

STATE REVENUE NEWSLETTER

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Whole No. 190

FUSION DECALS

By Terence Hines



Most collectors are familiar with the so-called "heat transfer" decals that are used by many states to show payment of the state cigarette tax. These stamps are affixed cigarette packs through the application of heat. In contrast, older water transfer decals are applied through application of or soaking in water. The heat transfer decals are produced by the Meyercord Company of Carol Stream, Illinois under the registered trade mark of "FUSON CIGARETTE TAX STAMPING SYSTEM." Meyercord not only produces the decals, it also sells or leases equipment for use in affixing the stamps. According to a brochure on the firm's product provided by Meyercord (and now in the SRS Library):

Meyercord's modern, fully-integrated manufacturing operations assure customers of receiving the highest degree of quality, superior service, and on-time delivery. State-of-the-art security systems, plus 24-hour guard service are integral parts of the production operation. All production is performed in-house, from graphic design to film preparation, cylinder etching, printing and finishing. Nothing is left to a second party.

From production through distribution, Fuson stamps are handled as if they were revenue itself.

Nor is concern about security misplaced. With the huge amount of money taken in by cigarette taxes, attempts to counterfeit cigarette tax stamps and meter imprints do occur. Some years ago New York banned the use of Pitney-Bowes metering machines for the collection of cigarette taxes since the impressions were so easily faked. Even in Vermont, fake meter imprints were created of the 1969 12¢ orange meter imprint. The counterfeit meter imprint is listed as # CM7a in Hines' (1984) catalog of

New England revenue stamps with a value of \$7.50. Water transfer decals have also been counterfeited. Such counterfeiting is the reason for the several color changes found on the local tobacco and liquor tax stamps produced by Brundage (see Hines, 1986). The Meyercord FUSON system allows for very rapid changes in color and/or design to help foil counterfeiters.

Recently, Meyercord has added a new twist to their efforts to foil counterfeiting and increase the security of their stamps. They have added the use of fluorescent ink. As Tom Maringer has observed (see pages 35 and 38 in the May-June, 1989 issue of the Newsletter), he has found that the safety designs on current Alabama, Georgia, New Hampshire, and Tennessee Fuson decals fluoresce under longwave UV light. Tom now reports a further development in Meyercord's use of "invisible ink." The current Illinois 20 cigarette Fuson decal (illustrated at the start of this article) shows, under long wave UV light, a safety imprint reading "ILLINOIS / DEPT. OF REVENUE." This imprint is invisible under normal lighting conditions. When asked about the use of fluorescent ink, a Meyercord spokesman declined to comment on how long it had been in use. Obviously, the use of such ink opens up a new area for collectors. When the invisible, to the naked eye, safety design or inscription changes, a new and collectible variety is created. State revenue collectors may have to become as sophisticated as their postage stamp collecting friends in the use of various special lights to detect otherwise invisible inscriptions and markings.

The Meyercord spokesman did say that the first Fuson stamp was produced in 1954. I do not know which state first used these stamps. Can any reader provide this information?

While discussing the Meyercord Fuson decals, it is an opportune time to show a fairly complete selection of the current 20 and 25 cigarette tax decals produced by this firm. These are illustrated, twice actual size, on the next few pages, along with a description of the colors. It should be remembered that colors and/or designs can change rapidly, so these may not be current by the time this issue reaches you. Collectors are asked to send examples of more current (or past!) Fuson decals to the editor for illustration in future issues of the Newsletter. Some decals that have been previously shown in earlier issues of the SRN are repeated here for the sake of completeness and having them all illustrated in one place.

I. 20 CIGARETTE FUSON DECALS.



ALABAMA
black on blue



ARIZONA
black on green
"State of Arizona"
in white.



CALIFORNIA
black on
yellow



COLORADO
black on tan,
yellow border



D.C.
blue on tan



GEORGIA
black on blue



IDAHO
black on olive



ILLINOIS
blue on tan



INDIANA
black on olive



IOWA
black on
dark yellow



KANSAS
black on
green but
white sunflower



KENTUCKY
dark tan on
dark yellow



LOUISIANA
black on olive
state name
in white



MARYLAND
black on
purple,
state name white



MINNESOTA
black on
orange



MISSISSIPPI
blue & orange



MISSOURI
red on white



NEVADA
black & red
state name white



NEW HAMP.
black on
yellow



NEW MEXICO
black on red



NEW YORK
black &
purple



NEW YORK
CITY+STATE
black, green,
& white



OKLAHOMA
black &
brown



OREGON
black & blue,
state name white



TENNESSEE
black & pink



UTAH
black & green,
yellow border



VERMONT
black &
yellow-orange



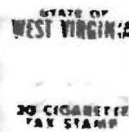
VIRGINIA
red & blue



VIRGINIA &
NVCTB, black
& yellow, white
state etc.



WASHINGTON
black & red



WEST VA.
black & white,
green border



WISCONSIN
red on white



WYOMING
red and blue

II. 25 CIGARETTE FUSON DECALS.



ALABAMA
black, olive
with yellow
border



ARIZONA
black &
blue



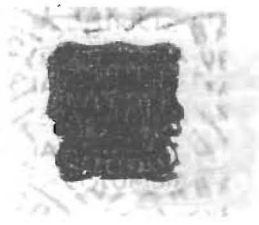
ARKANSAS
black &
orange-red



CALIFORNIA
black & olive



COLORADO
black &
orange-red,
yellow border



D.C.
black &
orange-red,
yellow border



FLORIDA
red on
yellow



GEORGIA
blue on tan



IDAHO
red on tan



ILLINOIS
black & blue



INDIANA
blue & white



IOWA
black & blue



KANSAS
lilac & blue



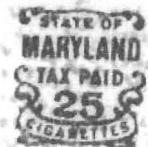
KENTUCKY
black & yellow



LOUISIANA
black &
red-orange



MAINE
green & white



MARYLAND
black & lt.
purple



MINNESOTA
black on
green



MONTANA
black on yellow



NEBRASKA
blue, red &
white



NEVADA
green on
white



NEW HAMP.
black on
yellow



NEW MEXICO
black on red



NEW YORK
blue on
purple



NY CITY +
STATE, black
on lt. brown



OKLAHOMA
blue on lt.
olive, yellow
border



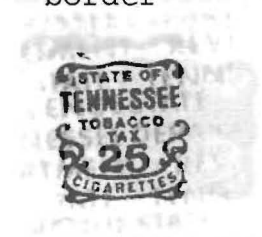
OREGON
blue on red-orange



RHODE ISLAND
black & yellow



SOUTH CAROLINA
black on red-
orange, yellow
border



TENNESSEE
black & green



UTAH
black & olive,
yellow border



VIRGINIA
black & grey



VIRGINIA &
NVCTB, blue,
tan & yellow border



WASHINGTON
black & tan



WEST VIRGINIA
black on white,
yellow border



WISCONSIN
blue on white



WYOMING
black on tan

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 all ad copy with payment to SRS TREASURER, HAROLD A. EFFNER, JR. 425 SYLVANIA AVE., AVON-BY-SEA, NJ 07717-1133.

WANTED: 1969-1979 Missouri trout stamps in mint condition. Have numerous state duck and trout stamps to trade, or will buy outright. HERMAN HOLT, 4008 MAPLE, FAIRMONT CITY, IL 62201 (3)

DOCUMENTARY and other NON-HUNTING and FISHING stamps WANTED for purchase or trade. Name your states and your interest. Giving double for state and federal playing card stamps that I need. ANDREW COOPER, 142 DOGWOOD DR., LOVELAND, OH 45140 (3).

LICENSE PLATES, CHAUFFEURS' badges, disabled vetrans keychain tags, automobile registration windshield stickers, bicycle sidepath licenses, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (10).

BEGINNING COLLECTION of revenues and cinderellas. Need help with inexpensive lots. What have you to offer? R. J. SAMOLY, 620 WHITNEY WAY, COSTA MESA, CA 92626 (0).

WANTED TO BUY: 1983 Arkansas; 1982 through 1985 North Dakota; 1987 & 1988 West Virginia duck stamps. Prefer on license if possible. Will answer your letter with complimentary N.C. hunting license with stamp for your trouble. BOB LANDRETH 200 WARD RD., GREENSBORO, NC 27405 (2).

ALABAMA PLAYING CARD REVENUES WANTED for purchase or trade. Also seeking federal and foreign playing card stamps. PETER MARTIN, 7657 SOUTHERN OAK DRIVE, SPRINGFIELD, VA 22153 (0).

ILLINOIS DAILY USAGE STAMPS wanted. Also Illinois used duck stamps and illinois salmon stamps, mint or used. Please write first. Thank you. BOB BERGSTROM, BOX 338, WHEATON, IL 60189 (0).

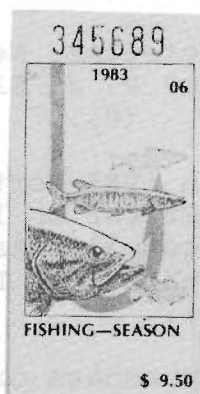
U.S. POSSESSIONS revenues, Danish West Indies revenues - I will buy, sell, trade. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (2).

INSECTICIDE OR FUNGICIDE tax stamps from Georgia, Louisiana, and North Carolina wanted. Paying top prices. BOB CHAPUT, 30 LAKESHORE, APT. 206, POINTE-CLAIRE, QUEBEC, H9S 4H2, CANADA (2).

NEW YORK FISH AND GAME STAMPS.

Starting with the 1982-83 license year, New York issued 19 (for 1982-83) or 20 (in later years) different license validating stamps. Sets of these are, for some years at least, available from the NY Division of Fish and Wildlife, NY Department of Environmental Conservation, 50 Wolf Rd., Albany, NY 12233-4750. Earlier bowhunting and muzzleloading stamps may also be available. Write to the Department at the above address for a full list of currently available obsolete stamps. The NY license validating stamps have not been illustrated in the Newsletter previously. As seen from the illustrations of the resident fishing stamps for the indicated license years, the NY stamps are pictorial, as opposed to the non-pictorial types issued by, for example, Michigan and North Carolina. The stamps are printed with pressure sensitive gum. For the 1982-83 stamps, the designs are in green and black. The designs on the 1983-84 stamps are brown and black. The 1984-85 stamps are multicolored, as are the 1988-89 stamps. I did not purchase a license for the 1985-86 through 1987-88 years, so do not know what colors those stamps were.

---- Terence Hines



SRS LIBRARY NEEDS BACK ISSUES OF ICAR NEWSLETTER.

The following issues are needed to complete our run of this revenue publication that often contains state revenue information:

- 1983: June & Oct.
- 1985: Feb. & June
- 1986: Feb. & June
- 1987: Dec.

El Hubbard tells us that his supply of these issues is exhausted. Any donations or loans for photocopying would be most appreciated. Send to SRS Librarian, TERENCE HINES BOX 629, CHAPPAQUA, NY 10514-0629.

AD CORNER, continued.

NORTH CAROLINA PICTORIAL SPORTSMAN STAMP for 1987-88, \$4;
\$15 and \$20 denominational stamps, \$1 each. All three for
\$5. Same available for 1986-87 and 1985-86 stamps. All
three years, nine stamps, \$12.50. McREE, BOX 388,
CLAREMONT, NC 28610 (1).

WOULD LIKE TO TRADE used state and state/local cigarette decals
and meters with collectors in other states. Standard format:
full bottom cellophane panel. TOM MARINGER, 2306 S. POWELL ST.,
SPRINGDALE, AR 72764-7120 (0).

HUBBARD 1960 STATE REVENUE CATALOG "CUTS" STILL AVAILABLE

In your editor's recent move an additional 13 of the original
metal on wood cuts used to illustrate Hubbard's classic 1960
catalog turned up. Most are from Washington state, but one
each is from South Dakota and Texas. These bits of state
revenue literature history can be had for \$2 each from
TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. Proceeds
to the SRS.



MAINE - NEW CIGARETTE DECALS. When Maine's
cigarette tax rate went to 28¢ per pack of
20, the state issued two new water transfer
decals. The 20 cigarette decal is red on white
and the 25 cigarette decal is green on white.
These differ from previous issues (Hines # C11 &
12 and C16) in that they are on deep yellow
safety card. They are black roul. 6½. Copies
in mint condition are available from the SRS
at face value (28¢ and 35¢, respectively, for
the 20 and 25 cigarettes denominations). Order
from SRS TREASURER HAROLD A. EFFNER, JR., 425
SYLVANIA AVE., AVON-BY-THE-SEA, NJ 07717-1133.

ARIZONA FISH AND GAME STAMPS AVAILABLE TO COLLECTORS AT \$1 EACH.

The Arizona Department of Game and Fish has 116 different
Arizona fish and games stamps, some dating from 1957, for
sale for \$1 each. The full list is too long to reproduce here.
Collectors can obtain a copy from the Department at 2222 West
Greenway Rd., Phoenix, AZ 85023. Address inquiries to the
Department's Information Branch.

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 8/14/89

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. (I've added the date that NEW ARRIVALS to the list make their appearance to help you keep current with what is available.) Thank you.

ALABAMA--Marijuana Stamps \$3.50 and \$17.50
 Cullman Cigarette .01 (pane of 10, \$.10)
 Dadeville Cigarette .015, .02 .03 (panes of 10, \$.15, .20 .30)
 Dothan Cigarette .05 (pane of 10, \$.50)
 Dozier Cigarette .02 (pane of 10, \$.20)
 Enterprise Cigarette .05 (pane of 10, \$.50)

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
 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: \$.05--mostly straight-edges only

GEORGIA--10 diff 1981-2 non-pictorial hunting & fishing stamps, \$2, plus \$.45 postage

IDAHO (7/89) Marijuana \$3.50

ILLINOIS Cannabis \$5 (decal only)

INDIANA--Real Estate 1.00, 2.00, 5.00

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

MARYLAND--Wine - Lacey .40
 Wine - Taxes .40, 2.00 (straight-edge or torn perfs only)

MICHIGAN--Trout and Salmon 1980 6.25

MINNESOTA--County Deed Tax Stamps (11 different) \$4.50 complete set only
 (Cass, Hennepin, Koochiching, McLeod-#10819, Olmsted, Saint Louis, Scott-#10820, Sherburne, Steele, Wilkin, Wright)
 --County Deed Tax Stamps II (5 different) \$2.00 complete set only
 (Anoka, Dakota-#10818, Ramsey, Todd, Winona)

MISSISSIPPI--Endangered Species (1975) \$5.00
 --1985 Uniform Identification Cab Card stamp ("Bingo" stamp)..free

MISSOURI 1987 Trout 2.50
 1988 Trout 2.50
 Brookfield Cigarette .05 (pane of 10 \$.50)
 Cameron Cigarette .03 (pane of 10 \$.30)
 Carrollton Cigarette .05 (pane of 10 \$.50)
 Concordia Cigarette .02 (pane of 10 \$.20)
 Corder Cigarette .02 (pane of 10 \$.20)
 Craig Cigarette .04 (pane of 10 \$.40)
 Excelsior Springs .10, .125 (pane of 10 \$1 and \$1.25)
 Fayette Cigarette .02 (pane of 10 \$.20)
 Forest City .02 (pane of 10 \$.20)
 Fulton Cigarette .04 (pane of 10 \$.40)

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 8/14/89 (#2)

NORTH CAROLINA Cigarette Decal

free

PENNSYLVANIA Archery and Muzzle Loader License Stamps (1985) \$1.50 ea (2 stamps)
(1986) \$1.50 ea (2 stamps)
(1987) \$1.50 ea (2 stamps)

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

TENNESSEE Ammunition Tax-New Format \$.05

UTAH Marijuana Tax \$10.50

VIRGINIA- County Bear Deer Damage Stamps
Bath County (Resident) 1950-1, 79-80, 80-1, 81-2, 82-3, 83-4
(Non-Resident) 1979-80, 80-1, 81-2, 83-4 \$.50 each
Bland County---1989 \$1.00
Craig County---1986-7, 87-8, 88-9 \$1.00 each
Floyd County---1988 \$1.00
Russell County-1988-89 \$1.00
(6/89) Smyth County--Resident 1973,74,75,76,77,78,79,81,83,86,87
(6/89) Non-Resident 1973,74,75,76,77,78,79,81,83,86 each \$.10
Washington County-undated, 83-84, 85-86, 86-87 \$.10 each
Wythe County---1988-89 \$1.00
Virginia Beach-Cigarette .15

WASHINGTON Waterfowl 1988 \$5.00 -- from dealer's booklet

WEST VIRGINIA Hunting and Fishing
non-pictorial National Forest Fishing 1965, 66, 69 .50 each
non-pictorial National Forest Hunting 1965, 66, 67 .50 each
non-pic pre77 National Forest 1972-78, 81, 84-7 .50 each
Trout 1987 .50
Bear Damage 1987 .80

BINGO CARDS 1985, 1986, 1987, 1988 \$1.50 each (plus total of \$.65 postage)

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

All checks and money orders are to be payable to the State Revenue Society. Some of these items are in VERY LIMITED SUPPLY.

NAME: _____ SRS #: _____

ADDRESS: _____

AMOUNT ENCLOSED: \$ _____ DATE: ____/____/____
Don't Forget RETURN POSTAGE.

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.

TEXAS CIGARETTE DECALS - THE LETTERS CONTINUE

By J. DePitts

The small letters that have appeared on the Texas 20 cigarette fusion type decals since at least 1984 were described and illustrated in an article last year by Hines (1988). At the start of each of these years, the decals appeared with no small letter above the "20" on each side of the design. As the year progressed, the letters "A" through "E" appeared above the two "20s". The stamps for 1984, 1985 and 1986 were distinguished by different border colors. The 1984 stamps had an orange border. The 1985 border was red and the 1986 border was green.

The 1987 stamps, like the 1986 stamps, had green borders. Thus, the 20 cigarette stamps from these two years are indistinguishable. However, the use of progressive letters was begun anew in 1987, even though the stamps' border color had not changed. Thus, stamps appearing early in 1987 had no small letters. These were gradually replaced as the year passed with stamps showing the letters "A" through "E".

The color of the border of the 20 cigarette fusion decals changed in 1988 to yellow. As before, "letterless" stamps appeared early in the year. Stamps with the letter "E" appeared in the stores in March, 1989. Presumably, these were affixed to the packs of cigarettes toward the end of 1988 and took a few months to reach the retail market.

I have never seen any 25 cigarette fusion decal with a letter above the denomination. Presumably the smaller number of these decals used does not require the letter coding system. The 1986 and 1987 25 cigarette decals had a green border. The 1988 decals had a yellow border and the outline map of Texas was slightly, but distinctly, different from that on the 1986 and 1987 stamps.

During 1988 a new series of decals for packs of cigarettes appeared. My drawing of the 20 cigarette denomination is shown below. There are at least three denominations in this series, a 10 cigarette red, a 12 cigarette orange and a 20 cigarette orange. These decals are found on packs of cigarettes made from cloves and other exotic ingredients.

REFERENCE

Hines, T. (1988). Texas cigarette decals - what are the small letters? State Revenue Newsletter, 26, 7.



AMERICAN BANK NOTE COMPANY SPECIMENS AND PROOFS

FROM THE HUBBARD COLLECTION

By Terence Hines

El Hubbard has responded to the request in the May-June, 1989 issue of the Newsletter for more information on ABNC specimen overprints by sending photocopies and descriptions of some of the items in his obviously magnificent collection. Detailed below are those items that have previously been unreported. Illustrations of "SPECIMEN" overprinted stamps are 124% of actual size. The color of the overprints are given in parantheses following the stamp descriptions. Catalog numbers are from Hubbard (1960) except for the New Hampshire and Vermont stamps, which are from Hines (1984).

SPECIMEN OVERPRINTS.

Alabama

- B4 ½¢ blue, pink & green (red)
- B5 1½¢ brown, pink & green (red)



N621



Arizona

- B13 11¢ claret (red)
- B14 12¢ blue (red)
- B16 80¢ green (red)
- T11 1¢ green (red)

Delaware

- C1 1¢ brown (blue)

Iowa

- LS16 purple (dark blue)



Montana

- LS9 dark brown (black)
- There are two different types of overprint on LS9. One has "SPECIMEN" at the bottom. The other has "SPECIMEN" at the top and "NOT FOR USE" at the bottom.



New Hampshire
T3 2¢ green (red)

North Dakota
unlisted 1¢ cigarette tax decal, type of 1943 # C28 & C29,
with red overprint.

South Carolina
LE1 25¢ plum (red)

South Dakota
C30 3¢ blue (red)

Vermont
C6 ½¢ green (red)
C8 1¢ blue (red)
C9 2¢ green (red)
C13 5¢ yellow-orange (dark blue)

PROOFS.

Minnesota
1945 liquor decal design with Haskins signature, no
serial number.

North Dakota
C25 2¢ brown

Pennsylvania
ST25 \$1 blue, # 79414 above stamp impression
liquor seal, unlisted (?), # 80225 above stamp impression

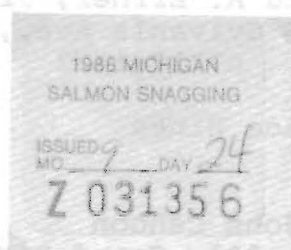
85313

79414



MICHIGAN SALMON SNAGGING STAMPS

By Carl H. Linder



In 1985 Michigan began issuing special stamps for salmon snagging. These are among the least used of the various license-validating stamps issued by Michigan. In 1985 only 23,500 salmon snagging stamps were issued, while a total of 400,964 trout & salmon stamps were issued. This is a ratio of about 1 snagging stamp for every 17 trout and salmon stamps sold.

One reason for the low number of salmon snagging stamps sold may be that snagging, the use of unbaited hooks to catch the salmon by any part of the body, is permitted only in limited areas and during a limited season each year. The practice of snagging is allowed when the salmon are going upstream in rivers and streams to spawn. A second possible reason for the low sales of the salmon snagging stamps may be that many consider it not very sporting. Interestingly, most of the salmon snagging stamps I've seen have been on non-resident licenses.

Salmon snagging stamps have been issued for each year from 1985 through 1988. A 1989 stamp will also be issued. The stamps have a face value of \$7.25. However, the total cost of a salmon snagging license is \$21.75. The basic license is \$7.25. One must then buy a \$7.25 salmon and trout stamp and then, of course, the \$7.25 salmon snagging stamp.

The 1985 stamp was red and purple. The 1986 stamp, shown above, was orange and green. The 1987 stamp was red and brown. The 1988 stamp was orange and green. The design of these stamps is simple. It consists of typeset lettering and serial number and the state seal, which will not show because of the light printing, in the above illustration.

NEXT ISSUE:

Revised listings of the State Revenue Society Library holdings.
Available back issues of the State Revenue Newsletter.
More state drug stamps.
State revenue meter stamps.

THE STATE REVENUE SOCIETY

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Terence Hines

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(190)

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