

STATE REVENUE NEWSLETTER

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NEW HAMPSHIRE SCAM CONTINUES:

DEALERS RECEIVED EXCLUSIVE NOTICE OF 1987 ISSUE, COULD PURCHASE AT
HALF FACE VALUE,

1988 ISSUE IN THE WORKS

By Terence Hines

The 1987 New Hampshire \$50 special edition migratory waterfowl stamp was sold almost exclusively to stamp dealers who received advanced notice of the issue and who could purchase even single copies for \$25, a 50% discount from face value. Copies of the version of the stamp hand signed by Governor Sununu were sold for \$37.50, a 25% discount from face value. Sales of these stamps to dealers was handled by Steiner Prints of San Francisco. The stamp was based on a painting by Robert Steiner who owns Steiner Prints. A copy of the "DEALER ORDER FORM" sent out by Steiner Prints in early 1987 is reproduced on the next page. Since the New Hampshire Fish and Game Department made no attempt to publicize the issue in the philatelic press and no information was sent to collectors, it is highly probable that the entire issue was sold at much less than face value to a few dealers.

There will, alas, be a 1988 \$50 New Hampshire special edition waterfowl stamp. Like the 1987 issue, this issue is being pre-sold to dealers by Steiner prints. The wholesale discounts are not as generous, however, as those for the 1987 stamp. Dealers received notice of and an order form for the 1988 stamp in November. Single stamps cost \$50. If two to 30 stamps are purchased, the cost is \$35 each. If 31 to 100 stamps are purchased, the cost is \$30 each. If over 100 stamps are purchased, the cost is \$25 each. Stamps hand signed by the governor are \$37.50 each if more than 10 are purchased. It appears from this order form that the 1988 stamp will not be a limited printing. As many will be printed as are ordered by dealers.

These facts about the marketing of the New Hampshire \$50 stamps further strengthens the parallel between these stamps and the abusive postal issues of various sand dune sheikdoms and third world countries. The abusive postal issues are frequently printed and marketed by private firms that sell directly to dealers at a discount from face value. They are not sold by the country supposedly issuing them. According to Mr. Allen Crabtree, Executive Director of the New Hampshire Fish and Game Department (34 Bridge St., Concord, NH 03301), the \$50 special edition stamps are valid for use on hunting licenses. In Mr. Crabtree's naive view, this fact removes all doubt about these stamps' legitimate status. Of course, the abusive and exploitive postal

sand dune and third world postal issues referred to above were almost always "valid for postage" in the country whose name appeared on the stamps. This changed their abusive character not one bit, as they clearly were not intended for postal use.

Apparently a great deal of pressure is being brought to bear on Scott Publishing Company to include pages for the New Hampshire \$50 special edition waterfowl stamps in the supplements for Scott's Federal and State Duck Stamp Album. In the area of postage stamps, Scott has wisely and steadfastly refused to include abusive stamps in either its catalogs or albums. We hope that they follow the same policy toward the New Hampshire \$50 waterfowl stamps and any such stamps issued by other states. SRS members are urged to write directly to the President of Scott Publishing Company (Mr. Wayne Lawrence, Scott Publishing Co., 911 Vandemark Rd., Sidney, OH 45365) and express their feelings on this issue.

(Note: Reproduction of the Steiner Prints order form is on page 3).

FISH AND GAME STAMPS AVAILABLE FROM STATE AGENCIES: ADDENDA.

NEBRASKA

Trout Stamps. 1984, 1985, 1986, 1987, \$5 each. Order from
Nebraska Game and Parks Commission, 2200 North 33rd St.,
Lincoln, NE 68505.

WASHINGTON

Waterfowl Stamps. 1987, \$5.00. Available until March 31, 1988.
Pairs, blocks of 4, 6, 9 and full panes of 30 and dealer
booklets of 25 are also available. The design of the sheet
and booklet stamps are identical, but the format of the
booklet stamps, which are actually sold to hunters, differs.
Single copies from the booklets are not available. Send orders
to Linda Duncan, Cashier, Washington Dept. of Wildlife,
600 North Capitol Way, Olympia, WA 98504. Include "proper
protective envelope" and SASE.

SOUTH CAROLINA

Duck Stamps. 1987, \$5.50. Corner block of 4 and full sheets of
30 also available at \$22 and \$165, respectively. Order from
SCWMRD, Box 11710, Columbia, SC 29211.

KANSAS EGG FEE STAMPS AVAILABLE FROM THE SRS.

Complete sets of these interesting stamps, which contain 24
different, can be purchased for \$2.56 (the 56¢ covers flat mailing -
several of the stamps are large) from Harold A. Effner, Jr., SRS
Treasurer, 425 Sylvania Ave., Avon by the Sea, NJ 07717. A full
listing of the 24 stamps appeared in the May-June, 1987 issue of
the Newsletter, on pages 34-35.

DUES ARE DUE

DEALER ORDER FORM
1987 NEW HAMPSHIRE GOVERNOR'S EDITION DUCK STAMP
by Robert Steiner

Dealer _____
Address _____
City _____ Zip _____
Telephone Number () _____
OWNER _____

<u>QUANTITY</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>
_____	Regular Edition stamp mint	4.00	_____
_____	Regular Edition stamp artist signed	5.00	_____
_____	Governor's Edition mint stamp	25.00	_____
_____	Governor's Edition hand signed stamp	37.50	_____
_____	Flyers	.05	_____
_____	Shipping		2.00
	TOTAL	\$	_____

PAYMENT MUST BE ENCLOSED WITH ORDER. MAKE CHECKS PAYABLE TO:

STEINER PRINTS

Please XEROX this form for future orders

A:FL287dor.mss

DUES ARE DUE!

Dues for 1988 are still ONLY \$4 (foreign: \$6 by surface mail and \$12 by airmail). The know if you owe dues for 1988, check the mailing label on this issue of the Newsletter. If the number at the upper left of the label ends in "87" (i.e., "137-87") then you are paid up only through the end of 1987. The first three digits of the number are your membership number. Make checks payable to State Revenue Society and mail them to Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717.

BOOK REVIEW

UNITED STATES FEDERAL AND STATE DUCK STAMP ALBUM. Scott Publishing CO., Box 828, Sidney, OH 45365. \$39.93, including hinge-post binder.

Like all Scott albums produced since the company was purchased by Amos Press, the Federal and State Duck Stamp album is a quality piece of work. The pages are on excellent stock and the illustrations sharp and clear. The hinge-post binder is sturdy. The contents of the album, however, present a bit of a problem. The basic decision rule used to decide whether to include a stamp in the album was apparently "if it doesn't have a pretty picture on it, it doesn't get a space." Thus, non-pictorial duck stamps are excluded, leaving such classics as the South Dakota 1949 and 1950 resident and 1970 et seq. non-resident waterfowl stamps unrepresented. In the New Hampshire section, there are spaces only for the "collectors" type stamp, those issued in sheet format without the tabs found on those actually used on hunting licenses. In spite of these problems, the album would be a good buy for anyone interested in mounting a duck stamp collection. The deficiencies can easily be made good by using blank Scott pages to mount unrepresented stamps, stamps used on licenses, and other specialized material.

The SRS purchased a copy of the album for this review. As little would be gained by keeping it in the SRS Library, it will be sold to the first SRS member to send a check (made payable to the SRS) for \$20.00 to Terence Hines, Box 258, Thornwood, NY 10594-0258. The purchased album includes the hinge-post binder.

FREEBIE FREEBIE FREEBIE. Your editor is not sure from whence it came, but he has a packet of used state lottery tickets, 40 in all, mostly from New York. The packet is free to the first member requesting it.

DELAWARE 1976 TROUT STAMPS - A BICENTENNIAL MYSTERY

By Richard Bilek

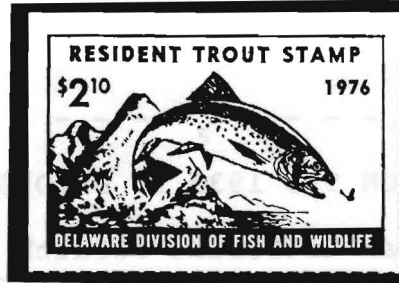


Figure 1.

The stamp shown above is a mystery. Delaware issued its first set of two trout stamps in 1956, one for residents and one for non-residents. The design showed a trout leaping for a fly. This design continued in use until 1976, when special bicentennial design trout stamps were issued (Fig. 2) showing a trout stream in multicolor.

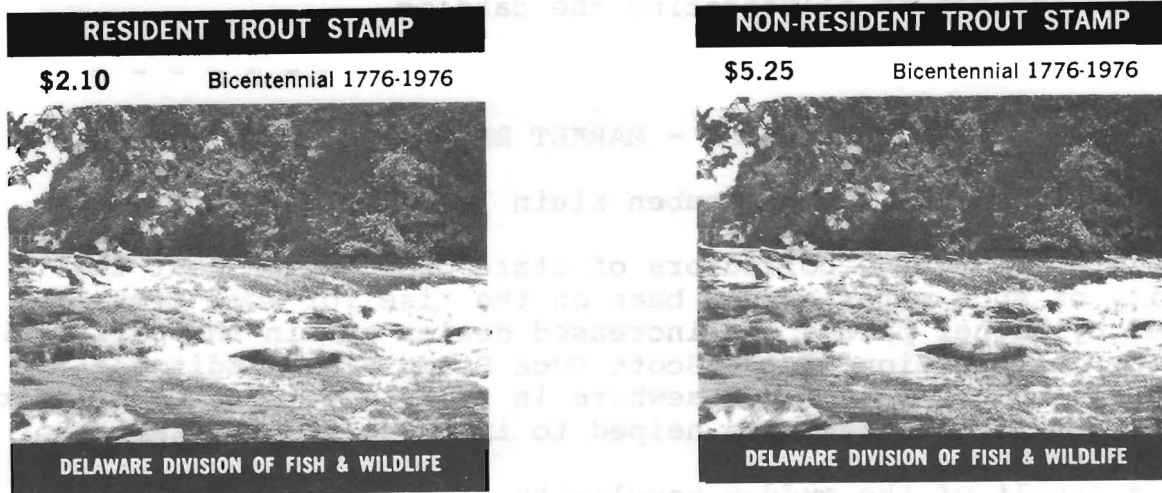


Figure 2.

But, it transpires, at least one value of the 1976 set was also printed using the leaping trout design, as shown in Figure 1. This \$2.10 resident trout stamp is printed in black on red. It was found in a packet of obsolete stamps sold by the Delaware Division of Fish and Wildlife. To date, no copies of the 1976 \$5.25 non-resident stamp in this design have been found. According to the Delaware Division of Fish and Wildlife, printing records for 1976 have been destroyed so they can not provide any information on the quantities of the 1976 leaping trout design

stamps issued. A letter from the Delaware Division of Fish and Wildlife does state that "The official Trout stamp for 1976 was the bicentennial stamp. A printing of the stamp stamp as previous years was done and then replaced with the bicentennial stamp." This indicates that both the \$2.10 (resident) and \$5.25 (non-resident) 1976 trout stamps should exist in the leaping trout design. Can any reader report additional copies of the \$2.10 value or a copy of the as yet unreported \$5.25 value? The letter from the state also suggests that the leaping trout design stamps may have actually been used, at least for a period. Can anyone report either value actually used on a license?

MORE SCRATCH MARKS ON THE 1935 1¢ OHIO SALES TAX STAMP?

One hundred and fourteen different scratch marks on Hubbard R5, the 1935 Ohio 1¢ sales tax stamp, were reported by Steve Shedrowitz in a series of supplements to the SRN in 1974 and 1975. Now the American Tax Token Society is producing a catalog of tax tokens which will include the Ohio stamps. ATTS Newsletter Editor Merlin K. Malehorn (6837 Murray Lane, Annandale, VA 22003) would like to know if any readers have discovered scratch marks on this stamp not reported by Shedrowitz so that any such can be included in the catalog. Any such marks should be reported to him at the above address. A clear photocopy would also be greatly appreciated. Merlin also wonders if any SRS member might have a complete or fairly complete set of stamps showing the scratch marks that could be borrowed for use in illustrating the catalog.

STATE DUCKS - MARKET REPORT

By Reuben Klein

It is no secret to collectors of state duck stamps that the popularity of such material has been on the rise for some time, as evidenced by higher prices and increased dealer ads in the philatelic press. The introduction of the Scott Duck Stamp album (Editor's note: This album is reviewed elsewhere in this issue) for both federal and state duck stamps has also helped to increase the popularity of state duck stamps.

As a result of the sudden popularity of state duck stamps, I believe that a stream of abusive issues will start to surface. The recent issuance of the New Hampshire Governor's Edition \$50 stamp is a perfect example. It was issued in limited quantities and sold largely to a few insiders who could then milk collectors. In addition to this sort of abuse, I anticipate more states issuing their stamps in both sheet and booklet forms in order to increase sales to collectors.

Higher face values can also be expected. Selling stamps to collectors is now big business to small conservation agencies. As collectors and dealers, we may be bringing these abuses upon ourselves. I understand that many state agencies are receiving orders for hundreds of copies of a single issue from speculators. The recent

sellout of the Nevada 1980, 1985, and 1986 issues was due to just such purchasers. With the large quantities being tucked away during the past two years, I don't expect the same escalation of prices seen with some other states' issues. However, the early issues of Arkansas, California, Delaware, Florida, Illinois, Iowa, Maine, Michigan, Missouri, New Hampshire, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, Tennessee, Texas, and Wisconsin are indeed in short supply and their prices should trend upward. There are no large stocks of these around. Particularly elusive are the early issues from Iowa and Illinois. Occasionally, a quantity of an issue will surface and the asking price will come down, as happened recently with the Michigan 1976 issue. From a high price of \$30.00, it has dropped to around \$20.00.

Editor's note: Reuben Klein is a new SRS member and dealer in state duck stamps. He will be writing periodic reports on the state of the duck stamp market for the Newsletter.

TEXAS CIGARETTE DECALS - WHAT ARE THE SMALL LETTERS?

By Terence Hines



Illustrated above are three different Texas 20 cigarette tax heat transfer decals. The differences are not immediately obvious. A close look at the left stamp will reveal a tiny "C" above the "20" on both sides. There is no letter above the denomination on the middle stamp. A tiny "E" appears above the "20" on the right stamp. At least for the past several years, the color of the border around the Texas cigarette tax decals has changed each year. The color on the 20 cigarettes denomination was orange in 1984, red in 1985 and green in 1986. The first stamps issued each year have no letter above the "20". As the year progresses, letters appear, the highest letter seen so far being "F". The letters apparently represent a way of detecting counterfeiting, although the State of Texas, reasonably enough, will not discuss details of the system. I would appreciate it if readers would examine any Texas cigarette tax decals they have and report the border color, denomination, design and letter to me for a future report. For the record, the stamps shown above are, left to right, from 1984, 1985, and 1986. My thanks to SRS member J. Depitts for the information in this article.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ each additional word. No charge for name and address. Three insertions for the price of two, five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR, 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717.

PLEASE SEND your duplicate state revenues or hunting and fishing licenses on approval. I collect all states. Also want National Park windshield stickers. Thanks! BILL SMILEY, BOX 361, PORTAGE, WI 53901. (3)

STATE AND FEDERAL DUCK STAMPS. Buying, selling and trading. Special!!! First TENNESSEE set of 2 (no backing), \$99.00. Write for your free price list today. HOWARD R. LUTZ, BOX 108, WARREN, OH 44482. Phone 216-856-2229. (3)

DISABLED VETERANS KEY CHAINS, tags, B. F. Goodrich key chains, tags, automobile registration and inspection windshield stickers, chauffers' badges, license plates WANTED. DR. EDWARD H. MILES, 888 8TH AVENUE, NEW YORK, NY 10019. (1)

NORTH CAROLINA 1985-86 or 1986-87 pictorial sportsman stamps in fine condition on license, \$3 each. Also 1985-86 or 1986-87 \$15.50 and \$11.50 denominated stamps on license, \$1 each. All three items from either year, \$4, both years (6 items), \$7.50. Other North Carolina items for sale or trade. TIMOTHY M. McREE, RT. 3, BOX 336, CLAREMONT, NC 28610. (0)

FALL SPECIAL: West Virginia property tax stamps, plate blocks of four of the \$1.10, \$3.30, \$8.80, \$14.30 and \$34.10 denominations at 10% over face. Postage and handling included. Large stock of Hubbard listed material at two times Hubbard catalog value. SERRA STAMP SERVICE, 5410 WILSHIRE BLVD., # 706, LOS ANGELES, CA 90036. (1)

WANTED - CANADIAN provincial hunting or game stamps. Will purchase or trade for my RWs, state ducks or state fish and game stamps. ROG BEALS, BOX 210, MONTEVIDEO, MN 56265. (4)

DUCK STAMPS: for pleasure and profit. Buying, selling! State, federal, new issue ducks. Request discount price lists. REUBEN KLEIN, 131 SADDLE ROCK ROAD, VALLEY STREAM, NY 11581. (4)

NEW ENGLAND fish and game stamps wanted on license (except New Hampshire). Send photocopy with price or for offer. TERENCE HINES Box 258, THORNWOOD, NY 10594-0258. (3)

HANOVER, HANOVER CENTER AND ETNA, NH covers wanted. I need covers from all eras, stampless to present. Especially need advertising covers and covers with auxiliary postal markings. Pay minimum of \$10 for any cover I need. TERENCE HINES, BOX 258, THORNWOOD, NY 10594-0258. (3)

UTAH BEER STAMP CANCELLATIONS

By M. E. Matesen

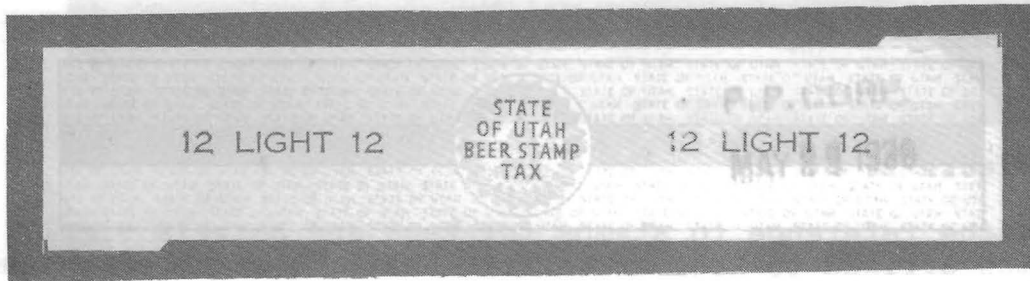


Figure 1.

What differentiates the 12 oz. Utah beer stamp shown in Fig. 1 from the thousands of others which preceded and followed it? Would you believe the mere application of a cancellation? Yes, a cancellation (reading P. P. CORP / MAY 22, 1936) in two lines. That in and of itself distinguishes the stamp from its counterparts and makes it unusual. Of the eight major breweries which were known to have used strip stamps, only the Premier Pabst Breweries Co., from which the "P. P. CORP." cancel is derived, of Milwaukee, Wisconsin, is known to have cancelled their 12 oz. and 32 oz. stamps.

The absence of cancellations on the other ounce denominations in the strip stamp series is traceable to the legislation under which the stamps were authorized. Section 106 of the Liquor Control Act of 1935 is entitled "Affixing Stamps" and reads, in part, "all stamps affixed to bottles shall be firmly pasted on the glass surface thereof." From this passage, coupled with the stamps' long strip format, one can deduce that the terminology of the act was intended to mean that the stamps would be pasted on either side of the bottle throat, which, of course, encompassed the opening. Thus, like the red strip USIR liquor stamps, the Utah strip stamps were intended to be torn apart when the bottle was opened. Since this would most effectively preclude the reuse of stamps, the need for actual cancels became moot.

All ounce stamps sold by the Tax Commission were dispensed in units referred to as "stacks." A stack contained 1000 stamps. Stamps from ungummed stock, from which the stamp in Fig. 1 came, were available provided the order was for at least 60,000 stamps. Pabst Breweries modified many of these later issues by lopping off about one inch from either end of the 12 oz stamps, producing a "stubbie" which could be applied by machine. The "P. P. CORP" cancel remained unchanged.

BARREL STAMPS.

The barrel stamps present a somewhat different picture. With cancellation, they are equally, if not more, scarce than their ounce counterparts. All cancelled barrel stamps I've seen have perfin cancels. One is shown in Fig. 2 (next page). The perfin reads "UTAH · U · 100" Again, referring to the section of the relevant legislation mentioned

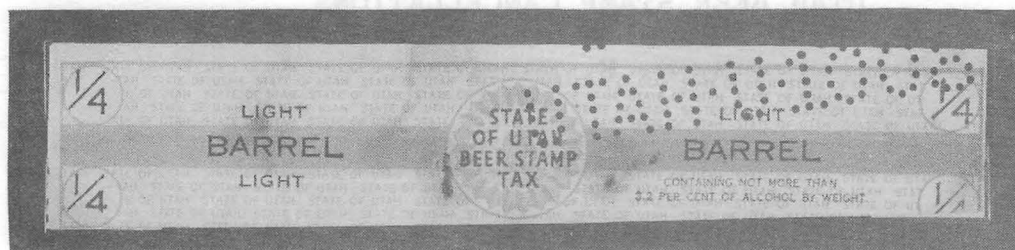


Figure 2.

previously, the reference to stamps for kegs and barrels simply reads "stamps affixed to kegs or barrels shall be attached in such a manner that a part of the stamp will be destroyed when the spigot is run into the keg." Again we have no mention of a requirement that these stamps be cancelled in the manner shown in Fig. 2. Why, then, was the stamp cancelled as it was? A "pair" of stamps in my collection answers this question. The pair is made up of a $\frac{1}{4}$ barrel Utah stamp that has been placed, piggyback fashion, on a $\frac{1}{4}$ barrel federal malt liquor stamp. When the federal stamp was perfin cancelled, so was the state stamp. This implies that the state stamp was affixed to the federal stamp before the latter was affixed to the barrel.

CASE STAMPS.

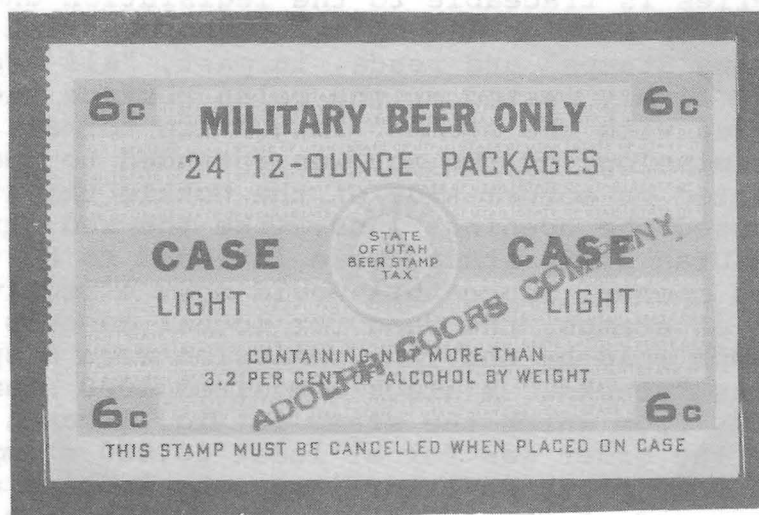


Figure 3.

These were the last group of beer stamps issued by Utah and include both military beer and "heavy" beer. The reader is referred to my previous paper on Utah beer stamps which appeared in the March-April, 1987 State Revenue Newsletter for details of these classifications. All stamps of this group carried an inscription at the base reading "THIS STAMP MUST BE CANCELLED WHEN PLACED ON CASE." An example is shown in Fig. 3. Again, there is no legal

requirement for this within the legislation itself. There was a passage in the act which granted the Tax Commission the power to "keep on hand suitable stamps for paying the tax." From this the Commission probably took upon itself the authority to incorporate the cancellation requirement into the design of the stamp. The cancellation shown in Fig. 3 is representative of those I have seen in that the name of the brewery appears in a single line handstamp. A month-day-year handstamp is sometimes found just below the brewer's name.

I must thank E. C. Kettenbrink who provided substantial historical data which was instrumental in the development of this article.

AD CORNER

PART TWO

ONE FOURTH CATALOGUE: If you also collect U.S. and foreign postage stamps, tell me what interests you and I'll send on approval.
H. J. HUMM, BOX 1626, BREVARD, NC 28712. (0)

TRADE STATE FISH AND GAME STAMPS. I will trade Kansas quail and upland gamebird stamps, 1957 Minnesota conservation stamps, early state duck stamps (signed or mint) or RWs. I need recent signed copies of state duck stamps and ANY Canadian fish and game stamps. Need Alberta game stamps. ROG BEALS. BOX 210, MONTEVIDEO, MN 56265 (4)

SRS LIBRARY LITERATURE SALE

The SRS Library is selling a few items of duplicate literature. Only one copy of each is available. Send payment to Terence Hines, Box 258, Thornwood, NY 10594-0258. Check must be payable to the SRS. First come, first served.

Applegate, F. Pennsylvania local real estate transfer stamps. 1969
SRS publication, unbound, with addenda. \$20.00

Hermann, C. Unbound, indexed photocopies of his "STATE TAX NOTES"
from the Weekly Philatelic Gossip, 1942-1957. \$30.00

Vanderford, E. Handbook of fish and game stamps. 1973 SRS publication.
Missing blue front cover. \$25.00

Mekeel's Weekly Stamp News. Issue of Oct. 23, 1909. Contains items by
Vanderhoof on NY stock transfer stamps & other state revenue items.
Folded, but otherwise in very good condition. \$5.00

Foster, C. How to prepare stamp exhibits. 1973 publication of New
Mexico Philatelic Association. A 211 page looseleaf, offset
printed monograph with fine illustrations.

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