

STATE REVENUE NEWSLETTER

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THE MARYLAND STATE ISSUE OF 1818 OF REVENUE STAMPED PAPER

by Colin MacR. Makepeace

One of the fascinating features about collecting Embossed Revenue Stamped Paper is the connection of the various examples with the early economic history of our country.

Of these issues, one of the lesser known but one which is a particularly interesting example of this is the Maryland State Issue of 1818. The story of this issue, which I have never seen adequately treated in print, involves such well known personages as Daniel Webster, William Pinckney and John Marshall, is tied up with the controversy over the Second Bank of the United States and the struggle between the Federalists and those who believed in States Rights, and terminates with the decision in 1819 of the Supreme Court of the United States in *McCullough v. Maryland*, 4 Wheaton 316, which held that the statute under which these stamps were to be issued was unconstitutional.

In order to understand what brought these stamps into being it is necessary to review to some extent the historical and political background of the times.

The two leading political parties during the period involved were the Federalists, who were in favor of the Hamiltonian theory of a strong federal or national government, and the Republicans (now the Democrats), who under the leadership of Jefferson, were firmly convinced of the soundness of the principle of States Rights, and who vehemently opposed any attempt to limit the powers of the states in favor of the national government. It must be remembered that at this time the exact

powers and duties of the Federal Government as contrasted with those of the separate states had not been worked out, and the decision in the case of McCullough v. Maryland was one of the milestones of constitutional history in the determination of their separate spheres.

Over the strenuous objections of the Republicans the Second Bank of the United States was chartered in 1816 and, while it rendered some very valuable services in Federal fiscal matters, it had a somewhat checkered career until Andrew Jackson forced it to close its doors. It opened branches all over the country, its branch in Baltimore being established in 1817, and did a general banking business in competition with the local banks chartered by the various states. Except in New England, it was badly, if not criminally mismanaged at the beginning. It first encouraged overexpansion of credits and later drastically curtailed them. During the first two years of its existence thousands of loans were made on inadequate security. In the West and in the South the loans made by the branches were enormous and the borrowers had no expectations of paying them when due, but believed they could renew them from time to time as had been the practice under State banking.

The State banks had previously mushroomed in numbers. Shortly after the Bank of the United States was chartered forty-three new banks were authorized in Kentucky in a single year, each with a capital of at least \$100,000, seventeen of which were located in towns having a population of less than five hundred and four of them in towns having from fifty-five to one hundred and thirty-one inhabitants! Speculation was rampant and apparently everyone felt that all one had to do to become immensely wealthy was to organize a bank. All these banks issued bank notes, many of which were worthless, could not be redeemed in specie, and were extensively counterfeited.

The public hostility to the Bank of the United States was largely the result of its efforts to retrieve its early blunders. This was a period of widespread financial distress and when the parent bank compelled its branches to demand payment of their loans, and to require redemption of bills of local banks held by them, wholesale foreclosures and losses resulted, which the people blamed on the Bank of the United States, and of course the state banks encouraged the popular feeling in this respect. The Bank was generally referred to at this time as the "monster."

While the general feeling against the Bank had something to do with the matter, it was undoubtedly the competition with the local banks which caused the legislature of the State of Maryland in 1818 to pass Chapter 156 of the General Laws of that year, entitled "An Act to impose a Tax on all banks or branches thereof in the State of Maryland not chartered by the Legislature," which provided in part as follows:

"*****if any bank *** shall, without authority from the State, *** establish any branch *** in any part of this State, it shall not be lawful for the said branch *** to issue notes in any manner, of any other denomination than five, ten, twenty, fifty, one hundred, five hundred, and one thousand dollars, and no note shall be issued except upon stamped paper of the following denominations; that is to say,

every five dollar note shall be upon a stamp of ten cents; every ten dollar note, upon a stamp of twenty cents; every twenty dollar note, upon a stamp of thirty cents; every fifty dollar note, upon a stamp of fifty cents; every one hundred dollar note, upon a stamp of one dollar; every five hundred dollar note upon a stamp of ten dollars, and every thousand dollar note upon a stamp of twenty dollars;

which paper shall be furnished by the treasurer of the Western Shore, *** to be paid for upon delivery; *****"

The statute also imposed penalties of \$100.00 and of \$500.00 for violations of the statute, and provided that the bank might compromise the tax by an annual payment in advance of \$15,000 to the treasurer of the Western Shore for the use of the State of Maryland.

The Treasurer of the Western Shore prepared sheets of paper of the size of four bank notes placed one above another, with the different denominations of stamps printed thereon and offered them to the Bank of the United States at the face value of the stamps, so that it could print its bank notes on this stamped paper as required by the statute. A photograph of one of these sheets, designed after printing the notes thereon to be cut horizontally into four twenty dollar bank notes, is reproduced on an adjoining page.

The Bank of the United States refused to buy and use these sheets of stamped paper, and also refused to pay the \$15,000 in compromise of the tax. James William McCullough, the cashier of the Baltimore branch, used or "issued" some of its ordinary unstamped notes to pay a man by the name of Williams in discounting

the latter's promissory note, and on behalf of the State of Maryland suit was brought against McCullough to collect \$2500, in penalties for issuing these notes in violation of the statute.

The Maryland State courts rendered judgment for the State but the Bank took the case to the Supreme Court of the United States. It was recognized as a most important case and the arguments before the court took nine full days. Daniel Webster, as junior counsel who had recently won the Dartmouth College case, opened the case for the Bank, William Pinckney of Maryland, who was probably the leading constitutional lawyer of the time and who was then at the height of his career, made the main argument, speaking for three days, and William Wirt, the United States Attorney General, also appeared for the Bank. Counsel for the State of Maryland were Luther Martin of Maryland, Joseph Hopkinson of Philadelphia and Walter Jones of Washington. The court room was crowded during the entire hearing and all who listened to the addresses were greatly moved by them. In fact the court went to the unusual extent of saying in its opinion "both in maintaining the affirmative and the negative, a splendor of eloquence and strength of argument, seldom, if ever, surpassed have been displayed."

John Marshall delivered the unanimous opinion of the Court on March 6, 1819, holding first that Congress might create the Bank of the United States and that the Bank might establish a branch in Baltimore, enunciating, in order to reach these conclusions, a number of legal principles which have since become some of the fundamental bases of American constitutional law, and then turned to the question as to whether or not the State of Maryland might, without violating the Constitution of the United States, tax that branch so established.

He advances the propositions that (1) a power to create implies a power to preserve, (2) a power to destroy, if wielded by a different hand, is hostile to, and incompatible with, these powers to create and preserve. (3) Where this repugnancy exists that authority which is supreme must control and not yield to that over which it is supreme. Marshall said that the power to tax might be so exercised as to destroy the bank; that it was immaterial that it would probably not be so exercised; that if a state could tax the bank, it could tax the United States mail and other functions of the Federal Government, which would disrupt the Union; and that the declaration in the Constitution that it should be the supreme law of the land would then be empty and meaningless. He concluded that the Maryland statute imposing the tax on the Bank of the United States was unconstitutional and void and that its cashier was not liable for the \$2500 in penalties.

Albert J. Beveridge, the biographer of Marshall, refers to the opinion as "this epochal state paper--one of the very first of the great judicial utterances of all times," and as "that opinion of John Marshall which has done more for the American nation

than any single utterance of any other one man, excepting only the Farewell Address of Washington."

Fuess in his life of Daniel Webster says that it was fortunate that this opinion came when it did, for, if Maryland had won, it is probable that the whole character of the general government would have been altered.

The foregoing is, I hope, a not too lengthy explanation of the reason for the existence of these sheets of approximately 7-3/4 by 12-3/4 inches in size, upon which occur four circular stamps 31-1/2 mm. in diameter and printed in red. The design of the stamp reads "STATE OF MARYLAND STAMP DUTY 30 CENTS."

The paper is yellowish white, perhaps slightly cream colored, with quantities of both coarse and fine blue, brown and orange (or red) threads in it, like that used for other bank notes of the time. The paper is thin and flimsy.

Each sheet was designed to have printed thereon four twenty dollar bills of the Bank of the United States, as that was the denomination of bill which the statute required to bear a thirty cent stamp. If this were done and the bills were cut apart horizontally, the stamp would have been in the center of each of the four bills. Although the six other denominations called for by the act, viz.: ten, twenty and fifty cents and one, ten and twenty dollars were in all probability prepared, it must be remembered that all this happened nearly one hundred and twenty-five years ago, and no other denominations are now known. Nor have we any information as to who made the dies used to print the stamps. There is plenty of opportunity for further original research by a Maryland collector in connection with this issue.

It may be claimed that this stamp is only an essay, but it will be noted that, although it was never placed in use, it is not a design for a stamp which was afterwards discarded, but the design was accepted and the stamps were printed and offered for sale. The intended users, however, declined to purchase and use them.

The stamp is printed, not embossed, but is, like some similar stamps, customarily classed with the issues of embossed revenue stamped paper.

Some persons may say that this, and the other issues of embossed revenue stamped paper are not "stamps." To be sure they are not adhesive stamps, but it is doubtful if adhesive stamps existed before 1840. According to such catalogs as I have of English revenues, the embossed revenues of that country date from 1694. The printed or stamped (not embossed) marks of the Dockwra Penny Post founded in London in 1680, show the prepayment of postage. Some years before that such marks were used in Holland as revenue stamps, and it is believed that the idea was suggested to the Dutch authorities because of a prior practice in Sweden. However that may be, the embossed and printed (but not adhesive)

revenue and postage stamps used in England for approximately one hundred and fifty years before 1840 were called "stamps" in those days, and they were the only stamps known or so called until the introduction of the adhesive labels in 1840, which have since so largely taken over the function as well as the name of "stamps."

The adhesive stamps were not "stamped" on the letters as the embossed and printed revenue and postage stamps were, and if it were not for the common and accepted usage of the word in the last hundred years, which has established it as correct as applied to adhesives, it might well be argued that what most people now call "stamps," viz. adhesives, are not really stamps at all. Historically they are not stamps but something used instead of stamps for which no one had sufficient initiative or imagination at the time to invent a new name. They were called stamps because they were used in place of what were then called stamps. It therefore seems clear that embossed and printed revenue stamped paper has the prior right to the name, its designs have always been called "stamps" and that is still the proper name for them.

The Maryland thirty cent stamp is listed as RM 362 in the 1948 edition of the Specialized Catalogue of United States stamps published by Scott. It was not listed in the 1888 edition of E.B. Sterling's "Price Catalogue of the Revenue Stamps of the United States" or in any of his earlier editions, nor in the until recently unpublished article of Professor Walter Lee Brown. I have no idea as to when and where these sheets were first discovered by collectors of United States revenues. The late Howard C. Beck of Baltimore when I first knew him had slightly less than a dozen sheets which I have an impression he told me he had bought at an auction of documents some years before. He had previously had one sheet framed and presented it to the Library of Congress. In the Brown lot there were, however, five sheets which I understand were bought by Prof. Brown at an auction of Bangs, of New York on December 28, 1896.

Two other sheets were in private collections formed at a time which indicates that they probably did not come from either the Beck or the Brown lots, so that I estimate that not more than nineteen sheets in all are now in existence. The figures in the 1940 Survey of Embossed Revenue Stamped Paper were made upon the basis of the number of stamps, not sheets, and at least one error was made in reporting these to me, so that the Survey figures are not quite accurate so far as this issue is concerned.

These sheets were originally catalogued in the 1938 Specialized Catalogue at \$100 as at that time Mr. Beck was the sole source of supply and he told me that was the figure at which he held them. Subsequently he sold some of the sheets at \$50 and the catalogue price was reduced to and now stands at that figure. The comparatively high cost of a sheet and the dearth of information as to just what they were and how they were intended to be used has deterred some collectors from owning one, but I personally consider my copy of this sheet one of the most interesting items in my collection.

URGENT ANNOUNCEMENT!!!

THE NEWSLETTER NEEDS A NEW EDITOR!!!

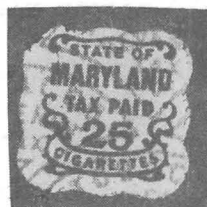
Due to pressures from work, Editor Dave Drury has had to resign as Newsletter Editor. Dave has been Editor for ten years and has done a superb job, turning out an award winning philatelic publication. Now we need someone to fill his shoes. I will take over as temporary Editor BRIEFLY and only until a new Editor is found. To be blunt, no Editor means no Newsletter and no Newsletter means no State Revenue Society. There you have it! Anyone wishing to volunteer should contact me by mail at Psychology Dept., Pace University, Pleasantville, NY 10570 or by phone at 914-747-0882.

On another matter, many of you will remember that the last issue of the Newsletter was dated March - April, 1985. So we've effectively not published for a year. Thus, there will be no dues for 1986. Dues will be due again at the start of 1987. This means that, in effect, there were no dues for the year of non-publication of the Newsletter. This issue of the Newsletter is numbered Vol. 24, # 1, dated May-June, 1986. Assuming a new Editor is found, there will be three more numbers in this volume.

Dave Drury has turned over to me his Newsletter files so I have articles that were sent to him. These will start to appear in this issue. I actively solicit articles for the Newsletter from readers. I'd like nothing better than to be able to give our new Editor a large amount of material when he takes over.

--- Terence Hines, President, SRS

MORE 25 CIGARETTE TAX STAMPS. (These illustrations enlarged 100%)



DELAWARE: Decal, blue on white, red safety. Heat transfer type.

MARYLAND: Heat transfer decal, orange on yellow with red safety.

MISSOURI: Heat transfer decal, 16½¢ red on white, red safety - the smaller one. Self-adhesive stamp, tan on white, 16½¢ - the larger one illustrated. Water transfer decal very similar to the self-adhesive stamp.

VIRGINIA: NVCTB (Northern Virginia Cigarette Tax Board). Heat transfer decal, dark blue on purple, red safety.

AD CORNER

NEW YORK HUNTING & FISHING. Have a good supply of NY state hunting and fishing permit stamps used, a few Federal ducks and some other state hunting and fishing stamps. I buy, sell and trade. If you are interested in buying, selling or trading, please let me hear from you. Write before sending anything. SASE please. HARRY FOWLER BOX 376-C STONE RIDGE, NY 12484. (2)

IOWA DUCKS IMPERF. Trade my Iowa duck stamps, 1972 and 1973 imperf. pairs, for your state hunting and fishing stamps that I need. I especially want duck stamps. I have other stamps to trade also. Dale C. Stover, 1616 14th Street, Silvis, IL 61282 (4)

DUCKS WANTED. All state and federal duck stamps, salmon and trout stamps, conservation and habitat stamps turkey and quail stamps wanted. New and used, past and present. Send list and prices to John Kopchik, Jr. 5223 South Lorel Ave., Chicago, IL 60638 (2)

REVENUES WANTED. Wanted to buy perfined revenues, especially the stock transfer issues of NY, Mass., etc. I am trying to get all issues with all perfin, so I need more than one copy of each, if the perfin differs. Multiples are also quite useful for plating and are wanted. I'm happy to go through heaps to pull out what I want, or I will buy accumulations of perfined revenues. Send lots with price to Ed Denson, Box 158, Alderpoint, CA 95411, Member, Perfins Club. (0)

25 CIGARETTE TRADE. New Jersey 25 cigarette stamp free for your state's 25 cigarette stamp. SASE not needed. Harold A. Effner, Jr., 425 Sylvania Ave., Avon-by-the-Sea, NJ 07717. (2)

STATE FISH AND GAME STAMPS. Mass. Archery, 1960-1971, 1973, \$5 each. Mass. Waterfowl, 1984, 1985, \$1.25*. New Hamp. 1961 hunting, fishing and combination, \$1.50 the set; 1981 pheasant, \$4; 1984 waterfowl, \$4*. Iowa 1985-86 trout, \$8*. New York bowhunting, 1973-74, \$3.25*; 1974-75, \$3.25*; 1979-80, \$4.25*; 1980-81, \$4.24*; muzzleloading, 1980-81, \$4.25*. Washington 1980 salmon set (\$1, \$3, \$5, \$10), \$5; 1981 set of four, \$5. "*" indicates sold at face value. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. (2)

CAPE GIRARDEAU, MO. CIGARETTE TAX STAMPS (Illustrations enlarged 100%).

The local tax rate in Cape Girardeau is 3¢ per pack. The illustrated stamp is 3¢ green and self-adhesive. Two types are known. The current issue is rouletted vertically about 9½ and is separated horizontally by straight cuts. An older type is roulette about 6 vertically. The current variety comes in sheets of 100 (10 panes of 10).



COLORADO CIGARETTE DECAL.

Shown is the current 20 cigarette heat transfer decal. It is black on yellow with red safety. While the tax rate was increased from 5 to 7½ mills per cigarette on Nov. 1, 1983, the stamp remained the same. A separate stamp is used on packs of 25 cigarettes, but a copy is not available for illustration. (Stamp shown 100% enlarged.)



MONTANA "USE TAX" STAMPS

by M. E. Matesen

The enactment was clear cut and precise, covering less than two pages of the Session Laws, Thirteenth Legislative Assembly, State of Montana. The year was 1947 and the Act provided for:

... a license tax on trade stimulators including punchboards, pull tabs and similar devices; fixing the amount of such tax and prescribing the method of administration by the State Board of Equalization...

A "trade stimulator" was defined as "any device containing, housing or enclosing numbered tickets, variegated symbols, ticket boards or punch boards... which announced that an award will be made to the purchaser in terms of merchandise or other things of value ..."

The term "use tax", which appears on each stamp (Fig. 1) was derived from a passage of the Act wherein it states: "... to such trade stimulators a use tax stamp will plainly show that a special tax has been paid ... at the true rate of three per cent (3%) of the value of the total number of such tabs ... punches or similar things on the board..."

These "punchboard" stamps are listed in Hubbard's 1960 State Revenue Catalog. What could be termed the first issue consists of 10 different paper stamps of the design type shown in Fig. 1. Denominations ranged from 3¢, paying the tax on a \$1 "device", to \$30, for a \$1,000 "device." Hubbard lists a second series of decal stamps, dated in the catalog 1948, also consisting of 10 denominations from 3¢ to \$30.

From its inception, the monies derived from this tax flowed directly into the state general fund. Then in 1951 the Legislature added a new taxing provision which, amongst other things, allowed the state's cities and towns to levy their own tax on trade stimulators, this being exclusive from, and yet in addition to, the 3% already being assessed by the state. There were a few caveats in this new legislation, as far as the municipalities were concerned:

- a) Limitation of the tax rate to "two percent (2%) of the value ... of the board."
- b) The tax could not be imposed without passage of supporting local ordinances which had to adhere to state guidelines.
- c) Each respective city or town treasurer was required to develop, design and pay for their own individual use tax stamps.

Interestingly enough, those sections of the 1951 legislation which related to the state's tax on trade stimulators was declared unconstitutional by the courts as an "attempt to authorize lotteries" while those provisions of the statutes pertaining to the city's and town's power to assess this tax remained unchanged. The exact date of this court action has eluded me as of this reporting, so if someone can fill in this blank, please do so.

No city or town punchboard stamps were listed in Hubbard's 1960 catalog, but there have been previous reports of such issues, some of which were shown in

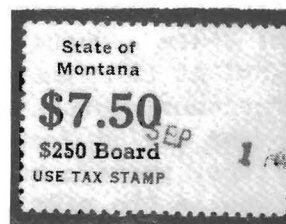


Figure 1.

the State Revenue Newsletter. The front page of the March, 1960 issue (whole # 8) provided illustrations of six stamps of three different designs. Four of these were city issues from Billings, Butte, Laurel and Harve, while the other two were town issues from Culbertson and Geraldine. Both Laurel and Billings are known to have used at least the following denominations: 10¢, 20¢, 40¢, \$1, \$1.50 and \$2. For the other four cities or towns, just a single denomination is known from each. Specifically, Culbertson, 40¢; Geraldine, \$1.50; Butte, \$1.50 and Harve, 20¢. I believe that these singles are probably from full sets which may be identical in value sequence to the Billings and Laurel series just noted.

Finally, I find it difficult to believe that only six communities in the entire state availed themselves of this revenue source! So check your "Big Sky Country" collections and report any sleepers you find to the Editor for publication in the Newsletter.

WASHINGTON STATE GAMBLING STAMPS

by M. E. Matesen

Washington state now has several forms of legalized gambling, all of which come under the scrutiny of the state's Gambling Commission. Interestingly enough, the state's liberalized attitudes toward these reported "amusement games" have not always been so straightforward. In the early 1960s an attempt was made to float a state gambling referendum which was defeated at the polls. Existing state statutes at that point in time were drafted in such a manner that even charitable organizations that sponsored bingo games ran the possibility of coming under fire from the state Attorney General.

Why? At the time there was a major concern by some legislative, as well as law enforcement personnel that church or fraternal organization sponsored bingo or other so called "amusement games" which which were innocent enough, might, nonetheless, provide an opportunity for an underworld criminal element to set up operations in the state.

It was in part (I think a very small part) based on the problems and confusion connected with bingo games that prompted the state legislature to pass the Gambling Act of 1973. Therein the legislature declared that

... recognizing the close relationship between professional gambling and organized crime ... and (yet) to avoid restricting participation by individuals in activities and social pasttimes that are for amusement rather than profit... (and) that the raising of funds for the promotion of bona fide charitable or non-profit organizations is in the public interest the legislature consider the participation of such activities as hereinafter authorized...

Besides legalizing bingo, the other heretofore taboo games okayed by the state included raffles, punch boards, pull-tabs and card rooms.

Of interest to the revenue enthusiast are the stamps that were fostered in connection with the passage of the Gambling Act. Specifically termed "identification stamps," these are affixed to those pull-tab and punch board games which are distributed by licensed manufacturers within the state. The

stamps are purchased from the Commission by licensed manufactures only, at a cost of 10¢ per stamp. As to the manner of affixing, on pull-tabs, where the tabs themselves are sold from what is termed a "dispensing device," an identification stamp must be affixed to either the exterior frame of the device or to the "flare" which is a tag on or built into the device. On punch boards the identification stamp must only be fastened in such a manner that it is "plainly visible."

As to the stamps themselves (Fig. 1), only two designs have been employed over the years this Act has been on the books. Series 1 stamps were diecut

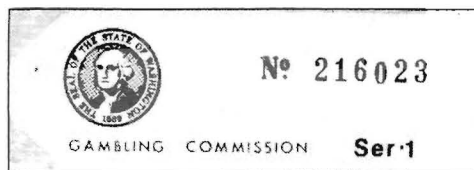
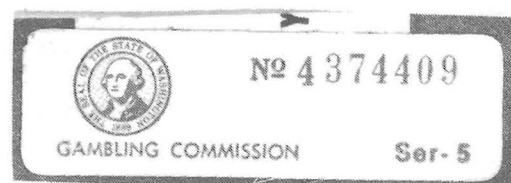


Figure 1.



and measured 61 x 20 mm. The lettering, control number and seal were of a metallic blue. The rest of the stamp was white. These stamps were pressure sensitive. They were issued in rolls of undetermined quantity.

The current issue is similar to the first with the exception that they measure 62½ x 19 mm. In addition, the corners are rounded and the lettering enlarged. The printing is not longer metallic blue, but a non-metallic aqua shade.

For the revenue purist these are, as the statute clearly states, "identification stamps" and not, in the true sense of the word, revenue stamps. Nonetheless, they are interesting and merit being reported and listed.

REFERENCES

Washington State Statutes, Chapter 9.46, RCW Gambling - 1973 Act.
Chapter 230-30(105) WAC Punchboard and Pull Tabs.

Author's Note: I would like to thank Bill Smiley for furnishing me with the second issue copy as well as prompting me to develop this article.

OLEOMARGARINE TAX STAMPS AND LICENSES

Carter Litchfield informs us that the manuscript for his new book "A History of Oleomargarine Tax Stamps and Licenses in the United States" is just about complete. This 128-page book will cover the philatelic and fiscal history of the four major types of oleomargarine issues: 1) Federal tax stamps - the taxpaid issues 2) State tax stamps 3) Federal licenses - the special tax stamps and 4) State licenses. State tax stamps for oleomargarine have been issued by Alabama, Georgia, Idaho, Iowa, Kansas, Kentucky, Minnesota, North Dakota, South Dakota, Tennessee, Utah, Wisconsin and Wyoming. State licenses for dealers and restaurants handling oleomargarine have been seen from California, Connecticut, Massachusetts, Nebraska, New York, North Carolina, Pennsylvania, Vermont and Wisconsin.

If you have ANY unusual state oleomargarine tax stamps or licenses in your collection, be sure to report them to Carter right away so that they can be included in his listings. His address is: Carter Litchfield, Box 9056, Newark, DE 19714.

The STATE REVENUE NEWSLETTER is published bimonthly and is the official organ of the State Revenue Society. Information on membership may be obtain from the Secretary (address below). Dues are \$4 a year and sample copies of the Newsletter are available, from the Secretary, for \$1. Contents of this issue of the Newsletter copyright © 1986 by the State Revenue Society.

The STATE REVENUE SOCIETY

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Effective at once, Terence Hines has taken over the duties of SRS Secretary and Membership Director. Inquiries about membership, changes of address and related correspondence should be directed to him. Harold Effner will continue to ably perform the duties of Treasurer and seller of the stamps the SRS has available to members at face value (full list in next issue).

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