

STATE REVENUE NEWSLETTER

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Whole No. 183

ESSAYS AND RELATED MATERIAL FROM THE BRUNDAGE COLLECTION

By Terence Hines



Figure 1.

The Brundage collection of local tobacco and liquor tax decals has been described in some detail in an earlier issue of the State Revenue Newsletter (Hines, 1983). The collection consists of the remainders of hundreds of local tax decals printed by Mr. Brundage who was probably the largest printer of this type of tax stamp during the 1960s and 1970s. In addition to the remainders of the actual stamps, the collection contained some proof material, which was listed in the original report on the collection (Hines, 1983). What was not listed in the original report was the considerable amount of essay type material in the collection. That material is the focus of the present report.

The essays in the Brundage collection were of a design that was apparently never actually used for issued stamps, although very similar designs were issued, at least for some Georgia localities. See Hines (1970) for several illustrations of these. The essays were built up from separate design components. Figure 1 shows a complete pane of twelve essays from six Alabama towns. The figure is reduced about 15%. Shown in Figures 2-5 are other panes of essays in various stages of completion, starting with Figure 2 that shows only the frame lines.

Shown in Figure 6 is a slightly different design. This design was used for a proof of a Cedaredge, CO cigarette tax stamp (see Hines, 1983, p. 59), but actual stamps from Cedaredge, CO or Chatchee or

Pickensville, AL are not known. Notice also that the word "ALABAMA" is printed all in upper case letters on the second stamp in the top row of the pane shown in Figure 6. A complete list of the localities for whom essays were found in the Brundage collection appear at the end of this article.

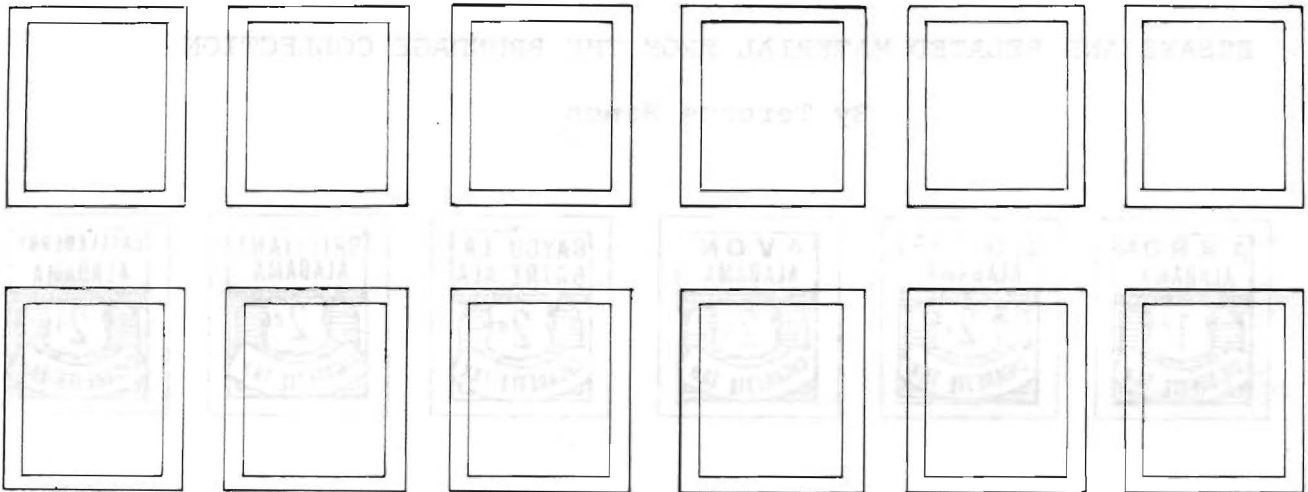


Figure 2.

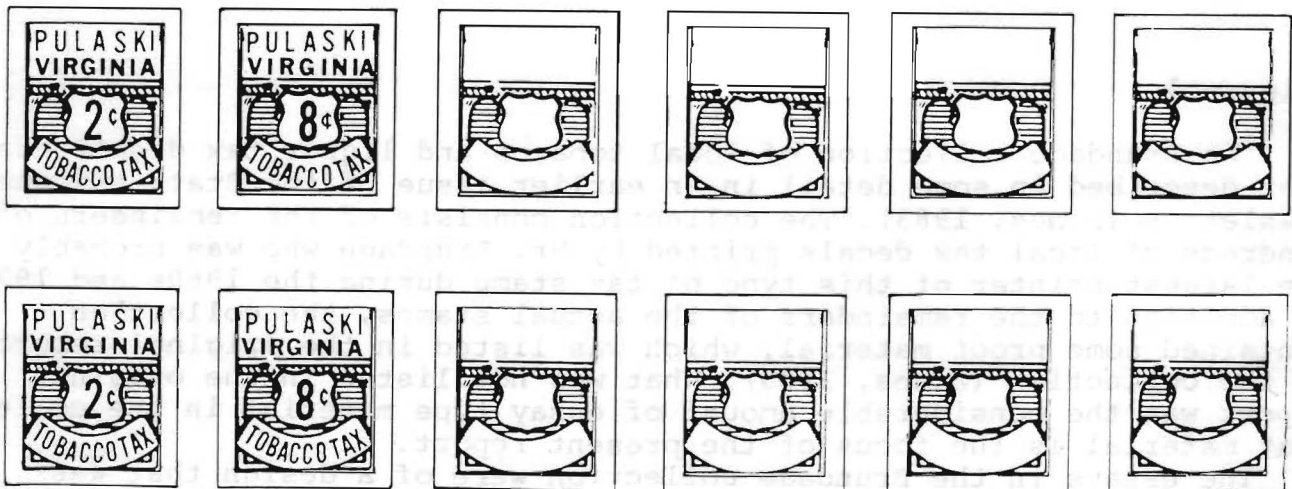


Figure 3.

continued on page 60.

NEW HAMPSHIRE SCAM - PART IV

SRS BOARD CRITERIA FOR LEGITIMATE STATE "CHARITY" STAMPS

THE 1988 STAMP

By Terence Hines

Additional information regarding the amount of money that went to the State of New Hampshire from the sales of the 1987 Governor's Edition \$50 duck stamp has come to light through a copy of the contract between the state and Steiner Prints. Steiner Prints is the firm of artist Robert Steiner who designed the stamp. The firm sold all copies of the stamp. None were available for sale from the state, as has been reported in previous stories in the State Revenue Newsletter. As has also been previously reported in the Newsletter, dealers could purchase copies of the 1987 \$50 stamp at large discounts from Steiner Prints. Copies of the hand signed stamp were sold for \$37.50, a 25% discount from face value. Copies of the regular \$50 stamp were sold for \$25, a 50% discount. How much of the actual sale price of the stamp went to the State of New Hampshire? Only 50%. For each copy of the hand signed stamp, the state got \$18.75 and for each copy of the regular stamp, the state got \$12.50. Thus, for the majority of the stamps sold, the state actually received only 25% of the "face" value. Given the number of stamps called for in the contract, the total income to the state from the sales of both types of stamps was \$7812.50. This is $150 \times \$18.75$ plus $400 \times \$12.50$. This is a trivial amount of money in terms of purchasing New Hampshire wetlands. The contract also reveals the amount of money the state got from sales of prints of various sorts. That information will be discussed in my reply to Bob and Gretchin Dumanie's call for my removal as Newsletter Editor on page 53.

Given that several states in addition to New Hampshire are apparently considering issuing governor's edition type stamps, the SRS Board of Directors has approved a set of criteria by which collectors can judge the legitimacy of state issued "charity" stamps - those stamps that cost more than the fee they are supposedly issued to pay. The criteria are designed to insure that, if they are followed, stamps issued to raise funds for wetlands preservation, or any other good cause, are presented to the philatelic community in a clear, non-deceptive manner and to further insure that the money from the sales of such stamps actually benefits the ducks (or other worthy cause) and not the artists or stamp dealers.

The criteria are as follows.

1. If a stamp pays a fee, such as for duck hunting, but the face value of the stamp is greater than the fee, the face value should be expressed as "\$X + \$Y" where \$X is the amount of the actual fee and \$Y is the amount of the "donation". Such a stamp could be considered a "semi-revenue" akin to the semi-postals issued by many countries.
2. Any stamp that claims to be a state issued stamp must be sold by the appropriate state agency itself directly to collectors and dealers.

3. All copies of the stamp must be sold at full face value. No dealer discounts or quantity discounts should be allowed.
4. The state should receive 100% of the income from the sale of the stamps. Artists should be paid only a flat fee for the use of their work.
5. Any state stamp which pays no hunting and/or fishing fee should be clearly inscribed "voluntary" or "contribution stamp."

Criteria # 1 above should not be taken as endorsement by the SRS Board of Directors of the issuance of "semi-revenues". It is only intended to insure that the nature of the stamp is made clear to the potential buyer. In fact, the issuance of semi-revenues, especially with high face values, is probably a very bad idea, both for the hobby and for the issuing state or agency. Mike Laurence has argued cogently against the issuance by the USPS of semi-postals in his "Editor's Choice" column in the May 2, 1988 issue of Linn's Stamp News (page 3). His arguments apply with equal force to semi-revenues. Laurence notes that both Great Britain and Canada have attempted to use semi-postals to raise funds for various good causes. The attempts were failures. Income was far lower than hoped, "collectors were angered, and both programs proved to be more trouble than they were worth." Should states begin issuing semi-revenues, the reaction of the collector community would almost certainly be the same, especially if the surcharges are in the abusive range, which can be roughly put at more than 100% of the actual fee involved.

The above criteria were first put before the Board in early March and have already influenced at least one state. The 1988 New Hampshire governor's edition stamp will be in the semi-revenue format with the \$50 face value being expressed on the stamp as "\$4 + \$46." Further, apparently in response to criticisms that the 1987 stamps could not be purchased from the state, 200 copies, out of a total printing of 2000, were available for sale from the New Hampshire Fish and Game Department. That represents, however, only 10% of the total printing and is clearly a token designed to deflect further criticism. The other 90% of the stamps were available only from the artist's firm, Steiner Prints, as was the case with the 1987 stamps. All these stamps are apparently sold out. Stamps sold by Steiner Prints were, as reported in the January - February issue of the State Revenue Newsletter, offered at sizable discounts from face value, although it is not yet clear what percentage of these discount prices actually went to the state. It was certainly not 100%. So, while the 1988 New Hampshire governor's edition stamp meets criteria number 1, it fails on numbers 2, 3 and 4 and must again be classified as an abusive, sand-dune type issue which collectors should avoid.

DUMAINE'S CALL FOR HINES' REMOVAL

As noted in the last issue of the Newsletter, Bob Dumaine, the major dealer in New Hampshire governor's edition stamps, and his wife Gretchen, both SRS members, have called for the removal of Terence Hines as Newsletter editor and SRS President. Their call is reproduced on the next several pages, followed by my reply.

Sam Houston Philatelics

13310 Westheimer #150, Houston, Tx. 77077 • (713) 493-6386 • (800) 231-5926

March 30, 1988



To the State Revenue Society Membership:

From 1987 through 1989 the state of New Hampshire will be issuing a special Governor's Edition stamp with a \$50 face value. Mr. Hines, President of the SRS, with the unanimous vote of the Board of Directors has condemned this issue as it "serves no other purpose than to extract money from collectors". Mr. Hines and the Board call "on all collectors to boycott" all fish and game stamps issued by the state. We feel that the members of the SRS deserve to know the seriousness of this condemnation and it's far reaching implications.

The duck population of the North American continent is now the lowest in recorded history, dropping from 90 million in the 1960's to 60 million today. Numbers have fallen as much as 25% for some of the more endangered species in the last year alone. It has been estimated that more that \$1.5 billion will be needed to bring waterfowl back to 1970 levels. The United States and Canada signed an agreement in 1986 recognizing the critical nature of the problem and establishing a framework to help reverse the decline.

With budget cuts from the Gramm-Rudman Act, sales of stamps will be almost the only governmental funds available to fuel our wildlife recovery plans. There are several programs in the works at both state and federal levels to help raise additional funds, including the New Hampshire Governor's Edition. The Federal government is planning a two year exhibit at the Smithsonian Museum of Natural History to promote duck stamps, both state and federal. Prices on the federal stamp will be increased by \$2.50 increments to a face value of \$15.00.

The prevailing opinion at conservation organizations throughout the US seems to be that the best hope for turning things around is for "individual people to take a hand, otherwise we'll be telling our grandchildren what a duck looked like". This is no joke, this is not a "sleazy rip-off", this is the real world and we live in it and so do a lot of other people who believe that something needs to be done immediately.

There are inaccuracies in Mr. Hines Newsletter and we feel the membership of the SRS should be provided with corrections and more complete information. We further urge that Mr. Hines be censured for failing to report the complete truth and withholding pertinent information from publication. Pursuant to that, we offer the following:

First, Mr. Hines did not print the letters he received from officials of the state of New Hampshire responding to the errors in the Society's original condemnation, letters he received in September and November of 1987. These were addressed to the State Revenue Society President. They were not personal letters but spoke directly to an officer of the society and the Board of Directors. These letters have been unjustly concealed.

Second, Mr. Hines stated in his letter to the editor of Linns, Feb 29, 1988 that New Hampshire sent notification "only to stamp dealers"...misinformation. Hines received a letter from Allan Crabtree, Executive Director of the New Hampshire Fish & Game Dept. dated November 17, 1987 stating that stamp collectors and art dealers were

invited. The SRS Editor has continued to omit all references to prints and the proceeds they raise in his articles and public statements.

Third, in the same letter, Hines states that the state received a "trivial amount" of money from stamp sales, even with matching Federal funds. According to Ms. Dixie Sherrod of the New Hampshire Information & Education Division, Fish & Game Dept., "Funds for acquisition of wetlands and for waterfowl conservation are garnered solely through sales of prints and stamps." Trivial or not, it's all they will get, the state does not fund this program. If Mr. Hines boycott of NH fish and game stamps were successful, there would be NO money, not one cent, for wildlife conservation raised by the state of New Hampshire.

Fourth, Mr. Hines complains that stamp collectors were not notified in the philatelic press. True, there was no philatelic press advertising. But, Mr. Hines fails to mention that the stamps were advertised elsewhere. Reading the contract between New Hampshire and Mr. Robert Steiner, publisher (Mr. Hines has a copy of this contract) we find the following clause: "All national advertising: Two full-page color ads will appear in Wildlife Art News; one full-page, full-color ad will appear in Decor. Editorial coverage will be sought in Midwest Art; Prints; the "Stamp News" section of Wildlife Art News, Art Business News, and Yankee Magazine." This clause must certainly suggest that philatelists as a group were not considered as a significant market for the stamp. Although we know that they were in error, it hardly appears to have been malicious or even poorly advertised, just poor marketing research.

Fifth, in the March-April SRS Newsletter, Hines states that "apparently" the 1988 New Hampshire Governor's stamp will not be on sale at the State Agency...inuendo and incorrect. One phone call (check it out - (603) 271-3421) to the New Hampshire Fish & Game Dept. and in 20 seconds anyone can find that about 200 stamps will be on sale at the agency.

Sixth, Mr. Hines continues to insist that the stamp was issued for "no other purpose than to extract money from collectors" to quote the original condemnation. There is a crisis in the wildlife management area in our continent. Read the newspapers, call any wildlife association including Ducks Unlimited. Any of the people will confirm the truth - the critical status of the North American Duck population and the pressing need for funds.

The New Hampshire stamp is by no means a perfect issue. The quantity printed was much too low, resulting in an instantaneous short supply market. The stamp was discounted to dealers...unnecessarily so. It would have sold out at full face value anyway. Stamp collectors were not considered in the marketing and advertising programs. Despite all of this, the stamp was issued for a valid reason and a worthy cause. To continually compare it to sand dune and shiekdom issues is thoughtless and insensitive to our national conservation goals. Furthermore, to conceal information, misdirect and misinform the philatelic public about the facts behind the stamp is an inexcusable act of irresponsibility, particularly by the Editor and President of a respected philatelic organization.

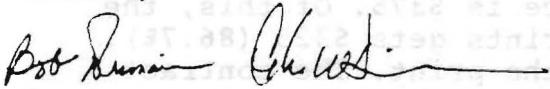
Therefore, we urge fellow members of the State Revenue Society to:

- Contact the Board of Directors and let them know your feelings on this issue
- Request the censure and recall of Mr. Hines from his Editorial and Presidential offices
- Write to the SRS Editor requesting an explanation and that all official state correspondence directed to SRS Officers be revealed
- Demand a public retraction from Mr. Hines for his actions as an officer of the SRS

Information in this letter was compiled from interviews and articles from the following sources: New York Times, Feb. 1988, Science Times; State of New Hampshire, Fish &

Game Dept.; Ms. Dixie Sherrod, State of New Hampshire, Information and Education Div., Fish & Game Dept.; North American Waterfowl Management Plan, U.S. Dept. of the Interior and Canada Environment, May 1986; Ducks Unlimited, Inc., Long Grove, IL; WHAT Ducks, William F. Hada, Executive Director, Houston, Texas; Norma Opgrand, Duck Stamp Division, U.S. Fish & Wildlife Dept, Dept of the Interior; Robert Steiner, Steiner Prints, San Francisco, CA; The State Revenue Newsletter, Sept. 1987 - April 1988; Linns Stamp News, Feb. 1988.

Sincerely,



Bob & Gretchen Dumaine
SRS Members

REPLY TO THE DUMAINE

By Terence Hines

The charges made against me by the Dumaines are, in a word, ridiculous. They first accuse me of covering up two letters from the New Hampshire Fish and Game Department. The two letters in question were both from Allen F. Crabtree, Executive Director of the N.H. Fish and Game Department. Neither in any way support the Dumaines' position. In his September, 1987 letter Crabtree expressed his displeasure over the fact that the 1987 governor's edition stamp was condemned by the SRS Board. In his November letter he replied briefly to two questions I had posed in a letter to him in October. Specifically, he stated that the artist did not receive any of the 1987 stamps as payment. He also stated that the 1987 stamp was unveiled in Concord, NH in June, 1987 and that "all state stamp collectors and art dealers were invited to attend." Since I know of no N.H. collectors who received such an invitation, I assume that Mr. Crabtree meant to say "stamp dealers." Copies of both these letters are available with no charge to anyone who would like to see them.

Second, the Dumaines make reference to a letter of mine in the February 29, 1988 issue of Linn's Stamp News and take me to task for saying therein that notification about the stamp was sent only to stamp dealers. They state that such notification was also sent to art (print) dealers. This is certainly correct, but irrelevant. The point I was making in the Linn's letter was that the philatelic press and collector community was not advised about the stamp. That art dealers (or the man in the moon) were notified does not detract from the force of this point in the least.

The Dumaines, in their second point, are correct in saying that I "omit all references to prints and the proceeds they raise" in my articles and statements. This is, of course, correct, because I have not criticized the issuance of such items. Even the State of New Hampshire does not claim that they are state revenue stamps. Whether the sale of prints brings in funds is irrelevant to the issue of the legitimacy of the governor's edition stamp and the issue of whether it brings other than trivial funds into the state. However, since the Dumaines bring up the issue of

the income from print sales, it may be of some interest to report here the breakdown of that income between the state and Steiner Prints, as specified in the contract between those parties. The contract calls for three different types of prints. On the first 600 copies of a basic print the state gets \$30 (plus \$4 for a regular stamp) of the \$67.50 wholesale price. This is 44.5%. Steiner Prints gets the remaining \$37.50, or 55.5%. On sales of over 600 copies, the state gets \$35 (52%) and Steiner Prints \$32.50 (48%). The second type of print is a special governor's edition print. The wholesale price is \$375. Of this, the state gets ONLY \$50 (13.3%) while Steiner Prints gets \$325 (86.7%). There is also an artist's proof edition of the print. The contract specifies that "The Department will receive no revenue from the Artist's Proof edition. The prints and any revenue they generate will be the exclusive property of Steiner Prints." Just so the Dumaines don't later accuse me of ignoring other collateral material sold along with the governor's edition stamps and prints, I hasten to report that a medallion showing the print design was also available. And what huge sum of money did the duck of New Hampshire reap from the sale of this gimcrack? NOT ONE RED CENT. To quote the contract again: "The department will receive no revenue from the sale of medallions that will be offered with the Governor's and Regular Edition Prints."

Thus, when one does consider the sales of the various marketing gimmicks that accompany the stamps, it is clear, again, that the state received a minor share of the income generated. The artist, however, did quite well!

In their fourth point, the Dumaines argue that "philatelists as a group were not considered as a significant market for the stamp." That, in fact, collectors were considered an important market is shown by the very letter that the Dumaines argue, in their first point, accuse me of covering up. This is the letter from Crabtree dated November 17, 1987 in which he stated that notification of the stamp's issuance and unveiling was sent to all N.H. "collectors," by which I assume he meant "dealers". One certainly does not specifically target stamp dealers if one does not believe that stamp collectors are not a potentially important market. In fact, in a letter to me dated November 11, 1987, Mr. Dumaine himself states that the stamp was "offered to New Hampshire dealers, but they failed to respond" and that "many, many other dealers received" notices from the state regarding the stamp. Thus, in his private correspondence, Mr. Dumaine acknowledges that the stamp was marketed for the stamp collector market. He seems to try to tell a different story in his public statements.

The Dumaines' fifth point is that my statement in the March-April SRN (p. 19) that the 1988 governor's edition stamp would "apparently" be sold only by Steiner Prints and not by the state constitutes "inuendo." Nonsense! In that article I stated that the 1987 stamp was available only from Steiner Prints and that "Apparently the same procedure will be followed for the 1988 \$50 New Hampshire waterfowl stamp, although this is not yet absolutely certain." In fact, this is exactly what I was told by the Department of Fish and Game in January. In fact, after that sentence was published, the state, apparently in response to pressure to make the 1988 stamp appear legitimate, changed policy and sold 10% of the printing of 2000 1988 governor's edition stamps. I fail to see how reporting, with appropriate qualification, what one is told by the state constitutes "inuendo."

The Dumaines' final point, that there is a crisis in wildlife

management and additional funds are needed, is one that no one can disagree with. The way to raise funds, however, is not to allow wildlife artists and print publishers to make off with the lion's share of income from stamps, prints, medallions, etc. The way to raise funds from collectors is to insure the issuance of legitimate, non-abusive state duck stamps and to see that all the income from the sales of those stamps goes to wildlife funds.

Readers' comments on this entire controversy and the Dumaines' call for my removal are welcomed and will be published in the Sept.-Oct. Newsletter if received in time and in the Nov.-Dec. issue otherwise.

STATE FISH AND GAME STAMP SALE

CALIFORNIA	Inland waters, 1975, used	.50
	Trout & salmon, 1975, used	.50
INDIANA	Migratory waterfowl, 1976, MNH	6.00
MASSACHUSETTS	Archery, 1960, 1961, 63-65, 67-71, 73, MNH	5.00 each
	Archery, 1962, MNH	20.00
	Archery, 1966, MNH	20.00
	Archery, 1985-87, MNH	3.50 each
	Waterfowl, 1984-87, MNH	2.00 each
NEW HAMPSHIRE	1989 gold foil Donald Duck Stamp, souvenir sheet, imperf. artist's proof with special platinum ink overprint for Governor's Hemorrhoid Operation, MNH, hand signed	3500.00 each
NEW JERSEY	1961 Non resident trout, MNH	2.00
	1970 Resident trout, MNH	3.00
	1970 Non resident trout, MNH	3.00
	1972 Resident trout, MNH	4.00
	1972 Non resident trout, MNH	4.00
	1973 Woodcock, MNH	8.50
NEW YORK	Bowhunting, 1973-74, MNH	4.00
	Bowhunting, 1974-75, MNH	4.00
	Bowhunting, 1979-80, MNH	5.00
	Bowhunting, 1980-81, MNH	5.00
	Muzzle loading, 1980-81, MNH	5.00
OREGON	Private, voluntary trout, face \$3, 1986 MNH	3.00
	Same, 1987, MNH	3.00
SOUTH DAKOTA	Pheasant restoration, 1977, used	1.00
	Pheasant restoration, 1978, used	1.00
TEXAS	White wing dove, 1977, MNH	1.00
WASHINGTON	Salmon 1981 set of \$1, \$3, \$5 & \$10, MNH	6.50

Mint U.S. postage accepted at 100% of face value in payment.

TERENCE HINES BOX 258 THORNWOOD, NY 10594-0258

BOOK REVIEW

HISTORY OF OLEOMARGARINE TAX STAMPS AND LICENSES IN THE UNITED STATES.

By Carter Litchfield. Kemblesville, PA: Olearius Editions (Drawer H, Memblesville, PA, 19347), 128 pages, 7½ x 11 inches, clothbound, 1988, \$27.50 plus \$1.50 shipping.

This is a strikingly well produced book in every respect. It is beautifully printed, illustrated, bound and referenced. It is a model for how philatelic monographs should be done. The 128 pages are divided into five major sections. The first, on "Taxes and Oleomargarine," gives a fascinating history of taxes on oleomargarine and the reasons for those taxes. They were not intended to raise revenue, but to protect the dairy industry from competition. The second section covers the federal stamps that were issued between 1886 and 1935 to pay federal taxes on oleomargarine. Proofs and specimens of these stamps are also listed. As in all the sections, the listing here is extremely complete and well illustrated. In fact, the book contains 149 illustrations, all sharp and clear. This is more than one per page. The listing is the second, like that in the others, is numbered and priced.

The third section covers the special tax stamps that were issued for various occupations related to the sale of oleomargarine. The listing is copious and includes 338 different stamps.

The fourth section is both the longest, with 34 pages, and the one that will be of most direct interest to readers of the State Revenue Newsletter. It covers the state tax stamps that have been issued to pay state oleomargarine taxes. The stamps of thirteen states are listed, although "listed" is an inadequate word. In fact, the stamps of each of the thirteen states are described in great detail. Included for each state is a history of the tax on oleomargarine in that state and information on the usage of the stamps. In several cases, the stamps were never actually put into use as the tax was designed to prevent oleomargarine from being sold. But stamps were prepared anyway.

Litchfield breaks new collecting ground in the fifth section which covers state oleomargarine licenses. Listed and priced, as well as illustrated, are licenses from nine states. To my knowledge, this is the first attempt ever made to catalog and price any type of state licenses. It makes it clear that licenses can be an interesting collateral area for state revenue collectors.

In sum, the book is first rate and belongs in the library of any serious state revenue collector.

--- Terence Hines

OKLAHOMA BINGO STAMP LIST CORRECTION. In the Oklahoma listing in the May-June issue of the Newsletter (p. 36), the "1987 \$6 black on yellow (black)" entry under "Door stickers" should have been under the regular stamp heading. Please make this change.

AD CORNER

NORTH CAROLINA - NORTH CAROLINA - NORTH CAROLINA. Paying top prices for anything from North Carolina - postal history or state revenues. Ship with your price or for my offer. Have a few items to trade. Let me know your needs. TONY L. CRUMBLEY, BOX 219, NEWELL, NC 28126 (4).

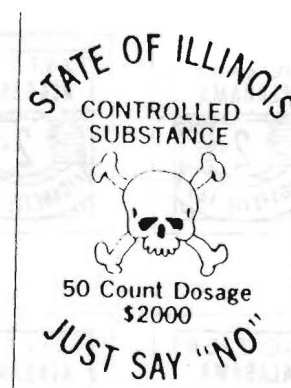
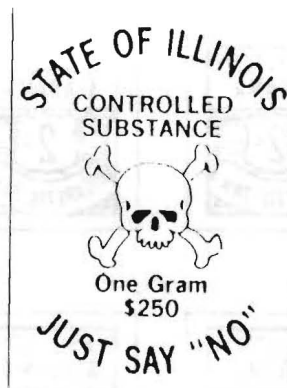
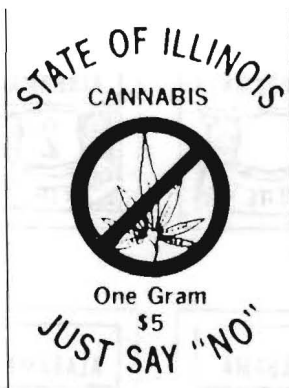
USED STATE DUCK STAMPS WANTED: All states, all years. Send anything with your price. If satisfactory I will remit immediately. WALLACE MITCHELL, 862 BELMONT ST., WATERTOWN, MA 02172 (4).

SELLING 10 years of collecting. Approximately 150 Michigan trout stamps, 95% VG to fine, some cancelled. Also other state trout stamps. Selling all. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (2).

SELLING 10 years of collecting state DUCK stamps, 1972-1982. All MNH condition. Have approximately 200 stamps. Will sell one or entire collection. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (2).

STATE BINGO STAMPS AVAILABLE in trade for state revenues or fish and game licenses or federal taxpays, especially for liquor. BILL SMILEY, BOX 361, PORTAGE, WI 53901 (1).

ILLINOIS DRUG STAMPS.



Shown above are the designs of the three denominations of the new Illinois drug stamps. The \$5 stamp is green, the \$250 stamp red and the \$2000 stamp blue. Copies of the \$5 stamp are available at face value from SRS Treasurer Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717. Before the paper stamps were issued, a small, olive green \$5 decal was in use for a short period. Whether decal versions of the \$250 and \$2000 stamps were also issued is not yet known.

continued from page 50.

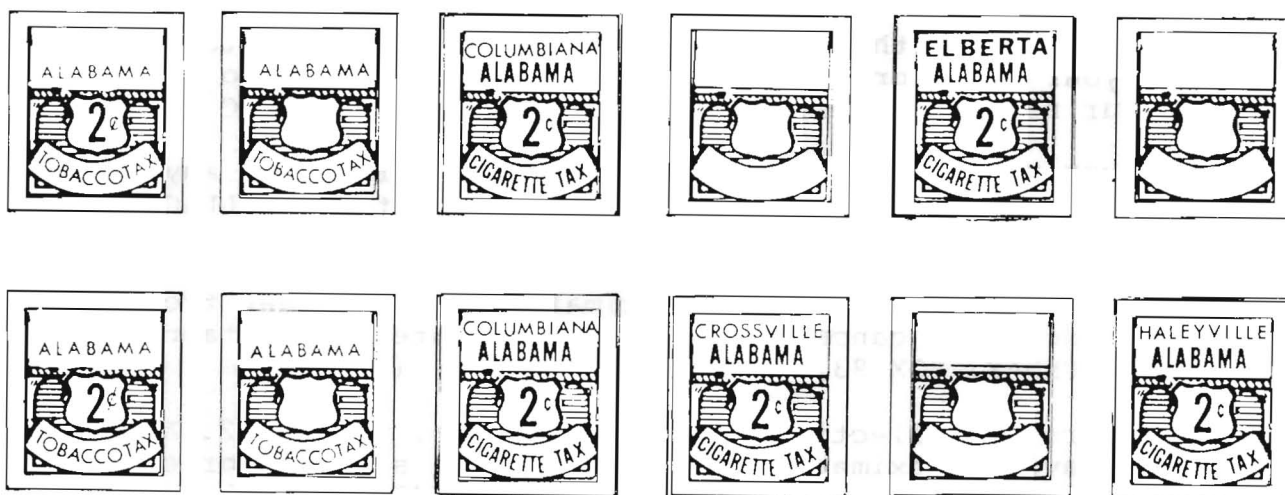


Figure 4.



Figure 5.



Figure 6.

In addition to the essays in the collection, it contained several advertising sheets the reproduced the designs of stamps available from Brundage, either with or without the localities' names included. One such sheet is reproduced on the following page. These sheets are very colorful as they reproduce the designs available in red, green, blue, and black. When the names of localities are included in the designs shown on the advertising sheets, several localities whose stamps are not known from other sources come to light. These are also listed at the end of this article.

Finally, the collection also included several of the actual rubber mats from which the stamps were printed, as well as metal and plastic forms for producing these mats. I hope to illustarte these in a future

issue. At this time, however, these printing devices reveal further localities which apparently used stamps. They, too, are listed below.

I. Localities named in essays.

ALABAMA

Akron 1¢ cigarette tax (ct)
Alabaster 2¢ ct
Arab ½¢, 2¢, 10¢ ct
Ashville, 2¢ ct
Avon, 2¢ ct
Banks, 1¢ ct, 1¢ beer tax
Bayou la Batre, 2¢ ct
Beavertown, 2¢ ct
Brilliant, 2¢ ct
Butler, 2¢ ct
Calera, 2¢ ct
Carrollton, 2¢ ct
Castleberry, 2¢ ct
Centre, 2¢ ct
Cherokee, 1¢ ct
Chickasaw, 1¢ ct
Collinsville, 2¢ ct
Columbiana, 1¢, 2¢ ct
Crossville, 1¢, 2¢, 3¢ ct
Dosier, 2¢ ct
Elberta, 2¢ ct
Epes, 1¢ ct
Eufaula, 4¢ ct
Fayette, 2¢ ct
Gaylesville, 1¢ ct
Georgiana, 1¢, 2¢ ct
Goshen, 2¢ ct
Hackleburg, 1¢, 2¢, 3¢ ct
Haleyville, 2¢ ct
Hamilton, 2¢ ct
Hodges, 1¢ ct
Jemison, 1¢, 2¢ ct
Kinston, 2¢ ct
Lafayette, 1¢, 2¢ ct
Lanett, 1¢ ct
Livingston, 3¢ ct
Lockhart, 3¢ ct
Millry, 2¢ ct
Moundville, 1¢ ct
Northport, 5¢ ct
Odenville, 2¢ ct
Ohatchee, 1¢ ct, like Cedaredge, CO proof from Hines (1983)
Oneonto, 4¢ ct
Ozark, 1¢ ct
Phil Campbell, 1¢ ct, basic design from Hines (1983)
Pickensville, 2¢ ct, like Cedaredge, CO
also 2¢ ct like other essay designs
Prattville, 2¢ ct

Ragland, 1¢, 2¢ ct
Rainbow City, 2¢ ct
River Falls, 1¢ ct
Scottsboro, 10¢ beverage tax
Slocumb, 2¢, 4¢ ct
York, 2¢ ct

COLORADO

Akron, 2¢ ct
Antonito, 2¢ ct
Aspen, 4¢ ct
Aurora, 3¢ ct
Boulder, 1¢ ct
Cedaredge, 2¢ ct
New Castle, 2¢ ct
Rico, no value

Note: An incomplete listing of known Colorado cigarette tax decals and handstamps can be found in Hines and Morse (1970).

GEORGIA

Ambrose, 5¢ beer and wine tax
Attapulugus, 7¢ beer tax
Bainbridge, taxpaid, excise tax
Banks City, 3¢, 5¢ beer tax
Bryan County, 5¢ malt beverage tax
Calhoun County, 5¢ malt beverage tax
Citrinelle, 2¢ ct
Cook County, 5¢ beverage tax
Douglas, City of, 10¢ alcoholic beverage tax, design like Bibb County beer tax from Hines (1983).
East Dublin, 5¢ beer tax, 5¢ liquor tax, like Bibb Cty. beer tax.
Fitzgerald, 5¢ beer and wine tax
Georgetown, 4¢, 6¢, 8¢ beer tax
Gibson, 5¢ beer tax, like Cedaredge, CO design.
Gordon, 5¢ (12 oz.) beer tax, like Cedaredge, CO design.
Hahira, 10¢ beer and wine tax
Houston County, 5¢ ($\frac{1}{2}$ pint) liquor tax, like Union Springs, AL beer tax from Hines (1983).
Lyons, 5¢ beer tax
Metter, 5¢ beer tax
Midville, 5¢ beer tax
Newington, 2½¢ beer tax
Nicholls, 5¢ beverage tax, like Cedaredge, CO
Pelham, no value beer tax, like Union Springs, AL beer tax
Perry, 5¢ beer tax
Rutledge, 5¢ beer tax
Taliaferro County, 5¢ beer and wine tax
Tennille, 5¢ beer tax
Valdosta, 5¢ beer tax
Warm Springs, 5¢ beer tax
Warwich, 5¢ beer and wine tax. NOTE: One actual stamp of this design has now been seen. It is self-adhesive printed in red.
Warrenton, 5¢ beer tax
Waynesboro, 5¢ beer tax
Whitesburg, 3¢ beer tax

VIRGINIA

Pulaski, 2¢ cigar tax
1¢, 2¢, 8¢ tobacco tax
Wytheville, tobacco leaf design with no other inscriptions.

- II. Localities named on advertising sheets, rubber printing plates, etc.
A locality is not listed if a stamp of the same design has been recorded in Hines (1983). References to "like" designs are to designs shown in Hines (1983)

ALABAMA

Atmore, City of, 2¢ cigarette tax, like Double Springs, AL pressure sensitive tobacco tax stamp. From rubber plate.
Baldwin County, 5¢ excise tax, like Hale County, AL beer tax stamp.
Chambers County, 3¢ beer tax, like Macon County, AL beer tax stamp, from rubber plate.
Dale County, 3¢ beer tax, like Macon County, AL beer tax, from rubber plate.
Florala, City of, 2¢ smoking tobacco, tobacco leaf design.
Gadsen, City of, 2¢ cigarette tax, like Double Springs, AL, from rubber plate.
Lee County, 1¢ beer tax, like Macon County, AL beer tax, from rubber plate.
Mobile County, 3¢ beer tax, like Macon County, AL, from rubber plate.
Pell City, 2¢ tobacco products tax, tobacco leaf design.
St. Clair County, 3¢ beer tax, like Macon County, AL, from rubber plate.
Sandusky County, 13 1/3¢ wine tax, from advertising sheet, see illustration at end of listing.
Scottsboro, 10¢ beverage tax, from advertising sheet, see illustration.
Stevenson, City of, 2¢ cigarette tax, like 4¢ Double Springs, AL pressure sensitive type.

COLORADO

Boulder, "tax paid" in tobacco leaf design.
Durango, 3¢ cigarette tax.

GEORGIA

Bacon County, 5¢ malt beverage, like Macon County, AL beer tax.
Bryan County, 5¢ malt beverage, like Macon County, AL beer tax.
Canon, City of, 5¢ excise tax, like Midville wine tax (see below).
Covington, City of, 4¢ cigarette tax, tobacco leaf design.
East Dublin, GA, 5¢ liquor tax, like Bibb County, GA beer tax.
Elberton, City of, 5¢ excise tax, like Woodland, AL beer tax.
Forsyth, City of, 5¢ beer tax, like Bibb County, GA beer tax.
Glynn County, 20¢ whisky tax, like Union Springs, AL beer tax.
Houston County, 5¢ liquor tax, ½ pint, see illustration.

Irwinton, City of, 6¢ malt beverage tax, like Bibb County, GA beer tax.

Lakeland, City of, 5¢ beer and wine tax, see illustration.

Laurens County, 5¢ beer and wine tax, like Macon County, AL beer tax.
20¢ liquor tax, like Macon County, AL beer tax.

Meriwether County, 5¢ excise tax per 16 oz., like Bibb County, GA beer tax.

Midville, City of, 8¢ wine tax, see illustration.

Newton County, 10¢ beer tax, like Hale County, AL beer tax.

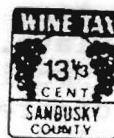
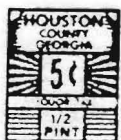
Pelham, GA, City of, beer tax, like Union Springs, AL beer tax.

Talbotton, City of, 5¢ cigarette tax, tobacco leaf design.

ALABAMA OR GEORGIA

Franklin, 5¢ wine tax, like Union Springs, AL beer tax.

Louisville, City of, 5¢ beer and wine tax, like Macon County, AL beer tax.



REFERENCES

Hines, T. (1970). Georgia local beer tax stamps. State Revenue Newsletter, 10, (Sept.), 91-93, 95-96.

Hines, T. (1983). The Brundage collection of local revenue stamps. State Revenue Newsletter, 22 (July-Oct.), 42-61.

Hines, T., and Morse, R. (1970). Colorado city cigarette stamps. State Revenue Newsletter, 10 (March), 32-33.

STATE REVENUE NEWSLETTER won a silver-bronze award at PIPEX '88 held in Eugene, Oregon, May 27-29, 1988. Your Editor thanks all those who have contributed articles to the Newsletter. This is really your award!

ILLINOIS \$5 CANNABIS stamp. Harold Effner advises that, due to the heavy demand, he has reordered copies of this stamp so that by the time you read this, they will again be available at face from Harold, along with the hundreds of other stamps he has at or below face value.

SERRA STAMP SERVICE FOLLOW-UP. In the last issue (p. 44) the failure of this "service" to fill orders in a reasonable time was reported. Richard Carlston, owner of Serra Stamps, finally refunded your editor's \$6 with a note that he "didn't have the time" to find the stamps he had advertised months before in the Newsletter. Since Mr. Carlston did not renew his SRS membership, his expulsion is moot.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. 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 AVENUE, AVON BY THE SEA, NJ 07717-1133.

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. Also need Alberta game stamps. ROG BEALS, BOX 210, MONTEVIDEO, MN 56265 (1).

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 (0).

STATE AND FEDERAL DUCK STAMPS. Buying, selling, 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. (0).

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 (1).

DUCK STAMPS: for pleasure and profit. Buying, selling! State, federal, new issue ducks. Request discount price lists. RFUBEN KLEIN, 131 SADDLE ROCK ROAD, VALLEY STREAM, NY 11581 (1).

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 (0).

HANOVER, HANOVER CENTER, AND ETNA, NH covers wanted. I need covers from all eras, stampless to present, especially 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 (0).

SELLING DANISH WEST INDIES and United States Virgin Islands revenues. Will also buy or trade U.S. possessions revenues. TIMOTHY M. MCREE, RT. 3, BOX 336, CLAREMONT, NC 28610 (1).

OHIO SALES TAX STAMP ACCUMULATIONS WANTED. I am interested in buying collections and accumulations. Contact me and we can work out arrangements for examination and offer. M. K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (1).

TRADE my duplicate state hunting and fishing stamps for your duplicate state hunting and fishing stamps. Especially need duck stamps. Trade on equal value basis. DALE C. STOVER, 1616 14TH ST., SILVIS, IL 61282 (3).

STAMPS WANTED. DAVID H. CURTIS, 1806 SYCAMORE DR., KILLEEN, TX 76543-3239.

THE FOLLOWING PRICES PAID FOR MINT NH STAMPS. HINGED 2/3 AND USED 1/3 OF PRICE INDICATED. SHIP REGISTERED OR INSURED. CHECK SENT BY RETURN MAIL.

ALASKA TERRITORY. Sport fishing, 1955-6 Pes. & NRes. \$40 each.
ARIZONA. Special use for Nevada, 1951, 1951, \$20 each.
CALIFORNIA. Honey Lake, 1956-7, 57-8, 58-9, \$25 each; 1960-1, 61-2, 63-4, 64-5, 65-6, 66-7, \$15 each; 1972-3, 73-4, \$8 each; 1981-2, \$50.
Vandenberg AFB hunting, P.O.P.
Special use for Arizona, 1954, \$35; 1954-55, 55-6, 56-7, \$10 each; 1971, \$5.
COLORADO. North Central Goose Permit, 1973, \$100.
Second rod, 1966, 67, \$20 each; 1976, 77, 78, 79, 80, 81, \$10 each.
DELAWARE. Trout, NRes., 1956, \$50; 1957, 65, 66, 68, \$25 each.
DUCKS UNLIMITED. 1984 - date, \$50 each.
FISHING UNLIMITED. 1968-70, all types, P.O.R.
FLORIDA. Public hunting area, \$5, 1951-2, \$35.
GEORGIA. Trout NRes., 1971, NRes. 1972, NRes. 5 day, 1972, NRes. 5 day, 1974, \$10 each.
GOLDEN EAGLE PASS CARDS. 1965-8 used, \$2 each, 1986, 87 \$1 each.
IDAHO. Archery, 1977, \$15; Muzzleloader 1978, \$15.
ILLINOIS. Salmon 1976-85, \$3 each; daily usage 1953 \$4, 1954 \$2 & \$4, 1955 \$2 & \$4, 1956 \$2 & \$4, 1960 \$3, \$35 each.
INDIANA. Trout, 1950, 53, 55, 57 \$2, 66, \$35 each.
IOWA. Pheasant, used, 1979-84, \$2 each; Iowa racoon, used, 1979, \$50, 1980-84, \$35 each; trout, P.O.R.; errors, P.O.R.
KANSAS. Marion County Duck, 1943-53, \$20 each, 1966, 70, 71, 72, 73, \$12 each; Fishing, 1939-40-53-4, \$12 each, 1970, 71, 72, \$5 each.
MARYLAND. Big game hunting archers, 1960-1, 61-2, 64-5, 65-6, 66-7, 67-8, \$40 each; Public lands hunting, 1978-9, \$15.
Chesapeake Bay sport fishing, 1985 \$2, \$20; trout 1963, 64, 65, 66, 72 (65 and older), \$35 each; Deer & turkey 1968-69 to 74-5, \$15 each, 1975-6 - 82-3, \$10 each.
MICHIGAN. Cisco Netting, 1964-5, 65-6, 66-7, \$100 each.
MASSACHUSETTS. Archery, 1974 brown color missing, \$35.
MICHIGAN. Use adhesive type stamp, 1981 to date, 50¢ each.
MINNESOTA. NRes. Individual addition fishing, 1961, \$20; Wildlife lands, 1971, \$25.
MISSISSIPPI. Res. archery, 1958-9, 59-60, 60-1, \$20 each.
MISSOURI. Trout, 1969-79, P.O.R.
MONTANA. Bow and arrow hunting, 1958-9, 59-60, 66-7, 67-8, 68-9, \$35 each; Season bird, NRes., 1970-1, \$20.
NEW JERSEY. Trout NRes., 1977, \$75; Woodcock, trout, P.O.R.
NEVADA. Special use for Arizona, 1984, 86, \$4 each.
NORTH DAKOTA. NRes. waterfowl, 1976, 83, 84, 85, 86, \$15 each; used \$8 each; Small game and habitat Res. youth, 1983-86, NRes. 1983-86, \$12 each, used \$7 each; Crow control, 1945, \$40; Mule deer hunting, 1959, 60, 62 white paper, 64, 66 "I-D" area, \$35 each; Turkey, 1963, 64, \$40 each, 67, 69, 70, \$6 each, 71-82, \$3 each.
OHIO. Pymatuning Lake waterfowl hunting, 1938-42, \$100 each.
PENNSYLVANIA. Archery, 1981, \$7; Muzzleloader, 1981, \$7.
SOUTH DAKOTA. Any type of rare stamp, P.O.R.
TENNESSEE. Trout, 1956-7, decal, \$35; Ammunition, shell tax stamps, P.O.R.

UTAH. Alien fishing, 1951, \$250; Wasatch District buck deer, 1940, \$15; Lake Powell NRes. 1964, \$10, Res. 1971, Res. 73, NRes. 73, \$4 each; Flaming Gorge Reservoir, 1967, 68, 69, 70, 73, 74, \$4 each; Grouse hunting 1962, \$25; Wildlife resources, 1976, \$5.

VIRGINIA. Bear & deer hunting, Res. 1948-9, NRes. 1940-1, 41-2, 42-3, 45-6 - 51-2, 53-4, 54-5, 55-6, \$12 each; Elk hunting, all Res. & NRes. 1940-1 - 46-7 except Res 44-5, \$25 each; National forests, 1940-1, 41-2, 43-4, 47-8, 48-9, \$12 each; State forests, 1961-2, 65-6, 66-7, 67-8, 73-4, \$5 each, 1978-9, 79-80, 80-1, 81-2, 82-3, 84-5, 85-6, 86-7, \$3 each; Buchanan County bear, deer damage, 1944-5, 46-7, \$10 each.

WASHINGTON. Sportsmen's Council, 1956, 58, \$12 each, 1957, \$5; Upland bird, 1975-6, 78-9, 79-80, \$35 each; Archery and/or muzzle loading rifle, 1971-2 - 77-8, 78, 79, 80, 81, 81 MLR, 82 archery, \$25 each; hound 1982-3, \$20; Elk Res., 1951, NRes., 1947-54, 56, \$15 each.

WEST VIRGINIA. Bear 1974, \$5; National forest hunting, 1951, 52, 53, 54, 55, \$8 each; Fishing, 1951, 52, 53, 54, 55, \$8 each.

WYOMING. Flaming Gorge, 1964-82, \$6 each, used \$3 each.

NATIONAL WILDLIFE FEDERATION. Full sheets, 1938-40, \$15 each, 1941-8, \$10 each, 49-54, \$6 each, 55-80, \$1.50 each.

CANADA. ALBERTA wildlife use, 1/3 face on stamps with face value of \$15 or less, \$25 and up face value, pay 1/5 face.

MANITOBA. Wildlife use 1/4 face value.

ONTARIO hunting used, 1/4 face value.

CANADA. Migratory game bird hunting permits, used, 1969-87, \$2 each.

BRITISH COLUMBIA. Conservation 1946, \$300, 1948 imperf. pair, \$100, 1950-51, decal, \$200; Winnipeg. G, F, WL 50s imperf. pair, \$25.

FRANCE. Hunting stamps, general 1925-49, used, \$20 and up, 1950-75, \$15 and up; Gibier deau (waterfowl), 1978-82, used, \$5 each; all other types used French hunting stamps wanted, P.O.R. ALGERIA & MOROCCO hunting stamps, all wanted, P.O.R.

ITALY. Hunting 1939, 1 lira, 1947, 1 lira, \$5 each, 1939, 3 lira, 1947, 10 lira, \$10 each, 1939, 10 lira, 1947, 20 lira, \$15 each.

Always paying top dollar for state duck stamps, errors, freaks, imperfs., etc. of any state duck, game, fishing or society stamps.

DAVID H. CURTIS, 1806 SYCAMORE DRIVE, KILLEEN, TX., 76543-3239.

NEW YORK LAKE ERIE FISHING STAMP

Beginning with the 1986-87 year and continuing through the 1988-89 year, New York will require a special \$3 fishing stamp for fishing in New York waters of Lake Erie and the upper Niagara River. The 1986-87 stamp pictured a school of walleye. The 1987-88 stamp shows a lake trout. Copies of the 1987-88 stamp may be ordered at face value from Lake Erie Stamp, Dept. of Environmental Protection, Room 518, 50 Wolf Road, Albany, NY, 12233-4653. Number plate blocks of four are \$12. Some copies of the 1986-87 stamps may still be available. According to the state, a total of 9000 stamps is printed each year.

W048 nwc
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STATE DUCK MARKET REPORT

By Reuben Klein

The activity in state duck stamp collecting and dealing continues with great popularity as everyone looks to acquire the elusive issues. It isn't that the demand is so great, but that the supply is so small, particularly for the early issues of most states. A large wholesale supplier to state duck stamp dealers has had his state duck stock virtually depleted. This type of market activity should continue to create upward pressure on prices. If there are any issues you need for your collection, I suggest that they be purchased now, before higher prices push them out of reach. In the next few years one can anticipate dozens of issues selling for more than \$100 each.

One area of state duck stamp collecting that has been receiving much interest is that of agent issued stamps for hunters. These differ from the collector stamps in that they may be assigned a specific block of serial numbers or have tabs attached for reporting of hunter information or be issued in a different format, such as booklet versus sheet format. States currently issuing distinctive hunter type stamps are Alaska, Arizona, Idaho, Montana, New Hampshire, New Jersey, North Dakota, Oregon, South Carolina, Washington, and West Virginia. Other states may be added to this list in the future.

A common question about state duck stamps is their value as an investment item. In the next issue of the Newsletter, the topic of this column will be state duck stamps as an investment.

NEW N.Y. "PAID UNDER PROTEST" MARKINGS

By John Conklin

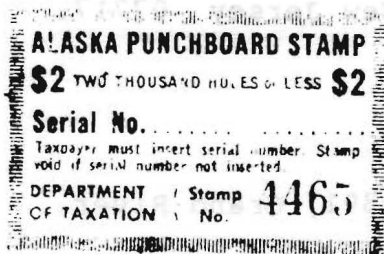
*These Stamps Affixed
under Protest by
C. J. Goodhart & Co.
57 Broadway, N. Y.*

SALE EXHIBITED
under protest by
TRIFFE, SCHUYLER & CO.
-- SCHUYLI

These Stamps affixed
under protest by
C. I. HUDSON & CO.
36 Wall Street, N. Y.

*These Stamps Affixed
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J. H. SULZBACHER & CO.
111 BROADWAY.*

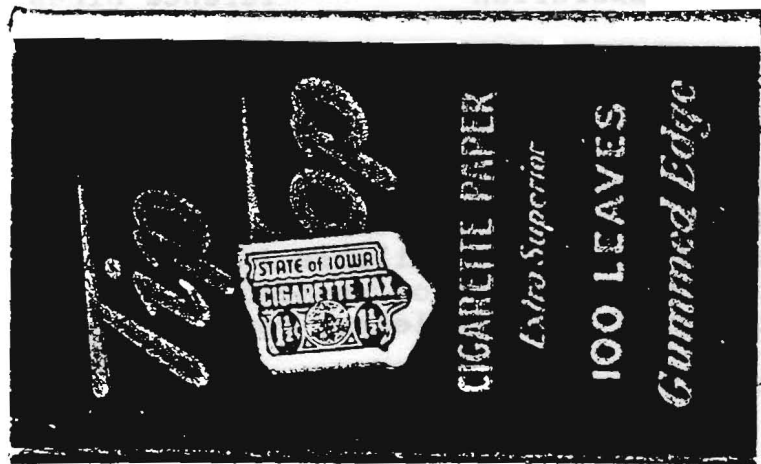
Shown above are four "paid under protest" markings that are not listed in Shedrowitz's (1973) "The Tax That Shook the Street".



ALASKA PUNCHBOARD STAMP. Shown at left is a picture of this unlisted stamp. Details about the year of issue, color, etc. are unknown. The serial number, 4465, suggests that quite a few of these must have been printed. Does any reader have any details on these stamps, or others like it, if they even exist?

IOWA CIGARETTE DECALS USED FOR CIGARETTE PAPERS.

The piece shown at right shows that for at least some period of time, the Iowa cigarette tax stamps were used to pay a tax on cigarette papers. Details on this usage are lacking and any reader who has relevant information is asked to communicate with the editor.



MAINE MUZZLELOADER STAMP ISSUED.



Shown at left is the 1987 Maine muzzle loader stamp. This stamp is green on white with red serial number. It is rouletted 9½. This stamp is available for \$1 from the Maine Department of Inland Fisheries and Wildlife State House Station 41, 284 State Street, Augusta, Maine 04333. Also available from the Department at \$1 each are the 1985, 1986, and 1987 pheasant stamps.

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