

The State Revenue Society

President

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

Vice President

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

Treasurer and Sales Manager

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

Secretary

Kent Gray
Box 67842
Albuquerque, NM 87193
staterrevs@comcast.net

Past President/Librarian

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

Society Attorney

William Smiley
Box 361, Portage, WI 53901

SRN Editor, Auction Manager

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

Governors

David Wrisley
5160 Far Oak Cir., Sarasota, FL
34238-3303
dbwrisley@verison.net

James Timpson
7 Tudor Drive, Stony Brook,
NY, 11790-1313
jtimpson1@verizon.net

John D. Bowman
14409 Pentridge Dr., Corpus Christi, TX
78410
jbowman@stx.rr.com

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Presidents Notebook Hermann Ivester

Constitution and Bylaws

I trust that by the time you read this, the Board of Governors will have agreed on the text of the Constitution to be submitted for the members to vote on. The Constitution and the Bylaws that will be approved by the Board once the Constitution is approved will conform our governing documents to our current practices.

I have learned that it is not cheap to circulate the Constitution and Bylaws. They will be posted on the SRS website. To hold costs down, we will e-mail them to all members for whom we have e-mail addresses and ask that they vote by responding to the e-mail. A substantial number of members who do not have internet access will receive them by mail. If you have an e-mail address and either have not provided it to our Secretary, Kent Gray, staterrevs@comcast.net, or are not certain he has it, please send it to him now. We will be using e-mail communication more in the future.

Finalizing the Constitution and Bylaws was delayed while I looked into the need to apply for Section 501(c)(3) status with the Internal Revenue Service. Having that status would allow members to deduct on their income tax returns, for example, monetary contributions to the SRS or the value of stamps sent in for auction for the benefit of the SRS. It would be good to obtain such status, although it is not essential. Several provisions of the Constitution were included to comply with IRS requirements. However, the application process is a bit tedious and can be lengthy. I am not in a position to handle the project, but would love for someone to volunteer to take it on. If you are inclined and would like to perform a valuable service for the SRS, please contact me.

Balpex 2010, Baltimore, Maryland, September 3-5, 2010

An annual membership meeting will be held at the Balpex 2010 stamp show. I believe it will be at 11:00 a.m., Saturday, September 4, 2010, although this time is tentative. It will be held immediately following the ARA membership meeting and in the same room. We also will have one other scheduled meeting. I need someone to volunteer to make a presentation on any state revenue subject of their choosing.

I strongly encourage everyone to attend Balpex. The show will be held at Marriott's Hunt Valley Inn. The meetings and discussions last year at Chicagopex were very lively, informative and enjoyable. They dealt mostly with the catalog update project, and I expect that will also be the case this year.

I trust that anyone who has considered exhibiting has already made arrangements to do so. The deadline for submitting an application form is July 7, so there is not much time left to get one in. The form can be obtained from the Balpex website.

Catalog Update Project

Please see Dave Wrisley's separate Catalog Editor's report. Many members are working on updating various sections of the catalog. Dave is doing a marvelous job of coordinating and incorporating the many inputs. However, there are still many members who have not yet provided any information. Almost every member has something to contribute, from reporting one unlisted stamp to reworking entire states or categories of stamps or making in depth comparisons of trial listings to your collection. This is not the time to wait and see what others can produce. Please send to Dave any information you think would be helpful, and let Dave or me know of any areas you are willing to work on.

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State Revenue News

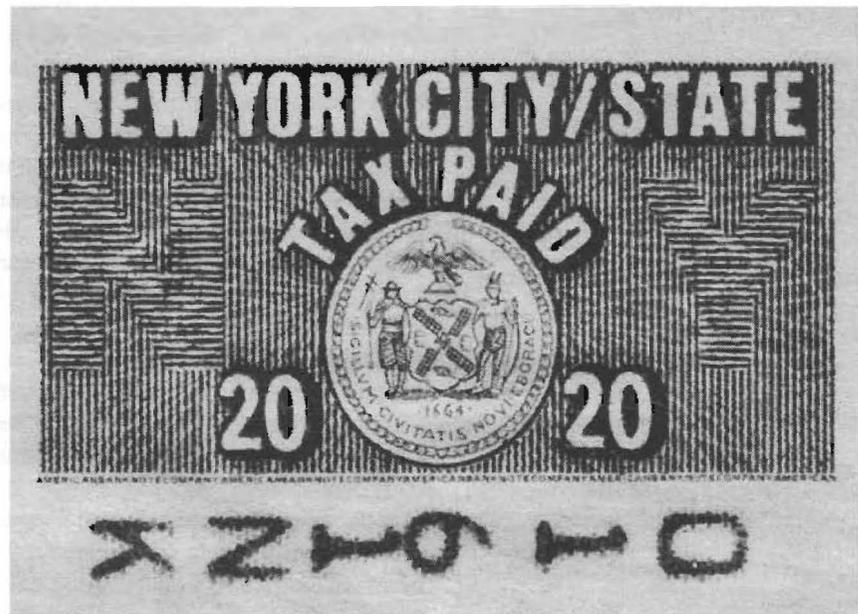
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In This Issue

New York	
New York Tax on Investments Stamps: Do All Denominations Exist?	3
Who Printed the New York Secured Debt Stamps?	11
New York Cigarette Finds	11
New York State and City & State Cigarette Finds	12
New York Census Results on Mortgage and Secured Debt Stamps	29
Beer	
Ohio Beer Cataloging Problem	13
Unlisted Wisconsin Beer	27
Documentary	
Philadelphia PD11 Found	13
Eggs	
Interesting Pennsylvania Egg Carton	28
Washington Egg Inspection Markings on Egg Cartons	28
Cigarettes	
New Heat Fusions	16
Pennsylvania Cigarette Essays	26
Nevada Unlisted Meter	30
Feed	
New Mexico Feed Variety	30
Catalog Error in Alabama Feed	31
Fish and Game	
Wolf Hunting	14
Liquor	
Utah Liquor Permit	30
Motor Vehicle	
1955 California Commercial License Plate Renewal Sticker	29
Native Plant Tags	
Arizona Native Plant Laws	27
Seed	
Unlisted Minnesota Seed Tag	30
Tennessee Vegetable Seed Error	36
Wine	
Little Mystery - Michigan Wine	29

New York



New York City and state CS29 cigarette
See article on page 12.

Auction 47

Regular Columns	
Secretaries Report	15
Catalog Editor's Report	15
Ebay Auction Results	16
Editors Notes	26
Library Notes	27
AD Corner	32
Sales Service	33
Letters to the Editor	34
SRS Publications	35
Free for All	36

New York Tax on Investments Stamps: Do All Denominations Exist?

by Michael Mahler

George Cabot's groundbreaking 1940 state revenue catalog lists New York Tax on Investments stamps of 1917 in 16 denominations, 20¢ to \$100 (#1T1-16). None were priced, for as the author explained,

"Until the documents upon which these stamps are used mature or are transferred, releasing a larger supply of them, it seems almost impossible to set judicious valuations. The commonest denomination is the \$10, and the next commonest the \$1, but at present writing they all rate scarce to rare".

Given this caveat, it is natural to wonder how Cabot was able to present such extensive listings for these issues; they cannot have been based on observation!

Incidentally, having examined several hundred bonds bearing these stamps, I can attest that even the scanty information on relative scarcity offered by Cabot was wrong. The \$2 is far and away the commonest value, with the \$10 next; the \$1 is a mid-level rarity.

An Overview

By way of overview, these stamps were used exclusively on bonds, which at the time were subject to New York's onerous personal property tax. Bonds of the day typically yielded about 4% per year, and the tax was roughly 2%. Unwilling to see half their profit whisked away by the tax, investors found inventive ways to avoid paying it, or simply chose other investments. Even so otherwise willing a taxpayer as Andrew Carnegie said of this tax in 1912, "It was not taxation, it was confiscation." In order to salvage more tax revenue from bonds, the state devised a series of much lower optional taxes whose payment made bonds exempt from property tax. These were the Mortgage, Secured Debts, and Investments taxes, with rates as follows:

Tax	Rate	Exemption	Tax Period
Mortgage	0.5%	Perpetual	January 1, 1911–May 9, 1920
Secured Debt I	0.5%	Perpetual	September 1, 1911–March 31, 1915
Secured Debt IIA	0.75%	Five years	May 1, 1915–October 31, 1915
Secured Debt IIB	75¢/\$100	Five years	April 21, 1916–December 31, 1916
Investments	20¢/\$100/year	Up to five years	June 1, 1917–May 9, 1920

The Mortgage tax applied only to bonds secured by mortgage of property within New York; the Secured Debts and Investments taxes applied to all other bonds, without restriction. The Investments tax was essentially a renewal of the Secured Debts tax, with a different name and increased rate. On May 10, 1920, the New York tax on intangible personal property was abolished, and the Investments tax simultaneously became obsolete, as did the Mortgage tax, at least as it applied to bonds.

The Expected Usages

Returning to the matter at hand, then as now most bonds were for \$1000. The most common Investments tax payment was for one year on a \$1000 bond; at the rate of 20¢ per \$100 per year, this was \$2 (Figure 1). The next-commonest payment was for five years on a \$1000 bond, which cost \$10 (Figure 2). The following table shows the taxes for all typical bond denominations. Those I have recorded on surviving bonds are in bold.

Denom.	Exemption (Years)				
	One	Two	Three	Four	Five
\$100	20¢	40¢	60¢	80¢	\$1
\$500	\$1	\$2	\$3	\$4	\$5
\$1000	\$2	\$4	\$6	\$8	\$10
\$5000	\$10	\$20	\$30	\$40	\$50
\$10,000	\$20	\$40	\$60	\$80	\$100
\$50,000	\$100	\$200	\$300	\$400	\$500
\$100,000	\$200	\$400	\$600	\$800	\$1000

The stamp denominations issued were obviously chosen with these rates in mind.

A few other bond denominations were possible. A search of Terry Cox's compendium of railroad bonds (<http://www.coxrail.com>) reveals a few circa 1900 of \$200, which would have taken taxes of 40¢, 80¢, \$1.20, \$1.60 and \$2; and \$300, for which the possible taxes were 60¢, \$1.20, \$1.80, \$2.40 and \$3. These considerations, though, are primarily theoretical: no such bonds have been seen with stamps, nor are they likely to be. Among hundreds of bonds bearing stamps of all three types—Mortgage Endorsement, Secured Debt and Investments—I have yet to see any denomination less than \$500, and even \$500 bonds are seldom encountered.

Virtually all Investments payments seen on intact bonds are for either one or five years. Two-year payments have been recorded

on only five different bonds, and a total of eight examples; three-year payments have so far been seen on just two examples of a single bond; and no four-year payments have been recorded.

And a Prediction

These considerations allow us to predict that precious few 20¢, 40¢, 60¢, 80¢, \$3, \$6, \$8 or \$40 stamps were ever used, and relatively few \$1, \$4, \$50 or \$100.

Contributing and Complicating Factors: Use of Secured Debt Stamps

Three more factors deserve mention: the use of Secured Debt stamps to pay the Investments tax; the reduced rates possible on bonds secured by mortgage of property crossing the state line, typically bonds of interstate railroads; and real estate bonds executed by individuals as a possible source of stamps rarely used on corporate bonds.

The Investments tax was enacted June 1, 1917, effective immediately on passage. The same Act mandated creation of the Investments stamps, but this could not be effected so quickly: a contract had to be awarded, dies engraved and plates produced, and the stamps printed, perforated and delivered. In the meantime the old Secured Debt stamps were used; that tax had expired just five months earlier, on January 1, 1917, and stocks of the stamps were still on hand in the Comptroller's offices. The earliest recorded usage of Investments stamps is September 27, 1917, when the \$2, \$20 and \$100 all appear (Figure 3). Prior to this some 30 different bonds, comprising more than 150 individual examples, have been recorded with Investments tax paid by Secured Debt stamps, many from the days immediately preceding September 27 (Figures 2, 4). It seems safe to pinpoint this as the date Investments stamps were first delivered to the Comptroller, in at least \$2, \$20 and \$100 denominations and probably more.

Although the Secured Debt stamps were used to pay the Investments tax for only about four months, a disproportionately large number of bonds were stamped during those early months. I have recorded 52 different bonds with 19 different Investments rates paid by Secured Debt stamps, but only 48 different bonds and 12 rates paid by Investments stamps, which were in use for about two years and seven months, nearly eight times as long as the Secured

Debt stamps! To cite just a few examples, five-year payments on \$1000 bonds are more often seen made by the Secured Debt \$10 than the Investments \$10; two of the three recorded \$500 bonds showing five-year payments bear the Secured Debt \$5 rather than the rare Investments \$5; and the only recorded examples of three-year payment are \$1000 bonds bearing the Secured Debt \$5 and \$1 rather than the rare Investments \$6 (Figure 4). The upshot is that if the Investments stamps had been available by the time the tax took effect, a great many more of them would have been used. On the other hand, the period would then have been philatelically considerably less interesting!

Reduced Rates on Interstate Bonds

Interstate mortgage bonds complicate the straightforward analysis presented thus far. The statutes specified that if a bond was secured by mortgage of property situated partly within and partly without the state of New York, a portion of the bond was subject to the Mortgage tax, based on the value of the property within the state relative the value of the entire property; the remaining portion, based on the value of the property outside the state, was subject to the Investments tax. On application by the bondholder to the Comptroller, the determination of these values was to be made by the State Tax Commission.

This provision made no impression on me until I encountered bonds of the Lake Shore and Michigan Southern Railway Co. taxed at only 90% of the usual amount: \$1.80 instead of \$2 for one year on a \$1000 bond, and \$9 instead of \$10 for five years on the same bond. A map of the Lake Shore and Michigan Southern, together with the aforementioned statute, provided the explanation. The line ran from its eastern terminus at Buffalo, along Lake Erie (the "Lake Shore" in the company name), then all the way to Chicago, with numerous branch lines in several states. This is perfectly consistent with an assessment that 10% of their value lay within New York, and that the applicable Investments tax was thus only 90% of the full amount.

This situation resulted in completely unexpected usages of the Investments 80¢, \$1 and \$8. Several bonds had \$1.80 paid by the \$1 and 80¢, and one had \$9 paid by the \$8 and \$1 (Figures 5, 6). These are the only recorded usages on intact bonds

of the 80¢ and \$8, and all but one of the recorded usages of the \$1. More generally, they show how the various denominations could have been used in ways not obvious from the normal rate structure alone. If two such exotic usages exist, might not others? A two-year payment on the same bond would have been \$3.60, and for three years, \$5.40; there is a small but realistic probability that examples will surface. Moreover the Lake Shore and Michigan Southern was certainly not the only interstate railroad.

Waiving the Determination

Even as the mind multiplies possibilities, it should be realized that there were factors militating against such exotic usages. These Lake Shore bonds, while correctly taxed at the Investments rate, nevertheless illustrate a problem common to bonds secured by mortgage of property straddling the state line. The Investments tax applied only to that 90% of the bond representing the portion of the road outside New York, but paying it exempted only 90% of each bond from property tax! To secure full exemption, payment of the Mortgage tax on the remaining 10% was required. Paying both taxes would have imposed an unreasonable burden on the bondholder, not so much financially as in the time and effort required, and processing partial payments would have been similarly inconvenient and costly for the state. The Investments tax was paid to the Controller at Albany, his deputy in New York, or a traveling agent, and transmitted by them to the state treasurer. The Mortgage tax was collected by the county clerks and paid over to their county treasurers, who in turn delivered half the proceeds to the state treasurer. There was no coordination between the two collecting agencies. Bondholders were presumably not particularly concerned with the fine points of the tax code, but wanted and expected a simple method of making their bonds fully exempt, and it was in the state's interest to accommodate them.

The Act of June 1, 1917, which established the Investments tax, accordingly gave bondholders another option in such cases, to "waive such determination and pay the tax upon the full amount of such investment, and thereafter the whole amount of investment shall be exempt from taxation..."



Figure 1. New Jersey and New York Railroad Co. 1892 \$1000 bond with Investments tax paid for one year in 1918 by Investments \$2.



Figure 2. Lake Shore and Michigan Southern Railway Co. 1897 \$1000 bond with Investments tax paid for one year in 1917 by Secured Debt \$1 (x2), then for five years in 1918 by Investments \$10.



Figure 3. Western Maryland Railroad Co. 1917 \$10,000 bond with Investments tax yearly payments in 1917 and 1918 each by Investments \$20. The entire issue appears to have been made to John D. Rockefeller. The payment on September 27, 1917, is the co-earliest recorded usage of an Investments stamp.

On most Lake Shore bonds on which the Investments tax was paid, it was in fact paid in full, rather than at 90%. Several even show both options, with 90% paid in 1917 or 1918, then the full tax the following year. These convincingly reinforce the conclusion that proportional payment was not the typical choice of bondholders; even here, after it was initially chosen it was abandoned in favor of full payment the following year.

Bonds of two other interstate railroads are known on which the full Investments tax was paid, thereby securing full exemption. Figure 1 shows an 1892 \$1000 bond of the New Jersey and New York Railroad Co. stamped with Investments \$2 on September 18, 1918. This road was part of the Erie Railroad system, running from Haverstraw, Rockland County, New York, south into Bergen County, New Jersey, through Jersey City, and finally to New York City, a distance of just over 38 miles. Some 65% of its track was in New Jersey.

Reality now sets in. When the Investments tax was paid on interstate bonds, proportional payment was made in rela-

tively few cases. Even then, it was likely to have been made early, with Secured Debt stamps; by the time the Investments stamps became available, proportional payment had largely been abandoned. Payments like those shown in Figures 5 and 6 are fortunate exceptions.

Real Estate Bonds

For the sake of accuracy it should be stipulated that the analysis presented here is based entirely on one class of bonds, those issued by companies to raise capital and sold to the public, in series usually numbering in the thousands or even tens of thousands, comprising amounts typically in the tens of millions of dollars, occasionally in the hundreds of millions. The simple reason for this restriction is that these are the only type of stamped bonds known to have survived. However, there is another, much more modest class of bonds that was subject to the stamp taxes, namely real estate bonds. These were executed by individuals, and could have been made in any possible amount. A small piece of one such bond is known, large enough to show the amount was \$150, with a Secured

Debt 75¢ affixed in 1911, consistent with the Secured Debt 0.5% rate then in effect. Similar bonds executed between October 1917 and May 1920 are a plausible source of Investments stamps in denominations not typically used on corporate bonds. While no such bonds are known to have survived, stamps from them might have.

The Cabot-Kenyon Connection

It seems indisputable that Cabot had seen few Investments stamps; what then was the source for his extensive and presumably complete listings? It was almost certainly Brewster C. Kenyon's 1920 *Documentary State Revenue Stamps of the United States*, which lists the same 16 denominations, albeit with a few small differences in color terminology (Kenyon's \$1 blue, \$20 blue and \$40 slate became Cabot's "ultramarine," "dark blue" and "dark gray," respectively) What then was Kenyon's source? Far more so than in Cabot's day, Kenyon was writing at a time when only a minuscule fraction of stamped bonds can have reached philatelic hands; virtually all were still tucked away in investment portfolios. Kenyon, though,

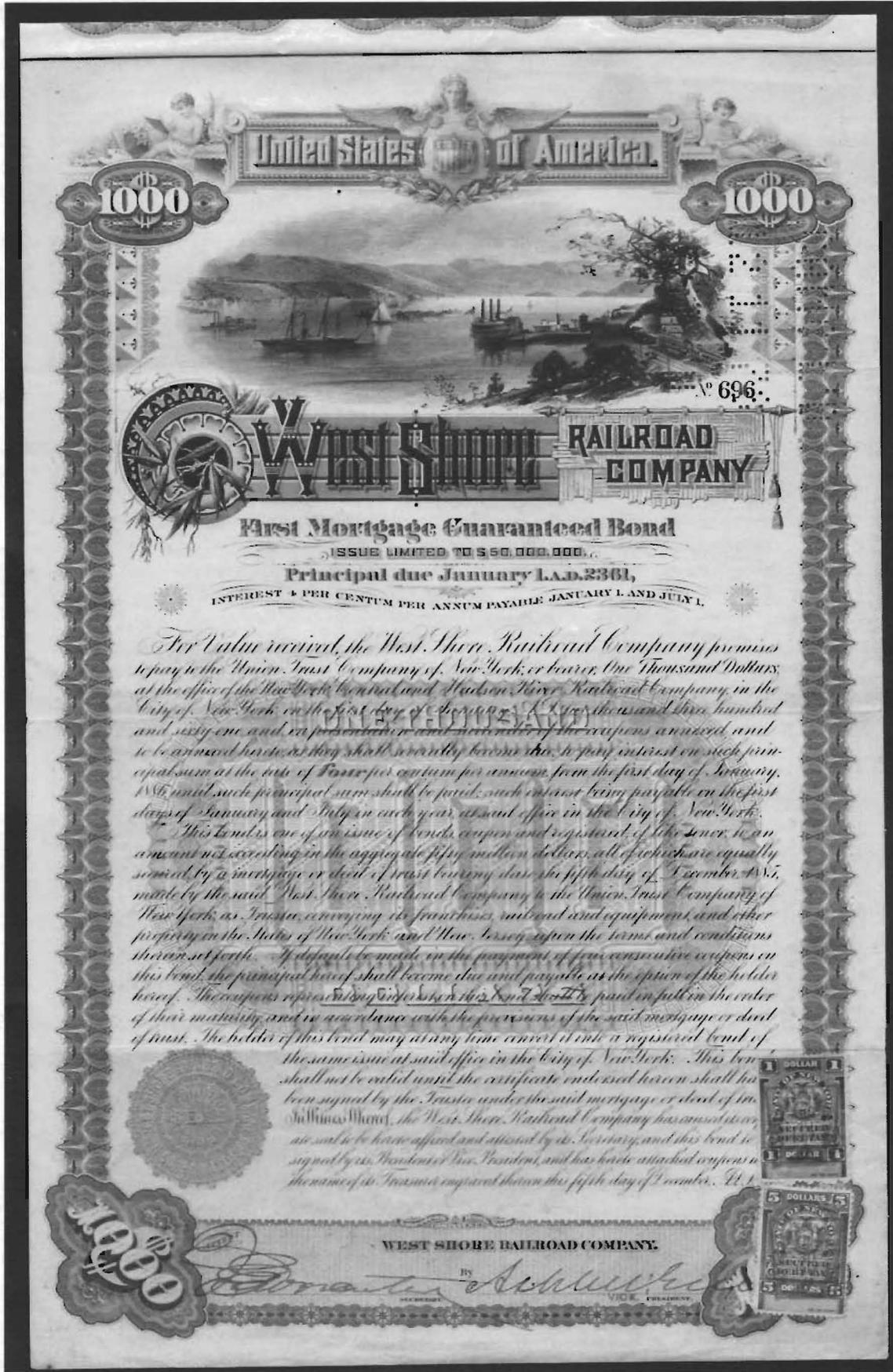


Figure 4. West Shore Railroad Co. 1885 \$1000 bond with Investments tax paid for three years in 1917 by Secured Debt \$5 & \$1. The only recorded bond with three-year payment.

had the advantage of researching these stamps while they were still in use. It would have been a straightforward and simple matter for him to have communicated directly with the New York State Comptroller at Albany requesting details, and an anomalous aspect to Kenyon's comments on these stamps shows that this is precisely what he did.

Kenyon states, "A special form of cancellation was used for these stamps which contained ... rubber-stamp initials "J.G.M." in script, at bottom ..." This is perplexing, for while all recorded Investments stamps indeed bear cancels incorporating script agents' initials, only a miniscule fraction show "J.G.M" (there is no final period), all dated in late 1919. "J.G.M." was in fact J. G. Malone, Chief Clerk of the Investments Tax Bureau at Albany in 1919. He had been preceded in that office by W. B. LeRoy in 1917 and E. A. Foley in 1918, during whose tenures cancels initialed "WBL" and "E.A.F." had been used there. In the Bureau's New York City office, where upwards of 95% of the stamp taxes were paid, yet another cancel was used, with initials that appear to be "AB," of an as-yet-unidentified individual. Kenyon's description of the cancel used on Investments stamps can only have come from the Albany office; this suggests strongly that his information on the stamps came from that office as well. Most likely he did not possess the stamps, nor had he even seen them. The office would presumably not have been willing, or even legally authorized, to sell unused stamps, and even if they had, it is unlikely that Kenyon would have parted with the \$251 in 1919 dollars required to obtain all the values.

Working toward Catalog Values

If neither Kenyon nor Cabot had seen these stamps, or at least not all of them, who has? The next cataloger, Hubbard (1960), ventured the first prices, but for only five of the 16 denominations: the \$2 and \$10 were valued at \$1.00 and \$2.00; the \$4 at \$5.00; and the 20¢ and \$6 each at \$8.00; all others were rated "RR". The inclusion of the 20¢ here is something of a revelation; taken at face value, it implies that Hubbard had seen at least one example; if not, he would presumably have included it with those left unpriced.

The current SRS catalog (Troutman, 2007) assigns prices to all Investments stamps, but these can charitably be described as shots in the dark. It would be desirable to have values more solidly anchored in data. The following table lists the numbers of each stamp so far recorded on intact bonds and off-document, in the latter case based on the responses of seven correspondents. Also listed are the values assigned by Cabot, Hubbard and Troutman, together with very tentative suggested prices based on the available data.

Tax on Investments

	Cabot (1940)	Hubbard (1960)	Troutman (2007)	Number On Bonds	Number Off-Doc	Suggested Price
20¢	-	\$8	\$60	0	0	*
40¢	-	RR	\$75	0	0	*
60¢	-	RR	\$75	0	2	\$200
80¢	-	RR	\$50	6	1	\$100
\$1	-	RR	\$100	8	2	\$100
\$2	-	\$1	\$12.50	103	9	\$10
\$3	-	RR	\$50	0	0	*
\$4	-	\$5	\$60	4	5	\$100
\$5	-	RR	\$50	1	1	\$200
\$6	-	\$8	\$80	0	1	\$200
\$8	-	RR	\$50	1	1	\$200
\$10	-	\$2	\$20	26	9	\$20
\$20	-	RR	\$75	40	2	\$75
\$40	-	RR	\$50	0	0	*
\$50	-	RR	\$50	2	0	\$200
\$100	-	RR	\$50	8	1	\$150

* These values were produced and presumably issued, but no copies are known to have survived.

Several comments are in order. First and foremost, responses are solicited from readers who have copies of Investments stamps, however few, to make the sample as representative and meaningful as possible. Contact information is given at the end of the article. Show me the stamps!

Many more stamps have been recorded on document than off, and this will probably remain so. An optimistic explanation is that even the most ardent stamp hunters would be reluctant to remove these stamps from the beautiful bonds on which they are found; a more realistic explanation may be that they simply have not had the opportunity to do so! Bonds bearing the stamps have yet to reach the philatelic market in large numbers, remaining almost entirely within the holdings of stock and bond dealers and collectors.

The relative scarcity of off-document stamps will complicate values somewhat. Those on document must be included in the totals extant, and in the attendant catalog prices, which are meant to represent the values of the stamp themselves. Real-world prices may be considerably different. For the sake of illustration, assume ten examples of a given denomination are known on document, but only two off. If demand is strong for an off-document example, its price may be considerably higher than the catalog value, for in fact there are only two extant, not twelve. For on-document examples, the catalog price of the stamp becomes only one of several factors

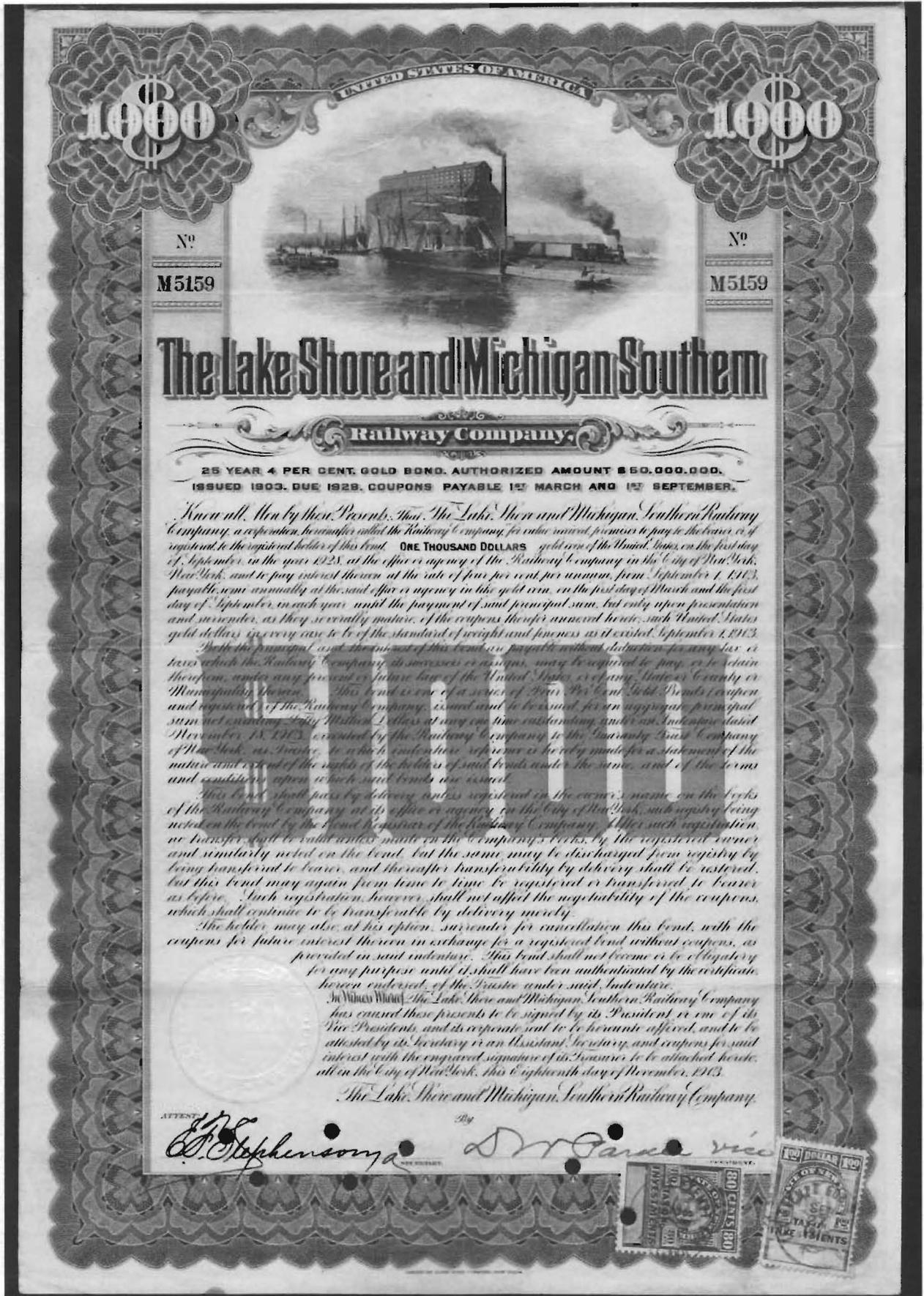


Figure 5. Lake Shore and Michigan Southern Railway Co. 1903 \$1000 bond with Investments tax paid for one year in 1918 by Investments \$1 & 80¢, a total of \$1.80 instead of the customary \$2. This and five similar bonds are the only recorded usages of the Investments 80¢.

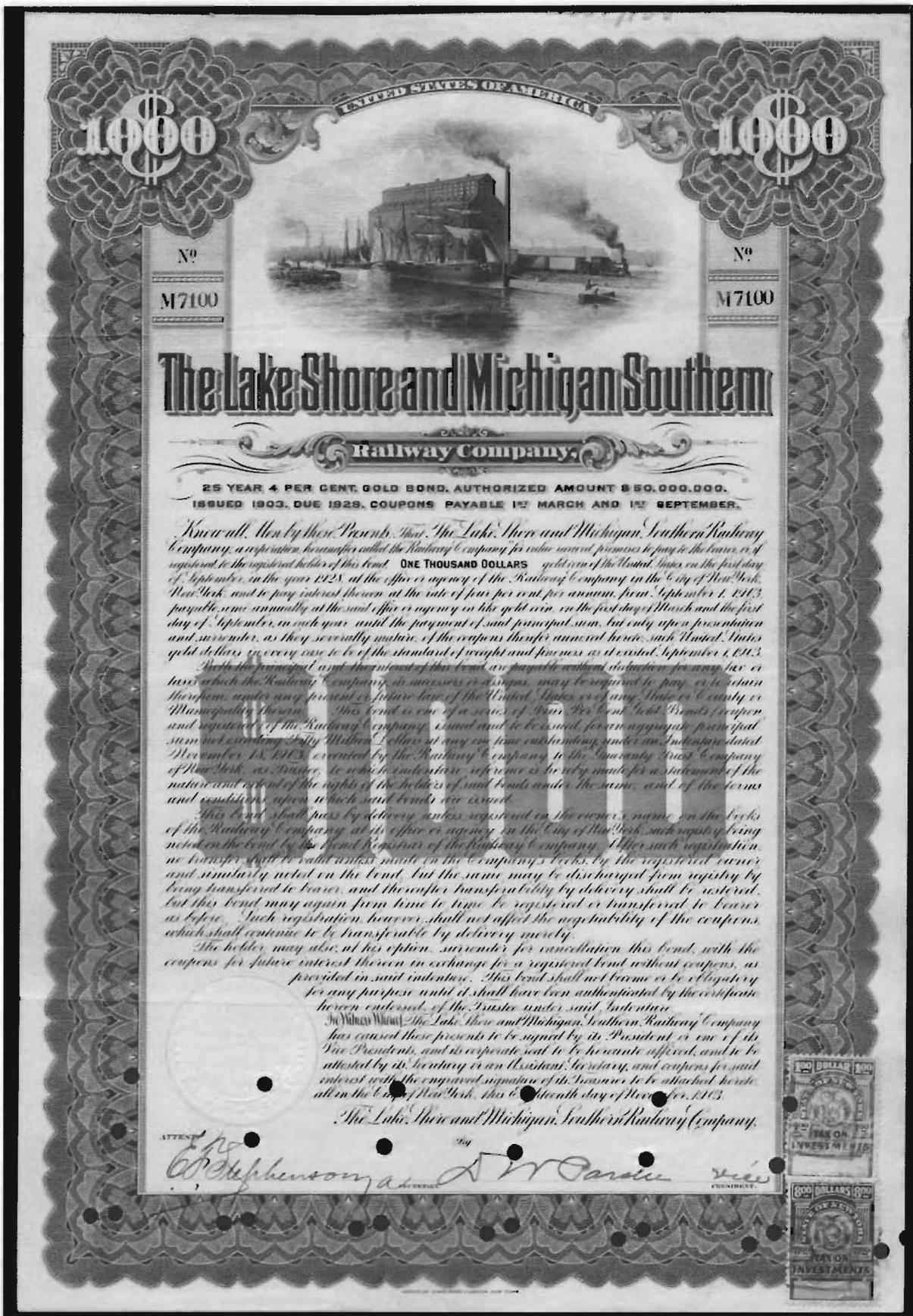


Figure 6. Similar bond with \$9 tax paid in 1918 by Investments S8 & S1, the only recorded usage of the Investments S8. Only 90% of the full rate was due because 10% of the Lake Shore line lay within New York.

setting the price of the bond, which will generally be considerably higher than that of the stamp(s).

The census thus far reflects the vagaries of survival. For example, the \$20 would be rare if not for the survival of a relatively large number of 1917 \$10,000 bonds of the Western Maryland Railroad, the entire issue made to John. D. Rockefeller, each bearing two copies of the \$20 paying one year's tax in 1917 and again in 1918 (Figure 3). I have recorded 15 such bonds, but with serial numbers ranging from #X508 to X1045, and many more presumably exist.

Contributions to the census are respectfully requested, to the author at mike-mahler@roadrunner.com or (310)-399-9304. All replies will be kept confidential. Show me the stamps!!

New York Cigarette Finds

by Chuck Soter.



On the red New York cigarette shown the design is exactly like those in the catalog listed as C25. But the background is an almost transparent white. The frame and design are carmine. The safety is vertical. The original C25 3 cent orange is 12x15mm as is my 1 cent, 2cent and 2 cent surcharged, 1-1/2 cents and 3 cents.

However, my 7-1/2 cent (a used copy) is only 9-1/2 x 13 mm. The 3 cents carmine is 10x13mm.



1954

I have a red brown 3 cent stamp similar to C36 but with the date "19c54" at the bottom and a tan 3ct with the date "19c55" at the bottom. Both of these stamps are 10-1/2x13mm.

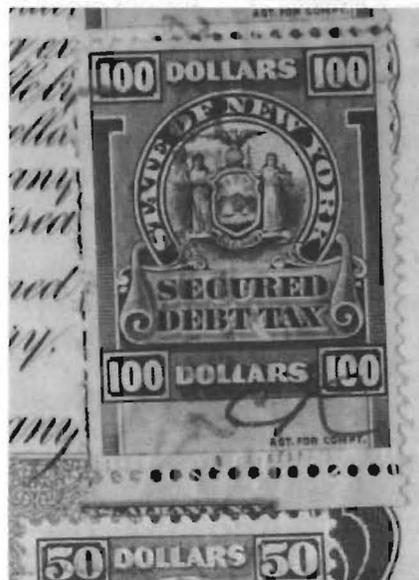
Who Printed the New York Secured Debt Stamps?

by Michael Mahler

NY Mortgage Endorsement stamps bear the inscription "American Bank Note Co. N.Y." and the ABNCo archives contained specimens of the Mortgage stamps. Until now, though, it has been a mystery who printed the Secured Debt and Tax on Investments stamps. The stamps themselves bear no imprints and the ABNCo archives showed no trace of these issues.

Mystery solved, as the marginal imprints on these Secured Debt \$100s show: QUAYLE & SONS, ALBANY, N.Y.

Perhaps not surprisingly, this is the same firm that printed the early NY Stock Transfer stamps. Kenyon (1920) misidentified them as "Quale & Sons," but margin imprints show "QUAYLE & SON" (one son added or left somewhere along the line!)



Jimmy Gilbreath

by Joel Rind

Jimmy Gilbreath, an SRS member and a dedicated Parrothead, died April 15, 2010 at a local hospital after a brief battle with lung cancer. He was a Mississippi State University graduate, a nuclear engineer for TVA, an antique dealer, avid bowler, great father, wonderful husband, and genuine person with great hair. He was preceded in death by his father, James Gilbreath and his dog, Oreo.

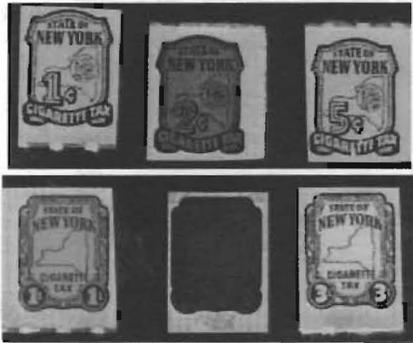
Jimmy had previously collected Channel Islands, North West Pacific Islands in some depth. At the time of his passing he had collections of Mississippi revenues, Mississippi Stampless covers and and postal history through the 1920's as well as a rather nice Mississippi confederate cover collection.

He is survived by his mother, a brother and sister, son Jason (Kate) Gilbreath and daughter Amy (Jack) Tarpley; four grandchildren - Kendall, Max, Aedan and Zach; two parrots; two and a half wives and a bevy of women that loved him.

New York State and City and State Cigarette Finds

by Kent Gray

State



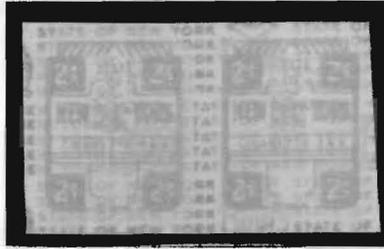
Shown are two sets of decals currently included in the 1940 C5-C8 set. Clearly there are two sets involved here; Top row-unlisted green 1ct, C6 orange 2ct, C8 pale blue 5ct. All these are on plain cream cards. Middle row. C5 pink 1ct, unlisted red 2ct, C7 white 3ct and bottom row unlisted 5ct yellow. The bottom two rows are on cream cards with gray vertical safety.



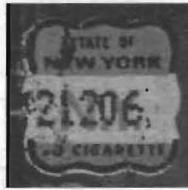
Also listed in this set currently is C6A the 2ct orange with its darkened state, and its counterfeit. This possibly should be a third set.



Here is an unlisted used black on white two cent decal from the 1948 series.



Green decal 2 cents with difficult to read date at bottom that is 1959. This is unlisted. Horizontal orange straightline safety on cream card.



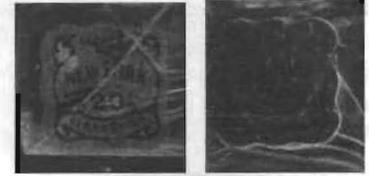
This is C54 black on pink with a white center band. What I had not noticed before is the "NY" is in the center of the white band in pink under the ink jet control number.



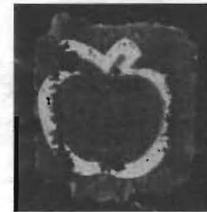
Unlisted heat fusion with dashed black border and wording "NEW YORK STATE/EXCELSIOR/EXCELSIOR/20 CIGARETTES" where "EXCELSIOR" is in microprinting. This microprinting was also used on C56 which might give us a time frame. Pale tan with a white center panel and black ink jet control number. 11x11mm.



Here is a new find from 2009. Wording "STATE OF/NEW YORK/TAX 20 PAID/ CIGARETTES. White surround. Magenta straight line safety. 11x11mm. Black and white on yellow.



These three fusions seem to be from an unlisted series and my guess (based on similarities with some other fusions) is that these are from around the 199? time frame. Wording in black is "STATE/OF/NEW YORK/TAX 20 PAID/CIGARETTES". Colors are pink, deep magenta and green respectively. 11x11mm.



Another apple shaped fusion like C58, but this one is red with a white surround. Ink jet control number printed on back in reverse so it looks gray on front. Wording in black "NEW YORK/STATE". 11x11mm.

City and State



Here is a scan of the red 3ct + 1ct CS19 listed and an unlisted variety I'll call CS19a. CS19a has a vertical straightline orange safety while CS19 has a horizontal straight line brown safety. My guess is that other stamps in this set may have similar varieties



In scanning this stamp CS29 (see front cover), I noticed three things which may not have been noticed before. First, note the microprint along the bottom edge of blue color for the stamp "AMERICAN BANK NOTE COMPANY". Second, this stamp has an "N" and "Y" hidden in the blue background - another security feature no doubt. Lastly I have now noticed the serial numbers have been printed in both directions - facing towards the stamp and facing away. No clue as to what percentage face each direction or which is scarcer. Maybe we can do a census to see how many are out there and which way the serial numbers are facing?



This is a color shot of the CS33 heat fusion listed in the catalog. Wording in black "STATE & CITY OF NEW YORK/TAX 20 PAID/CIGARETTES". Purple straight line safety. 11x11mm. A similar design is known for the state only issues from 1987. Blue.



Unlisted heat fusion. Black wording and frame "STATE & CITY OF NEW YORK/20 CIGARETTES". Open sided design, black ink jet control number. 11x11mm. Orange.



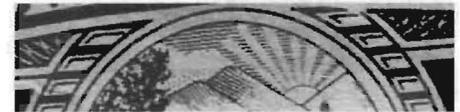
Here is an unlisted city-state meter 2c-5c in magenta. This is one using a meter feature that the stars could be rotated into 16 different positions.

State Revenue Society Ohio Beer Cataloging 2009 Treasurer's Report

Kent Gray wrote in to say there is a problem with the Ohio beer catalog revision as published in the 3rd Qtr 2009 SRN.



B10 is for symmetrical "L"s (shown above) and the sun doesn't have a rim.



B11-15 is for the "normal L's" and the sun does have a rim.

B16-B21 has a new design with the alcohol content below the state seal and has "BOTTLED BEER" instead of "BOTTLED BEVERAGE", and no rim on the sun and "normal L's".

The picture above B16 is the wrong stamp. Your editors goof and Dave has fixed that in revised catalog. May want to mark up your catalog as well.

The question we would like to pose is, does anyone have an Ohio beer with "symmetrical L's" and a rim on the sun. We don't think this exists. If anyone has one, please send a color photocopy or a scan to Scott Troutman and/or Dave Wrisley.

Philadelphia PD11 Found by Sean Roberts



In Jack Stewart's article on Philadelphia documentaries in the 3rd quarter 2004 SRN, he indicated only one copy of the orange PD11 \$50 perf 14 was known to exist. I purchased a small revenue collection in the summer of 2009 and found this PD11 in it. This one has a manuscript cancel "R.P.K./7-3-46". This makes the second copy to be reported.

INCOME.

Dues	5154.00
Stamp sales	3737.58
T-shirt sales	9.99
Publication sales	3475.43
Back issue sales	112.50
Auctions	7092.33
Auction lot repayment	166.50
Ads	45.25
Donations	90.45
Postage - auctions etc.	37.25
2009 CD interest	\$168.50
TOTAL:	\$20,086.78

Stamp stock:	\$1579.25
(Based only on stamps purchased).	
Publications/back issues (estimate).	\$1500.00

BANK ACCOUNTS:

Checking 1/1/09	\$3836.61
12/31/09	\$5385.01
CD #9294	\$5143.07
CD # 7454	\$5658.55

EXPENSES.

SRN Printing	5815.75
Postage	352.65
Stamp purchases	2927.42
Refunds for sold out stamps	152.00
Auction payments	5985.72
Auction refunds	185.00
Auction postage	185.80
Editor, SRN	76.46
Software for catalog editor	629.10
Publication costs	180.00
Repurchase of catalogs from APS	112.83
Publication refunds	62.00
Book for library	89.65
Annual article award	50.00
Insurance	154.00
Editor's honorarium	500.00
Copyright fee	95.00
Secretary's expenses	99.33
Postage - Treasurer, sales service & pubs .	256.88
Overpaid membership refunds	22.50
TOTAL	\$17,932.09

NET	\$2154.69
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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). 2000 is in stock.

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
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
279	8/04	Meters
280	9/01	Eggs
281	9/02	Soft Drinks and Arizona
282	9/03	Ohio Beers
283	9/04	New Finds
284	10/01	Nebraska Documentaries

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.

"Death and taxes may be the only certain things in life, but at least death doesn't get worse every time Congress meets."

Joe Moore

KHON-TV Honolulu

**Best Research Article
for 2009**

The Board is pleased to announce that Scott Troutman's article "Arizona Tobacco Tax Changes" won the prize for best research article last year, narrowly beating out Charles Glenn's "Notes on the Large Kansas Egg Stamps". The best article award comes with a \$50 prize to encourage authors to send in good research articles. The other articles receiving votes give a good indication on the breath of material we received last year. They were, in no particular order, "Arizona & Kentucky Paper License Plates" by Dr. Miles, "Louisiana Sweet Potato Tag" by Scott Troutman in the 4th Qtr, "Lost Arizona Beer" by Mack Matesen, "Nebraska Seed Potatoes" by Kenneth Pruess, and "Arizona Waterfowl" by Robert Dumaine in the 2nd quarter Arizona issue. Congratulations and thanks to all the authors for their fine work.

**\$200 State Drug
Stamps Offered By
SRS Sales Service**

by Terence Hines

The SRS Sales Service has been quite successful in selling medium value drug and controlled substance stamps of many states. For example, the \$70 Alabama marijuana stamps sold out just days after their availability was noted in the last SRN and I've had to place an additional order to fill the back orders. Several states issue drug tax stamps with values in excess of \$50 or \$70. Below is a list of the state stamps up to the \$200 denomination. If any member would like to purchase copies of any of these, please let me know either by snail mail (Box 629, Chappaqua NY 10514-0629) or email (terencehines@aol.com) by **FILL IN DATE**. You do not need to send any money. I will send a bill when the stamps arrive. However, if I receive many requests, I will ask for payment in advance. Be aware that your request for any of these stamps is your commitment to purchase them. Some states do issue stamps with values of \$2000 or higher. I've not listed these, but if any member would like to buy any, let me know. Any such purchase would require payment in advance.

North Carolina:

\$200 unauthorized substances, per gram
\$200 unauthorized substances, dosage units

Massachusetts

\$200 controlled substance, per gram

Kentucky

\$200 controlled substance, per gram

Texas

\$101.50 marijuana, one ounce

\$200 controlled substance, gram

**New York Mortgage
Stamps**

In the Jan-February 2010 issue of *The American Revenuer* you will find a large article by Michael Mahler on what can only be described as the tortured history of the New York mortgage stamps. Mike has done a wonderful job of figuring out these truly strange tax laws, the history of the stamps and presents wonderful on document usages, which are both spectacular and quite rare. This is the first of a series of articles on the mortgage, secured debt, and investment stamps. His two articles in this issue came out of this investigation.

I should note that the American Revenue Association, which has been a year behind on *TAR* issues, finally decided just to skip 2009 (no issues) to get the numbering back on track.

Wolf Hunting

by Scott Troutman

Both Idaho and Montana have delisted gray wolves as endangered species and begun limited hunts to cull their numbers. In Idaho the 2009 license sold for \$11.50 for a resident, \$186.00 for a non-resident. 220 wolves were to be shot.

In Montana licenses were issued starting August 31, 2009 to cull 75 wolves, these quotas spread over three areas, each with a separate quota.

I have not discovered if a wolf stamp was issued in either state looking at their respective state websites. Idaho refers to issuing "wolf tags".

This was mentioned in the article "Wolf Wars" in the March 2010 *National Geographic*.

Secretary's Report

Previous Total	296
New Members	3
Reinstatements	0
Resignations	2
Deaths	3
Dropped Not Paid	27
Current Total	267

New Members

- 1438 Steve Braton
8445 Braun Loop
Arvada, CO 80005
- 1439 Richard Andler
29 Lori Lane #2
Amelia, OH 45102
- 1440 Michael Aldrich
Box 2295
Carefree, AZ 85377

Reinstatements

Resignations

- 1416 Laura Tomaszek
1417 Thomas Tomaszek

Deaths

- 1214 Douglas I Davis, FL
1286 James Gilbreath
1392 William Gracie

Dropped Not Paid

- 333 Paul Trower
730 Joseph Martyniak
911 David Ramp
1011 E.J. Guerrant Jr.
1013 Erik Fritzell
1084 Carl H. Warschcow
1085 John J. Scroggin
1093 Wisconsin Historical Society
1101 Stephen M Jeffries
1104 Subway Stamp Shop
1113 Michell Key Krevor
1123 David Torre
1224 Champion Stamp Company
1266 Justin Kreuzer
1316 Jeff Hofius
1344 Brenda Como
1348 Robert Noble
1349 Robert Cox
1351 David Kitchen
1358 Dan Martello
1365 Ray Lawrence
1369 Kevin E. Russell
1377 Barry Goldblatt
1380 Richard Beaudry
1381 John E. Young
1396 Sheldon Shapiro
1411 Jackson L. Cope

Catalog Editor's Report

Since the last report, we have made slow, but steady progress on the next Edition catalog. Conversion of the published catalog (and two years worth of updates) to new publishing software and prototype catalog format is complete. A list of States and Lead Reviewers is available on the website.

The Catalog Review Committee (CRC) reviewed five States during the period-AZ, HI, ID, IN, and IA. When all comments have been incorporated, there'll be a clean-up round, then putting content into final format. The CRC will receive the next group of States for review by the end of the Quarter.

So far I've learned that none of the State reviews have been easy, and quick. Areas of major emphasis have been insuring that listings are complete and accurate as possible; gathering data to insure that descriptions are clear and unambiguous, and to eliminate bogus listings; and insuring that each issue has a publication-quality color image.

Many have asked me what quality images to submit. The short answer is 600dpi .jpg, or .tif color files of items on a plain, contrasting background (usually black is best). This resolution is necessary especially for small items that will be illustrated at larger than life, such as cigarette decals, or for items that need a magnified illustration of a small portion for identification.

Thanks for your help so far.

Address Changes

- 1167 Lee Van Orden Jr.
Box 573
Arma, KS 66712
- 1293 Michael Cassidy
20 Daley Place #113
Lynbrook, NY 11563-2015

Donations

Paul Nelson has donated a large quantity of Arizona endangered plant species tags which will be put in the auctions.

Joseph Jeter sent in money to defray auction postage.

Colorado Habitat And Duck Stamps Available From SRS Sales Service

The SRS Sales Service has obtained quantities of the 2009 and 2010 Colorado habitat stamps and the 2009 Colorado duck stamps. When purchased individually, these stamps cost \$10. But when purchased in full sheets, they cost \$5 each. It is at this price that they are being offered to SRS members through the Sales Service. The 2009 habitat stamp pictures a black bear family. The 2010 stamp shows a bull moose. The 2009 duck stamp shows a male and female Barrow's Goldeneye.



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

Ebay Auction Results

by Kenneth Pruess

Alaska beer 1/2 bbl B4 (280483901965) \$72.72.



Alaska Punchboard PB3 (280478866246) \$78.65 (above).

Arizona Native Plant Tag (200418274996) \$26.25.

Arkansas feed FE33 unlisted imperf pair (280483920426) \$15.51.

California Passenger \$4 second class PST2 (200453788468) \$129.40.

Delaware 25¢ Beer B10b (150404140970) \$36.00

Idaho .775 Beer B19 (150397306723) \$31.00.

Illinois Beer Stamp Booklet with over 400 stamps B78a? (160390930916) \$52.35.

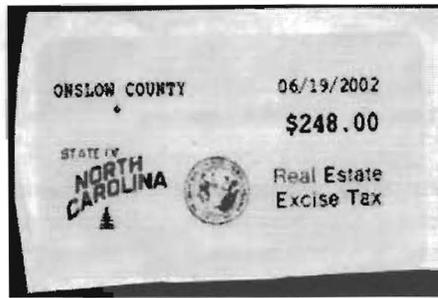
Mississippi 20¢ Beer BW9 (400086995817) \$67.66.



Montana Butter Unlisted (360230384740) \$27.88. (Photo)

Montana Egg E51 (170435734701) \$34.00.

New Mexico \$1.20 Liquor L32 (200417201034) \$32.43.



North Carolina Real Estate unlisted design Onslow County (110483392406) \$23.39. (Photo)

North Carolina Linseed Oil LN2 (370322939133) \$34.00.

Ohio S3 Sales Tax Punch Card unused (280449721016) \$40.00



Pennsylvania 2¢ paper cigarette stamp essay unlisted (360225761208) \$9.50 (see page 26).

Pennsylvania Beer Tax Paid B2 (170435746856) \$130.28.

Pennsylvania Beer Tax Paid B4 (170437973621) \$127.50.



Pennsylvania Liquor Tax Paid label (170439186957) \$37.88 (Photo)

South Carolina Canned Oysters 9-3/5¢ OY35 (150404140258) \$53.52.

Virginia 2¢ Import Beer IB18 (150391042698) \$66.00.

New Heat Fusions

by Larry Frederick

Missouri



This heat fusion is from 2008 and has a clear "MO" over the design. It is yellow, with black border and wording "MISSOURI/20 CIGARETTES". Black ink jet control number print in reverse on back, with a pie widege pink safety.

Nebraska



This Winnebago tribal heat fusion is from 2008, and is bright magenta with no border and a black outline of the state and wording "WINNEBAGO/TRIBE". A black dot indicates where the tribe is located. 1--1/2x10-1/2mm.



New York

This heat fusion is from late 2008 and is light blue with a white outline of the state as the center panel. The wording in black is "NEW YORK/STATE/EXCELSIOR/20 CIGARETTES". A black ink jet control number is printed in reverse on the back in black. Pink pie wedge safety. 12x12mm. White surround.

South Dakota



This heat fusion is from late 2008. It is magenta with a white center panel. Black wording and border "SOUTH/DAKOTA/20 CIGARETTE". Black ink jet control number printed on back. Gray pie wedge safety. 11x11mm.

SRS Auction 46 Results

My computer crashed just as I got this auction closed. We had 53 bidders. The current financial state did not seem to be affecting bids. Three lots were withdrawn as misdescribed. Most sought after lots were 1 Alaska liquor (\$10 est/\$16 realized), 11 Arkansas honey (\$7.50/\$8.00), 38 Delaware beer (\$10/11), 57 and 58 the Georgia municipal beers (both \$10/\$13), 119 Missouri export beer (\$2/\$2.50), 128

NC beer (\$10/\$17), 220 SC business license (\$1.50/\$2), 247 TN grass and clover (\$2/\$3.25), 255 Texas beer (\$1.50/\$2.25), 322 the military money (\$3/\$6.25) and 338 the fractional currency (\$10/\$13).

Other lots with good realizations were lot 72 Kansas beer (\$15/\$18), 86 LA liquor (\$10/\$28), 200 PA Martin eggs (\$2/\$4.25), 279 Vermont cigarettes (\$4.25/\$7), 291 Wisconsin wild turkey (\$18/\$23), lots 302 and 303 the WY scale seals (\$6/\$18.75)

and lots 327 and 328 the USDA inspection stickers (\$5/11). Wisconsin, Florida, beer, oleomargarine, Mississippi, fruit, seed, honey, railroad baggage stamps and scale seals were all in demand.

Auction 47 will feature more of the beer collection, and a huge run of New Mexico noeys. Get consignments in for auction 48 by August 1.

Note, * indicates bidder was willing to go higher, t indicates tie bids, bold indicates sold for over estimate.

1	16.00*	48	15.00*	95	2.75*	143	2.50*	189	1.00	236	26.00*	283	2.00	330	-
2	2.25*	49	6.25*	96	5.25*	144	1.00	190	-	237	-	284	4.00	331	10.00
3	4.25*	50	3.75*	97	-	145	8.25*	191	2.00t	238	12.00*	285	4.25*	332	6.25*
4	66.00*	51	4.00t	98	11.00*	146	2.75*	192	1.75*	239	7.25*	286	2.75*	333	2.00*
5	-	52	2.25	99	-	147	1.25	193	1.50	240	-	287	4.25*	334	13.00*
6	-	53	5.25*	100	1.75	148	3.00t	194	-	241	7.75*	288	-	335	9.25*
7	3.25*	54	5.25	101	8.25*	149	1.75	195	6.00	242	4.00	289	7.25*	336	5.00*
8	1.25	55	8.25*	102	-	150	-	196	3.50	243	17.00*	290	10.00	337	6.25*
9	9.25*	56	-	103	10.00*	151	6.25*	197	4.00	244	4.25*	291	23.00*	338	13.00*
10	1.75*	57	12.00	104	2.25*	152	4.25*	198	-	245	1.00	292	9.00*	340	6.00
11	8.00t	58	12.00t	105	4.75*	153	29.00*	199	1.50*	246	6.00	293	4.00t	341	5.25*
12	4.00	59	1.50	106	-	154	-	200	4.25*	247	3.25*	294	6.25*	342	84.00*
13	5.75	60	5.25*	107	9.00*	155	7.75*	201	5.25*	248	2.00t	295	6.25*	343	42.00*
14	6.25*	61	2.25*	108	7.50	156	1.25*	202	3.50	249	12.50	296	6.25*	344	38.00*
15	1.00t	62	3.00t	109	-	157	3.25*	203	3.25*	250	5.25*	297	5.00t	345	4.00*
16	2.00t	63	6.25*	110	with	158	4.50*	204	7.75*	251	2.25*	298	5.00t		
17	2.00	64	2.00	112	4.00t	159	1.50*	205	3.75*	252	10.50	299	1.75*		
18	-	65	14.00*	113	4.25*	160	-	206	1.75*	253	1.00	300	5.00		
19	-	66	1.00	114	11.00	161	2.25	207	4.25*	254	2.00	301	2.00*		
20	1.00	67	1.50	115	13.00*	162	2.50*	208	8.25*	255	2.25*	302	18.75*		
21	1.50t	68	2.75*	116	13.00	163	1.50t	209	6.25*	256	6.25*	303	18.75*		
22	-	69	10.00t	117	17.00*	164	2.00*	210	2.25*	257	1.25*	304	3.25		
23	1.00	70	3.25*	118	5.25*	165	2.25*	211	13.00	258	11.00	305	8.00*		
24	-	71	3.25*	119	2.50t	166	1.50	212	2.00*	259	-	306	2.75*		
25	1.50*	72	18.00	120	16.00*	167	1.50	213	2.00t	260	2.75*	307	3.50*		
26	5.25*	73	5.00	121	7.00*	168	1.50	214	10.00	261	-	308	12.00*		
27	10.00t	74	with	122	4.75*	169	1.50	215	10.00	262	-	309	-		
28	-	75	15.00t	123	4.75*	170	1.50	216	4.75*	263	-	310	2.00*		
29	-	76	3.25*	124	2.00*	171	2.00	217	-	264	3.00*	311	6.75*		
30	-	77	3.25	125	6.25*	172	3.00	218	-	265	1.50*	312	11.00		
31	2.50*	78	6.25*	126	with	173	4.00	219	1.75*	266	6.25*	313	-		
32	23.00*	79	12.75*	127	-	173A	3.00t	220	2.00t	267	6.25*	314	-		
33	14.00*	80	9.75*	128	17.00*	174	-	221	10.00t	268	2.75*	315	-		
34	10.00	81	-	129	-	175	-	222	1.50	269	7.75*	316	5.00*		
35	10.25*	82	-	130	3.25*	176	1.25*	223	2.00t	270	13.00*	317	1.00		
36	3.25*	83	1.50*	131	3.75*	177	2.00	224	2.25*	271	24.00*	318	-		
37	11.00*	84	2.25*	132	1.25*	178	3.25*	225	-	272	16.00*	319	6.25*		
38	11.00*	85	1.75	133	4.75*	179	1.25*	226	1.75*	273	6.25*	320	5.00*		
39	11.00*	86	28.00*	134	2.00*	180	3.25*	227	2.75*	274	-	321	5.25*		
40	1.75*	87	5.25*	135	33.00*	181	2.25*	228	5.25*	275	-	322	5.25*		
41	4.25*	88	1.75*	136	6.25*	182	26.00*	229	6.25*	276	2.50t	323	5.50*		
42	2.75*	89	3.50*	137	5.25*	183	2.75*	230	8.50*	277	1.00*	324	10.50*		
43	1.25*	90	1.75*	138	6.25*	184	6.00	231	24.00*	278	7.25*	325	11.00t		
44	2.50*	91	3.25*	139	8.50	185	6.00	232	35.00	279	7.00t	326	10.25*		
45	-	92	-	140	7.75*	186	3.00	233	4.00*	280	1.75*	327	10.50*		
46	3.75*	93	4.50*	141	-	187	5.00	234	4.75*	281	3.50*	328	11.00*		
47	2.00t	94	2.75*	142	2.00*	188	3.25*	235	-	282	1.50*	329	11.00*		

SRS Auction 47

Auction ending - July 16, 2010 at 4 p.m.

State revenues

SRS catalog used on non-fish & game

Wooten (Streamside) used on fish & game

Other Catalogs as noted.

1	AL waterfowl Scott #5 \$5 1983-84,sig.,U,VF	2.50	44	FL documentary (3) D21 10ct U,VF; D22 30 ct U,F;D23 50ct U,VF-XF	2.35
2	AR feed (2) FE23 100lb,U,F;FE43 100lb,U,VF,P	1.50	45	FL documentary D31a VF used on 1956 deed	20.00
3	AR liquor L10 5ct,U,VF,little dirty,P	2.00	46	FL documentary D31a VF used on \$10 1956 deed for two acres of land	20.00
4	AR wine W29 5/16ct,MNH,VF,P	2.50	47	FL documentary (3) D32 15ct, D34 30ct, D64 75ct,U on document Florida Power and Light Credit Union 1966 loan	20.00
5	AZ beer (2) B28 11ct MNG, B29 12ct MNH,both VF	3.80	48	FL documentary D32a strip/3 on 1964 on Florida Power and Light Credit Union loan agreement	20.00
6	AZ beer B9 12ct,U,VF	1.50	49	FL documentary (2) D34a 30ct and D36 75ct on Florida Power and Light Credit Union loan agreement	15.00
7	AZ native plant tag for C. Gregg cactus, black on pale yellow,M,VF	20.00	50	FL documentary (4) D34a 30ct,D35 strip/3 50ct,on Florida Power and Light Credit Union loan agreement	20.00
8	AZ native plant tag for Hedgehog cactus, black on pale yellow,M,VF,P	20.00	51	FL documentary D62 15ct, one damaged U on a loan from First City Bank Of Tampa	4.00
9	AZ native plant tag for Saguaro cactus, red on white,M,VF	30.00	52	FL fertilizer FT15 5lbs,MH,VF	3.50
10	AZ native plant tag plastic self adhesive black on bright yellow,U,VF	25.00	53	FL fertilizer FT31 roul 6-1/2 U on part of an analysis tag	5.00
11	CA documentary D38 \$5,U,VF-XF,SON blue controllers mark,P	4.00	54	FL grapefruit GR11 \$3,U,VF,P	15.00
12	CA dog training permit #17 \$1 1977,MNH,VF,P	15.00	55	FL waterfowl Scott #9 1987-88 \$3.50,MNH,VF, deep paper clip outline embossed into stamp, small tab at top	9.00
13	CA fishing #2 pair 1959 \$1 sig.,U,F, serial numbers 100000 and 99999	5.00	56	FL wild turkey #6 \$5.50 1991-92,unsig.,U,VF	7.00
14	CA fishing #3 \$1 sig. 1960,U,F-VF,toned	2.50	57	GA feed FE66 1/4ct,MNH,VF,P	1.50
15	CA tomato TM9,MNH,VF	1.00	58	GA military liquor LML1,MNH,VF	7.50
16	CN cigarette (3) C3 2ct, C3b 2ct, C36 5ct overprint, all MNH,VF	21.25	59	GA wildlife management area #9 1987-88 \$15.60,sig.,U, VF,P	12.00
17	CN cigarettes (3) C39 20 cigs, C40 20cigs, C41 50 cigs, all MNH,VF,P	2.90	60	IA waterfowl Scott #1 \$1 1972 sig.,U,VF,min bid \$22,P	25.00
18	DC champagne CH7 1/20 gal,U,VF,half of stamp has glue or something on face	25.00	61	IA waterfowl Scott #1 \$1 1972 sig.,U,VF	25.00
19	DC champagne CH9 1/5 gal,U,VF,clear	7.50	62	ID daily non-res. fishing license 1997 \$10.50 printed on Idaho Fish & Game multicolored paper, kind of like a wide cash register tape,P	5.00
20	DC champagne CH10 1/4 gal,U,VF,P	17.50	63	ID one day fishing #29 \$3 1975,MNH,VF,min bid \$10,P	25.00
21	DC liquor L3 1/16 gal U,VF,many pulled perfs	1.75	64	ID upland game #1 \$5.50 1987,MNH,VF-XF	20.00
22	DC liquor L5 1/8 gal U,VF	1.50	65	IL beer B3 1/8 bli,U,VF,perfin "? F.B. Co/1-34"	35.00
23	DC wine W7 1.4 gal U,VF	1.75	66	IL beer B36 3gal,M?, VF-XF,two staple holes	7.50
24	DE waterfowl #7 \$5 1986-87 sig. U,VF on backtag w/ US RW53 \$7.50 sig. U,AVG	15.00	67	IL beer B44 24-12 oz,U,VF,perfin "M.B. Co./5-16-40",P	10.00
25	FL bedding BD1 1ct (2), one normal, one with very worn plate, both U,F-VF	5.00	68	IL beer B64 12-12 oz,U,VF,perfin,internal tear	4.00
26	FL bedding BD1a 1ct roulette,U,VF	40.00	69	IL beer B67 1/4 bli,U,VF,perfin "M.B.Co."/ 2-7-46",beer stains,P	25.00
27	FL bedding BD2 2ct,U,VF,dirty,P	2.50	70	IL beer B72 24-12 oz,U,VF,hole where staple pulled through	1.50
28	FL cigarette C4 4ct,U,VF	1.00	71	IL beer B74 3 gal,U,VF,perfin "C.G.B./ 11-10-44",faded, little dirty	3.00
29	FL citrus CF7 2-1/2ct,U,VF	1.00	72	IL beer B80 24-12 oz,U,F-VF,perfin "J.C.B. Co./1-4-46/U 708A", "B" serial letter	3.00
30	FL citrus fruit CF31 \$4,U,F,SON blue cxl	20.00	73	IL beer B80 24-12 oz,U,VF,crease lower right corner,"C" serial letter	3.00
31	FL documentary D1 10ct,U,VF	1.00	74	IL beer B80c 24-12 oz,U,VF,perfin "PABST /3-5/M-57",clean	10.00
32	FL documentary D1 pair 10ct,U,VF	2.00	75	IL beer B85 3 gal,U,VF,perfin "PETER FOX/ 3-5-54", "A" serial letter	2.50
33	FL documentary D4 50ct,U,VF	15.00	76	IL cigarette (2) C5 U,F with backer glued on cellophane; C10 20 cig U,VF	1.00
34	FL documentary D4 50ct,U,VF,ms cxl	15.00	77	IL cigarette Chicago 20 cig. green,scotch cal with interesting magenta overprint (possibly an Illinois meter),P	2.00
35	FL documentary D5 \$1 blk/4 U,VF,ink ms cxl, some ink bleed on two stamps	18.00	78	IL cigarettes C17 pane/10 20 cig floor tax,MNH,VF	30.00
36	FL documentary D5 \$1,U,VF,P	15.00	79	IL liquor L49,MH,AVG,P	10.00
37	FL documentary (2) D12 10ct, D13 30ct,both U,VF	2.50	80	IL liquor L49,U,AVG on piece of beer stamp	5.00
38	FL documentary D12 10ct blk/4, 3 stamps MNH,VF,one stamp M,VF big thin	8.00	81	IL waterfowl Scott #1 1975 \$5 sig.,U,VF,min bid \$60,P	85.00
39	FL documentary D12a 10ct grayish paper pair, U,VF,some ink bleed from ms cxl,P	12.00	82	IL waterfowl Scott #2 1976 \$5 sig.,U,VF,min bid \$35	50.00
40	FL documentary D13d 30ct gray paper perf 12-1/2,U,VF	5.00	83	IL waterfowl Scott #3 \$5 1977,sig.,U,VF,little dirty	35.00
41	FL documentary D14 50ct pair,U,VF,one creased	3.50	84	IL waterfowl Scott #3 \$5 sig.,U,VF,min bid \$25	35.00
42	FL documentary D14 50ct,U,VF	1.75			
43	FL documentary D21(2) 10ct on piece of purchase agreement	2.00			

FEE: \$1.00 No 643
 STATE OF CALIFORNIA
 DEPARTMENT OF FISH AND GAME
 1977
DOG TRAINING PERMIT
 EXPIRES DECEMBER 31, 1977

12

DISTRICT OF COLUMBIA
 1/4 GALLON
BEVERAGE TAX PAID

20

FLORIDA
 GRAPEFRUIT
 \$700
 ADVERTISING STAMP

54

CONNECTICUT
 20c
 CIGARETTES

17 ex

DOCUMENTARY
 1977
 36

36

Florida Game & Fresh Water Fish Commission
 Florida Turkey
 \$8.50
 Express June 20 1992
 91 TS 11/19 3646 -05

56

CALIFORNIA
 11 CENTS
 WINE TAX

11

KY. BEER STAMP
 FIVE CASE
 (24 BOTTLES—12 OZ.)
 DEPARTMENT OF REVENUE
James W. Martin
 COMMISSIONER OF REVENUE
 FIFTY-FIVE CENTS

122 or 123

MAINE
 WINE TAX
 4 CENTS

4

GEORGIA
 INSPECTION FEE
25 POUNDS
 THIS STAMP MUST BE AFFIXED TO THE ANALYSIS GUARANTEE
 174 CENTS

57

GEORGIA RESIDENT WMA STAMP
 09-003251
 87/88 S

59

KANSAS MALT PRODUCTS
 15 CENTS
 DIRECTOR OF REVENUE

112

KANSAS
 INSPECTION FEE
 PAID ON ONE DOZEN EGGS
 GRADE **B**
LARGE

108

STATE OF ARIZONA
 1 50c
 QUART TAX PAID
 OVER 100 PROOF
 016852 70

111

KANSAS STATE BOARD OF AGRICULTURE
KANSAS B GRADE
LARGE
 ON
 PERMIT NO. _____ DATE GRADED _____
 64-5228-0-B 2-52-25M

106A

ARKANSAS
 FEED INSPECTION
 TAX STAMP
 100 POUNDS

2 ex

2

27

STATE OF ARIZONA
 DEPARTMENT OF REVENUE
 Native Plant Tag
 No. BB 363119
 FINAL OWNER
 HEDGECOCK
 UNLAWFUL to transport plant and tag in property attached to the plant. The bottom portion of tag shall be destroyed and retained in the number of possession within three days of being transported.
 UNLAWFUL to remove the upper portion of tag from plant until planted in final location.
 VIOLATION of the Native Plant Law may constitute a felony and may subject the violator to a fine.
 HEDGECOCK
 No. BB 363119

8

ARKANSAS
 LIQUOR TAX

3

STATE OF KANSAS
 COMMISSION OF REVENUE AND TAXATION
 Director of Revenue
 TAX PAID UNDER
 KANSAS LICENSE NO. 531
CEREAL MALT BEVERAGE

102

129

KENTUCKY
 128

KENTUCKY

60

125

01320 A
 No. 125

FLORIDA
 39 ex

16756
 1975
 ILLINOIS
 MIGRATORY
 WATERFOWL
 STAMP
 5

81



135

63

8

78 ex

195

77

1997 IDAHO
ONLY FISHING
LICENSES 204-7-138257 418 50

62

94

79

139

85

223

193

MICHIGAN TROUT STAMP
1 1956
Borrowing Mayfly
DEPARTMENT OF CONSERVATION

150

MICHIGAN TROUT STAMP
1 1955
Manitowish River
DEPARTMENT OF CONSERVATION

149

ONE HALF BARREL
MINNESOTA
FERMENTED MALT BEVERAGE
50¢ TAX PAID 13A03851 50¢ TAX PAID
LESS THAN 3.2% ALCOHOL BY WEIGHT

160

191

STATE OF MISSOURI
COUNTY OF ST LOUIS
SECURED DEBT TAX
75 CENTS
75

178

STATE OF MICHIGAN
LIQUOR CONTROL COMMISSION
STATE STORE SELLING PRICE \$0.70

146

HONEY
NEW MEXICO
INSPECTION TAX PAID
BEE INSPECTION OFFICE
STATE COLLEGE, N.M.
Net Wt. 2 1/2 Lbs.

223

STATE OF ILLINOIS
DEPARTMENT OF FINANCE
ALCOHOLIC LIQUOR REVENUE
BEER
TAX PAID AT RATE OF 4¢ PER GALLON
SERIES NO. 4
00356736

69

STATE OF MISSOURI
MALT-WORT
EXCISE TAX
PAID 2

171

STATE OF INDIANA
MALT-WORT
EXCISE TAX
PAID 2

96 ex

STATE OF MICHIGAN
BEER TAX
PAID 2

169

MONTANA
BEER TAX
PAID 12981574

190

MINNESOTA
FERMENTED MALT BEVERAGE
LESS THAN 3.2% ALCOHOL BY WEIGHT
25¢ ONE QUARTER BARREL 25¢

158

STATE OF ILLINOIS
BEER
24 BOTTLES 12 OUNCES EACH TAX PAID AT RATE OF 2 CENTS PER GALLON

67

STATE OF MARYLAND
TREASURY DEPARTMENT
ANNAPOLIS MD.
LICENSE No. M-32
JAN 9 1936
TAX PAID 134

137

SRS Auction 47

85	IL waterfowl Scott #4 1978 \$5 U,VF,top closed tear, min bid \$15,P	22.50	132	MA stock transfer ST4 and ST5 on framable stock certificate for 15 \$100 shares of T.M. Walker Company (vignette of Spanial type dog) used w/US RD5 and RD35	20.00
86	IL waterfowl Scott #15 1989 \$5 sig.,U,VF	2.50	133	MA stock transfer ST5 on framable certificate for 10 \$100 shares of T.M. Walker Company (with vignette of Spanial type dog) used w/ RD34(2)	20.00
87	IN beer B1, 4-1/2ct,U,VF, dirty, perfin "M.B. Co./7-8-40",thin	17.50	134	MD adult trout #23 \$3.50 1978,MNH,VF	10.00
88	IN beer B20 9ct,U,VF,hole,perfin "PRI-BIS/5-24-43", crease	1.00	135	MD deer & turkey #11 \$5.50 1975-76,MNH, VF,dirty, min bid \$25,P	85.00
89	IN beer B27b 24-12oz red serial #,U,VF, perfin "8-25-47/S E Co",staple holes	10.00	136	MD liquor meter L12 6-7/8ct,U,VF	7.50
90	IN beer B31 24-12ozU,VF,perfin "PFIEFFER/4-6-51"	2.00	137	MD liquor meter L16 13-3/4ct,U,VF,P	35.00
91	IN beer B34 24-12oz,u,VF,perfin "SCHLITZ/8-22-51"	6.00	138	MD recordation D1 10ct,U,VF	10.00
92	IN beer B40 24-12oz,U,VF,perfin "G.B. Co/7-19-54"	4.00	139	MD recordation D15 \$1.10,U,VF,P	2.00
93	IN liquor L6 6-1/4ct,MNH,VF	1.50	140	MD senior trout #22 \$1 1978,MNH,VF	10.00
94	IN liquor L7 12-1/2ct MNH,VF,P	2.00	141	MD tobacco meter City of Baltimore 15ct purple,U,VF	5.00
95	IN liquor L9a 25ct vert safety,MNH,VF	3.00	142	MD waterfowl Scott #26 \$6 1999-2000 sig,U,VF,on 1999 Maryland license	5.00
96	IN malt & wort (2) MA1 2ct,U,VF; MA3 5ct U,F,faulty;P	5.00	143	MI apple card AC8 1ct,U,VF for DELICIOUS apples	4.00
97	KS beer B1 yellow,U,VF	5.00	144	MI apple card AC13 3ct,U,VF	5.00
98	KS beer B2 blue,U,VF	5.00	145	MI apple card AC16a 6ct,MNH,VF	4.00
99	KS beer B2 gray instead of blue, possibly faded out,U,VF	5.00	146	MI liquor seal LS52 70ct,MNH,VF,P	15.00
100	KS beer B3 green,U,VF,tack holes	2.50	147	MI trout #5 \$1 1952 sig.,U,F-VF	10.00
101	KS beer B4 yellow orange,U,AVG,scuff	5.00	148	MI trout #6 \$1 1953 sig.,U,VF	10.00
102	KS beer B5 yellow,U,VF,rectangle in center toning from tape,P	5.00	149	MI trout #8 \$1 1955 MH,VF,P	35.00
103	KS beer B6 yellow,dirty	4.00	150	MI trout #9 \$1 1956 MH,VF,P	35.00
104	KS beer B6 yellow,U,VF,dirty	4.00	151	MI trout #9 \$1,1956 sig.,U,F-VF,little dirty	10.00
105	KS beers (2) B7 47/100 U,F; B9 1-1/4ct U,VF	1.00	152	MI trout #10 \$1 1957 MH,F-VF	35.00
106	KS beer B14 77-1/2ct green,U,VF,light stains	5.00	153	MI trout #10 \$1 1957 sig.,U,VF-XF,light crease does not show on front	10.00
106A	KS egg E21 B Large 1 doz,MNH,VF,P	4.00	154	MI trout #11 \$2 1958 sig.,U,AVG-F on partial lic.	10.00
107	KS eggs (2) Grade AA E32 large, E34 Jumbo, both MNH,VF	4.00	155	MI trout #12 \$2 1959 sig.,U,,pulled perfs along top just into design	10.00
108	KS egg (3) Grade B E45 Peewee, E48 Large, E50 Jumbo, all MNH,VF,P	6.00	156	MI trout & salmon #28 \$10.25 1995 unsign.,U,VF,on 1995 MI res. fish lic.	5.00
109	KS egg (2) Grade B E65 Medium, E66 Large, both MNH,VF	8.00	157	MI waterfowl Scott #2 1977 \$2.10 sig., U,VF,min bid \$22	35.00
110	KS feed FE16 25 lbs, MNH,VF	2.00	158	MN beer B14b 25ct thick card,U,VF,scuff on lower left value, perfin P.B. Co/3-6-34",P	15.00
111	KS liquor L12 50ct,MNH,VF,P	3.00	159	MN beer B15 50ct,U,VF,tack holes in upper corners,perfin "P.B. Co/5-19-34", overall quite clean	12.50
112	KS malt products MA4 15ct,U,VF,tear,P	15.00	160	MN beer B21 50ct,U,VF,perfin "A.B. Inc. /8-20-36/800", small rectangle in center toning from scotch tape, does not show on front,P	50.00
113	KS quail #17 1953-54 50ct,U,VF	3.50	161	MN beer B25c .07258 deep blue,U,VF,perfin "T.H.B. Co./3-14-34",staple hole	4.50
114	KY beer B1 11ct,MNG,VF	1.50	162	MN beer B27b 50ct,U,VF,perfin "USB-U800/4-23-36"	17.50
115	KY beer B1 blk/4 w/ serial no, 2 stamps hinged others MNH,VF	8.00	163	MN beer B33a .07258 U,VF perfin "U S B Co/6-3-37",small surface abrasions	20.00
116	KY beer B1a blk/4 w/serial no, 2 stamps hinged others MNH,VF	14.00	164	MN beer B44 .07258 U,VF, two small holes	35.00
117	KY beers (2) B1 MH,VF,pulled perfs and B1a MH,VF	5.50	165	MN beer B54 50ct,U,VF,perfin "A B Co/ 3-21-40",small rectangle in center toning from scotch tape	50.00
118	KY beer B3 18-3/4ct,MH,VF	5.00	166	MN beer B82g .14516,red serial number, U,VF,perfin "HAMM B. Co./5-8-44",dirty,P	50.00
119	KY beer B4 37-1/2ct,MH,VF	7.50	167	MN beer B86b .07258 roul 3-1/2,U,VF, perfin "J.S.B. CO./3-17-49",dirty	3.50
120	KY beer B4 37-1/2ct,MH,VF	7.50	168	MN beer control BC2 \$1,MH,VF	5.00
121	KY beer B4 37-1/2ct,U,VF-XF	2.00	169	MN beer control BC3 \$2,U,punched,P	2.50
122	KY beer B5 55ct,MH,VF,P	7.50	170	MN beer control BC3b \$2 lilac card,punched	4.00
123	KY beer B5 55ct,MH,VF,P	7.50	171	MN beer control BC5 \$1,MH,VF,P	1.00
124	KY beer B5 blk/4 w handstamped red serial #,2 stmps hinged, other MNH,VF	30.00			
125	KY beer B7 1/4 bli,U,VF,perfin "A B Inc/ 11-6-39",creased,P	7.50			
126	KY beer B11 \$.0045,MNG,VF	7.00			
127	KY beers (2) B11 \$.0045,U,F-Vf small flaw on bottom, B12 \$.0121 MH,VF	13.50			
128	KY beer B14 \$.0045,U,VF,P	1.00			
129	KY beer B15 \$.0121,MNG,VF,P	10.00			
130	KY fertilizer FT9 100lbs 1910,MH,VF	2.50			
131	KY import liquor IL14a low "T" variety,MNG,XF	6.00			

SRS Auction 47

172	MN deed D61 \$100 block/4,MNH,VF	6.00	227	OH bedding BD5 2ct,MNH,VF	3.00
173	MN deed D61 \$100 block/8 top two stamps missing roulettes at top,MNH,VF	20.00	228	OH sales tax SU1 1ct pair imperf (printers waste),MNH,VF	5.00
174	MN deed D61 \$100 strip/6 from bottom of sheet,missing bottom roulettes,MNH,VF,P	15.00	229	OH sales tax(3) C49 2ct, C49a(2) 2ct, all U,F-VF, red color double struck or has wiping problems,P	3.00
175	MN still wine W30,U,VF,on piece of box, P	10.00	230	OH wine W22a 28-4/5ct perf 12-1/2,U,VF, perfin "1953",heavy black cancellation,P	2.50
176	MO gasoline G34 100 bbl,U,VF,horiz crease	4.00	231	OH wine W22b 28-4/5ct not listed perf 12x12-1/2,U,VF,big scuff at front on bottom,perfin "1950",nick on left side	5.00
177	MO secured debt D6P 50ct,MNH,AVG	3.00	232	OH wine W23a 36ct perf 12-1/2,MNG,VF-XF	7.50
178	MO secured debt St. Louis 75ct,U,VF on pc of envelope,P	5.00	233	OH wine W27a \$1.20 perf 12-1/2,MNG,XF	5.00
179	MO stock transfer ST8 25ct blk/4 w/ST8b in upper right corner, MNH,VF	23.00	234	OK cigarette C52 20 cig pair,MNH,VF	4.00
180	MO stock transfer ST8a,MNH,VF,disb gum,P	4.00	235	OK documentary D27 5ct MNH,XF,P	25.00
181	MO waterfowl Scott #1 \$3.40 1979 sm. neat sig.,U,VF, min bid \$25	75.00	236	OK liquor pairs (10) L1 1/10 gal, L2 1/2 pt,L4 1pt, L5 1/5 gal, L6 1qt,L8 1 gal.,L9 200ml, L10 500 ml, L12 1 liter,L 13 1.75 L,all MNH	10.00
182	MS beer & wine BW6 80ct,U,VF,many iron stains,P	20.00	237	OK sparkling wine W40,MNH,VF,P	1.00
183	MS beer & wine BW25 11-1/4ct,U,VF	6.50	238	OK tobacco T1a 1ct pane/10,MNH,VF	5.00
184	MS beer & wine BW33 11-1/4ct,U,avg,upper right corner torn into design, staple hole	1.00	239	OK tobacco T2a 2ct pair,MNH,VF	2.00
185	MS beer & wine BW47 48ct (B),MH,VF	10.00	240	OK tobacco T32 2ct pair,MNH,VF	1.00
186	MS beer & wine BW50 (E) 48ct,U,VF	5.00	241	OK tobacco T62 4ct pair, MNH,VF	1.00
187	MS beer & wine BW70 (C) 64ct,U,VF,dirty	8.50	242	OK tobacco T73 15ct,MNH,VF	15.00
188	MS beer & wine BW72 (C) 64ct,U,VF,clean,P	5.00	243	OK tobacco T19 1ct pair,MNH,VF,P	1.00
189	MS beer & wine BW73 (D) 64ct,U,VF	4.50	244	OK tobacco (2) T82b 13ct pair and T20b pair,both MNH,VF	4.50
190	MT liquor seal LS13,MNH,VF,P	10.00	245	OK vertical liquor pairs (10) L1 1/10 gal, L2 1/2 pt,L4 1pt, L5 1/5 gal, L6 1qt,L8 1 gal., L9 200ml, L10 500 ml, L12 1 liter,L 13 1.75 L,all MNH	10.00
191	MT waterfowl Scott #44 1997 \$5,MNH,VF,P	11.00	246	OR insurance DN33 U,VF,notch into design at top,purple SON cxl "ODENDORFER & CO/ GENERAL/ BROKERS & INSURANCE AGTS/ PORTLAND - OREGON",P	5.00
192	NC cleaning and pressing CP3 1ct,U,VF,P	1.00	247	OR waterfowl Scott #20 1998 \$5,MNH,VF	20.00
193	NC feed FE90a 1ct perf 12,MNH,VF,rust stain on back,P	25.00	248	PA deed Penn Township \$5,U,VF,P	7.50
194	NC waterfowl Scott #18 1998 \$5,MNH,VF	25.00	249	PA deed Penn Township \$5,U,VF	7.50
195	ND general game #G17 \$6 1990,MNH,VF,P	12.00	250	PA message coupon 1898 Pennsylvania Telephone Company 5ct,MNH,F	5.00
196	NE feed FE2 10lb,MNH,VF,P	1.50	251	PA real estate RE11 \$100 perfed 12-1/4 x 11-3/4 unlisted ,U,VF	25.00
197	NE habitat #8 \$7.50 1984 sig.,U,VF, on 1984 NE lic.	4.00	252	PA real estate transfer Meyersdale Area School District, Somerset Co. MH,VF,P	7.50
198	NJ res. trout #61 1983 \$4.75,MNH,VF	6.00	253	PA stock transfer ST29 \$20	7.00
199	NJ non-res trout #62 1983 \$9.50,MNH,VF	6.00	254	PA waterfowl Scott #19 2001 \$5.50,MNH,VF	9.00
200	NJ pheasant & quail #9 1983 \$15,MNH,VF	4.00	255	SC beer & wine BW1,U,F-VF,printed cxl "M D C/28/6 27 33",P	1.50
201	NJ woodcock #18 1984 \$2 MNH,VF	2.50	256	SC business license BL11 54/64ct MNH,VF-XF,disb gum	1.50
202	NM honey HY1a 8 oz perf 12-1/2,MNH,VF	25.00	257	SC business license BL11 54/64ct MNH,VF, disb gum w/top selvedge "54"	1.50
203	NM honey HY2a 12 oz perf 12-1/2,MNH,F	10.00	258	SC business license BL12 60/64ct MNH,VF,disb gum	1.50
204	NM honey HY3 12 oz,MNH,VF	8.00	259	SC business license BL51 54ct,U,VF,P	3.50
205	NM honey HY4 22oz,MNH,VF	7.50	260	SC case liquor CL10 \$2.50 U,VF,on cardboard,very clean, Bryan imprint,not in catalog but known,P	20.00
206	NM honey HY5a 2-1/2 lbs perf 12-1/2, MNH,VF	7.50	261	SC feed FE22 6-1/4 mills,MNH,XF	7.50
207	NM honey HY6 46 oz,MNH,VF	7.50	262	SD non-res waterfowl (overprint "2") Jaffe #A11b \$30 1980,MNH,VF-XF	11.00
208	NM honey HY8 10 lbs,MNH,F	8.00	263	SD small game G1 1960 sig.,U,VF	2.00
209	NM honey HY9 60 lbs,MNH,VF	8.00	264	TN feed FE61 1ct on analysis tag for cow feed	5.00
210	NM honey HY12 16oz,MNH,VF,black print flaw in upper right corner	5.00	265	TN feed FE84b 1-1/12ct ,MNH,VF-XF	3.00
211	NM honey HY13 22oz,MNH,F	7.50	266	TN feed FE96a 1 mill,MNH,VF,P	2.50
212	NM honey HY14 2 lbs,MNH,VF	7.50	267	TN tobacco (3) T29 8/10ct U,VF;T121 3ct,MNH,VF;TN T123 5ct MNH,F,P	1.50
213	NM honey HY15 2-1/2 lbs,MNH,F,P	7.50	268	TN vegetable seed VS23 1984-85,MNH,VF	10.00
214	NM honey HY16 5 lbs,MNH,VF	7.50	269	TX archery #1 \$3.25 1975,MNH,VF	3.00
215	NM honey HY17 60 lbs,MNH,F-VF	7.50			
216	NM honey HY18 8 oz,MNH,VF	7.50			
217	NM honey HY19 12 oz,MNH,VF	7.50			
218	NM honey HY22 5 lbs,MNH,VF	7.50			
219	NM honey HY25 16 oz,MNH,VF	25.00			
220	NY non-res. 3 day hunting #18 \$12.50 1986-87,MNH,VF	10.00			
221	NY secured debt D2 5ct,U,VF,pulled perf	12.50			
222	NY secured debt D9 \$5,U,F	5.00			
223	NY secured debt D13 \$50,U,VF,P	30.00			
224	NY stock transfer ST116 \$1,000,U,F-VF, perfin,min bid \$25	75.00			
225	NY stock transfer ST119a 4ct, blk/4,MNH,VF	16.00			
226	OH bedding BD1a,MNH,VF-XF,tiny pin hole,P	5.00			



276



226



229 ex



174 ex



230



248



252



255



182



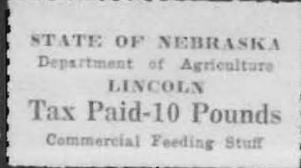
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235



180



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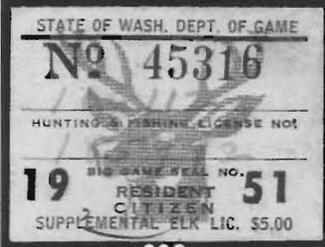
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308



324



321



267 ex



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329 ex



325 ex



346



355



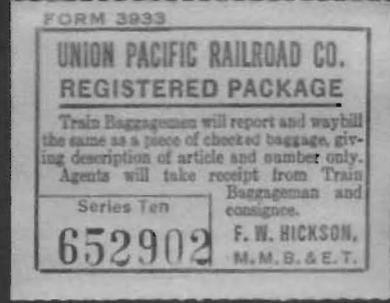
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266



270



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347



284



335

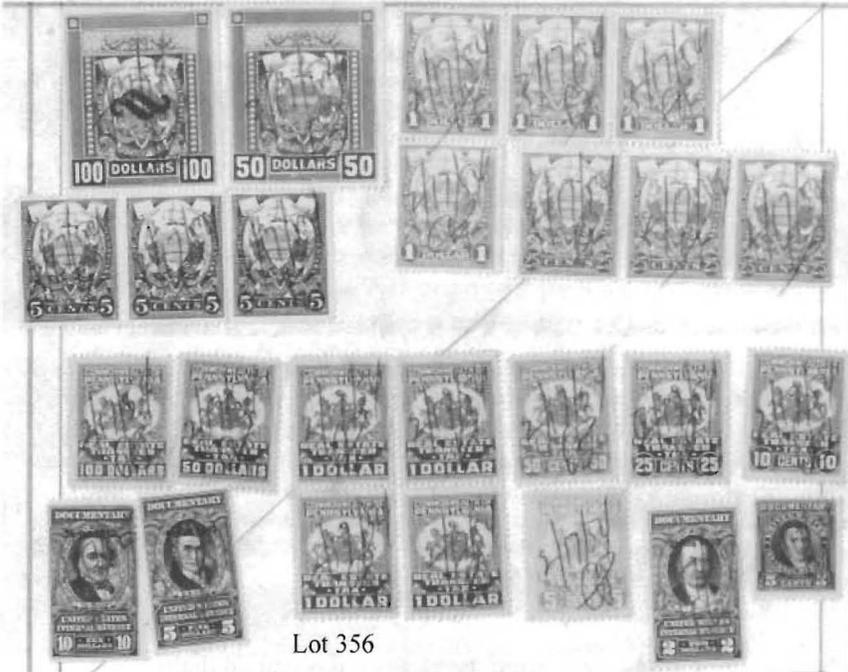


298

Show Piece

356 PA documentaries on full 1954 deed (22): Philadelphia 5ct(3), PD13c 25ct (3), PD14d \$1 (4), PD17 \$50, PD18 \$100; PA real estate RE2 5ct, RE3 10ct, RE4 25ct, RE5 50ct, RE6 \$1 (4), RE10 \$50, RE11 \$100; US documentaries R636 \$2, R642 \$5, R643 \$10, R658 5ct.
 Minimum bid \$110,P 200.00

End of Auction 47



Editors Notes

by Scott Troutman

This issue is coming out late as I had rotator cuff surgery in late March and was in a sling for six weeks. Trying to get this surgery scheduled was a long nightmare from December until it finally happened with everything out of my control.

Making life more interesting, a computer virus wiped out my computer the week before the surgery. While much was recovered, a lot was lost. The biggest loss was all my e-mail files with literally hundred of articles big and small. The articles themselves had all been printed out so I still have them, but the pictures may or may not have been printed out. So if I come back asking for pictures that is why. Kent Gray, for example must have sent 100 e-mails over the Christmas holidays with new finds. I haven't even begun to starting see what is around and what is missing. It is only with the greatest of luck that I got auction 46 closed as the virus was destroying the machine as I was printing out who won what. That left me closing it with hand written spread sheets (one hand) and it caused a few problems which we got past.

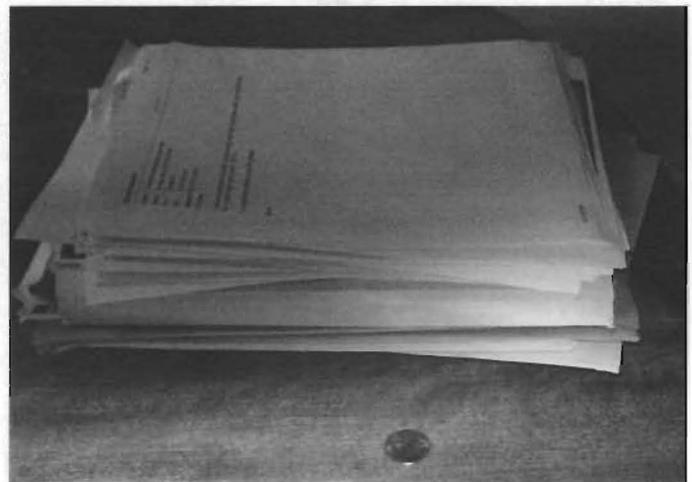
I keep trying to tell people how much material I have backed up since the catalog came out.

Pennsylvania Cigarette Essays

In January 2010, Art Lifshin reported the orange stamp at right as being offered on Ebay and queried the editor as to what it was. The stamp is 19x16-1/2mm, and perforated 11-1/2.



In checking around, Kent Gray identified it as being an essay for a cigarette stamp which was never produced. Kent sent pictures of this essay in three other colors - blue, green and brown.



This is a picture of the article stack waiting to get in the SRN. That is a quarter and the stack is a good 4" high and that is without a lot of the pictures. Have patience. I haven't forgot your article.

I am going to try to print some of the beautiful bonds in Mike Mahler's article in color. Determining what to put in color is always a hard choice. I try to maximize the color. In this case I probably can't do justice to how pretty these bonds are.

Auction 47 has a long run of New Mexico honeys, a lot of Florida documentaries, and beers from Illinois, Kentucky and Minnesota and some of the beautiful early Michigan trouts. Some thing for everybody.

Charles and Lyle Herman Collections

Eric Jackson has purchased the collection of the late Lyle Herman which included the state revenue collection of his father the late Charles Herman. Charles Herman's collection is said to be one of the finest state revenue collections ever put together. Charles Herman created many of the listings of Mississippi tobaccos and was a true philatelist.

Eric Jackson has not at this point indicated how he will disperse the material - through his stock at shows, auctions, or on Ebay on the internet.

Library Notes

by Peter Martin

ATTS Has Crossover Appeal

The American Tax Token Society is a fellow revenue society devoted to collecting tax tokens. Formed in 1971, the organization has about 110 members and publishes the *ATTS Newsletter* on a quarterly basis. The SRS has a journal exchange program with the ATTS and bound and single issues are available from the APRL.

There is a crossover appeal with the ATTS for items like the Nebraska white spot stamps and state sales tax stamps and cards. ATTS members have made especially significant inroads into the study of Ohio Sales Tax stamps and cards. Their research far exceeds the scope of what has been done on the SRS side.

The latest two *ATTS Newsletters* will have particular appeal for SRS members. *Newsletter 147*, the October-December 2009 issue, features a Monte Dean article covering "State Issued Sales Tax Rules and Regulations." Organized by state, it is a 19-page catalog-format article with illustrations of state tax booklet covers. There is also a one-page article about "Ohio Punch Cards."

Newsletter 148, the January-March 2010 issue, is even more of a gem. It includes another article by Dean titled, "Ohio Sales Tax Punch Cards." At 44 pages, it is the most comprehensive and up to date listing of these popular cards in the field. Both state and private issues are covered with handy identification guides and numerous illustrations, many in color. A checklist of known merchants is an added bonus.

You could borrow these newsletters from the SRS library but by the time you pay postage and insurance both ways, or pay for black and white photocopies, you've rung up at bill equal to a full year's membership in the ATTS. Their dues are a modest \$12 per year for U.S and Canadian residents.

Give your support to the ATTS and add another source of valuable information to your library. You can become a member by writing to: ATTS Secretary Jim Calvert, 569 Diego Rivera Lane, Arroyo Grande, CA 93420. E-mail questions to him at: jnicalvert@gmail.com.



Unlisted Wisconsin Beer

Sean Roberts sent in this unlisted Wisconsin beer decal. It is similar to the 1939 stamps. It is gray on white, 21x20mm. It has a red line which runs across it under the line "Twenty-four, Twelve Ounce". The significance of the red line is unknown. The lower left corner is missing.

Arizona Native Plant Laws

by Ken Pruess

Editors Note-Revenue tax tags for the removal of native plants are in Auction 47. Paul Nelson is working on an article on these that will appear in the American Revenier. Dave Wrisley is working with Paul and Ken on new listings for these tags. These laws and tags are part of an effort by the state of Arizona to control the removal and sale of native cactus and other desert plant life.

1929. Chapter 8. Lists protected plants. Requires written permission of the owner to take.

1933. Chapter 99. Now requires a \$5 State permit and a verified copy must be filed with the County Recorder of the County in which the plants grew.

1967. Chapter 74. Provides for tags. Provides that the Commissioner of Agriculture and Horticulture may establish fees for tags.

1972. Chapter 187. Specifies minimum fees for tags: \$2 for Saguaro, \$1 per plant for all others.

1989. Chapter 294. Minimum fees upped: \$3 per Saguara, \$2 for all others except for 25cents for pants useful for revegetation and not economically salvageable at a higher fee.

1989. Chapter 162. Commission of Agriculture and Horticulture will no longer exist after Jan. 1, 1991 but duties transferred to Department of Agriculture.

The following laws have not been microfiche and I will study:

Arizona Laws. 1990. Chapter 374. Effective Jan. 1, 1991.

Arizona Laws. 1996. Chapter 102.

Arizona Laws. 1996. Chapter 335. Effective July 1, 1997.

Arizona Laws. 1997. Chapter 228.

Arizona Laws. 2000. Chapter 193.

Arizona Laws. 2004. Chapter 301.

Arizona Laws. 2005. Chapter 173.

Current fees can be found at Department of Agriculture web site: Saguaro \$8; Other protected plants and trees \$6; Pincusion, Coryphantha and Mammillaria \$.50. Seals 15 cents each.



Black on bright yellow
62x159mm

Interesting Pennsylvania Egg Carton

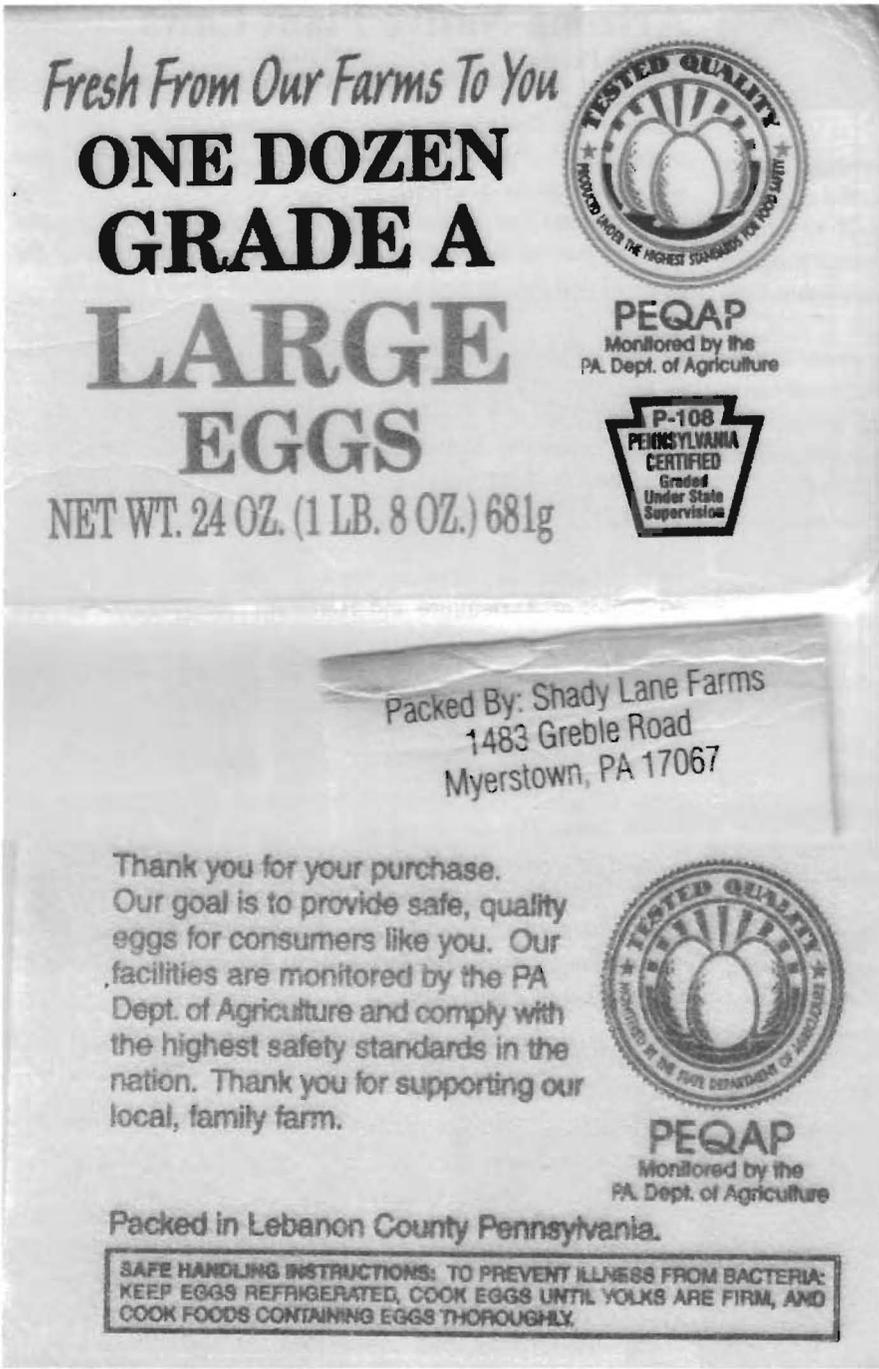
by Larry Frederick

This egg carton from Shady Lane Farms is interesting in that it has three Pennsylvania eggs stamps imprinted on it. I found it in 2009. Upper picture is the top of the carton which has a Pennsylvania E2 "PEQAP" (Pennsylvania Egg Quality Assurance Program) marking with three green circles, three green eggs, 2 green stars, nine blue sun rays and the writing in red. It is 33mm in diameter.

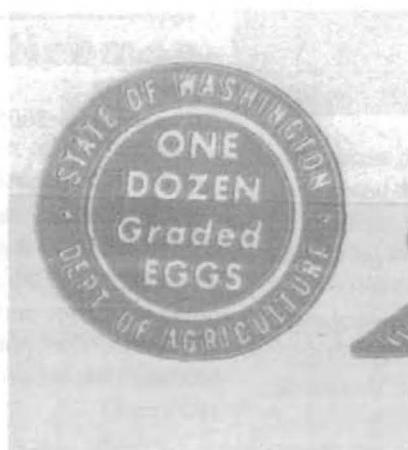
Below that is a red Pennsylvania type keystone, with inspection number P-108. This is similar to the E1 marking but the picture of the barn with "PA" on it has been removed and the wording "Graded/Under State/Supervision" substituted. The Pennsylvania certified egg program indicates that state certified inspectors graded the eggs. (See Scott Troutman's article in the 2nd quarter 2006 SRN p.7).

Pictured below is the inside of the cover with another PEQAP E2 marking, this time all in blue. The PEQAP markings indicate adherence to an inspection program aimed at insuring the eggs are free of salmonella.

This is the first time I have seen both the PA Certified and PEQAP markings on one carton.



Green on buff



Blue on white

Washington Egg Inspection Markings on Egg Cartons

Sean Roberts sent in these two inspection stamps printed directly on Washington egg boxes. They are similar in design to the 1960 E16 stamp. They are not to size.



Little Mystery

William Hartman sent in a copy of this Michigan wine W35 and noted that it has "BOT. SP." in both the ovals and the ends and that the catalog does not mention that.

John Funkhouser checked his collection and found his W35 had only "BOT." But he found his W14 and W49S had the "BOT. SP." So clearly this is a new find.

The question is, do others have other Michigan wines with this "BOT. SP." marking, which has been overlooked until now? And does anyone know what the "SP." is short for? Let the editor know what you find.

New York Census Results on Mortgage and Secured Debt Stamps

by Michael Mahler

The follow are the tentative results of a census of the New York mortgage endorsement stamps found on bonds. The last column is a suggested off document catalog price based on my findings to date.

	Mortgage Endorsement				
	Cabot (1940)	Hubbard (1960)	SRS (2007)	On Bonds	Off-Doc Suggested
Green imperf	\$1	\$1	\$10	approx. 40	\$35
Green perf	\$2.50	\$2.50	\$35	approx. 215	\$10
Orange	\$0.40	\$0.50	\$15	approx. 360	\$10

	Secured Debt				
	Cabot (1940)	Hubbard (1960)	SRS (2007)	On Bonds	Off-Doc Suggested
1¢	RR	RR	\$25	0	\$200
5¢	\$2.50	\$2	\$10	23	\$40
25¢	\$3	\$2.50	\$12.50	46	\$20
50¢	\$4	\$6	\$30	0	\$200
75¢	\$4.50	\$8	\$40	3	\$125
\$1	\$1.50	\$2	\$10	117	\$10
\$2.50	\$1	\$0.75	\$5	34	\$30
\$3.75	\$6	\$3	\$15	4	\$125
\$5	\$0.50	\$0.50	\$5	240	\$5
\$7.50	\$2.50	\$2.75	\$27.50	30	\$30
\$10	\$2.50	\$1.25	\$7.50	102	\$10
\$25	\$3.50	\$3	\$15	66	\$20
\$50	\$3.50	\$3	\$30	87	\$30
\$100	\$3.50	\$3	\$35	103	\$30

1955 California Commercial License Plate Renewal Sticker

by John Boal

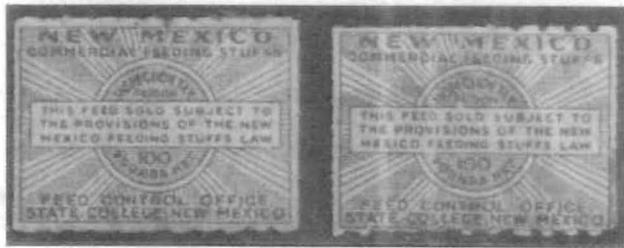


This is the first year California issued a renewal sticker for license plates. They actually issued a metal tab for 1955, but (my opinion) they were running out of tabs and they were in a contract with 3M for decals for 1957, so they asked 3M to make up some stickers to finish out the year.

In all my years of collecting California license plates I have seen only three of these; one was unattached, and the other two were on commercial plates. That they are on commercial plates may be significant, but we have no data at all on these.

New Mexico Feed Variety

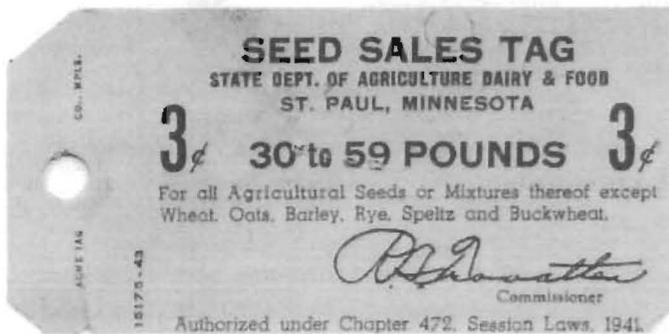
by Kent Gray



I recently found these two feeds of the FE11 design. These are both slot perforated 6-3/4 horizontally but are roulette 12-1/4 vertically. This pair in color has a pink tinge, but that seems to be from them being attached to red tags and being soaked off - the red is definitely worse on the back.

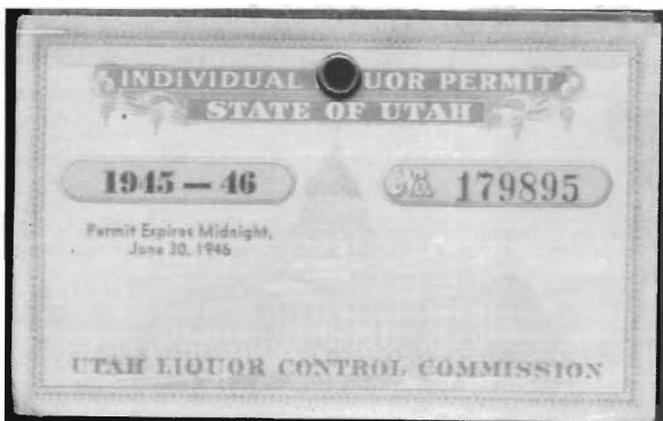
Unlisted Minnesota Seed Tag

by Chuck Soter



This Minnesota seed sales tag with Teovatten signature appears identical to be an unlisted value of the 1941 seed tag set. It is imprinted "ACME TAG CO., MPLS" and is brown on buff, with a plain back. It is issuing the grommet on the front but has a manilla grommet on the back. This should probably be SET2A.

Utah Liquor Permit



Dave Semsrott sent in this scan of a Utah Liquor permit. It is green with the dates, serial number and "Permit Expires..." in red.

Catalog Error in Alabama Feed

by Scott Troutman

Chuck Soter has sent in a 1/2ct Alabama feed stamp that he couldn't identify. After consultation with John D. Bowman we discovered that the FE59 and FE59a in the SRS catalog should be 1/2 cent stamps and not 1/12 cent stamps. The picture above this last series, is a 1/12 cent from the series before. The following is a corrected listed for these Alabama feed stamps.



1940-1944. Yellow paper, Perf 12-1/2. No dots or lines on walk. Wide spaced grass lines. No line above lower value. Dashes across steps.

FE55	1/12ct	green, word "CENT" under value	1.00	.25
FE56	1/4ct	green	2.00	1.00
FE57	1/2ct	green	1.00	.50
FE58	1ct	green	1.00	.50



1947?. CENT is under top corner values. Perf 12-1/2. Yellow paper. Dots across steps. See fertilizer for 1-1/2ct and 3ct values.

FE59	1/2ct	green	2.00	1.00
FE59a	1/2ct	green, imperforate	10.00	
FE60	1ct	green	4.00	2.00



Nevada Unlisted Meter

by Kent Gray

Scan of a previously unlisted Nevada 40000 series red meter.

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
AK	PB1	\$2 punchboard	illustration, info
AK	PB2	\$4 punchboard	illustration, info
AK	L4	1/2 pint carmine	illustration, info
AK	L12	1 pint blue "L"	illustration
AK	L17	1 pint blue, no serial #	illustration, info
DC	C1-3	cigarette	illustrations
DC		cigarette any after C3	illustrations, info
DC	L13	additional tax stamp	illustrations, info
DC	W9	1/5 gal wine, black value	illustration
DC	W10	1/8 gal. wine, black value	illustration
FL		Doc. Amos \$25, \$50, \$100	300 dpi color scan
FL	L111	Liquor Brautigam 1/5 gal	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
FL	O1	1-1/4ct oil	300dpi color scan
FL	TA18	tangerine	300 dpi color scan
GA	BD1	bedding	300 dpi color scan
GA	C41	cigarette	600 dpi color scan
GA		CG48 cigar	300 dpi color scan
GA		E15 egg	300 dpi color scan
GA		E16 or E17 egg	300 dpi color scan
GA		FE73 or FE74	300 dpi color scan
GA		FE75 feed	300 dpi color scan
GA		FTT24-27 fertilizer tags	300 dpi color scan
GA		L52-56	300 dpi color scan
GA		L63-65	300 dpi color scan
GA		L66-L72	300 dpi color scan
GA		L78-L82	300 dpi color scan
MD	B3	beer	illustration, info
KS	BLB2	beer label	300 dpi color scan
KS	BLB3	beer label	300 dpi color scan
MD	B5	beer	illustration, info
MT		cigarette- any after C2	illustration, info
MT	PB6	\$2.25 orange punchboard	illustration,info
MT	PB7	\$3 purple punchboard	illustration,info
OK	D39	\$100 light green doc.	illustration
OK		Veg. seed 1955-78,82-85,past '88	colors
WY	C2	3ct cigarette	illustration

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
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hill, Keith	kjhill1@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	rcmstamps@Hawaii.rr.com	HI
Martello, Dan	martellomeister@gmail.com	CA,NV
Martin, Peter	pmartin2020@aol.com	AK,DC,MT,NJ,WY, Real Estate
Mongen, Art	revs.perfins@gmail.com	MD
Pirro, Charles	CAPIRRO@aol.com	SD
Rind, Joel	joelrind@aol.com	TN
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	IL,KY,MI,WI
Troutman, Scott	smtroutman@atlanticbb.net	NC,OK,SC
Wooton, Jan	tigre100@alltel.net	Fish & game
Wrisley, Dave	dbwrisley@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,IA,IN,KS,MN,MS,NY,ND,OR,SD,VA,

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

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

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. (1)

TRADERS WANTED: Buyer of number of Hubbard's state revenue collections and overstock would like to trade with other buyers of Hubbard collections. Contract Steve at ssnyl@aol.com (1)

Wacko Collector of Michigan state revenues stamps is willing to trade out better material from other states for better material needed from Michigan. Contact Steve at ssnyl@aol.com. (1)

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Longtime Collector of US Possession Revenues is seeking Revenue collections, accumulations or better single items for the Danish West Indies, Puerto Rico, and US Virgin Islands. TIM MCCREE, BOX 388, CLAREMONT, NC 28610 (3)

Collector looking for trading partners for North Carolina State Revenues. TIM MCCREE, BOX 388, CLAREMONT, NC 28610 (1)

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(2)

SRN Publishing Schedule

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

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

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

** No SRS auctions in 4th quarter.

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

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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. Add 50 cent for return postage on all orders or a SASE. If you want insurance or certification send money to cover that. 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		Georgia		Block of 4 unused	\$5.00
Cigarette		City of Griffin .05 Excise Tax	Free	Vending \$10 2004	\$5.50
Ohatchee 1 ct decal/pane 10	.50	Louisiana		Vending \$15 2004	\$8.25
Rainsville 2 ct decal/pane 10	.50	Feed		Vending \$2 2005	\$1.10
Feed FE53b, no gum	.75	Packet FE42, 70, 76,78,79,80,82,83,		Oregon	
Marijuana		85a,86,86a,87	\$5.00	Klamath Falls beer 25ct	\$4.00
1 gram	\$3.50	same minus FE42	\$4.75	South Carolina	
5 gram	\$17.50	Packet FE88, 90-93,99,101-103,		Cigarette	.07
10 gram	\$35.00	105, 108-110	\$5.00	Tennessee	
20 gram	\$70.00	Same minus FE96	\$4.75	Ammunition (new) .10 ea pane/10	\$1
Playing card 10ct	.10ea			Texas	
pane10/	\$1	Maine		Marijuana	\$3.50
Tobacco		Beer B1 dark blue roul.	.10	Washington	
Double Springs 4 ct.	.25	Beer B1c ultramarine on blue	.50	Toppenish beer 1/2 ct	2.00
Arizona		Massachusetts		Toppenish beer 1ct	2.00
Fertilizer FT10a, 5lbs	.50	Marijuana	\$3.50	Virginia	
1935 12c malt liquor,used cat B2		Minnesota		Wine W20 used	.25
Red on pink, Moore sig.	.50	Deed D61 \$100,MNH	\$1.00	West Virginia	
California		New York		Soft drink 48ct perf 11, unlisted	1.00
1959 fishing stamp, used	.50	2009-10 habitat	\$5.00		
1960 fishing stamp, used	.50	Secured debt D2 5ct used	\$3.00		
Colorado		Secured debt D9 \$5 used	\$1.50		
Bedding BD8 on white tag	\$4.00	North Carolina			
2006 Habitat \$5	\$5.25	Marijuana 1 gram	.40		
2006 Waterfowl \$5	\$5.25	Marijuana seed & plants	\$3.50		
2007 Habitat \$5	\$5.25	Illegal mash	\$1.28		
2007 Waterfowl \$5	\$5.25	Illegal liquor	\$12.80		
2008 Waterfowl \$5	\$5.10	Illicit mixed beverage	\$20.00		
2008 Habitat \$10	\$5.10	Illicit liquor by the drink	\$31.70		
2009 Habitat \$10	\$5.00	Cocaine	\$50.00		
2009 Waterfowl \$10	\$5.00	Controlled substance 10 dose	\$50.00		
2010 Habitat \$10	\$5.00	Ohio			
Town of Walsenberg cigarette		Sales tax 15ct (M25 or M37 w/stub)	.35		
5ct pane/10	.25	Oklahoma			
sheet/100	2.50	1964 1 pint liquor (Cat. L4)			
Connecticut		Single	\$1.00		
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				

Coming Next Issue
Pennsylvania
Bedding Papers
and Lots More

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

LETTERS TO THE EDITOR

Georgia Feed - Vermont Cigarette

I just acquired a GA feed stamp. It was misidentified but was still one I did not have. Turns out it's not listed in the catalog. It is similar to FE51 (perf. 12) and FE51a (perf. 12-1/2 x 12), but is perf. 12-1/2. I do not have the two listed varieties. Either I've made a new find or FE51a is listed wrong.

On the article in the 4th Qtr 2009 *SRN* discussing a possibly precanceled VT cigarette decal, a fellow SRS member referred me to an article previously written by Terry Hines that appeared in the 1st Quarter 2006 in which Terry states that the overprinted lines are purple. Under strong magnification, the overprint on my stamp does look purple and not black as I had reported.

Mike Florer
Pennsylvania

New Stamp Tax Opportunity

Gene Fricks sent me a clipping from a newspaper where the Legislature in Carson City, Nevada was taking testimony from brothel owners on a proposal to levy a \$5 state tax on sex acts to help raise state revenue.

Gene wrote, "I wonder if Nevada has decided what kind of tax receipts will be given to customers? Tax stamps? Think of the design possibilities!!".

Your editor was thinking the line for recruiting tax collectors will stretch for blocks. Gives "revenue assurance" a whole new meaning.

Editor's Notes

I couldn't agree more with the responses to inquiries in the state revenue news that I received today. Too many organizations try to do too much and end up folding when members lose interest in the expanded functions. It is hard enough to retain dues paying members and active participation. keep up the great work.

Jack Epter
New York

Tennessee Decal

While I was editing Tennessee for the next Catalog, I stumbled upon a sister to the 1c red TN tobacco that Jim found and that was shown on page 26 of the first quarter *SRN* issue, and that we couldn't

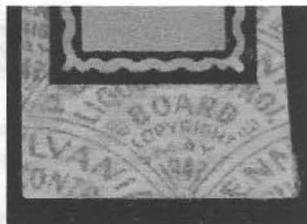


find in the catalog. Scott Troutman thought it was from the unpictured T73-T75a set. I'm reasonably sure this stamp is the T73 19?? rectangular decal. So the red one Jim found I'm inserting after the blue as T73A for now.

Dave Wisley
Florida

Pennsylvania Liquor Seal

I would like to note that the copyright on card for the LS16 liquor seal is actually May 1943, not 1947 as shown in the catalog. The "3" is kind of squished and can look like a "7" at first glance.



Close up of safety

I also have a pair of proofs with no serial number on this 1943 safety card.

Kent Gray
New Mexico

Miles Collection Online

I have put my chauffer badges collection online at:

<http://www.chaufferbadges.com>

Check it out.

Dr. Edward Miles
New York

There are some amazing items out there. Take a look.

Kansas B17

I just received a Kansas B17 in the mail from eBay. Not normally interesting except I bid on it only because it was described as having original gum and the

State Revenue News

SRS catalog states "issued without gum". There is no doubt this copy has original gum and was stapled to the case (several times) - very used but the gum is pristine if you ignore the holes. The 1947 issue did have gum.

Kent Gray
New Mexico

Washington Gumball Machine



I saw this interesting decal on eBay item #110501322746, a small gum ball machine. It is orange with a gold border and serial number panel. Design and serial number are in black.

Sean Roberts
Arizona

Louisiana Feed and Fertilizer

Some time back a question was raised in the *SRN* by James Timpson as to whether the feed and fertilizer tags should be distinguished by color. I am 99% certain that all in black are fertilizer and the red feed. 167 lbs is almost exclusively a fertilizer size, 90 lbs is used in feed. If anyone tries to revise Louisiana, I would be willing to make a trip for that research. I am of course most interested in what was used on the early Paris green tax.

Ken Pruess
Nebraska



Ohio Cigarettes

Shown are Ohio C9 at left and Ohio C5 at right. The design of the Ohio C9 is 2.5 mm shorter making room for the Columbian imprint at the bottom. Now if I could only figure out how to tell C2, C3 and C4 apart.

Lee Katona
Florida.

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
Color \$39
Utah album pages \$13
Catalog & Album pages \$44
- 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. SRS Archive Series,** by Peter Martin, spiral bound
Florida (2007), 260pps \$33.50 members \$39.50 non member
North Carolina (2008) 116pps \$18 members \$23 non.
- 24. State Revenue Catalog Number Prefixes**
Peter Martin 2009 4pps
Members \$1.50
Non-Members \$2.00

Note - The SRS catalog is currently sold out. Plans are not to produce more until a revised issue can be put out in 2012. A few may still be in the hands of revenue dealers and philatelic book sellers.

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

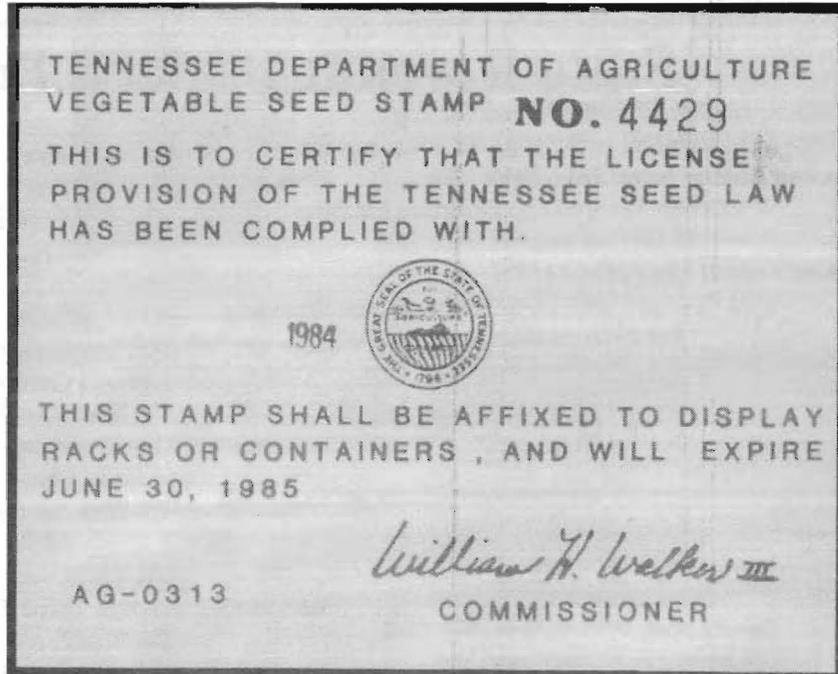
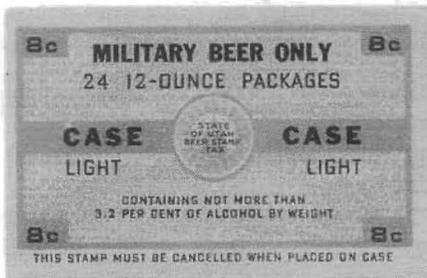
Name _____
 Address _____

Free For All

This Free-For-All is a mint Utah military eight cent beer B16. These were donated by Steve Schaap. These catalog at \$3, such a deal.

To get them send Terence Hines a self addressed stamp envelope to SRS Free-For-All, Box 629, Chappaqua, NY 10514-0629. Put in a stiffener if you like. This can be included with other sales or treasurer business going to Terry.

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.



Tennessee Vegetable Seed Error

by Kent Gray

Shown is a Tennessee Vegetable Seed VS23 with a problem. It is missing the 1985 date. The normal stamp has both 1984 and 1985 handstamped dates.

By the way, the catalog mentions both large and small dates on this series of stamps. Large dates are 4mm high, small dates 3mm. I also have the unlisted VS20 1981-1982 with Griggs signature.

State Revenue Society
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