

# STATE REVENUE NEWSLETTER

ISSN 0883-6760

Volume 25, No. 1

Jan. - Feb., 1987

Whole No. 174

## NEW YORK PHARMACIST'S LIQUOR STAMP

By Ronald E. Leshner, Sr.



Most states issued stamps for alcoholic beverages following Prohibition, but relatively few states issued stamps for beer, wine and liquor before Prohibition. Missouri's beer stamps and New York's pharmacist's stamps are the only two that come to mind. The subject of this article is the curious New York pharmacist's stamp. I can only recall seeing them offered for sale about three times in the past fifteen years. They seem to be quite scarce.

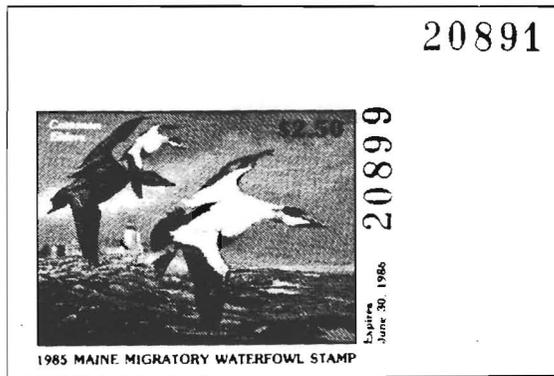
I was fortunate to acquire a mint copy recently, so I rushed off to look up the New York State law which authorized the use of these stamps. I had assumed that this stamp was for medicinal liquor, but that does not seem to have been the case. A 1903 law (Chapter 486, Laws of 1903) provided for a series of classes of licenses for retailing liquor. For pharmacists dispensing liquor on a doctor's prescription, the annual fee was \$7.50. The law further provided that pharmacists could sell up to a pint of liquor not on a doctor's prescription. A 10¢ tax was levied on such sales. This provision was presumably to discourage pharmacists from going into the full time liquor retailing business at the low \$7.50 annual license fee. This would probably account for the scarcity of the stamps. A second factor that helps to account for the scarcity is that, as bottle strip stamps, the great majority of the stamps would have been destroyed when the bottle to which they were affixed was opened. It appears that the provision allowing pharmacists to sell liquor not on a prescription was dropped when the laws were consolidated in 1909.

The stamp is printed in black by lithography on white wove paper. The separation is slop perforation 9. The instructions for use are printed along the bottom of the stamp: "This stamp must be attached to bottle over cork and cancelled by pharmacist with initials and date in ink when used". Both Cabot (1940) and Hubbard (1960) illustrate this stamp with the letter "B" in the left panel. Cabot notes that letters "A" through "E" are known. The illustrated copy has the letter "D". These letters may be position letters within the sheet, which is probably two wide as my copy has a straight edge at the right.

NEW ENGLAND UPDATE

By Terence Hines

Since the last "New England Update" in the Jan.-Feb. 1985 Newsletter (whole # 168, pp. 4-5) Maine, Massachusetts and New Hampshire have added to their series of various types of fish and game stamps and Vermont has joined the ranks of states issuing such stamps.



MAINE. Shown above are the 1985 and 1986 migratory waterfowl stamps. Both are multicolored and perf.  $12\frac{1}{2}$ , with face values of \$2.50. The current, 1986, issue is available at face value from the Licensing Division, Department of Inland Fisheries and Game, State House Station 41, 284 State St., Augusta, ME 04333.

The 1984 through 1986 Maine pheasant stamps are all of design type PH2, as illustrated in my "Revenue Stamps of the New England States". All have a face value of \$5.25, are imperf. vertically and roul.  $9\frac{1}{2}$  horizontally, since they come from booklet panes of 5, arranged 1 x 5. The 1984 stamp is black (pheasant and serial number) and red (inscriptions) on white. The 1985 stamp is black on red and the 1986 issue is dark apple green with the usual black pheasant.

The 1984 Maine resident salmon stamp is black on orange, design type S3, that of the 1982 stamp, because it does not bear any denomination. It sold for \$1.00 and is roul.  $9\frac{1}{2}$  horizontally and imperf. vertically. The 1984 non-resident salmon stamp is also without any denomination, design type NRS3. It sold for \$15.00 and is also roul.  $9\frac{1}{2}$  horizontally and imperf. vertically. The year 1984 was the last year for Maine salmon stamps. Starting with 1985, the stamps were replaced with licenses.

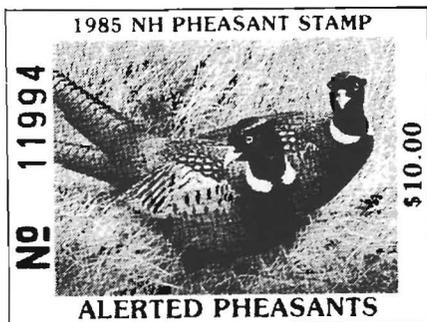
In a surprising move, the Maine Department of Inland Fisheries and Wildlife, sometime in 1986, DESTROYED ALL REMAINDERS of obsolete salmon and pheasant stamps. According to the Department, this was done because the remaining obsolete stamps were of poor quality. Some copies of the 1985 pheasant stamp are apparently still on hand, but are being sold at full face value (\$5.25). It is not yet at all clear how the Department will deal with future remainders of pheasant stamps. Collectors should write before ordering.



MASSACHUSETTS. The 1986 waterfowl stamp is, as usual, a multicolored design featuring a carved decoy. The face value is \$1.25 and the stamp is perf. 12. The 1985 archery and primitive firearms stamp is also multicolored, perf. 11½ by 12, with a face value of \$5.10. The 1986 archery/primitive firearm stamp is in a new, larger format, perf. 12, face value \$5.10. All these stamps, and some previous issues, are available from the Massachusetts Division of Fisheries and Wildlife, 100 Cambridge St., Boston, MA 02202.



VERMONT. Vermont issued its first hunting and fishing stamp in 1986. It is a \$5.00 migratory waterfowl stamp, perf. 12 x 12½. It can be purchased, at face value, from the Vermont Department of Fish and Game, State Office Building, Montpelier, VT 05602.



NEW HAMPSHIRE. The 1985 and 1986 pheasant stamps are both perf.  $12\frac{1}{2}$  at left and imperf. on the other three sides. The face value is \$10 for each. Both are multicolored, showing pheasants in natural colors. The 1985 and 1986 migratory waterfowl stamps again come in two varieties. One, perforated  $12\frac{1}{2}$  on all sides, is for sale to collectors. The other, perf.  $12\frac{1}{2}$  at left and imperf. on the other three sides, is for actual sale to hunters. The current, 1986, migratory waterfowl stamp and all issues of the pheasant stamp, a series which started in 1975, are available at face value from the New Hampshire Fish and Game Department, 34 Bridge St., Concord, New Hampshire 03301.

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VERMONT EGG (?) SEALS. Mack Matesen sends two more examples of the seal shown on page 34 of the Sept.-Oct. 1986 issue. One is identical to that shown previously, with the exception of the serial number (646273). The other is a much smaller version (44 x 42 mm as opposed to 60 x 57 mm) with serial number 269776. Both are imperf. horizontally and roul. vertically  $9\frac{1}{2}$ . On the smaller seal, the "VERMONT / GRADE A" imprint in red is in a slightly different typeface from that used on the larger version. Still, the exact use of these seals is unknown and examples from any other New England state is also unknown. Further information is solicited and should be sent to the Editor.

# DUES ARE DUE!

MEMBERSHIP RENEWAL: Send to SRS Treasurer Harold A. Effner, Jr.  
425 Sylvania Avenue  
Avon by the Sea, NJ 07717

Dues for 1987 are STILL only \$4 (foreign: \$6 by surface mail, \$12 by airmail). Check payable to the State Revenue Society.

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KANSAS EGG  
FEE QUESTION:

(See page 11)

I would like to  
purchase a full  
set of these for  
\$3 - \$4.

Return this ballot to SRS Treasurer Harold A. Effner, Jr.  
425 Sylvania Ave.  
Avon by the Sea, NJ 07717

**BALLOT AND MEMBERSHIP RENEWALS DUE BY MARCH 1, 1987!**

## AD CORNER

IOWA DUCKS IMPERF. Trade my Iowa duck stamps, 1972 and 1973 imperf. pairs for your state hunting and fishing stamps that I need. I especially want duck stamps. I have other stamps to trade also.  
DALE C. STOVER 1616 14th ST., SILVIS, IL 61282. (0)

ALABAMA LOCAL tobacco and liquor decals. Approvals from the Brundage collection. Also some from Georgia, Missouri & Colorado. Also proofs, essays, etc. Inquiries welcome. TERENCE HINES, PSYCHOLOGY DEPT., PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (0)

HANOVER, NEW HAMPSHIRE. Covers from Hanover, Hanover Center & Etna, NH wanted. I'm interested in covers from all periods, but especially modern (1900-date) ones with special delivery, registry, certified mail or auxiliary postal markings (return to sender, etc.). Also interested in covers addressed to these towns with receipt or auxiliary markings. I'll pay minimum of \$5 for any cover I need. Send photocopy for offer. TERENCE HINES, PSYCHOLOGY DEPT., PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (1)

TRADE. I can offer in trade items from Great Britain and the rest of the world - revenues, locals, labels, telegraphs, covers, etc. for any US state revenues. TERENCE TWIBLE, 34 BROOM GROVE, ROTHERHAM, SOUTH YORKSHIRE, ENGLAND. (0)

STATE AND FEDERAL DUCK STAMPS. We buy and sell state and federal duck stamps, used and unused, any condition. Send for FREE price lists. NATIONAL WILDLIFE GALLERIES, 11000-33 METRO PARKWAY, FORT MAYERS, FL 33912. Phone 813-275-0500. (2)

BOOK/ALBUM. Second edition, "U.S. Duck Stamps" by Carlo Vecchiarelli, \$24.95 (complete). Supplement 1979 (RW46) to 1986 (RW53), \$6.95. Eighty protective mounts \$3.95. State and federal duck stamps bought and sold. Send SASE for lists. CARLO VECCHIARELLI, BOX 2634 CASTRO VALLEY, CA 94546. Phone 415-895-1636. (0)

NAME AND ADDRESS RUBBER STAMP only \$3.50 postpaid, up to 4 lines. Mint United States commemoratives accepted at face value. MICKFY'S HOBBIES 417 BURGESS, DEPT. SR, GRANTS PASS, OR 97526. (1)

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ each for each additional word. No charge for name and address. Three insertions for the price of two, five for the price of three. Short trade ads accepted free for one insertion. May be resubmitted. Send ad and payment to SRS Treasurer Harold A. Effner, Jr. 425 Sylvania Ave., Avon-by-the-Sea, NJ 07717.

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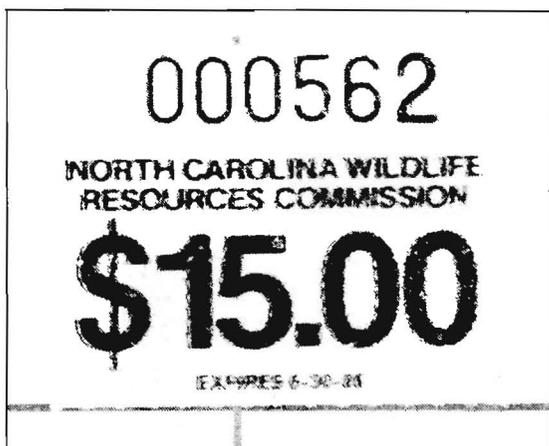
SRS LIBRARY AUCTION, Surprisingly, only lots 3, 4 and 5 received any bids. They sold for \$14, \$8 and \$6, respectively. The other lots will be available for sale at the suggested bid on a first come, first served, basis until April, 1, 1987. After that, they will be advertised for sale in the Philatelic Literature Review. Orders should be sent to SRS Librarian Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570-2799.

RED FACE DEPARTMENT. One of the worst things an editor can do is misspell the name of an author, and I did it. The CORRECT spelling of the name of the author of the article "North Carolina Hunting and Fishing Stamps" that appeared in the Sept.-Oct., 1986 issue is Timothy McRee. My apologies to Tim!

- Terence Hines

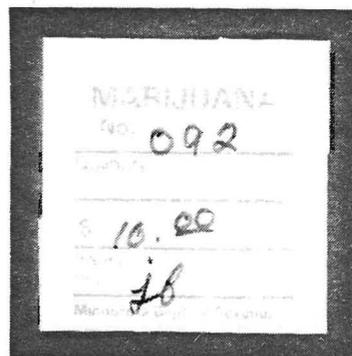
FLORIDA BEER bottle caps and can lids bear the word "FLORIDA". This does not represent a tax payment. According to the state, "the word "Florida" has no direct bearing upon the payment of any excise taxes to the State. It does mean the manufacturer intended that product to be sold in Florida and helps insure a quality product".

NEW HAMPSHIRE T175A no longer unique. Member John Funkhouser reports finding two copies of this rare New Hampshire tobacco tax decal on a cigar box. The box also has a Series 122 50 cigar Class D taxpaid (Springer # TC 1162a) affixed. The Series 122 stamps were used in 1952 and this thus establishes that T175A was used in the early 1950s.



Shown, twice actual size, is a copy of the 1984-85 North Carolina \$15 hunting and fishing stamp, # NC84-16 in McRee's listing. Note the doubling that is especially evident at the left of the "\$15.00". Is this an actual double printing? It may be. Another possibility is that the inscriptions are imprinted by rubber plate and this stamp was imprinted with especially high pressure that caused the ink to be squeezed out, creating the observed effect. Readers' comments are solicited. The stamp was submitted by Tim McRee.

MINNESOTA MARIJUANA TAX STAMPS. As of Aug. 1, 1986, marijuana sold in Minnesota had to bear appropriate tax stamps. This, like the similar Arizona tax, is a punitive measure directed against drug dealers. Stamps are sold with a minimum face value of \$10 and a total minimum order of \$150. The face value is simply written in on the stamp. The SRS has purchased a quantity of \$10 stamps which can be purchased at face value from Treasurer Harold Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717. We can not afford the more expensive controlled substances stamp which has a minimum face of \$1400!



NEW HAMPSHIRE 1947 TOBACCO TAX DECALS: MORE ON REPRINTINGS

By Earl Stritzinger and Terence Hines

**9**      **37 $\frac{1}{2}$**   
**67 $\frac{1}{2}$**

Figure 1.

**6 $\frac{1}{2}$**       **12**      **18**      **18 $\frac{1}{2}$**   
**21 $\frac{1}{2}$**       **22 $\frac{1}{2}$**       **45**      **\$1.01**

Figure 2.

In the July-August, 1986 State Revenue Newsletter one of us (TH) discussed the likelihood that several values of the 1947 New Hampshire tobacco tax decal set had been reprinted over the years this set was in use and that different type styles were used to print the denomination in the reprintings. One example of such a reprinting was noted, on the 75¢, where two different type styles are known. Readers were asked to send copies of stamps in this set in their collection. The response was large and several additional examples of different type faces have thus come to light. These are shown above in Figure 1. Shown in Figure 2 are denominations that were not illustrated in any form in the original article.

One of us (ES) has classified the type styles used to print the denominations on this set into four different types. These are shown in Figure 3 and can be described as follows:

Type 1. For the sake of discussion, this will be called the "thick

**3**                      **1.36**                      **27 $\frac{1}{2}$**                       **67 $\frac{1}{2}$**   
Type 1.                      Type 2.                      Type 3.                      Type 4.

Figure 3.

and thin" type. The numerals vary in thickness from place to place. This type seems to have been used largely on the low denominations of the set. Thus, it is probably the first type style used.

Type 2. In this type, the numerals are of a uniform thickness and only the "1" bears a serif.

Type 3. The numerals of this type are thinner and vary somewhat in thickness from place to place. They have small serifs.

Type 4. Like type 2, these numerals are of uniform thickness. There are no serifs. When a fraction bar is found, it is horizontal, not on an angle as in the other types. The difference between types 2 and 4 can best be seen by comparing the "6" in the two types shown in Figure 3.

There may also be color variations in the basic decal associated with the different types. For example, decals with type 1 denominations seem to be somewhat darker than those with other type styles used. However, the correlation between color and type style is not yet firmly established.

## INDIANA INTANGIBLES TAX STAMPS

By Michael R. Florer



To those who are unfamiliar with the Indiana intangibles tax stamps, the name may seem quite strange. What could an "intangible tax" be for? The name has to do with the types of items taxed. The Indiana legislature passed a law in 1933 that taxed all stocks, promissory notes, bonds, etc. of companies headquartered outside the state. However, it was not the company that had to pay the tax. The taxpayer or trust that owned the securities was liable for the tax. The tax rate was .25%. Since the companies that issued the taxed documents were outside the state, the term "intangible" came into use.

Each year stamps in the amount of the tax were purchased. They were either paper clipped to a tax form or pasted onto the document. Those that were passed sometimes received a pen or handstamped cancel. However, used stamps more often than not didn't receive a cancel at all. Of the two types of cancels, the hand stamped type is the less common, being found only occasionally.

The first set of intangibles tax stamps was issued in 1933 and consisted of seven denominations, specifically 5¢, 10¢, 25¢, 50¢, \$1, \$1.25, and \$2.50. The \$1.25 denomination was used only in 1933 and then discontinued. In 1934 the \$5 and \$10 denominations were

introduced. A 15¢ denomination was introduced in the 1942 set. Not being very popular, it was discontinued sometime after 1962 and is less abundant than the other denominations.

The intangible tax stamps were issued in a variety of colors and designs. Each denomination was printed in a different color. Each year a new design was used, until 1947 when the design was maintained from year to year. Examples of the different designs are shown in Figure 1. The stamps were either perforated or rouletted.

As the saying goes, all good things must come to an end. In 1965 a law was passed that provided that the intangibles tax was to be included on state income tax forms. The stamps were no longer required. Consequently, almost all of the 1965 stamps were turned in and destroyed by the state. They are quite scarce. The complete series of Indiana intangibles tax stamps comprises approximately 250 stamps. In addition, printers waste from the stamps of several years is known.

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YET MORE FROM THE BRUNDAGE COLLECTION:

Stevenson (City of ), alabama. 2¢ cigarette tax, red, pressure sensitive, like the Double Springs, Alabama stamps shown on page 46 of the July-Aug./Sept.-Oct. 1983 Newsletter (whole # 162).

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CABOT'S "PRICED CATALOGUE OF THE STATE AND CITY REVENUE STAMPS OF THE UNITED STATES" ADDED TO SRS LIBRARY.

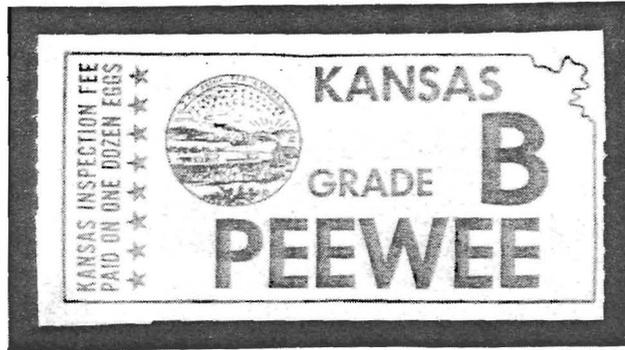
The SRS Library lacked this major work on state revenues, published in 1940, until this month when a high-quality photocopy was obtained. The photocopy has been bound and is now available for loan to SRS members. The Cabot catalog is much superior to Hubbard's 1960 "State Revenue Catalog" for stamps issued up to 1940. It contains better illustrations, more detailed explanations of the stamps and the reasons for their issuance and high quality illustrations of the varieties of some of the New York stock transfer stamps. Those wishing to borrow this SRS Library addition should contact Librarian Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570-2799.

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HUBBARD CATALOG "CUTS" STILL AVAILABLE. Speaking of the Hubbard (1960) State Revenue Catalog, 14 metal on wood "cuts" used to illustrate this catalog are still available from the SRS at the reduced price of \$1 each. One of the cuts is of a South Dakota stamp, the rest are of stamps from Washington state. Order from SRS President Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570-2799.

## KANSAS EGG FEE STAMPS

By Terence Hines



Kansas issues a grand total of 24 different egg fee stamps. Those stamps that are used on cartons of eggs come in three grades (AA, A and B) with six sizes in each grade (jumbo, extra large, large, medium, small and pee wee). Stamps for use on full cases or half cases of eggs are produced for each of the three grades, but the size is left blank.

The minimum order for the carton stamps is a roll of 1000, costing \$9. Pads of 100 of the case and half case stamps cost \$13.75 and \$7.70 per pad, respectively. The SRS has purchased rolls of the Grade AA jumbo, the Grade A large and the Grade B pee wee stamps. The latter is illustrated above and is printed in red. The AA jumbo stamp is lilac and the A large is printed in blue. This latter stamp has pressure sensitive gum. The purchase of a roll or pad of each of the 24 stamps would cost \$183.45, including the cost of the three rolls already purchased. If there is sufficient interest in a full set of the 24 stamps, priced at about \$3-\$4 (to enable the SRS to recover at least part of the cost), such an order will be placed. Please communicate your interest to Treasurer Harold A. Effner, Jr., 425 Sylvania Ave. Avon, NJ, 07717 by marking the appropriate spot on the SRS election ballot/renewal form on page 5.



INDIANA CIGARETTE PAPERS TAX DECALS. Shown at left, twice actual size, is an Indiana cigarette papers tax decal. The current stamp is pink on white and has been in use about four years. The previous stamp was red on white. The current tax rate is 1¢ per 100 papers and the current stamp sells for 12¢. Thus, it pays the tax on a box of 1200 papers.

- Terence Hines

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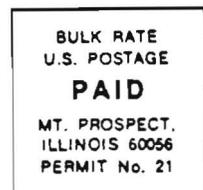
NEWSLETTER Editor Terence Hines

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