purple?	3.00	.50
T17b	2ct	purple?	1.00	
T17c	2ct	purple?	15.00	
T17d	2ct	purple?	15.00	
T18	3ct	red?	1.25	
T18b	3ct	red?	3.00	
T19	4ct	green?	3.00	.15
T19a	4ct	green?	4.50	
T19d	4ct	green?	7.50	
T19e	4ct	green?	15.00	



1932. Gray safety paper reading "Louisiana". Horizontal safety.

- a. Inverted safety.
- b. Vertical safety reading down.

T20	1ct	blue	2.00	
T20a	1ct	blue	4.50	
T20b	1ct	blue	15.00	
T21	2ct	purple	2.00	
T21b	2ct	purple	15.00	
T22	3ct	green	2.00	
T22b	3ct	red	3.00	
T22c	3ct	yellow green, inverted safety	-	

T23	4ct	green	2.00
T23b	4ct	green	7.50

1932. Coils perforated vertically 12-1/2. Gray safety paper reading "Louisiana". Horizontal safety.

T23A	1ct	blue	10.00
T23B	2ct	purple	10.00
T23C	4ct	green	15.00



1933? Decal. Value in center at bottom. 8mm circle of internal holes. Design 10x11-1/4mm.

T23E	2ct	red	-
T24	4ct	green	-



1933? Decal on white card, black rouletted 9-1/2. Values in lower corners in rectangles. Design 10x11mm.

T25	1ct	blue	-
T25A	2ct	purple	-
T25B	3ct	red	-
T25C	4ct	green	-

1933? Decal, Values in lower corners in rectangles. Design. 8-1/2x11mm.

T25D	1ct	blue	-
T25E	5ct	red	-



1933? Decal. Values in boxes with pointy bottoms in bottom corners. Abt. 14x16mm.

T26	2ct	?	-
-----	-----	---	---



1933? Decal on white card, perforated 12. Values in boxes, with pointy bottoms in bottom corners. Design 8x11mm.

T26A	1ct	blue	-
T26B	2ct	purple	-
T26C	3ct	red	-
T26D	4ct	green	25.00

19?? Similar decals hyphen hole roulette 7, pointy bottoms on yellow card. Design 8x11mm.

T26E	3ct	red	-
T26F	4ct	green	-



19?? Decals on green "LOUISIANA" safety card, roulette 6-1/2. Values in rectangles. Design 8x11mm.

T26G	1ct	blue	-
T26H	2ct	purple	-
T26J	5ct	red	-

1933? Decal on white card. Much larger 14x16mm

T27	2ct	carmin, value at bottom center	7.50
T28	4ct	green, value at bottom corners	10.00
T29	4ct	purple, value at bottom corners	10.00



1935? Decal. Values in rectangles at lower corners. 10x11-1/2mm.

T30	2ct	green	6.00
T31	4ct	green	- 20.00



1938? Decal on white card. Values in rectangles. Roulette 9-1/2 horizontally every other row. Similar but smaller. 9-1/2-10x11-1/2mm.

T32	1ct	blue	15.00
T33	3ct	red	7.50
T34	4ct	green	-



1939? Decals. Value in boxes with pointy bottoms. Circle of internal holes. 10x12-1/2mm.

T35	2ct	purple	-	6.00
T36	3ct			
T37	4ct	green	15.00	10.00
T38	5ct	gray, cream safety card		



1945? Decal shaped like state. On perforated green safety card. a. Cream safety card, green safety on back.

T38A	1ct	blue	5.00	2.50
T39	2ct	purple	3.00	1.50
T39a	2ct	purple	-	
T39A	3ct	brown	10.00	
T39B	4ct	green, roulette, green safety card, vertical safety	10.00	
T40	5ct	orange-red	1.50	
T40a	5ct	red	-	
T41	8ct	purple overprint on T40a (1950)		

San Bernardino, California Scale Seal

by John Boal



Here is the new 2008 weights and measures decal for San Bernardino County, California. As far as I know this is the first county decal in color. Certainly the first for San Bernardino County.

New York City-State and New York Cigarettes.

by Kent Gray

New York City - State Issues



CS0 CS1

The red stamp on the right is the CS1 shown in the catalog. But the blue stamp on the left is dated at its bottom as from 1952. The left stamp has what I'll call a tiara at its top. Both have the brown-red "STATE OF NEW YORK/CITY OF NEW YORK" safety. *The blue stamp will become CS0.*



CS19b CS19

These are an interesting pair of stamps. The one at the right is a CS19 with a brown-red "STATE OF NEW YORK/CITY OF NEW YORK" safety, but the one at the left has an orange safety but reading down vertically. *This would become CS19b.*



CS23A

Here is a 5ct + 1ct version of CS23 with a date at the bottom of 1960. *This would become C23A.*

A Specimen of CS29 was sold on eBay. It had a large hole punch. *This would be CS29S.*



Heat fusion found in 2007. "NY-NYC/TAX 20 PAID/CIGARETTES". Black on pale blue. Pie wedge magenta safety. 11x11mm. *This is CS34.*



Here are two examples of CSM1 in a purple color. While both have the same meter number (20122) there are many minor differences between the two. For example the two two's at the end of 20122 touch in the upper stamp, but are separated in the lower stamp. The large 2 has a ball on the end of it's tale in the bottom stamp, but none in the top stamp. Given the sloppy appearance of the lower impression it may well be a forgery. *This meter will become CSM1a.*

New York



C3 in the catalog is listed as 3ct, it should be 5ct.



This is a pane of 10 of what is in the catalog as C6a but and these are on a buff card with an elaborate New York safety even featuring the state seal.

This becomes C6A and the one on white card we believe is the known counterfeit and it becomes C6Aa.



These are pictures of C9-12. Note that the design of C11 orange is different except for the map of the state. It probably should be in a different series.



Pictures of C16.



New design after C18, still at 2ct rate. *This becomes C18A*



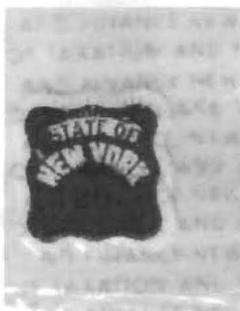
Here is a 3ct brown member of the C19 series. *This becomes C19A.*



This stamp is dated 1954 and is red brown with an orange "STATE OF NEW YORK" straightline safety, black roulette. Abt 15x18mm. There could be other values to this set. *This stamp becomes C38A.*



This is like C52 20 cig, but in a lavender color. *This becomes C52A.*



Heat fusion found in 2007. "STATE OF NEW YORK/TAX 20 PAID/CIGARETTES". Straightline magenta safety. Black and white on orange. 11x11mm. *This is C59.*



Here is an illustration of CM1 which is purple. Counterfeits of this are known to exist and this could well be one of them.

SRS Election Results

SRS President Peter Martin announced the results of the State Revenue Society election after the ballots were counted at the Collectors Club in New York City on November 6. Martin is stepping down as SRS president after more than 10 years and, as a sign of the continuing interest in state revenue collecting, this marked the first contested election in the society's 53-year history.

Elected for the 2009-2011 term starting January 15, 2009, were: President Hermann Ivester (Arkansas); Vice President Harold Effner Jr. (New Jersey); Secretary Kent Gray (New Mexico); Treasurer Terence Hines (New York); and Governors John Bowman (Texas); James Timpson (New York) and Dave Wrisley (Florida).

The new slate is mix of board veterans and some very talented newcomers. Ivester moves up from his vice president's post; Effner becomes vice president after serving for 30 years as the group's treasurer, Hines is a past president and Gray was the incumbent secretary. All three governors are new to the board.

The society recently reached the 300-member plateau for the first time. Bucking the declining organizational membership trend in philately, the SRS has seen a membership increase of 20 percent in the past two years, much of it spurred by the release of the *SRS State Revenue Stamps Catalog* in December of last year.

2008 SRS Election Results

President Votes

Hermann Ivester (AR) 75*

Vice President

Harold Effner Jr. (NJ) 51*
Ron Leshner (MD) 26

Secretary

Kent Gray (NM) 42*
Scott Troutman (PA) 35

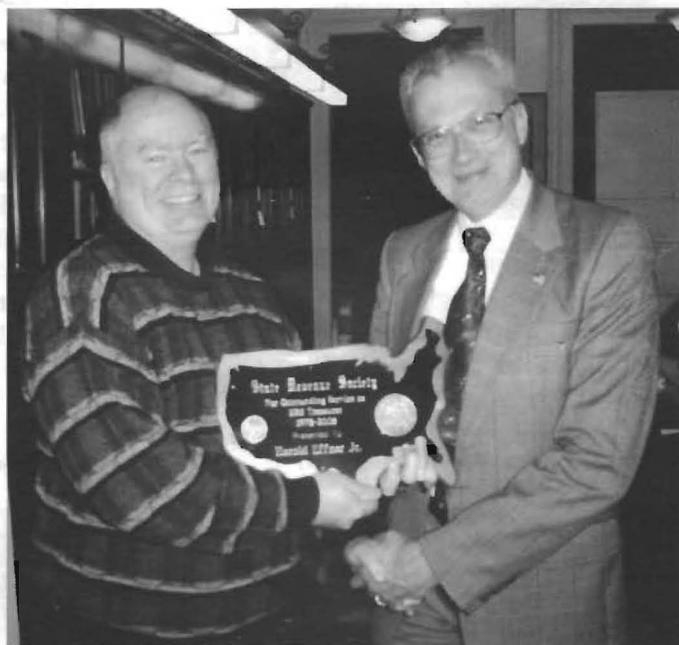
Treasurer

Terence Hines (NY) 52*
Mack Matesen (WA) 25

Governors

Dave Wrisley (FL) 60*
John Bowman (TX) 58*
James Timpson (NY) 55*
Ed Kettenbrink (TX) 44

* Elected



During the November 6 revenue meeting at the Collectors Club in New York City, State Revenue Society President Peter Martin (left) presents Harold Effner Jr. a recognition plaque for his 30 years of outstanding service as SRS Treasurer.



This is an unlisted New York 20000 series meter for 20 cigarettes. This has a magenta ink. *This is CM1A.*

Now Available The SRS Archives Series

Edited by Peter Martin

The SRS Archives Series consists of spiral bound copies of state files from the SRS Archives. Included are such items as articles, correspondence, flyers, illustrations, order forms, pamphlets, posters, printer information, regulations and anything related to the state that may be of interest to researchers. Archive series publications are organized by subject and include a table of contents.

Florida — 2007, 260 pages.....\$30 (\$24 SRS members)
North Carolina — 2008, 116 pages.....\$23 (\$18 SRS members)

Please add postage and handling from the SRS Publication Sales order form.

Order from:
SRS Publication Sales
Box 629
Chappaqua, NY 10514-0629

Catalog Additions

by Andy Baer

I finished going through the new SRS catalog and I have some information that may be pertinent.

ST112a. There is nothing wrong with the catalog on this one. It's just a picture of the stamp with a double transfer. extensive enough to almost be a double impression. except for the raggedness of the doubling.



The largest (torn-up) stamp is a Kansas W50 with a serified "A" serial letter. The catalog lists only a "Q" for this stamp.



Then there is a New York stock transfer ST150 with a 1937 cancel date, putting its issue date before the catalogs "1938?"



ST 112a double transfer
Next is a New York stock transfer



Last is an unlisted Virginia wine with a black value and serial number (W25A).

Virginia Cigars and Cigarettes

by Kent Gray



Here is something pretty cool, as the category isn't even known for this state! I proudly present our first two Virginia cigar tax stamps, CG1 & 2 - old and in sad, but proud shape. 2ct is red and 25ct is olive. These are about 16x13mm.



Here is a new fusion C4A black on blue with white border - unknown use date. It has a purple straightline safety.

Florida Cigarette Meters

by Dave Wrisley and Scott Troutman

The following is a revised cigarette meter listing adding many new finds.

Cigarette Meters

Use Tax



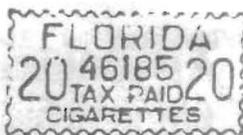
19?? Pitney-Bowes 20000 series meter. 32x16mm.

CM0	3ct	purple	5.00
CM0A	4ct	purple	5.00



1968? Pitney-Bowes 20000 series meter. 32x16mm.

CM1	20 cig	blue	1.00
CM2	20 cig	purple	.50
CM3	20 cig	red	1.00
CM4	20 cig	green	1.00
CM5	20 cig	orange	1.50



1978 40000 series meter. Value on both sides. 32x16mm.

CM6	20 cig	black	5.00
CM6A	20 cig	blue	3.00
CM6B	20 cig	purple	2.00
CM6C	20 cig	red	5.00
CM6D	20 cig	green	5.00



1980. Pitney-Bowes 40000 series meter. "INDIAN/CIGARETTES" (tax exemption). Abt 30x15mm.

CM7	20 cig	red	30.00
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New Michigan Fish and Game Book

by Ira Cotton



Friends - My new handbook on "Michigan Fish & Game License & Club Badges" is now published and available for purchase. It is Collector Handbook #2, my first being "California Pictorial Hunting & Fishing Licenses." I hope you will want one for your library; they also make great holiday gifts - maybe not stocking-stuffers, but they will fit in a pair of waders!

This handbook covers Michigan's hunting and fishing license badges, Conservation Officer badges, Department of Natural Resources cloth patches, and sports and conservation club badges and patches. Available background information is present for all items, and all the items discussed are illustrated in full color. This handbook should appeal to those interested in Michigan history as well as collectors. The handbook is available in both saddle-stitched and spiral bindings.

For additional detail about the handbook, please visit www.PaperQuestPress.com, where you can view the cover, Table of Contents and a sample page and order copies online. Pay with a credit card at PayPal.com. Our account at PayPal is identified as PaperQuestPress@yahoo.com. Please be sure to specify the binding you want. Our website www.PaperQuestPress.com has 1-button ordering links to PayPal for handbooks with each binding.

It can also be ordered by sending a check for \$33.50 for saddle-stitched binding or \$34.50 for spiral bound, plus \$5 for shipping and handling to:

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9939 Broadmoor Road
Omaha, NE 68114.

Questions (including shipping costs for intrnational orders and dealer inquiries) or comments may be directed to PaperQuestPress@yahoo.com.



Secretary's Report

Previous Total	295
New Members	5
Reinstatements	0
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	300

New Members

- 1414** Joseph J. Kopczak
44 Surrey Field Drive
Queensbury, NY
- 1415** J. F. Gates Clarke
2610 Belaire Drive
Wilmington, DE 19808
- 1416** Laura Tomaszek
PO Box 11184
Cedar Rapids, IA 52410-1184
- 1417** Thomas Tomaszek
PO Box 11184
Cedar Rapids, IA 52410-1184
- 1418** Frank Blum
PO Box 26288
Indianapolis, IN 46226-0288
- Reinstatements**
Resignations
Deaths
Dropped Not Paid
Address Changes
- 1154** John R. Buckles
10328 20th Ave S
Tacoma, WA 98444
- 1206** James Gerson
7000 Imperial Beach Circle
Delray Beach, FL 33446
- 1215** Jerrold Gay
186 Whitney Road
Stoddard, NH 03464
- 1226** Bill Scarpantoni
1354 Hill Road
Canaan, ME 04924
- 1377** Barry Goldblatt
5208 Holly Street
Bellaire, TX 77401
- 1412** F. Michael Couch
6125 Coloma Drive
Goleta, CA 93117-2043

State Revenue Society
Exhibiting Awards And You Think You've
Had a Bad Day

NAPEX 2008

Ronald Leshar "State and Federal Taxation in Support of Marketing Quality Farm Products" (Vermeil, SRS Gold Medal)

Kenneth Pruess "The State of Taxes" (Vermeil, SRS Gold Medal)

Arthur Mongan "Handbook of Perforated and Punched Initials, Numbers and/or Designs in U.S. Revenues" (Silver, SRS Silver Medal)

Kimber Wald "Ohio Taxation: No Taxation Even With Representation" (Silver-Bronze, SRS Silver Medal)

MINNESOTA STAMPEXPO 2008

Ronald Leshar "The Taxation of Legal Alcohol During the Prohibition Era" (Gold, SRS Gold Medal)

STAMP SHOW 2008

Ronald Leshar "The Taxation of Legal Alcohol During the Prohibition Era" (Gold, SRS Gold)

Arthur Mongan "U.S. Revs-Perfins" (Vermeil, SRS Gold Medal)

2008 OMAHA STAMP SHOW

Kenneth Pruess "The State of Taxes" (Gold, SRS Gold)

Robert Brichacek "The Philatelic Story of Fifty Years of Hunting and Fishing" (Silver-Bronze, SRS Silver Medal)

Sam Houston Philatelics put out a news release on Sept. 6, 2008 about a major goof on the 2008-2009 US Duck Stamp booklets in which the phone number on the back of the booklets for "Individual Stamp Orders" from the U.S. Postal Service's Stamp Fulfillment Center is misprinted and sends you instead to a phone sex line.

"According to a story in today's edition of Minneapolis' Star Tribune, the federal government says it has no choice but to reluctantly keep distributing to millions of waterfowl hunters and stamp collectors a toll-free phone-sex-service number that features a breathy woman promising callers that they can "talk only to the girls who turn you on" for \$1.99 per minute.

About 3.5 million federal duck stamps, featuring artwork by Joe Hautman, are affixed to backing paper that bears the misprinted number, the U.S. Fish and Wildlife Service said Wednesday.

A spokes person for the Fish and Wildlife service said they will keep selling the stamps with the "naughty number" because reprinting the stamps would cost too much. Reprinting the stamps would cost about \$300,000.

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 sending a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

SRS Library
POB 463
Naugatuck, CT 06770

SRN Back Issues

Single back issues are in stock only from 1994 #5, 1995, 1996 and 1999 #4. Otherwise 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	
248	1/02 CO Bedding
250	1/03 Documentary
251	1/04 Vending and Scale Seals
252	2/01 Colorado Cigarettes
253	2/02 Soft Drinks
254	2/03 Tags and Cards
255	2/04 South Carolina
256	3/01 Oklahoma
257	3/02 Alabama Cataloging
258	3/03 Colorado Beers
259	3/04 Arkansas
260	4/01 Maryland & DC
261	4/02 Kentucky
262	4/03 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
275	7/04 Georgia Municipal Beers
276	8/01 Cigarettes
277	8/02 Feed, Seed, Fertilizer
278	8/03 X-Files II.

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2005 year sets

\$14.50 per year postpaid

For bound copies see Publications Page.

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

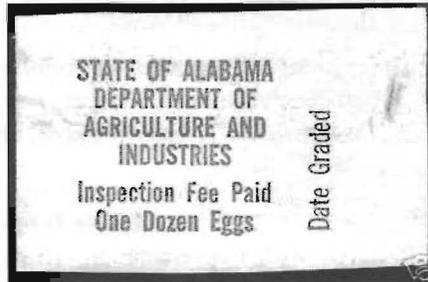
"A bank is a place that will lend you money, if you can prove that you don't need it."

Bob Hope

Auction Realizations on Ebay

by Kenneth Pruess

Alabama Egg E4 (370081075018) \$32.66, E15 (370081077325) \$43.00, E16 (370081077774) \$33.00,



Unlisted E16b in blue
E16B unlisted (370081078253) \$35.00.
Fertilizer Tag gray with white grommet
FTT17 (370079394481) \$36.69.
Playing Cards PC12 (370075211529) \$27.35.
Alaska 1 pint Provisional liquor L23 (370083194912) \$71.00.



Arkansas liquor 2-1/2ct Wiseman yellow on red, torn and soiled (320293293650) \$74.45. Probably an unlisted L10 variety with missing overprint.

Arizona honey specimen HY2S (250249797486) \$43.99.

Colorado beer B41 (230253089648) \$39.65. Colorado feed 100lb on tag (320262189154) \$39.65. Colorado fertilizer FT6c par imperfhorizontally (360058627023) \$18.50

Florida fertilizer 1/2 ton FT35 (150253919309) \$34.99. Feed FE23 25lb (150284136707) \$33.51

Georgia beer Cobb County 72ct, \$29.00. Foreign wine W1 (350077727616) \$129.50.

Illinois real estate RE3 used (250249803794) \$45.00, RE4 (370053242186) \$77.88

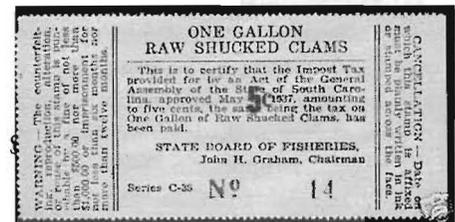
Missouri unlisted 2ct cigarette

State Revenue News
(150271472813) \$21.05. Seed potato tag (370077727616) \$39.65.

North Carolina vegetable seed VF5 (200254029428) \$22.50. A \$20 "illicit mixed beverages" stamp (see article page 21) went for \$134.18.



Pennsylvania Graupner "Silver Stock Lager" beer label with provisional U-314 marking (370081379552) \$66.00.



South Carolina 5ct raw shucked clams, Graham Series C-38 unlisted? (330266920756) \$61 (probably a catalog error on CA3 which should be 5ct). Oyster OY36 (330266918211) \$41.00.

Texas citrus CF8 2-1/2ct (150273238261) \$17.16. CF12 2-1/2ct (150273237914) \$22.15.

Vermont egg E1 (360088173642) \$39.01.

Washington gambling (360045775279) \$78. Honey 5lb HO5 (320244397384) \$20.50.

Other Washington honey of comparable scarcity often sell for only \$1-3. HO6a roul 6-1/4x9-1/2 (360056396751) \$27. 5lb Miller label HGM1a (320251305065) \$28. Toppenish beer Matesen B6 (360084507214) \$55.00. Hothouse rhubarb RH1 (360084507225) \$64.47.

Wisconsin 1 gram marijuana DRM1 (360084507225) \$330.00. Is there any reason for such a high price?

More Fat Fingers and Minor Corections to the SRS Catalog

Thanks to John Bowman, Eric Jackson, James Timpson and other sharp eyed folk.

Arkansas

On L67 it references L81, but it should reference L78.

District of Columbia

AL1 is listed as 1/10 gal, should be 1/16 gal.

The series AL1-AL4 is perforated 10-1/2x11mm like the other 1946 alcoholic product stamps.

New Mexico

B10 - the size should be 38x49mm.

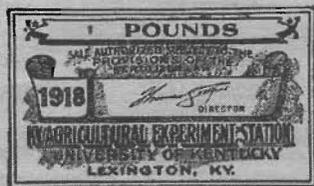
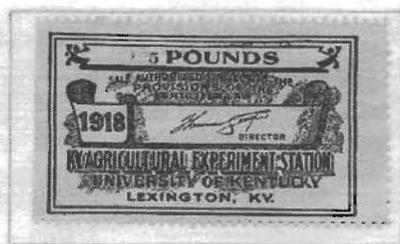
FTT3 - color should be dark blue

Texas

B55 is sage green

Wisconsin

1941 beers come in two sizes. B50 through B52P are 133x32-1/2mm. (header got dropped).



Kentucky Fertilizer Varieties

John Bowman sent in these two varieties on the FT46 125 pound 1918 fertilizers. On the top stamp the "1" and "2" are very light, and on the bottom stamp the "2" and "5" are all but missing.

John also noted that his FT22 and FT22a stamps are yellow and not tan as the catalog indicates.

Also his FT45 stamps has a serif on the



John Bowman sent in this example of a Washington D.C. motor vehicle inspection sticker from 1952. The paper sticker is black on green with red serial number and is 100x41mm. It appears this was a windshield sticker with glue on the face of the stamp.

New York State 2008-2009 Habitat Stamp Available from SRS

by Terence Hines

The New York State hunting and fishing license year runs from October 1 through September 30. Shown here is the 2008-2009 New York State Habitat and Access Stamp. This stamp has a face value of \$5, although the value is not printed on the stamp. The stamp is printed in black on a brown background on a thin plastic substance. This year's stamp shows a pair of wood ducks in flight. The habitat stamps are printed by the same machine and on the same plastic on which New York State hunting and fishing licenses are printed. The backs of the stamps (and licenses) come



with two different texts noting fish and game regulations.

These stamps are available from the SRS Sales Service at the face value of \$5.



Unreported Pennsylvania Soft Drink

James Timpson spotted this unreported Pennsylvania soft drink buried in a small mixture on Ebay. The stamp appears to be the same as the SD11 in the SRS catalog, except the serial number is black instead of red. Note the low serial number, indicating this odd 28 ounce size may not have seen much if any usage. The color is orange. Like SD10 it has the indicia "E. S. P. Co. SCRANTON PA." at lower right. For now we will call this SD10A. Ron Leshar has also reported obtaining two used copies of this stamp.

SRS Auction 42

Results

Most sought after lots were lot 4 an Alaska liquor (\$4.25/\$3 est) and lot 27 the cucumber inspection (\$18/\$5). Other hot lots were 47 and 48 Connecticut cigarettes (\$4/\$2 and \$8.25/7.50), 58 Florida cigarette (\$2.25/1.00), 81 Florida egg (\$14/\$5), 130 KS egg (\$10/\$5), 206 the big MN oleomargarine (\$25/21), 351 SC cooked shrimp (\$8.25/\$6),

and 386 a TN tobacco collection (\$12/10). Other lots with good realizations were Lot 46 a Connecticut cigarette (\$13.75/\$9), 60 and 61 the Florida USDA restriction labels (\$11/\$3 and \$7.25/\$2), 235 a new Mississippi sweet potato (\$16/10) and 359 a nice SD hunting license (\$43/\$35). Bidding was all over the place but bedding, liquor, eggs, scale seals, and Pennsylvania locals seemed strong. Florida, Mississippi, and Connecticut saw aggressive bidding.

The Ohio sales tax better items went fairly low. Cigarettes were the strongest they have been in years.

Several lots were withdrawn as misdescribed.

Next auction will be #43 1st quarter. Have consignments in by New Years. A lot of good material is already in.

Bold indicates over estimate. withd - withdrawn, t - tied, * winning bidder willing to go higher.

1	withd	61	7.25*	119	1.50*	176	8.00*	228	-	289	13.00	343	1.25t	395	-	451	9.00
2	1.75*	62	2.75	120	2.00*	177	2.25	229	3.00t	290-92	-	344	27.00	396	1.25*	452	7.25*
3	6.75*	63-69	-	121	-	178	1.50	230	1.75*	293	7.00	345	20.00*	397	1.50t	453	2.75*
4	4.25*	70	2.75	122	5.00*	179	-	231	17.00*	294	-	346	2.75*	398	1.50	454-56	-
5	5.25*	71	-	123	-	180	8.50	232	8.00*	295	3.00	347	3.25*	399	1.00	457	1.00
6	3.50*	72	-	124	3.75*	181	-	233	25.00*	296	5.00*	348	1.00	400	4.00	458	-
7	10.50	73	4.50	125	5.00*	182	4.25*	234	6.25*	297	-	349	2.50*	401	-	459	-
8	4.50	74	-	126	3.25*	183	8.25*	235	16.00*	298	3.00	350	2.25*	402	4.00*	460	3.00*
9	40.00*	75	-	127	2.50*	184	2.25*	236	7.25*	299	-	351	8.25*	403	3.00	461	-
10	2.75	76	7.25	128	6.00*	185	-	237	12.00*	300	-	352	2.50*	404-06	-	462	33.00*
11-12	-	77	5.00*	129	6.00*	186	10.00*	238	4.75*	301	3.00	353	-	407	7.00	463	3.00*
13	12.00	78	2.00	130	10.00t	187	3.00t	239	29.00*	302	-	354	11.00*	408	-	464	2.25*
14	-	79	2.00	131	2.25	188	1.75*	240	7.50	303	-	355	2.25*	409	1.50	465	2.00
15	-	80	3.50	132	2.50*	189	-	241	1.00*	304	17.00	356	8.25*	410	2.00	466	-
16	1.75*	81	14.00*	133	2.25t	190	1.25	242	5.00	305	-	357	4.25*	411	5.00*	467	10.00*
17	10.00*	82	-	134	withd	191	10.50	243	13.00	306	1.00t	358	30.00*	412	-	468	8.25*
18	4.25*	83	3.50*	135	7.75*	192	1.00	244	1.25*	307	1.50	359	43.00*	413	9.50	469	10.00*
19	2.00*	84	3.25t	136	9.00*	193	7.00	245	3.75*	308	2.25	360	1.50	414-16	-	470	10.00*
20	2.25	85	5.00	137	8.75*	194	3.50	246	3.75*	309	8.25*	361	12.00	417	1.25*	471	1.75*
21	2.75t	86	2.00	138	12.00*	195	6.25*	247	2.75*	310	13.00	362	12.00	418	5.00	472	4.75
22	5.50	87	4.00*	139	11.25*	196	5.75	248	2.75*	311	6.75*	363	14.00*	419	25.00*	473	10.00*
23	6.50	88	-	140	4.50	197	6.25*	249	2.75*	312	2.75*	364	15.00	420	9.25*	474	6.50*
24	8.00	89	3.25	141	4.50*	198	5.75*	250	2.75*	313	2.75*	365	5.75*	421	3.25*	475	5.00
25	9.00	90	-	142	-	199	-	251	1.50	314	2.50*	366	12.00	422	-	476	4.00
26	9.25*	91	22.00*	143	-	200	3.00*	252	1.50	315	7.25	367	29.00*	423	2.50*	477	4.00
27	18.00*	92	-	144	3.75*	201	5.00*	253	2.50	316	4.25	368	27.00	424	8.25*	478	2.75
28-32	-	93	13.00*	145	2.25*	202	-	254	2.50	317	2.50	369	19.00*	425	6.75*	479	2.75
33	5.00*	94	-	146	1.50*	203	20.00*	255	-	318	11.00	370	15.00*	426	-	480-83	-
34-37	-	95	-	147	2.50*	204	5.00	256	2.50*	319	-	371	4.00t	427	2.25*	484	5.25*
38	4.25*	96	-	148	1.75*	205	19.00*	257	-	320	-	372	2.00	428	5.00	485	4.50*
39	13.00	97	1.75*	149	3.00	206	25.00t	258	5.00*	321	3.50*	373	6.25	429	2.25*	486	5.25*
40	6.00*	98	13.00	150	10.00	207	-	259	-	322	-	374	9.25*	430	3.50*	487	2.00*
41	-	99	-	151	11.00	208	2.50*	260	-	323	2.25	375	20.00*	431	77.00	488	2.25*
42	-	100	-	152	withd	209	5.50t	261	7.25*	324	2.75	376	3.25*	432	7.00	489	6.25*
43	1.50	101	1.25*	153	-	210	5.75*	262	20.00*	325	2.00*	377	3.25*	433	3.00*	490	2.25*
44	1.00	102	3.00t	154	-	211	13.50*	263	7.50	326	5.25*	378	2.25*	434	-	491	5.75*
45	-	103	5.25	155	3.25*	212	3.75*	264	5.25*	327	2.75*	379	1.75*	435	2.25*	492	4.25*
46	13.75*	104	4.00*	156	4.00*	213	-	265	1.50*	328	13.00*	380	1.25*	436	3.25	493	-
47	4.00*	105	-	157	2.75	214	-	266	7.25*	329	11.00	381	1.50t	437	2.00*	494	65.00*
48	8.25*	106	-	158-63	-	215	3.00*	267	1.50*	330	8.25*	382	3.50t	438	2.25*	495	8.00*
49	4.25	107	5.00*	164	3.00	216	12.00	268	14.00*	331	6.00	383	4.75	439	2.25*	496	4.75*
50	1.50	108	7.50*	165	-	217	2.00*	269	1.25*	332	35.00	384	2.00	440	2.25*	497	34.00*
51	1.00*	109	13.00*	166	4.50*	218	2.00*	270	2.25*	333	4.00	385	4.75*	441	2.25*	498	1.00
52	1.50*	110	7.75	167	2.50	219	26.00*	271	-	334	3.00t	386	12.00	442	2.25*	499	-
53	1.00*	111	2.50*	168	-	220	-	272	1.25*	335	5.25*	387	2.50t	443	3.25*	500	1.00
54	10.00t	112	-	169	15.00	221	8.75*	273	2.50*	336	8.75*	388	1.25*	444	5.00	501	3.50*
55	-	113	-	170	1.25t	222	8.75*	274-83	-	337	3.25*	389	4.25*	445	6.00	502	1.25
56	11.00	114	-	171	2.00	223	8.75*	284	5.00*	338	5.25*	390	1.25*	446	2.50*		
57	2.50*	115	16.00	172	7.25*	224	3.25*	285	13.00	339	6.25*	391	5.00*	447	2.50*		
58	2.25*	116	3.25*	173	-	225	-	286	-	340	8.75*	392	7.50	448	1.25		
59	3.50*	117	3.25*	174	1.25*	226	2.00*	287	-	341	8.75*	393	-	449	2.25*		
60	11.00*	118	1.50	175	22.00*	227	5.00*	288	-	342	1.25*	394	1.25*	450	-		

New Meter Finds From All Over

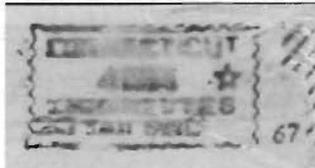
by Scott Troutman

Since the SRS catalog came out I have been buried in new finds and these are the meters that were among them.

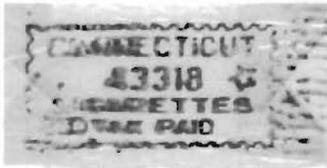
Connecticut



Finder: Kent Gray and Pieter Bensen
SRS Catalog Number: CM2A
Description: Cigarette. Pitney-Bowes 20000 series meter, state seal in middle. 2ct purple.



Finder: Kent Gray
SRS Catalog Number: CM4
Description: Cigarette. Pitney-Bowes 40000 series meter, one star, 20 cigarettes, blue.



Finder: Kent Gray
SRS Catalog Number: CM6
Description: Cigarette. Pitney-Bowes 40000 series meter, one star, 20 cigarettes, red.

Finder: Pieter Bensen
SRS Catalog Number: CM6B
Description: Same in magenta.



Finder: Kent Gray
SRS Catalog Number: CM7
Description: Cigarette. Pitney-Bowes

20000 series meter with two stars, 20 cigarettes, purple.

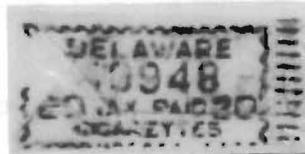
Delaware



Finder: Kent Gray
SRS Catalog Number: CM0
Description: Cigarette Pitney Bowes 20000 series meter 20 cig, bright magenta. 32x16mm.

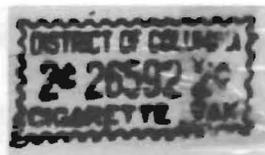


Finder: Kent Gray
SRS Catalog Number: CM2
Description: Cigarette Pitney Bowes 40000 series meter 20 cig, black. 32x16mm.



Finder: Kent Gray
SRS Catalog Number: CM3
Description: Cigarette Pitney Bowes 40000 series meter 20 cig, red. 32x16mm.

District of Columbia



Finder: Kent Gray and Pieter Bensen
SRS Catalog Number: CM2
Description: Cigarette Pitney Bowes 20000 series meter 2 ct, purple.

Florida



Finder: Pieter Bensen
SRS Catalog Number: CM0
Description: Cigarette Pitney-Bowes 20000 series meter. 3ct purple.

Idaho



Finder: Kent Gray
SRS Catalog Number: CM0
Description: Cigarette Pitney Bowes 20000 series meter 20 cig, purple. 32x16mm.

Illinois



Finder: Kent Gray
SRS Catalog Number: CM3
Description: Cigarette Pitney Bowes 20000 series meter 20 cig, magenta. 32x16mm.

Finder: Pieter Bensen
SRS Catalog Number: CM4
Description: Same blue.

Finder: Pieter Bensen
SRS Catalog Number: CM5
Description: Same brown

Indiana



Finder: Kent Gray
SRS Catalog Number: CM0
Description: Cigarette Pitney-Bowes 20000 series meter 20 cig. black.



SRS Catalog Number: CM0
Description: Cigarette Pitney-Bowes 20000 series meter, 4ct purple.

Montana



Finder: Pieter Bosen
SRS Catalog Number: CM0
Description: Cigarette Pitney-Bowes 20000 series meter, 20 cigarette purple.



Finder: Pieter Bosen
SRS Catalog Number: CM5
Description: Cigarette Pitney-Bowes 40000 series meter, 20 cigarette red.

Kentucky



Finder: Pieter Bosen
SRS Catalog Number: CM1A
Description: Cigarette Pitney-Bowes 20000 series meter, men shaking hands in middle, 3ct purple.

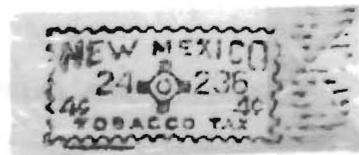


Finder: Pieter Bosen
SRS Catalog Number: CM6
Description: Cigarette Pitney-Bowes 40000 series meter, 20 cigarette purple.



Finder: Kent Gray
SRS Catalog Number: CM1B
Description: Cigarette Pitney-Bowes 20000 series meter, two men shaking hands at right, 20 cig. purple

New Mexico



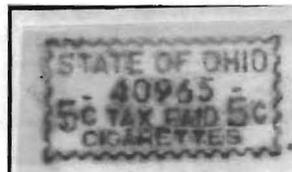
Finder: Kent Gray
SRS Catalog Number: CM3
Description: Cigarette Pitney-Bowes 20000 series meter 4ct purple. State seal in center.

South Carolina



Finder: Pieter Bosen
SRS Catalog number: BLM1
Description: Business license meter. Pitney-Bowes 20000 series meter. State seal in center. Abt. 30x15mm. 3ct purple.

Ohio



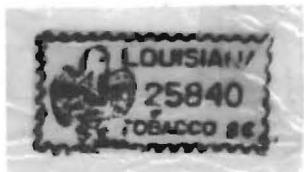
Finder: Pieter Bosen
SRS Catalog Number: CM2A
Description: Cigarette Pitney-Bowes 40000 series meter, 5ct purple.

Tennessee



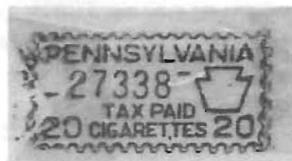
Finder: Pieter Bosen
SRS Catalog number: T167
Description: Tobacco. Pitney-Bowes 20000 series meter. 31x16mm. 3ct purple.

Louisiana



Finder: Kent Gray
SRS Catalog Number: CM2
Description: Cigarette Pitney Bowes 20000 series meter, pelican at left, 8ct, purple.

Pennsylvania



Finder: Pieter Bosen
SRS Catalog Number: CM3a
Description: Cigarette Pitney-Bowes 20000 series meter, 20 cigarette purple, dashes at either side of meter number at different heights.

West Virginia



Finder: Pieter Bosen
SRS Catalog Number: CM5
Description: Cigarette Pitney-Bowes 20000 series meter, no value, outline of state in middle, purple.

Minnesota



Finder: Pieter Bosen

Michigan Malt Part II New Drug Stamps Available From The SRS

by Scott Troutman

by Terence Hines

The Michigan malt stamp of Jim Timpson's described on page 11 of the 3rd quarter *SRN* brought in several responses from members indicating they thought it was a MA24 malt and after some correspondence with Pieter Bensen and exchanging pictures, the following is what we have concluded.

There was a picture of MA24 in the old Hubbard catalog, but the one in my copy did not show well enough to see if it had the circular background that Jim Timpson had pointed out. Pieter Bensen provided color pictures of two MA24's he owns, showing that they do indeed have the circular background. Pieter also pointed out that the description of the MA23-24 set in Hubbard's catalog saying, that it is the same design as the MA 18 set, is wrong.

In the MA 18 set the flowers on either side of the seal curve around the seal. The background is horizontal lines.

The MA23-24 set has the circular background, but also the flowers are in straight vertical rows, the top panel is different, and the bottom panel with the value is smaller. The scan Jim sent in to illustrate the article in color appeared very red on pink paper on both my computer screen and when printed out.

The color copies Pieter sent also looked red, but he noted the copier distorted the color which came out "slightly darker than what the real one looks like. The real ones have a more orange shade". I did n't know if my printer or Jim's scanner created a similar color distortion.

To resolve it, Jim Timpson was kind enough to send his stamp for me to look at. Like Pieter Bensen's copies, it is a brown orange on pink, with a mottled pink back. So it is an MA24.



MA19



MA24



The SRS has obtained drug tax stamps from four more states and these are now available at face value through the sales service. Three denominations from Alabama are available. These are the 1 gram (\$3.50), 5 gram (\$17.50) and 10 gram (\$35.00) values. An example of the 1 gram stamps is shown in Figure 1. The stamp is black on metallic gold and is self-adhesive, as are the two other denominations. All are inscribed with the uplifting phrase "Say no to marijuana."

Alabama also issues several other drug tax stamps. There is a \$70 (20 grams) marijuana stamp, presumably of the same design. Four controlled substances by weight stamps are far too expensive for the SRS to order. For the record, they are as follows: \$200 (1 gram), \$1000 (5 grams), \$2000 (10 grams) and \$4000 (20 grams). The state also issues controlled substances stamps by dosage unit. There are four denominations: \$2000 (50 units), \$4000 (100 units), \$20000 (500 units) and \$40000 (1000 units).



Figure 2 shows the \$3.50 Kentucky marijuana and controlled substance stamp.

This too is self-adhesive printed in black on yellow. The stamp is unusual in that the printed stamp has four different printed values. Each value represents a different tax. Thus the \$3.50 value is for 1 gram of marijuana. The other values are \$200 per gram of controlled substances, \$1000 per plant of marijuana and \$2000 per 50 dosage units of controlled substances. When a stamp is sold, the values representing other tax rates are punched out leaving the remaining printed value as the value of the stamp. Thus on the illustrated example, only the \$3.50 denomination remains unpunched. To my knowledge this is the only revenue (or postage) stamp ever to use this way to denominate a stamp. As such it raises an interesting cataloging issue. Should stamps with different denominations remaining after punching be considered different stamps?



Figure 3 shows the \$3.50 one gram Texas marijuana stamp. The Texas drug stamps are the most impressive in terms of design. The 1 gram stamp shows the grim reaper. The design is printed in black and gray on a metallic silver background. The stamp is self-adhesive. Nine other Texas drug tax stamps were too expensive for the SRS to order. There were three other marijuana stamps: \$101.50 (one ounce), \$1589 (one pound) and \$3500 (one kilogram). Texas also issues 6 controlled substance stamps: \$200 (one gram), \$1400 (7 grams), \$3000 (15 grams), \$5800 (29 grams), \$10000 (500 grams) and \$2000 (50 dosage units).

Drug Tax Stamps

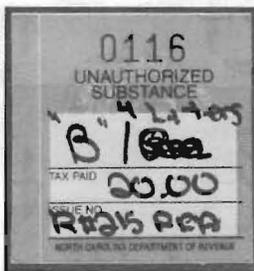
by Sean Roberts



The SRS ordered seven different North Carolina unauthorized substances stamps out of 10 different available. All have basically the same design with different inscriptions, except the cocaine stamps, as noted below. In stock now are the following:

40 cent blue marijuana stamp. This stamp pays the 40cent per gram tax on marijuana stalks and stems

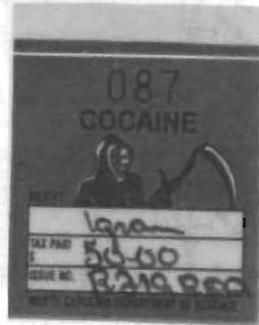
\$3.50 blue marijuana stamp. This stamp pays the \$3.50 per gram tax on marijuana germinating seeds and plants. The two marijuana stamps are identical in design as shown in Figure 4. The value and other information are filled in upon sale of the stamps. The blank marijuana stamps are serially numbered. Thus some numbers in the sequence will be 40 cent stamps and others \$3.50 stamps.



Yellow stamps are inscribed "Unauthorized Substance." These are used for four different classes of substances related to the brewing of illicit liquor, otherwise known as moonshine. The \$1.28 stamp is for mash and the tax rate is \$1.28 per gallon or fraction. The \$12.80 stamp is for the finished illicit liquor at the rate of \$12.80 "not sold by the drink." The \$20 stamp is for "illicit mixed beverage" and the rate is \$20 for "each 4 liters." Finally, the \$31.70 is for illicit liquor "sold by the drink." The rate is \$31.70 per gallon or fraction. This stamp makes one wonder what sort of bar one would have to go to get moonshine sold "by the drink." Actually, having gone to college in North Carolina in the late 1960s and early 1970s, I know just the place! I wonder if it's still in existence.

As with the marijuana stamps, all the yellow unauthorized substance stamps are serially numbered and stamps for the four different specific types of moonshine are taken from the same series of serial numbers.

Stamps inscribed "controlled substances" are green. Controlled substances presumably refer to opiate drugs since separate stamps are issued for cocaine. The \$50 controlled substance stamp is for "low street value" material, according to the order form.



Finally, there are two cocaine stamps. We ordered only the \$50 stamp which is purple (Fig. 5). This design is different from the other North Carolina stamps in that the grim reaper makes another appearance. The \$50 stamp is for one gram of cocaine or fraction.

The North Carolina order form also lists two \$200 stamps. One is for "unauthorized substance, by weight" and the other for "unauthorized substance, by dosage." Just what sort of substances these stamps pay the tax on is not clear. Because of the high face value, no copies of these stamps were ordered.



John Boal sent in this 1946 Los Angeles County coin operated machine license stamp. It is navy blue on a yellowish paper, perforated.

The following are some additional drug tax stamps I have been made aware of.

Idaho

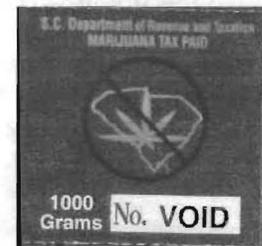
Has a two part stamp for marijuana plants, black on yellow (\$775).

Iowa

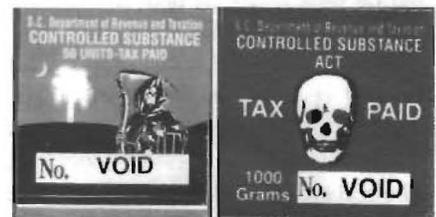
Has a marijuana plant stamp for \$750.

South Carolina

The Feb. 1, 1994 issue has the following additional values.



Specimen of 1000 gram marijuana
 Marijuana
 10 gram (\$35)
 100 gram (\$350)
 1,000 gram (\$3,500) (gray,turquoise,red and white)



Specimens of 50 unit and 1000 gram controlled substance stamps.
 Controlled Substance
 1 gram (\$200)
 1,000 grams (\$200,000) orange and white
 50 units (\$2,000) purple, black & white
 Three sets of the 1000 gram marijuana, 50 unit controlled substance and 1,000 gram controlled substance are known to exist.

Tennessee

Has a marijuana plant stamp for \$350.

Texas

Add a controlled substances 50 dosage units stamp (\$2,000)

New Heat Fusions

by Larry Frederick



This Delaware is the same as the C7 in the SRS catalog (blue on white) except the control number is in a gray ink. This was found late 2007. *This will become C7a.*



This Georgia heat fusion from 2007 is pink on white with black open border on both sides. It has two curly cues in the upper corners, and Georgia is curved. The white center panel has gray ink jet control numbers. The wording "GEORGIA/TAX PAID/20 CIGARETTES" is in black letters and it is 11x11mm. *This will be Georgia C50 in the SRS catalog.*



A second Hawaii heat fusion was found in July 2008. This one is dark lilac and has the same design as the C1. It has a gray ink jet control number and is 11x11mm. *This will be C2 in the SRS catalog.*



This new Maryland heat fusion is from 2008. Large clear letters "MD" do not show but act as a safety and cover much of the fusion. The color is black on apple green with a grayish-white panel in the center. The wording in black is "MARYLAND/TAX PAD/20 CIGARETTES" and it has gray-black ink jet control numbers. It is

11x11mm. *This will be C16 in the SRS catalog.*



This Minnesota heat fusion is from late 2007. Large clear letters "MN" are hidden in the solid lilac color. The wording in black letters is "MINNESOTA/TAX PAID/20 CIGARETTE". It has a closed black border and center oval and black ink jet control numbers. It is 10x10mm. *This will be Minnesota C20 in the SRS catalog.*



This Tennessee heat fusion from 2007 is orange on white with dark blue borders, open on both sides, and with a white center panel. Ink jet control numbers are gray. The wording "TENNESSEE/TAX PAID/20 CIGARETTES" is in black letters. No safety and it is 11x11mm. *This will be C7.*



This Wisconsin heat fusion is from 2007. The clear letters "WI" are a safety and cover most of the fusion. The color is yellow on white, with a black open sided frame and lettering and gray ink jet control numbers. It is 11x11mm. *This will be Wisconsin C63 in the SRS catalog.*

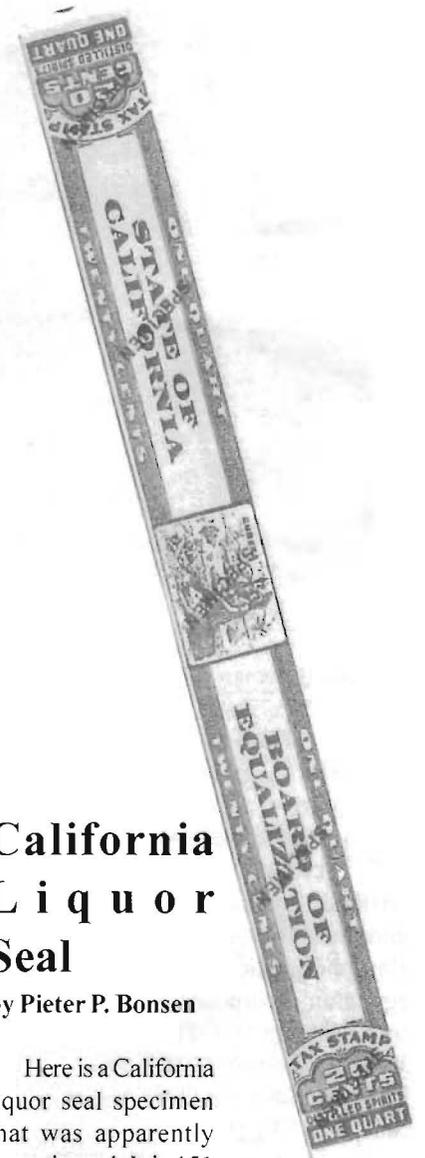


This Wisconsin heat fusion is from 2008 and is a similar design. The letters "WI" are a safety and cover much of the fusion in a clear-whitish. The top is a magenta red and the bottom a dark blue on a white background. Wording in white is "WISCONSIN/20". It has gray ink jet control numbers and is 11x11mm. Lettering is in

white. *This will be Wisconsin C64 in the SRS catalog.*



This West Virginia heat fusion from late 2007 is like C17a, a pale blue on white, except the ink jet control number is gray. This stamp has a black outer frame and black lettering. There is an inner pale blue frame and a pale blue outline of the state in the center. These are not well described in the catalog. *This will become C17b.*



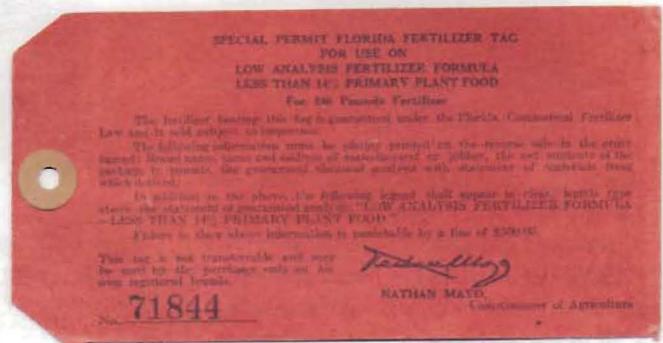
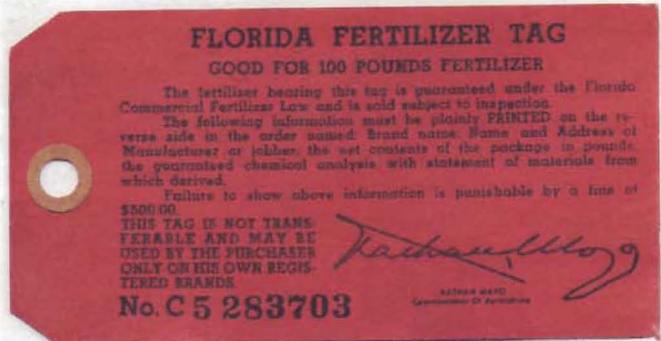
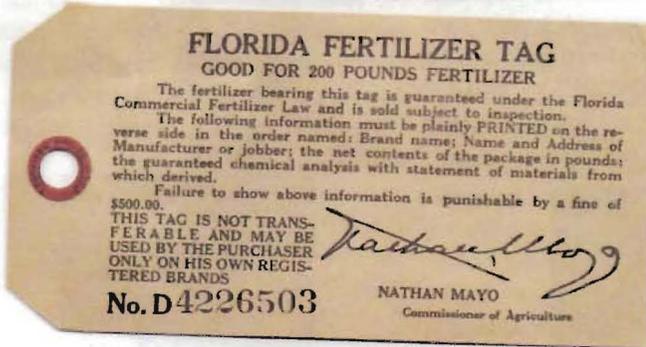
California Liquor Seal

by Pieter P. Bosen

Here is a California liquor seal specimen that was apparently never issued. It is 151 x14mm. It is dark blue 20ct for 1 quart on white paper with five red specimen overprints. I have never seen another one.

Florida Fertilizer Tags

by John D. Bowman and Scott Troutman



John Bowman sent in these scans of fertilizer tags. All these tags are 158x79mm. The top one in green was listed in the catalog as FTT2 for 200 lbs, except this one does not have the Dennison imprint on the grommet. We do not know if all these are missing the imprint.

The second one down is black on blue for 100lbs and has a different format. It is interesting as it lists the products that the fertilizer law covered and which these tags were used on - phosphate rock, soft phosphate, colloidal phosphate, phosphatic clay, phosphatic materials; peat; humus; limestone products for agricultural purposes. Under the signature it is printed out in small lettering "NATHAN MAYO/Commissioner of Agriculture". Wording starting "THIS TAG NOT TRANSFERABLE..." is different to the left of the signature. This is being added to the catalog as FTT2A.

The black on white tag is FTT3 in the catalog. This tag has a "DENNISON MFG CO USA" imprint on the grommet, and "NATHAN MAYO" in print has been enlarged and slid to the left. This tag was not pictured in the catalog.

The black on red tag at the top, is something new. Good for 100lbs, much of the tag resembles the white FTT2A. But the signature and wording under it are more like the FTT3. The brown grommet on this tag has no imprint. For now we are calling this FTT4.

The last black on orange tag is labeled "SPECIAL PERMIT FLORIDA FERTILIZER TAG/ FOR USE ON LOW ANALYSIS FERTILIZER FORMULA/LESS THAN 14% PRIMARY PLANT FOOD". It uses a fatter grommet and the signature and other wording is quite different. Research by Dave Wrisley indicates this tag would have been used between Sept. 1935 and Sept. 1955. Only during this time period could you register to sell fertilizer below what was considered the minimum requirement for what constituted fertilizer under the fertilizer statues. My guess is this would be something more on the line of potting soil.

Dave Wrisley also noted in correspondence that what was considered the minimums for a fertilizer changed with time. He also noted that tags appear to have been used only from about 1900 and "weren't used after 1965". The fertilizer inspection laws date from 1889.

I.A.B.S & O.I.W. Stamps

International Association of Bridge, Structural and Ornamental Iron Workers

by Gene Fricks

The stamps described are from three union dues books from the International Association of Bridge, Structural and Ornamental Iron Works. What this run of stamps shows is the color and reproduction changes over times, the different assessment rates, etc. Also note the initiation Renewal Stamp that Art Mongon was not able to illustrate.

In most of the books the stamps are cancelled both with handstamps and small punch holes. Each pair of facing pages in the books held stamps for a year. Most of the stamps feature the seal of the union at the center in white.



Initiation Renewal Stamp. Used once per book. "Renewal/Stamp" overprinted in black.

- 1943 yellow green perf 12-1/2
- 1954 yellow green perf 12-1/2
- 1967 yellow green printed in book.



Monthly Dues stamp Perf 12. Used monthly. Local number overprinted in black. Design in white.

- \$2 1943-Aug/47 olive
- \$2 Sept/47-50 green (shades).
- \$2 1959-60 green
- 1961-65 purple



Death benefit and Pension Benefit. Used monthly. Perf 12. Printing in black.

- 50ct-50ct 1943-48 orange
- 25ct-50ct 1949-50 lilac (shades)

- 25ct-50ct 1959-60 pale salmon
- 50ct-\$1.50 1961-Jan 1965 red



- 25ct Jan. 1965- white on blue (death benefit additional)



1965-68

Dues & death benefit and pension. Two stamps in coil perf 12 horizontally. No value on dues stamp. Used monthly. Writing on death/pension side in black. Dues side overprinted in black with local number.

- purple 1965-68 75ct-\$1.50
- lime green
- pale gray 1969-3/72 75ct-\$1.50
- bluish gray



Convention fund. Used yearly. White background. Perf 12?

- 1943 \$1.50 dark blue
- 1944 \$1.50 yellow
- 1945 \$1.50 red
- 1946 \$1.50 lilac
- 1947 \$1.50 dark green
- 1948 \$1.50 orange-red
- 1949 \$1.50 dark purple
- 1950 \$1.50 dark blue
- 1959 \$2.25 yellow
- 1960 \$2.25 dark blue
- 1961 \$2.25 brown
- 1962 \$2.25 red
- 1963 \$2.25 green
- 1964 \$2.25 yellow
- 1965 \$2.25 dark blue
- 1966 \$2.25 brown
- 1967 \$2.25 red
- 1968 \$2.25 green
- 1969 \$3.75 orange-brown
- 1970 \$3.75 pale blue
- 1971 \$3.75 olive

I. A. B. S. & O. I. W.

Identification Sheet

Date..... 19.....

My permanent address is Jellie Tenn

In case of accident or serious illness, please notify Myrtle Clark Barbara Griffey NAME Griffey

Whose address is.....

SOCIAL SECURITY NUMBER.....

THIS IS TO CERTIFY that in consideration of Initiation fee of \$2.25 duly paid, or transfer of Local Union No. 15

TERRY CLARK (Name)
JOURNEYMAN (Classification)
IRONWORKER 13757P (Number)

is hereby granted membership in the International Association of Bridge, Structural and Ornamental Iron Workers Affiliated with AFL-CIO

By Local Union No. 424 of NEW HAVEN, CONN.

SEPT. 1957

Frank J. McManis (President)

James E. Keenan (Financial Secretary)
 (Secretary's Address)

Michigan Wine Question

by Scott Troutman

David Semsrott sent in the following picture of a Michigan wine he could not find in the SRS catalog.



Correct picture for W107

This stamp has three dashes after the "12" no union seal and a perfin that is hard to read but is 1946. After a lot of studying my conclusion is this is a W107.

Unfortunately below is the picture in the catalog over the W107 series.



So what is this? W115 the 24 - 1/2 gallon stamp has the notation long dash and 3mm tall letters. This appears to be a different value with that same description. So for now this will be W117b. W117a has the description "DOMESTIC" 31mm. What I don't know is if W117a and W117b are two ways of trying to describe the same stamp.

Does anyone have both?

New York ST155 Specimens

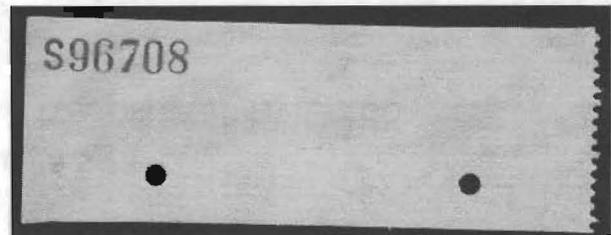
by Kent Gray



One with printed red and another with magenta handstamp.

New York Egg Specimen

by Kent Gray



Here is an unlisted New York egg specimen for one dozen eggs. The permit number and value are blue the rest is red on white. The specimen overprint is in red. Note the punch holes and the serial number, or maybe a specimen number on the back. *This will become E4S.*

Cigarette Counterfeiter Busted

by Terence Hines

In April 2008 a ring counterfeiting New York cigarette tax decals was busted in Queens. Over \$6.1 million dollars worth of the fake stamps were found. At the time the cigarette tax in New York City was \$3.00 and \$1.50 elsewhere in New York. The state tax was raised to \$2.75 starting June 3. This caused the total tax on each pack sold in New York City to increase to \$4.25. Presumably the counterfeit stamps were the red, state-in-white fusions current on April 1. I have not seen actual copies of the counterfeits.

Recently, new NY-NYC stamps in blue have appeared. Presumably these represent the new tax rate.

According to the July 7, 2008 article in *Linn's Stamp News*, "In addition to the New York revenue stamps, investigators reported finding counterfeit tax stamps from Pennsylvania, Virginia and Kentucky."



New fusion

"Brooklyn prosecutors said the counterfeit stamp bust was the largest in the state's history. Rafea Al-Nablisi, age 40, was arrested by state tax investigators who had been posing as illegal cigarette distributors. Distributors must affix cigarette tax stamps showing payment of the tax to packs of cigarettes before retail sale....Prosecutors said that Al-Nabisi offered the tax stamps to the undercover agents at 4.5 cents apiece." Al-Nablisi is a Jordanian who lives in Queens.

Recent surveys in New York indicate that 1/3 of smokers regularly buy cigarettes from untaxed sources.

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. We will forward your information to the appropriate cataloger/researcher. SRS catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need	FL	O1	1-1/4ct oil	300dpi color scan
AK	PB1	\$2 punchboard	illustration, info	FL	TA18	tangerine	300 dpi color scan
AK	PB2	\$4 punchboard	illustration, info	MD	B3	beer	illustration, info
AK	L4	1/2 pint carmine	illustration, info	MD	B5	beer	illustration, info
AK	L12	1 pint blue "L"	illustration	MT		cigarette- any after C2	illustration, info
AK	L17	1 pint blue, no serial #	illustration, info	MT	PB6	\$2.25 orange punchboard	illustration,info
DC	C1-3	cigarette	illustrations	MT	PB7	\$3 purple punchboard	illustration,info
DC		cigarette any after C3	illustrations, info	OK	D39	\$100 light green doc.	illustration
DC	L13	additional tax stamp	illustrations, info	OK		Veg. seed 1955-78,82-85,past '88	colors
DC	W9	1/5 gal wine, black value	illustration	WY	C2	3ct cigarette	illustration
DC	W10	1/8 gal. wine, black value	illustration	WY	C4	8ct red cig.	illustration
FL		Doc. Amos \$25, \$50, \$100	300 dpi color scan				
FL		C15-18 20 cig. & Indian	300 dpi color scan				
FL		C23,24 scallop edge, large #	200 dpi color scan				
FL		E50c double frame, red&blue Special	300dpi color scan				
FL		E51 double frame, red & blue	300 dpi color scan				
FL		L111 Liquor Brautigam	300 dpi color scan				
FL		Panama City 1ct cig centered "C"	300 dpi color scan				
FL		Pensacola 2ct tobacco red	300 dpi color scan				
FL		Pensacola 2ct tobacco rose red	300 dpi color scan				

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	kjhill@bellsouth.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	revenue@dmv.com	DE, PA
Malmgren, Richard	rcstanos@Hawaii.rr.com	HI
Martello, Dan	martellomeister@gmail.com	CA,NV
Martin, Peter	pmartin202@aol.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato, Real Estate
Matesen, Mack	mnret@sprynet.com	AZ, ID, NM, UT, WA
Mongen, Art	revs.perfins@gmail.com	MD
Pirro, Charles	CAPIRRO@aol.com	IA,SD
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	WI
Troutman, Scott	smtoutman@atlanticbb.net	NC,OK,SC
Wooton, Jan	tigre100@alltel.net	Fish & game
Wisley, Dave	dbwisley@verizon.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 state, contact Peter Martin at pmartin2020@aol.com for details.

GA, IL, IN, KS, KY, MI, MN, NY, ND, OR, SD, TN, VA, WV

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 (3)

WANTED: OHIO REVENUE COLLECTION or large accumulation. **HANS POHLER**, 7280, HUDSON RD, KENT, OH 44240 330-673-4238 hpohler@juno.com. (0)

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 (0)

WANTED: STATE FISH & GAME stamps (especially on license) Michigan Cisco Netting, Pymatuning and PA Non-resident Trout. **Howard Lutz (APS, ARA)** PO Box 26, Cortland, OH 44410 howrex2@aol.com. (1)

STATE REVENUES WANTED: Airport use, fireworks, gambling, fruit/vegetables, seafood, WA electrical inspection, IA alcohol refund, beer, wine refund; PA beer provisions/keystone; private die: UT beer, WA honey. **SCOTT McCLUNG**, 8381-H Montgomery Run Road, Ellicott City, MD 21043. (6)

OVER 100 STATE REVENUES FOR SALE in the State Revenue section at Stamps2go.com website. These include some items from Hubbard's personal collection. **James Timpson (1)**

WANTED: TRADING PARTNER to complete sets of Washington Fruit, NY Stock Transfers, Indiana Intangibles, Ohio Vendor/Consumer Receipts, California Documentaries etc. Email me at: jtimpson1@verizon.net (1)

STAMPS WANTED TO PURCHASE: NY Bond, Florida Lime, Connecticut Elevator, DC Alcohol, California Grapes - Attorney - Passenger & Poll Tax, Minnesota Xmas Tree and other rarities. jtimpson1@verizon.net (1)

WANTED: EARLY CALIFORNIA State Revenues and San Francisco Poll Tax Receipts. Singles and Multiples sought. **Dan Martello** martellomeister@gmail.com 415-871-3266 (0)

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:
The American Revenue Association
The Secretary
12803 Windbrook Dr.
Clinton, MD 20735

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1972 The Oldest Philatelic Auction House in Arizona 2008

(3)

SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue Society and send to Terence Hines, Box 629, Chappaqua, NY 10514-0629..



Alabama	
Marijuana	
1 gram	\$3.50
5 gram	\$17.50
10 gram	\$35.00
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
2007 Habitat \$5	\$5.25
2007 Waterfowl \$5	\$5.25
Town of Walsenberg cigarette	
5ct pane/10	.25
sheet/100	2.50
Connecticut	
Marijuana	\$10.00
Florida	
Documentary	
D65A 2ct used	.25
D65 5ct used	.25
D67 30ct used	.25
Idaho	
Marijuana	\$3.50
Kentucky	
Marijuana	\$3.50
Georgia	
City of Griffin .05 Excise Tax	Free
Iowa	
Cigarette C1 or C7 1ct	.25
Massachusetts	
Marijuana	\$3.50
New York	
2008-09 habitat	\$5.00
North Carolina	
Marijuana 1 gram	.40
Marijuana seed & plants	\$3.50
Illegal mash	\$1.28
Illegal liquor	\$12.80
Illicit mixed beverage	\$20.00

Illicit liquor by the drink	\$31.70
Cocaine	\$50.00

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 \$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	\$1

Tennessee	
Ammunition (new) .10 ea pane/10	\$1
Drug	
Marijuana purple	40ct
Marijuana red	\$3.50

Texas	
Marijuana	\$3.50

Virginia	
Wine W20 used	.25

SRS Sales Philosophy
Why does the SRS purchase these stamps? The

Coming Next Issue
New Egg Finds
and Lots More

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

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.

Donations

Peter DeSantis donated a considerable amount of fish and game material to be auctioned in Auction 43.

Monetary donations should be sent to the treasurer Harold Effner Jr. at 27 Pine Street, Lincroft, NJ. 07738.

LETTERS TO THE EDITOR

Tough Questions from James Timpson Arkansas Malt

Arkansas malt MA22, as pictured in the SRS catalog, is identical to one I have. I'd say perf 12-1/2 horizontally and straight edged vertically. I can see no indication of roulette on my stamp or the picture in the catalog.

I agree, catalog will be changed.

Louisiana Tags

How do I tell the difference between Louisiana Tags
FTT4 and FET17?
FTT5 and FET21??
FTT6 and FET23???
FTT7 and FET27????

I have what I originally categorized FTT5 and FTT6 but then noticed they fit the description of the above feed tags too! ?

Now here is a baffling question. After looking close there seems to only be one set of tags, yet in the various references I used to gather the information for the catalog, sometimes they were called feed and sometimes fertilizer. If you have a used one of these and it has an analysis on it can you let me know what it is an analysis of - feed or fertilizer? These could have been used on either or both.

Scott Troutman

Pennsylvania Stock Transfer Question

I believe PA ST43 should be listed as perf 12-1/2. I have a few and all are light milky blue.

*Jim Timpson
New York*

Does anyone have copes 12-1/2x12?

Wolf Hunting Licenses

Judith Cole sent in an article entitled "Season of the Wolf" from the December 2007 issue of *America's 1st Freedom* (a National Rifle Association publication). According to the article wolf populations need culling in Idaho, Montana and Wyoming.

"Officials are working on a wolf hunting and species management plan under the guidelines of the Idaho Wolf Conservation and Management Plan that would reduce wolf numbers in area of conflict [with

elk] and try to stabilize numbers across the rest of the state. Idaho also announced wolf tags would cost \$26.50 for residents. Then the Montana legislature approved a bill creating a wolf-hunting license and setting resident fees at \$19, which prompted the Montana Fish, Wildlife and Parks to begin the planning stages for a wolf season starting as early as 2008. Meanwhile the Wyoming Game and Fish Department has been working to get its regulations on hunting wolves accepted by the USFWS [U.S. Fish and Wildlife Service]."

Georgia Liquor

Just back from the NY ARA meeting. Andrew Abdul brought a bottle with an unreported Georgia liquor decal. The design is like L57 et seq. but the denomination is 750 ml and below that "DOM." The stamp is red. This suggests that there was a series of stamps of this design with metric units.

*Terence Hines
New York*

Color

The color in the State Revenue News blew my socks off. Sweet!

*Brian Roberts
Washington*

Pennsylvania Soft Drink Question

Does anyone have an SRS SD19 3ct black strip stamp? Several of us do not think it exists and was a mistake in Hubbard Volume 2 trying to describe SD16.

*Scott Troutman
Pennsylvania*

Souvenir Card

I should have thought of this long ago! In 1985 the American Bank Note Company produced a souvenir card for the 53rd annual meeting of the National Association of Tobacco Distributors in Atlanta. That card reproduced six different state tobacco tax stamps in deep blue. These should be noted in the catalog since the individual reproductions can be cut out and offered as proofs or whatever. It's been done already with other USPS and Bureau of Engraving and printing souvenir cards. The six stamps are:

Delaware	C2
Georgia	T1
New Hampshire	T4
Rhode Island	T8

State Revenue News

Tennessee T129
Vermont C6
Terence Hines
New York

Editor's Notes

This issue started with Dave Wisley's article on Florida meters and I tried to add all the other meter finds and articles that have been piling up. I should note that Dave also has a big article on Florida liquor stamps and their taxation history in the Mar.-Apr. 2008 *The American Revenuer*. That same issue of the TAR also has an op-ed piece by Ron Leshner on the SRS catalog which includes a long discussion of perforations on Mississippi beer and wine stamps.

This issue features a lot of questions that have surfaced from finds made since the catalog's publication and some answers. Louisiana tobacco's and tags have problems, we have questions on Pennsylvania soft drinks and stock transfers, and we have an answer to Jim Timpson's Michigan malt reported in the last issue. And there is more in the hopper as Charles Glenn is working on some problems in the big Kansas egg stamps and I hope to have those "answers" in the next issue.

The fun of state revenues is anybody can make a find. The laws that created the stamps can be hard to find, exactly what stamps were issued and the production information gets lost (hence Kent Gary finds Virginia cigar stamps nobody knew existed), and there can be perforation varieties found if someone just stops to measure them.

The high gas prices of the summer (which the laws of supply and demand dictate will return sooner or later) have pushed most governments from states to towns to everything in between into budget shortfalls. Meanwhile, the federal government is passing out money they don't have by the trillions (by the way each of you owes \$25,000 for the bailouts so far). All this is going to mean more taxation at every level, so we may see a lot of new creative taxes and heaven only knows what stamps they may generate.

Peter Martin tells me this my 50th issue as editor. Some days it seems more like the 200th, but I'm still having fun. Everybody enjoy the Holidays.

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
- 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*
Kenneth Pruess 2007 58pps. B&W \$12.50
- 23. *State Revenue Stamps Catalog*
Scott Troutman 2007 700+pps B&W 3-Hole
 - Members \$56.00
 - Non-members \$66.00
 Outside the US, contact Terence Hines for a price (shipping is all over the place)
- 24. *SRS Archive Series* **NEW**
Florida (2007), 260pps \$33.50 members \$39.50 non member
North Carolina (2008) 116pps \$18 members \$23 non.

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 Frank Binder and is a 2003 Missouri orange scale seal, used.

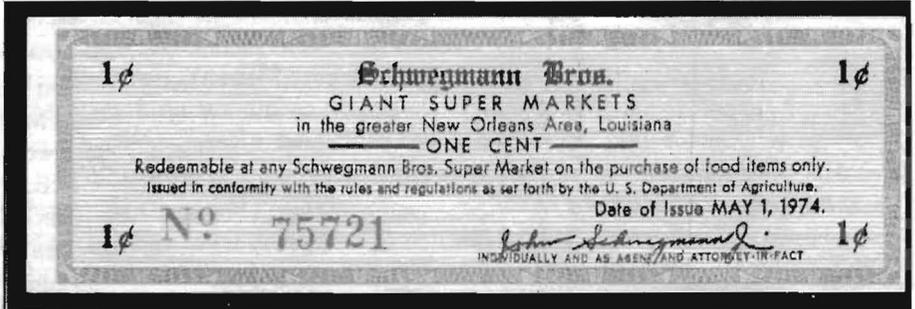
To get one, send Terence Hines a self addressed stamped envelope to SRS Free-for-All, Box 629, Chappaqua, NY, 10514-0629. This can be put in with other SRS Sale purchases. Put a stiffener in if you like.

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.



Little Mystery

from John D. Bowman



Here is an unusual item showing both the front and the back. It has orange-brown rose engine work with black lettering and a red serial number. It appears to be food stamp related in that it deals with "food

items only issued in conformity with the rules and regulations as set forth by the U.S. Department of Agriculture."

The author and editor are unsure how to categorize it. Your thoughts, please.

State Revenue Society
Kent Gray
Box 67842
Albuquerque, NM 87193

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