

STATE REVENUE NEWSLETTER

ISSN 0883-6760

Volume 26, No. 5

September - October, 1988

Whole No. 184

INDIANA EGG STAMPS

NAME OR NUMBER	NAME OR NUMBER
GRADE	GRADE
SIZE	SIZE
DATE OF DELIVERY	DATE OF DELIVERY
SERIES-175	SERIES-175

Illustrated above is a pair of Indiana egg stamps. These stamps were discontinued as of Dec. 31, 1981 and remainders destroyed, according to a report by Richard Salzer in the May-June, 1984 Newsletter. The design, which shows the outline of an egg over an outline map of Indiana is in pale yellow and will not reproduce well. Nor will most of the inscriptions, which are also in yellow. What will show clearly is the black overprint with lines for the relevant information to be filled in by whoever used the stamps. Of special interest is the series designation, SERIES--175, on the illustrated stamps. This designation seems to have changed quite often. Charles Hermann and Richard Salzer reported seeing series 671 and 672 when the stamps first appeared in 1973. Their report was in the Sept., 1973 Newsletter. In addition to the series 175 shown, I have copies of series 178 and 780. Aside from changes in the series number, the stamps appear identical. Reports from readers of other series numbers are welcome and should be sent to the editor.

The stamps themselves appear to have been issued in pad format in panes of two. The panes are imperf on all four sides, but roulette about 15 between the two stamps.

OREGON COIN OPERATED AMUSEMENT DEVICE STAMPS: EIGHT YEARS LATER

By Terence Hines

Alas, the rectangular stamp will not illustrate as anything other than an uninformative black square.



In the September - October, 1980 issue of the State Revenue Newsletter I wrote (Hines, 1980) about the stamps that Oregon had at one time issued for coin operated amusement devices, including juke boxes and remote controlled music devices. Since that article appeared, several members, especially Earl Stritzinger, have provided additional information on these stamps. Below appears a listing of these stamps that have been reported to date. Mint copies of a few of the decal varieties show that at least these were produced by the Rose City Label Company of Portland, Or.

Three different formats are known to have been used. The square format is approximately 51 mm square. The rectangular format is approximately 50 x 31 mm. Examples of both these formats are shown above. A third format, which was illustrated in the original (Hines, 1980) article, is about 26 x 32 mm and is known used only for the 1948-49 \$1 "music receipt" stamp.

Based on the tax laws and the stamps so far reported, it appears that stamps were first used during the 1942-43 tax year and last used for the 1948-49 tax year. There should probably be six different stamps for each tax year. Specifically:

- 1) Amusement device, costing 1¢ to play; \$1 stamp.
- 2) Amusement device, costing 2¢ to play; \$10 stamp.
- 3) Amusement device, player manually rolls balls, etc., or gun shoots beam of light at target, \$25 stamp.
- 4) Amusement device, pin ball machine or other miscellaneous device, \$50 stamp.
- 5) Music device, remote device controlling juke box, etc., \$1 stamp.
- 6) Music device, juke box itself, coin operated radio, \$10 stamp.

By the above reasoning, there should be 42 different stamps, six each for the seven tax years 1942-43 through 1948-49. As the following list shows, only 9 stamps (21%) have been reported. Does anyone have copies of any unreported varieties?

- 1942-43 \$1 black on light red, amusement device. Die cut, gummed paper, square format.
- 1943-44 \$1 black on deep vermillion, amusement device. Decal, square format.
\$50 black on red, amusement device. Decal, square format.
- 1944-45 \$1 black on deep vermillion, amusement device. Decal, square format.
\$10 black on deep vermillion, music device. Decal, square format.
- 1947-48 \$1 black on scarlet, music device. Decal, rectangular format.
\$50 black on scarlet, amusement device. Decal, rectangular format.
- 1948-49 \$1 black on green, "music receipt". Gummed paper, imperf. at top (of sheet?), otherwise roul. 13½.
\$50 black on green, amusement device. Gummed paper, imperf. on all sides, rectangular format.

REFERENCE

Hines, T. (1980) Oregon coin operated amusement device stamps. State Revenue Newsletter, 20 (# 5), 63.

RHODE ISLAND REAL ESTATE CONVEYANCE TAX HANDSTAMPS.

Effective June 9, 1988, payment of the Rhode Island real estate conveyance tax may be evidenced by a handstamp in lieu of affixing documentary tax stamps to the instruments of transfer. The use of the handstamp, by a county recorder of deeds, must be approved by the state Tax Administrator. The recorder must affix a receipt to the relevant deeds showing the amount of tax paid, as well as using the hand stamp. Does this spell the end of the use of Rhode Island real estate conveyance tax stamps?

ELSEWHERE IN THIS ISSUE: A full listing of state revenues available at or below face value from the SRS.

JOIN THE AMERICAN REVENUE ASSOCIATION!

The American Revenuer—The Journal of the American Revenue Association, *The American Revenuer*, is published ten times per year and features illustrated articles on every phase of fiscal and cinderella philately—U.S. and foreign, Scott and non-Scott, historical data, catalogue listings, book reviews, and reports of new issues and discoveries. This award winning journal is generally acknowledged as one of the finest in philately today. Every issue of TAR contains intriguing and exciting excursions into little-known and seldom-explored philatelic byways. Our advertisers, both dealers and collectors, are there to sell, trade and buy the stamps you need or have. Contributions to TAR are invited—YOUR discoveries, ideas and studies will find a welcome place in its pages.

Library—The ARA maintains a lending library of books, pamphlets, catalogues and periodicals, old and new, pertaining to revenues and cinderellas. Any of this material may be borrowed by members at no cost other than shipping both ways.

Auctions and Sales Department—The ARA Auction and Sales Departments offer members the opportunity to buy and sell revenue and cinderella material through periodic auctions appearing in *The American Revenuer* and through sales books. The department also maintains a stock of revenue catalogues and packets of revenue stamps for sale. These services allow members a prime opportunity to sell or obtain moderate to

higher priced revenue and cinderella material at low commissions.

MEMBERSHIP DUES AND FEES

Regular membership—Annual dues are \$15 and include a subscription to *The American Revenuer* and occasional special supplements to TAR. New members joining after March 31 will be considered paid-up through September 30 of the following year. The ARA's fiscal year is October 1 to September 30. Checks should be made payable to the ARA and, due to high clearing costs, drawn on a US bank in US funds.

Contributing membership—This optional class pays a minimum of 1.5 times the regular dues. A special card is issued and the letters CM prefix the membership number.

Life membership—Any member who is over 21 and has been a member for at least three years can become a life member by paying a fee equal to 20 times the regular membership fee. An application is available from the Secretary.

Airmail service—Applicants residing outside of the USA, Canada and Mexico may add to regular or contributing dues for airmail delivery of *The American Revenuer*. Without this additional fee, all publications will be sent by surface mail. The schedule is as follows: Central American and Caribbean areas—\$12; South American, Western Europe and North Africa—\$16; and the rest of the world—\$20.

Application for membership in The American Revenue Association

To The Secretary, 701 South First Avenue #332, Arcadia, California 91006:

The undersigned hereby applies for membership in the American Revenue Association, Incorporated, and agrees to comply with its Charter and By-Laws. Enclosed with this application is \$_____ for dues (refundable if this application is denied).

Name: (please print) _____

Address _____

City _____ State _____ Zip or post code _____ Country _____

(A street address is required for the record if a post office box is given, but will not be published. The applicant's address will not be published if specifically requested.)

New Application _____ or Reinstatement (give former ARA number if known) _____

Occupation _____ Birth Date _____

Collector _____ Collector/Dealer _____ Dealer _____ Dealer, give name of firm _____

Revenue and Cinderella collecting interests: _____

Major philatelic societies of which I am a member: _____

I have never been expelled from a philatelic organization. _____

Signed _____ Date _____

(If applicant is under 18 year of age a co-signer is required.) I hereby agree and bind myself to act as guarantor of the above-named applicant and to hold myself responsible for all debts or other obligation of said applicant to the ARA until the applicant reaches majority.

Name (please print) _____ Relation to Applicant _____

Address _____

Signature _____ Date _____

Proposed by: State Revenue Society ARA No. _____

STATE REVENUES FOR SALE

CALIFORNIA	2 ounce distilled spirits essay, single	2.50
	same, pair showing both types	6.00
	L22-27, engraved liquor decals	1.00
FLORIDA	L30 ("RRR" in Hubbard), mint	20.00
	5¢, 15¢, 30¢, 75¢ & \$1 docs. with "DEPT. OF REVENUE" at base	2.50
	block of 10 of the 5¢ value showing sheet number	1.00
LOUISIANA	Soft drinks decals, set of 1/8¢ purple, ¼¢ blue, 3/8¢ green & ½¢ brown (blocks of 4, pro rata)	.50
MAINE	Cigarette decals, Hines #s C11a*	.20
	C12*	.25
	Blocks of 4 and C14	.50
	panes of 10 pro rata. C15*	.45
	C16*	.60
MASSACHUSETTS	Archery, 1960-61, 63-65, 67-73, 73, MNH	5.00 each
	Archery, 1962, MNH	15.00
	Archery, 1966, MNH	15.00
	Archery, 1985-87, MNH	3.50 each
	Waterfowl, 1984-87, MNH	2.00 each
MISSISSIPPI	Mineral documentary stamps	
	3¢, 20¢, & 50¢, perf. 12½, mint	5.00
	\$1 roul. 6½	3.00
OKLAHOMA	Motor vehicle stamp, \$3.50 face	3.50
TEXAS	White wing dove, 1977, MNH	1.00
VIRGINIA	D1, doc. seal on piece, damage at 2 corners	7.50
VIRGIN ISLANDS	2¢ doc., MNH	1.00
FEDERAL TAXPAID TOBACCO STRIPS: Any of the following Springer #s at 50¢ each. The entire collection, 26 diff., \$10.00.		
TG159C, TG181B, TG185A, TG185B, TG272A, TG272B, TG304A, TG338A, TG372A, TG441B, TG468A, TG542B, TG601A, TG607B, TG676B, TG708A, TG709A, TG737B, TG763B, TG788B, TG814B, TG816B, TG963B, TG991B, TG993B, TG995B.		

I am disposing of my collection of US federal revenues, both Scott and non-Scott. Included are first issues, taxpays including beers, etc. Send your want list. Excellent prices. Mint U.S. postage accepted at 100% of face value in payment. Mint UN-NY postage accepted in payment at 75% of face value.

TERENCE HINES BOX 258 THORNWOOD, NY 10594-0258

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 7/15/88

As of the date of this list, the following stamps are available for purchase from the SRS. If the item is sold out by the time that your order is received, your overpayment will be refunded as a check or postage. Return postage is required on all orders. Thank you.

ALABAMA--Bibb County: .10 and Franklin County: .25

ARIZONA--Marijuana \$.35

Cigarette stamp: 22 1/2 cents each 2 varieties
(panes of 10 \$2.25)

CALIFORNIA--Department of Motor Vehicle Stamps \$1, \$2

Department of Fish and Game --76 different stamps, sold as a set only, returns can't be allowed. These stamps are in the same condition as sold by the state; most are very good; a few of the older gummed stamps have had the gum dry up. The following stamps are included:

Striped Bass License--1982-4; Trout and Salmon License--1973-83;
Inland Waters License--1972-83; California License Stamp--1959,
61 (2), 62-5, 67-9, 71; Commercial Fishing Salmon--1981-3; Sports
Fishing Resident--1975, 79, 81-4; SF Non-Resident--1981-4; SF
Non-Resident 10 day--1981-4; Junior Resident Hunting--1980, 82-3;
Resident Hunting--1980-3; Dog Training Permit--1979, 1981-4; Field
Trials Permit--1977-9, 81, 84; One Day Ocean Fishing Salmon and
Steelhead--1982-3; Ocean Enhancement--1984; Reduced Fee Sport
Fishing--1984; Pacific Ocean Yearly License--1984. Complete set,
including postage, is \$31.05. (Only 2 sets left)

1985 and 1986 Fish and Game stamps (14 varieties) available as a set
for \$5.60. These stamps are mostly non-pictorial and include the
following: Striped Bass 85&86; Resident Fishing 85&86; Pacific Ocean
Only 85&86; Ocean Enhancement 85&86; Resident Sport Fishing Upgrade
86; Non-Resident Fishing 85&86; Non-Resident 10-Day Fishing 85&86;
Commercial Salmon 85.

FLORIDA--Documentary: \$.30, .75, 1.00--only straight-edges available

GEORGIA--Wildlife Management Area: 1982-3 (\$2.50 each)

non-pictorial hunting and fishing stamps (.20 each) ** see Page 2

Resident Archery	:1981-2
Resident Hunting	:1981-2
Non-resident hunting	:1981-2
Non-res 10 day hunting	:1981-2
Res hunting and fishing	:1981-2
Resident Fishing	:1981-2
Resident Trout	:1981-2
Non-resident trout	:1981-2
Non-res 5 day fishing	:1981-2
Non-res 5 day trout	:1981-2

ILLINOIS--Cannabis Stamp \$5.00 (decal)

INDIANA--Real Estate 1.00, 2.00, 5.00

KANSAS--Egg Inspection:Complete Set \$2.00 (mailed flat-add 65 cents postage)

MAINE--Cigarette Stamps .28 and .35 (.63) panes of 10 are available

MARYLAND--Liquor - Goldstein signature (available in complete sets only)
9 values \$2.72

Wine - Lacey	.40
Wine - Tawes	.20, .40, 2.00

MICHIGAN--Trout and Salmon 1980 6.25

MINNESOTA--State Deed Tax Stamps--all rouletted, .50, \$1, \$1.10
--Marijuana Tax--\$10.00 each

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 7/15/88 (#2)

MISSISSIPPI--Endangered Species (1975) \$5.00
--1985 Uniform Identification Cab Card stamp ("Bingo" stamp)..free
--1983 Automobile License Plate Registration Sticker...free

MISSOURI 1986 Trout 2.50 each
1987 Trout, Waterfowl 2.50 each

NEW JERSEY 1981 Trout, Pheasant .50 each
1982 Woodcock, Trout, Non-Res Trout, Pheasant .50 each
1983 Woodcock .50 each

NORTH CAROLINA 1986 Hunting and Fishing License Stamps
24 items--sold as a set only \$35.36
Cigarette Decal free

PENNSYLVANIA Archery and Muzzle Loader License Stamps (1985) \$1.50 (2 stamps)

SOUTH CAROLINA Cigarette --9 cents (for 25 pack cigarette)
Documentary --.20 (ABNC); .10 .20 (Weldon, Williams & Lick)

VIRGINIA- Portsmouth-Cigarette .1875
Virginia Beach-Cigarette .15 (2 types)

WASHINGTON Waterfowl 1987 \$5.00

WEST VIRGINIA Hunting and Fishing
non-pictorial National Forest Fishing 1965-7, 1969-71 .50 each
non-pictorial National Forest Hunting 1965-7, 1969-71 .50 each
non-pic pre77 National Forest 1972-78, 81, 84-6 .50 each
non-pic pre77 Non-Resident Trout 1977-78, 81 .80 each
Trout 1983-4, 86 .50 each
Bear Damage 1975-9, 81, 86 .80 each

BINGO CARDS 1985, 1986, 1987 \$1.50 each (plus a total of 85 cents postage)

Send all orders to Harold A. Effner Jr
425 Sylvania Avenue
Avon-by-the-Sea, NJ 07717-1133.

All checks and money orders are to be payable to the State Revenue Society. Some of these items are in very limited supply. Asterisked "*" items are heavy (cardboard backing) and will require extra postage.

NAME: _____ SRS #: _____

ADDRESS: _____

AMOUNT ENCLOSED: \$ _____ DATE: ____/____/____

PHILOSOPHY: Why does the SRS purchase these stamps? The following "rules of thumb" apply:

- there is a discount for a large order (a discount that can be passed on to SRS members)
- the sale of the stamps will expire before SRS members can be notified in the Newsletter
- the stamps are non-fish and game (e.g. wine, liquor, cigarette)
- there is a minimum purchase requirement

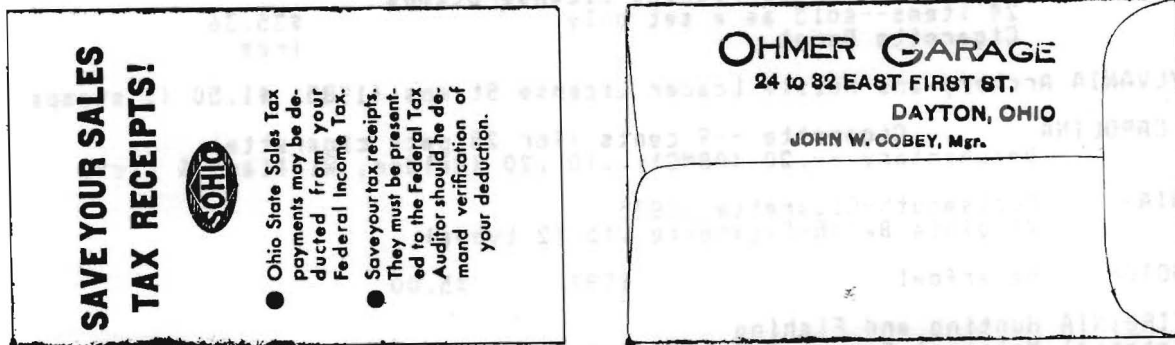
The only time that a limit is imposed on a stamp purchase (and then the maximum purchase becomes 2 copies) is until that stamp has been mentioned in the Newsletter and all SRS members have had an opportunity (a month) to purchase it.

Interested in the New Issue Service? Send a SASE for details.

OHIO CONSUMER'S RECEIPT ENVELOPES

By M. Malehorn

Apparently it was a common practice in Ohio for vendors to provide small envelopes in which consumers could keep their halves of the sales tax receipts. I have run into reference to two from Alms and Doepke, Cincinnati, and one from Shillito's, Cincinnati. I have also obtained photocopies of one that Sohio must have provided state-wide for its garages and gas stations to use. It is pictured below, half-size.



If you have any of these envelopes, from anywhere in Ohio, would you please send me a photocopy of both sides (if there is printing on both sides), the color(s) of the printing, and the color of the paper in the envelope. I am trying to develop a catalog of sales tax tokens and receipts, and would like to include these envelopes in the catalog. Merlin K. Malehorn, ATTS Editor, 6837 Murray Lane, Annandale, VA 22003

OKLAHOMA MOTOR VEHICLE TAX STAMP, \$3.50 DENOMINATION.

Member I. Pfalser provides some additional details on this stamp, reported in the Sept.-Oct., 1986 Newsletter (p. 43). These come in panes of 20 (4 wide by 5 high) in booklets of 500. The booklet is stapled at the top, is of blue cardboard and imprinted in black "500 / OKLAHOMA / MOTOR VEHICLE TAX STAMPS." Current stamps have a RED serial number, while previous stamps had a black serial number.

NEW JERSEY 1987 WATERFOWL STAMPS AVAILABLE FROM STATE.

The 1987 New Jersey waterfowl stamps expired June 30, 1988 and are now being offered for sale, at face value, to collectors. A \$2.50 resident and \$5 non-resident stamp were issued, both showing a pair of Canada geese taking off. Blocks of 4, panes, sheets and full books are available, as well as singles. For an order form write to the NJ Division of Fish, Game and Wildlife, Waterfowl Stamp, CN 400, Trenton, NJ 08625. No orders postmarked after Dec. 31, 1988 will be accepted and remainders will be destroyed.

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 AVE., AVON BY THE SEA, NJ 07717-1133.

HAVE EXTENDED my duck stamp collection to include postage stamps of the world featuring ducks and geese. Have quite a few duplicates, some very hard to locate, for sale or trade. Write C. R. PENDL, SURING, WI 54174-0073 (2).

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 (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 (0).

DUCK STAMPS: For pleasure and profit. Buying, selling! State, federal and new issue ducks. Request discount price lists. REUBEN KLEIN, 131 SADDLE ROCK ROAD, VALLEY STREAM, NY 11581 (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 (0).

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 (0).

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 (2).

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. CRUMBLY, BOX 219, NEWELL, NC 28126 (3).

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 (3).

Ad corner continued on next page.

AD CORNER continued.

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 (1).

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 (1).

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 (0).

SRS ELECTIONS

The two year term of office of the current slate of SRS officers comes to an end at the end of 1988. The election for the 1989-1991 term will appear in the next issue of the Newsletter. Nominations for the offices of President, Vice-President and Treasurer, Secretary and Board of Director member should be sent to SRS President Hines (Box 258, Thornwood, NY 10594-0258) as soon as possible so a ballot can be prepared for the November-December Newsletter. Those submitting nominations must provide evidence that the nominated individual is willing to stand for election to the nominated office.

TOWN OF SULLIGENT (AL) DATED TOBACCO TAX DECAL.



Shown, twice actual size, is a pair of 2¢ tobacco tax decals from Sulligent, AL. These were printed by Brundage and are of the standard tobacco leaf design. What makes these stamps unusual is the tiny date "1953" at the base of the stamp, although this will not show clearly in the illustration. Later issues from Sulligent do not have this date. The illustrated stamps are dark blue while later issues come in shades of lighter blue.

-- Terence Hines

New Variety of Vermont Heat Transfer Decal.



(Enlarged
100%)

A new variety of this decal, number C24 in the Hines catalog, has appeared in the last year or so. Shown above are both the old variety, at left, and the new variety, at right. Both are black on orange and are thus difficult to illustrate. The major differences between the two can be seen in the size of the "20", which is larger on the new variety, and in the size of the words "CIGARETTE TAX" which are smaller on the new variety. The catalog number of the new variety is C24a.

-- Terence Hines



Shown at left, twice actual size, is a recent 20 cigarette heat transfer decal from the District of Columbia. It is blue on tan.

-- Terence Hines

MINNESOTA COUNTY METER TAPES AND STAMPS AVAILABLE FROM SRS.

Thanks to the efforts of SRS Treasurer and Stamp Seller Harold Effner, Jr., the county real estate tax meters or stamps from 11 counties are available at face value to SRS members. Available are: Hennepin Cty, meter # 10535, state design*; Sherburne Cty, # 11186, state design*; Koochiching Cty, # 11382, state design*; Steele Cty, # 11271, state design; Wright Cty., # 11185, state design with county name handstamped over "Minnesota": Olmsted Cty., # 10515, state design; St. Louis Cty., # 10821, county design; McLeod Cty., # 10819, county design; Scott Cty., # 10820, county design; Cass Cty., # 11380, state design; Wilkin Cty., pressure sensitive stamp. The set is \$4.50, plus 25¢ postage from Harold A. Effner, Jr., 425 Sylvania Ave., Avon-by-the-Sea, NJ 07717-1133.

*Indicates a change in meter number or design type from the listing of Minnesota county meters in the March-April, 1988 Newsletter.

NEW NEW YORK CIGARETTE TAX DECALS

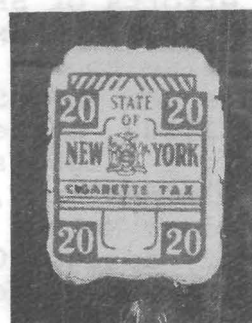
By Terence Hines



(Enlarged
100%)

Once again, the State of New York has changed, slightly, the design of its 20 cigarette tax decals, as well as their color. As of this writing, the design and color of the 25 cigarette tax decals seems to have been unchanged from those reported in the July-August, 1986 Newsletter (p. 20). Shown above, at left, is the previous 20 cigarette heat transfer decal for cigarette packs sold in New York State outside of New York City. This decal is black and grey on white. Shown to the right of this decal are the 20 cigarette state and "state and city" decals. These are black on lilac and black on blue, respectively. All are heat transfer decals and are shown enlarged 100%.

Member John Conklin reports that water transfer decals are being used on packs of foreign cigarettes sold in New York. These packs are often of unusual sizes that prevents them from being stamped by the machines that mechanically affix heat transfer decals. Thus, hand affixed water transfer decals must be used. Illustrated below are two water transfer decals that John has found. These may be old issues just pressed into service. The 10 cigarette decal is brown and the 20 cigarette value is blue. Interestingly, although the 10 cigarette value is inscribed "City of New York" and the 20 cigarette value is inscribed "State of New York," John has found both used on the same package.



(Enlarged
100%)

It should be noted here that there exists a 20 cigarette "State and city" decal similar in design to that shown on page 5 of the Jan. - Feb. 1985 Newsletter. This is black and green on white. Decals inscribed "state and city" are used on cigarettes sold in New York City and indicate payment of both the state and city cigarette tax.

The entire area of New York State and City cigarette tax decals is

is an extremely confusing one due to the frequent changes in decal design and/or color, due, perhaps, to attempt to foil counterfeiters. The situation becomes more complex when one considers that, for the heat transfer decals alone, there are four different varieties, the 20 and 25 cigarette decals for the state and for the city. Water transfer decals may not change design as frequently.

STATE "DRUG" STAMPS: ARE THEY LEGITIMATE STATE REVENUES?

By Terence Hines

The dispute over the NH \$50 governor's edition duck stamps has caused at least one SRS member to wonder whether the various state stamps, often with very high face values, issued to tax sales of illegal drugs, are really legitimate state revenues or issues designed to exploit collectors. While it is true that the face values of many of these stamps are far too high to permit collectors to purchase them, I think that they are certainly legitimate state revenues and are not abusive issues. They were not issued with any thought of getting income from sale to collectors. The very high face values, coupled with often high license fees that are required before one can even buy the stamps make it clear that income from collectors was not a consideration in the issuance of these stamps. They were issued in an attempt to add one more charge against those found dealing in illegal drugs. In fact, I strongly suspect that the states wish, in this instance, that there was no such thing as a collector of state revenue stamps. Actually selling licenses and stamps requires setting up a fairly expensive bureaucratic structure and the states would be better off, financially, if there were no collectors who were interested in these stamps.

In fact, these stamps are only the latest examples of stamps issued not to make money, but to prevent the sale of a particular commodity or to prevent people from engaging in certain occupations. The special tax stamps issued for "retail dealer in leaf tobacco" are an early example. The special tax on this occupation was \$500 a year from 1873 to 1883 and \$250 from then until 1890. This tax was, according to Springer (1973, p. 17) "a punitive tax designed to discourage anyone from selling leaf tobacco directly to consumers or to small-time operators who paid no tax." At least two other special tax stamps were issued to fine illegal, at the time, occupations; the \$1000 brewers stamp issued during prohibition (Hines, 1976; Hicks, 1985) and the special tax stamp for "dealer in grain, securities, etc." (Hines and Hicks, 1986).

In the area of state revenues, the 1935 Alabama 10¢ and 50¢ oleo tax stamps fall into the category of stamps issued to prohibit sale of a commodity, with no thought of income from collectors. The tax rate was 10¢ per pound of oleo if the oleo was made from fat imported from a state other than Alabama. This tax effectively banned the sale of such oleo as it was so expensive that no one would buy it (Litchfield, 1988).

So, while collector annoyance at the high values of the stamps for drugs is understandable, the stamps must be considered perfectly legitimate. And, who knows, maybe some day remainders will become available.

REFERENCES

Hicks, J. (1985). A real beer stamp - revisited. American Revenuer, 39, 34-36.

Continued on page 87.

RESPONSE TO THE DUMAINE'S' CALL FOR HINES' CENSURE

As of this writing, August 9, 1988, 13 members have sent comments regarding the Dumaines' call for the removal and censure of Newsletter editor Hines, as stated in their letter in the last issue of the Newsletter. The total of these comments is far too extensive to permit printing of everything that has been received. Excerpts, however, will provide the basic flavor of members' reactions.

Two members objected, rather strongly, to the amount of space given to the controversy. Member Lee Poleske stated that "I deeply resent so much of the Newsletter being used for petty people writing about petty issues at great length. I feel that anyone who wastes anymore of the Newsletter's space on this issue should be dropped from the organization." Member David Curtis, a dealer in state duck stamps, said that "I'm getting real tired of seeing negative comments on N.H. state stamps. I don't appreciate being told what to think and collect. No one has the right to tell dealers what to sell or collectors what to buy."

Even the above two members did not seem to support the Dumaines' call for Hines' recall or removal. The other eleven members who wrote supported the stand against the New Hampshire \$50 governor's edition duck stamp. Scott McClung wrote "to express my full support of your position regarding the New Hampshire duck stamp controversy. The major reason I stopped collecting postage stamps was the gimmickry of first day covers, postage stamp countries, etc. This seems to be similar." Fred Robinson noted that "the issue of the Governor's Edition special issue duck stamp has been resolved by establishing criteria for what is/is not acceptable for special issues. The guide lines are very good and spell out what the SRS considers a regular or special issue. It is shameful that the political system of New Hampshire has been 'hoodwinked' into a special program with the poor results for income." John Bowman writes "I do not support the Dumaines' requests for your censure, recall from office, or public retraction for your actions. On the contrary, I applaud your concern and efforts on the behalf of philatelists to inform them of the facts surrounding the issue in question." Carl Linder is of the opinion that the call for censure and recall is "a rotten joke." Jeremy Lifsey states that "you have my full support for bringing to light the fact that the New Hampshire Governor's stamps are not worth the paper they are printed on."

Howard Wunderlich states that "at this juncture in time Terence Hines has my support in his efforts in this matter and he has done a fine job in his positions with the society." Wallace Mitchell "would like to state that I am in your corner regarding the controversial Governor's issue of the New Hampshire waterfowl stamps." Harold J. Humm offers "congratulations for your vigorous opposition to this stamp issuing policy that sidetracks funds that should go to wildlife management." Ogden Scoville, former President of the American Revenue Association, wrote that "not only will I not collect this stuff but I won't deal with stamp dealers that foster these issues." A member who asked that his name not be published wrote that "I most certainly favor your position and that of the Board of Directors."

Member Carter Litchfield's comments are worth quoting at length. He states that "I am delighted to see that the State Revenue Newsletter is serving the purpose for which it was intended, i.e., to provide an

open forum where all sides of a controversy can freely be expressed. SRS members have always been independent thinkers. The Newsletter should provide them with all the facts and opinions on a subject, and let them make up their own minds.

The Dumaines urge the 'censure and recall of Mr. Hines from his Editorial and Presidential offices.' I believe that all SRS officers have the freedom to express their own personal opinions about revenue stamps in the Newsletter as long as I and other SRS members have equal access to print their opposing opinions. The printing of the entire Dumaines' letter in the July-August 1988 issue of the Newsletter indicates to me that freedom of expression for all SRS members is still alive and well at Newsletter headquarters. As long as the current officers keep it that way, there is certainly no need for any censure of recall."

DUMAINES' RESPONSE TO HINES

Editor's note: I invited the Dumaines to reply to my comments on their call for my censure and removal, as published in the July-August issue of the Newsletter. Bob Dumaine's response is reported below as received:

Terence Hines, President, SRS, and SELF-ADMITTED, Self-Guided, Assassin of Wetlands Preservation. After reading your "response", I am convinced the basic problem has still managed to escape your vigilance and keen eye for detail. The point, Terence, is that you, in all your positions with SRS, printed incorrect data and refuse to admit it. Second, you fail to see the necessity for the stamp; does the current drought do anything for you, or was it contrived by the states so they can raise funds?? Third, although you work for free, the publisher and artist do not, so they deserve profit; so do the dealers who advertise and sell the issue to raise funds. If everyone worked for a pre-set fee as you suggest, the net result would be just the same, the money would simply come off the top.

By the way, all dealers who bought the 1988 New Hampshire Governor's stamp report very brisk sales, much better than last year! Of course, I realize you 'don't take me seriously', and you should realize that NO ONE takes you seriously. I have gotten letters asking 'what kind of jerk is Hines??' to which I reply, 'I have no idea....'

Bob Dumaine

Continued from page 85.

Hines, T. (1976). Special tax stamps of the United States. Beverly, MA: ARA.

Hines, T., & Hicks, J. (1986). Special tax stamp for dealer in grain, securities, etc. American Revenuer, 40, 168.

Litchfield, C. (1988). History of oleomargarine tax stamps and licenses in the United States. Kemblesville, PA: Olearius Editions.

THE STATE REVENUE SOCIETY

President Terence Hines
Box 258, Thornwood, NY 10594-0258.

Vice President & Treasurer Harold A. Effner, Jr.
425 Sylvania Ave., Avon-by-the-Sea,
NJ 07717-1133.

Secretary Terence Hines

Board of Directors
Dr. John Cahoon
Box 391, Grand River, OH 44045.
Dr. Edward H. Miles
888 8th Ave., New York, NY 10019.

Howard D. Nelles
671 Center St., Jamaica Plain, MA 02130

Librarian Terence Hines

NEWSLETTER Editor Terence Hines

The STATE REVENUE NEWSLETTER is published bimonthly by the State Revenue Society. Dues are \$4 a year. Sample copies of the Newsletter are \$1 and are available from the Secretary, address above, as is further information and membership applications. Contents of this issue of the STATE REVENUE NEWSLETTER are copyright © 1988, SRS.

(184)

RICHARD M. BILEK
1515 SOUTH HIGHLAND
ARLINGTON HEIGHTS,
IL 60005

BULK RATE U.S. POSTAGE PAID MT. PROSPECT, ILLINOIS 60056 PERMIT No. 21
--

FORWARDING POSTAGE GUARANTEED

ADDRESS CORRECTION REQUESTED