

STATE REVENUE NEWSLETTER

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EDITORIAL

NEW HAMPSHIRE \$50 BIRD STAMP CONDEMNED

BOYCOTT ASKED BY SRS BOARD OF DIRECTORS

In an exercise of astonishing greed and bad judgment, the State of New Hampshire has issued a special limited \$50 face value "Governor's Edition" of the 1987 migratory waterfowl hunting stamp. This stamp serves no other purpose than to separate fools from their money. It is a sleazy rip-off, pure and simple. According to ads in the philatelic press, only 600 copies were issued. In addition to being inscribed "Governor's Edition" each stamp bears the printed signature of New Hampshire Governor John Sununu. The signature is not present on the regularly issued \$4 stamps intended for actual use. One hundred and fifty copies of the stamp were also hand signed by the Governor. Stamp collectors can only be outraged at the blatant attempt by New Hampshire officials to capitalize on the state's former good name to sell worthless pieces of paper that serve no legitimate function. The SRS Board of Directors has condemned the issuance of this stamp. The full text of the condemnation appears following this editorial. The Board also calls on all collectors to boycott all past, present and future New Hampshire fish and game stamps until such time as the state assures collectors that no such abusive special issues will be issued in the future.

The issuance of this type of stamp should not, alas, come as any real surprise. In the past five to ten years the field of state hunting and fishing stamps has become more and more abusive. It had come to resemble, even before the New Hampshire \$50 stamp appeared, in many ways the outpouring of philatelic trash from the sand dune shiekdoms of the 1960s and uninhabited or nearly uninhabited islands of the 1980s. No serious collector buys such junk, of course, but there are always enough suckers to support the initial issues and convince other nations to jump on the bandwagon. What happens is that all but the the dimmest soon catch on that they're being taken for a ride and sales of the pseudo-stamps plummet. A column in a recent issue of Linn's reported that huge quantities of high face value junk issued by a couple of pseudo-nations were being offered in London at 2¢ to 4¢ per dollar of "face value". Such a fate awaits any states that follow New Hampshire's lead and jump on the "special edition" fish and game stamp bandwagon.

--- Terence Hines, President,
State Revenue Society

SRS BOARD OF DIRECTORS CONDEMNS \$50 NH BIRD STAMP

The text of the State Revenue Society's Board of Directors condemnation of the New Hampshire \$50 limited "Governor's Edition" migratory waterfowl hunting stamp is as follows:

Whereas, the New Hampshire 1987 "Governor's Edition" migratory waterfowl stamp with a face value of \$50 serves no other purpose than to extract money from collectors and

Whereas, the issuance of postage or revenue stamps for other than legitimate use is universally condemned in philately as exploitive and

Whereas, the issuance of such abusive issues ultimately hurts not only the hobby in general, but the reputation of the issuing entity,

Now, therefore, the Board of Directors of the State Revenue Society does hereby condemn the issuance of the New Hampshire 1987 "Governor's Edition" \$50 migratory waterfowl stamp and calls on all collectors to boycott the past, present and future fish and game stamps issued by the State of New Hampshire until such time as the State of New Hampshire provides adequate assurances that it will cease the issuance of such exploitive stamps.

Note: Copies of this issue of the State Revenue Newsletter are being sent, along with an appropriate covering letter, to New Hampshire Governor Sununu, leaders of the New Hampshire House and Senate and chairmen of the House and Senate Committees dealing with the actions of the Department of Fish and Game. Copies are also being sent to New Hampshire newspapers, the philatelic press and to the Directors of the Fish and Game departments of the other 49 states.

SRS BOARD APPROVES SMALL RESEARCH GRANTS

In other action, the SRS Board of Directors approved a system under which collectors doing research on state or local revenue stamps could apply for reimbursement of at least part of the costs of the research. Requests of up to \$50 would have to be approved by SRS President Terence Hines and Treasurer Harold A. Effner, Jr. Requests of over \$50 up to a maximum of \$100 would require approval by the entire Board. These small grants are intended to cover expenses such as photocopying and postage involved in obtaining information from state and/or local governments. These expenses can be larger than might be expected when, for example, one is trying to find out which counties in a state issue local stamps of one type or another. Not only must a form letter be reproduced, but SASEs must be enclosed. If a state being surveyed has 50 counties, for example, postage will come to \$22. The results of any research supported by these SRS small grants must be published in the State Revenue Newsletter or in some other SRS publication. Inquiries should be directed to SRS President Terence Hines, Box 258, Thornwood, NY 10594-0258.

STATE FISH AND GAME STAMPS: SOME QUANTITIES ISSUED

By Harold A. Effner, Jr.

In preparing the material for the two part series on state fish and game stamps available from state agencies that ends in this issue of the Newsletter, I came across some information on the number of various stamps printed and sold. As this information will be of interest, it is reported here.

ALABAMA

Waterfowl stamps, number printed. 1979 35,000; 1980 20,000; 1981 20,000; 1982 20,000; 1983 17,000; 1984 17,000; 1985 18,000; 1986 20,000; 1987 20,000.

NEVADA

Duck stamps number printed followed by number sold as of May 1, 1985. 1979-80 26,016, 26,016; 1980-81 25,000, 22,044; 1981-82 25,000, 17,960; 1982-83 25,000, 18,000; 1983-84 25,000, 16,300; 1984-85 25,000, 17,500; 1985-86 25,000, 15,400; 1986-87 25,000 printed.

OHIO

Wetlands Habitat stamp, number sold. 1982 41,319; 1983 25,544; 1984 28,079.

OREGON

Waterfowl stamps, number printed. 1984 120,000; 1985 120,000; 1986 90,000.

SOUTH DAKOTA

Waterfowl stamps, number printed followed by number sold. 1977 80,000, 44,000; 1978 70,000, 16,000. The state reports that the reason for the low sales of 1978 stamps was the repeal of the law requiring the stamp.

Pheasant restoration stamps, number printed followed by number sold. 1977 128,000, 57,000; 1978 135,000, 77,000; 1979 135,000, 101,500; 1980 155,000, 94,000; 1981 175,000, 92,000; 1982 175,000, 120,000; 1983-1985 175,000 printed for each year. The state reports that at the end of each year 4000 copies of that year's stamp are kept for sale and the rest destroyed.



FLORIDA DOCUMENTARIES. Thr 5¢ gold, 15¢ blue, 30¢ orange, 75¢ apple green and \$1 blue green denominations are currently available at face value from SRS Treasurer Harold A. Effner, Jr. (425 Sylvania Ave., Avon by the Sea, NJ 07717). Florida also issues \$3, \$5, \$10, \$25 and \$100 denominations in this set. If there is sufficient demand, the SRS will order copies of these as well. Let Harold know what you want.

SRS BECOMES APS AFFILIATE. The State Revenue Society has become an affiliated society of the American Philatelic Society. We are affiliate number 164. This means considerable increased recognition for the SRS through the activities of the APS.

CORRECTION to M. E. Matesen's article "Utah Beer Stamps" which appeared in the March-April 1987 Newsletter. On page 15 line eight should have read "Thus two additional strip stamps were added ..."

NEW YORK LICENSE STAMPS. A full set of these stamps for the year 1986-87 is available from the state (see page 55 for the address) for \$50. Unlike the sets for previous years, the 1986-87 year set does not have stamps matched for serial number.

OREGON "TROUT STAMP" NOT OFFICIAL STATE ISSUE. This stamp is an unusual hybrid of state issue and private conservation label. According to Calvin Cole, Administrative Director of "Oregon Trout" the stamps are not required to fish in Oregon. They are sold by Oregon Trout, not by the state. However, "all proceeds that are received by Oregon Trout for stamp sales are donated to the Oregon Dept. of Fish and Wildlife for habitat projects". Thus, these stamps are not ment solely to enrich the coffers of bogus conservation organizations, as several other well known private organizations' stamps are. Collectors will have to decide whether to add these to their collections or not based on their own judgment. In view of the statuts of the stamps, however, it is misleading for Oregon Trout to claim that the 1986 stamp is "First of state". Since it is not a state issue, that claim is clearly false. Oregon Trout can be contacted at Box 19540, Portland, OR 97219. Currently available are the 1986 and 1987 stamps, each at \$30. -- Terence Hines

ARTICLES TO APPEAR IN FUTURE ISSUES:

North Carolina hunting and fishing stamp update. By Timothy McRee.

Minnesota county documentary tax stamps. By Terence Hines.

State truck "bingo" stamps. By William Smiley. This will be a multi-part series.

Essays from the Brundage collection of local liquor and tobacco tax decals. By Terence Hines.

Oregon cigarette indicia. By Harold A. Effner, Jr.

BORROW FROM THE SRS LIBRARY!

MINNESOTA CIGARETTE INDICIA

By Harold A. Effner, Jr.

Rate in effect on Oct. 31, 1971: 18¢ per 20 cigarettes.



Figure 1.



Figure 2.

MN1 20 cig. water transfer decal, light blue, Fig. 1.

MN2 20 cig. meter, black, Fig. 2.

25 cigarette packs introduced Feb. 1, 1984.

MN3 25 cig. water transfer decal, green. See illustration in SRN # 166, page 63. Paid 22½¢ tax.

Rate increased to 23¢ per 20 cigarettes on July 1, 1985.



Figure 3.



Figure 4.



Figure 5.

MN4 10 cig. water transfer decal (11½¢), dark blue, Fig. 3.

MN5 20 cig. heat transfer decal, blue, Fig. 4.

MN6 20 cig. meter, red, like MN2.

MN7 25 cig. heat transfer decal (28 3/4¢), yellow, Fig. 5.

NOTE: Before the issuance of special 10 cigarette stamps, copies of MN1 changed to "10" by hand were used.

IOWA CIGARETTE INDICIA

By Harold A. Effner, Jr.

Rate in effect on March 13, 1971: 13¢ per 20 cigarettes.



Figure 1.



Figure 2.

- IA1 20 cig. water transfer decal, yellow and black, no illustration.
- IA2 20 cig. heat transfer decal, yellow and black, Fig. 1.
- IA3 20 cig. meter, green, Fig. 2.

Rate increased to 18¢ per 20 cigarettes on July 1, 1981. This change resulted in no changes in the design or color of either the decals or the meter.

25 cigarette packs introduced Sept. 1, 1984.

- IA4 25 cig. heat transfer decal (22½¢), blue and black, no illustration available.

Rate increased to 26¢ per 20 cigarettes (32½¢ per 25 cigarettes) on Oct. 1, 1985. This change of rate resulted in no changes in either the designs or colors of the decals or meter.

- IA5 25 cig. meter, like Fig. 2, but "25" instead of "20", green. This meter was introduced Jan. 1, 1986.

CALIFORNIA LICENSE PLATES AND VALIDATION STICKERS. The California Dept. of Motor Vehicles has issued a 13 page booklet detailing the history of California license plates and validation stickers. A copy is in the State Revenue Society Library. The booklet is full of information including the colors of all plates and stickers issued by the state since 1914. It would be wonderful if other states would issue similar histories.

FISH AND GAME STAMPS AVAILABLE FROM STATE AGENCIES

By Harold A. Effner, Jr.

continued from page 47 of the July-Aug. issue.

NEW YORK

Beginning with the 1982-83 license year, New York issued either 19 (in 1982-83 and 1985-86) or 20 (in 1983-84 and 1984-85) different license validating stamps. Complete "matched number" sets of these stamps for each year are available at \$50 per set from the address below. Each stamp in a set carries the same serial number. Individual stamps are \$3 each, so it's cheaper to get the matched number set if you need one of each. These stamps have pressure sensitive gum.

Bowhunting Stamps. 1969-70, 70-71, 74-75, 75-76, 76-77, 77-78, 78-79, 79-80, 80-81, 81-82, \$3 each.

Muzzleloading Stamps. 1977-78, 78-79, 79-80, 80-81, 81-82, \$3 each.

All the above may be obtained from NY Division of Fish and Wildlife, NY Dept. of Environmental Conservation, 50 Wolf Rd. Albany, NY 12233-4750. Checks must be payable to "NYS Conservation Fund".

Migratory Bird Stamps. 1985, \$9.50 (face was \$5.50); 1986, \$7.50 (face \$5.50); 1987, \$5.50 (at face value). Full sheets of 30 and plate blocks of 4 are available at pro rated prices. 1987 artists signed stamps are \$7.50.

Migratory Bird stamps may be ordered from the address above, but checks should be payable to "NYS Migratory Bird Fund". Orders for full sheets must be by certified check or money order.

NORTH DAKOTA

Wildlife Habitat Stamp. 1984, 1985, 1986, \$9; plate blocks, \$36; full sheets, \$270.

Furbearer Stamp. 1984-85, 85-86, 86-87, \$7; plate blocks, \$28; full sheets \$210.

Wild Turkey Stamp. 1984, 1985, 1986, \$5; plate blocks \$20; full sheets, \$150.

General Game Stamps. 1984, 1985, 1986, \$3; plate blocks \$12; full sheets \$90.

Trout and Salmon Stamps. 1984-84, 85-86, 86-87, \$4; plate blocks \$16; full sheets, \$120.

Check payable to ND Game and Fish Dept., 100 North Bismarck Expressway, Bismarck, ND 58501.

OHIO

Wetlands Habitat Stamps. 1986, 1987, \$5.75 each. Also available in plate blocks of 4 and full sheets of 16. The 1986 stamp will remain on sale until Dec. 31, 1987. Order from Ohio Division of Wildlife, Survey & Inventory Section, 1500 Dublin Rd., Columbus, OH 43215.

OKLAHOMA

Migratory Waterfowl Stamps. 1982, 1983, 1984, 1985, 1986, 1987, \$4 each. Oklahoma Dept. of Wildlife Conservation
Box 53465, Oklahoma City, OK 73152.

PENNSYLVANIA

Waterfowl Management Stamps. 1985, 1986, 1987, \$5.50. These are voluntary stamps and do not provide any hunting rights. Pennsylvania Game Commission, Dept. AR, Box 1567, Harrisburg, PA 17105-1567.

SOUTH DAKOTA

Pheasant Restoration Stamps. 1982, 1983, 1984, 1985, 1986, 1987, \$5 each.

Waterfowl Restoration Stamps. 1986, 1987, \$2 each.
Available from Licensing Dept., Game, Fish & Parks, 412 West Missouri, Pierre, SD 57501. Payment by money order or cashier's check ONLY.

TENNESSEE

Waterfowl Stamps, 1986-87, 1987-88, \$6.50 each. The 1986-87 stamp will go off sale December 1, 1987. Order from Waterfowl Stamp, TWRA, Box 40747, Nashville, TN 37204.

WEST VIRGINIA

National Forest Hunting, 1965-67, 1969-71
National Forest Fishing, 1965-67, 1969-71
National Forest Combined Hunting & Fishing, 1972-82, 1984-86
Non-resident Trout, 1972-81
Resident Trout, 1974-81
Combined Resident & Non-resident Trout, 1982-86
Bear Damage, 1975-86
Antlerless Deer, 1976-86
Resident Additional Deer, Bow & Arrow, 1985-86
Resident Additional Deer, Firearm, 1985-86
Non-resident Additional Deer, Bow & Arrow, 1985-86
Non-resident Additional Deer, Firearm, 1985-86
Handgun Stamp, 1985-86
All stamps \$1 each (Books at various costs, inquire) from
Dept. of Natural Resources, License Section, Rm. 830,
1800 Washington St., East, Charleston, WV 25305.

WISCONSIN

Trout Stamps. 1978-1983, \$2.50 each; 1984-87, \$3.25 each.
Great Lakes Salmon & Trout Stamps. 1982-87, \$3.25 each.
Waterfowl Stamps. 1980-86, \$3.25 each.
Turkey Stamps. 1984-87, \$11.75 each.
Payment by bank draft or money order ONLY to Dept. of Natural Resources, Box 7924, Madison, WI 53707

WYOMING

Conservation Stamps. 1984, 1985, 1986, 1987, \$5 each. Payment by certified check, cashier's check or money order ONLY to Wyoming Game & Fish Dept., License Section, 5400 Bishop Blvd. Cheyenne, WY 82002

AD CORNER

NORTH CAROLINA 1985-86 \$30 pictorial sportsman stamp in fine condition on license, \$3. Also 1985-86 \$15.50 and \$11.50 denominated stamps on license, \$1 each. All three items, \$4. Other North Carolina items for sale or trade. TIMOTHY M. McREE, RT. 3, BOX 336, CLAREMONT, NC 28610. (2)

NEW ENGLAND STATES' fish and game and documentary stamps wanted on licenses and documents, Send description. Minimum of \$10 each paid for items I need. TERENCE HINES, BOX 258, THORNWOOD, NY 10594-0258. (0)

DISABLED VETERANS KEY CHAINS, tags, B.F. Goodrich key chains, tags, automobile registration and inspection windshield stickers, chauffeurs' badges, license plates WANTED. DR. EDWARD H. MILES, 888 8TH AVENUE, NEW YORK, NY 10019. (3)

SELLING VIRGINIA STATE used pictorial fish and game stamps: 16 different state forest stamps, \$4; 15 different damage stamps, \$5. Also approvals to SRS members. LEO LEBO, 9318 COLLINGWOOD, KNOXVILLE, TN 37922. (0)

NEW JERSEY yellow cigarette decal, in use for only 2 months plus 2 other older decals for one Montana 13¢ cigarette decal. HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON-BY-THE-SEA, NJ 07717. (0)

J. MAURICE FOX. Looking for his address if living, or for his Philadelphia City sales tax ticket (White Tower), shown in July, 1970 State Revenue Newsletter. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003. (1)

FEDERAL DUCK STAMP COVERS with first day of issue cancel 1986-87 US federal duck plus 1987 Canadian duck, each with hand painted duck cachets - limited editions. Have a couple of each available at \$30 each. HAROLD DYLHOFF, 23511 PAULSON'S, GOBLES, MI 49055. (0)

STATE AND FEDERAL DUCK STAMPS. Buying, selling and trading. Special!!! First TENNESSEE set of 2 (no backing), \$99.00. Write for your free pricelist today. HOWARD R. LUTZ, BOX 108, WARREN, OH 44482. Phone 216-856-2229. (4)

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 and five for the price of three. Short trade ads accepted free for one insertion. These may be renewed. Send ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON-BY-THE-SEA, NJ 07717.

BOOK REVIEW

"Adhesive Revenue Stamps of Hawaii: Their History and Use" by Randall E. Burt. Published by the Hawaiian Philatelic Society, Box 10115 Honolulu, HI, 96816-0115, 1986, paperback, 8 x 10 3/4, 114pp, \$12.95.

Burt obviously spent many, many hours doing original research in the Hawaiian Archives and the back files of various Hawaiian newspapers in the preparation of this study. It is especially disappointing, then, that the final product of that diligent research is so very poor. One of the major problems with the book concerns basic English grammar and syntax. In many places the author's grammar is so poor that the text is reduced to nearly unintelligible gibberish. For example, consider the following sentence on page 64 describing the 1898 20¢ on 25¢ overprints: "Setting IV with one 'L' in 'CANCELED' on June 19, 1899 and 'STAMPED,' were noted on these dark gold overprints." Does Burt really mean that one "L" appeared in both the word "CANCELED" and "STAMPED"? Of course not, but what he does mean is impossible to figure out. In another instance (p. 33), we read "Printed on white wove paper in 70 subject sheets rouletted size 8, the order was shipped on February 7, 1879". Presumably, it was the stamps, not the order for the stamps, that was printed on white wove paper, rouletted and shipped. This type of grammatical error make reading the book much like correcting a 7th grade English composition.

If the grammatical errors were the only problems present, the book would still be useful. However, other problems render it almost useless. One such problem is organization. Time and again new topics are introduced as if they have been discussed previously when they have not. Over and over I found myself reading about something new and wondering "Did I miss something a few pages back?". I'd go back through the pages I'd just read, only to find that I hadn't missed anything. For example, on page 46 the following appears: "The San Francisco Consulate was not informed about the stamp duty tax reduction. That resulted in printing an undesired 25¢ adhesive stamp due to a misunderstanding of the amended law." Nowhere previously in the book has the San Francisco Consulate (presumably of Hawaii, but that is never stated) been mentioned in any context, let alone as having anything to do with stamp printing. Unfortunately, this is the only reference to the Consulate in the book. The author never bothers to explain what role it played in revenue stamp printing.

Another, equally serious, problem is the frequent failure of the author to provide basic information vital to the understanding of the stamps being discussed. In Chapters 4 and 5, for instance, the first and second documentary issues are the topic of consideration. Trouble is, the chapters contain no mention of stamp design, no description of the colors of the stamps, except in passing, no mention of perforations, nothing about the gum, no illustrations (except a poor one of an artist's model for the second issue), no mention of sheet format and, most importantly, almost no discussion of the tax rates for which the stamps were issued. While some of the information on the physical details of the stamps appears in Chapter 13, what is found there is sparse and inadequate. The lack of rate information is both extremely puzzling and annoying and it permeates the book. As a frontpiece, the original stamp duty schedule is reproduced. But it is

very hard to read. Further, in the body of the text there are only vague, passing references to rates that must have changed many times after the original rate schedule was issued in 1877. In one case, the vague information the author provides on rates in the text appears to be contradicted by what appears in an accompanying figure. On page 72 Burt states, in regard to fees on labor contracts, "Fees collected, usually \$1.00, were listed in the Stamp Duties Schedule. Labor documents may have the \$1 black, two 50¢ orange or one of each of these adhesives affixed to cover the fees, depending on the circumstances." The "circumstances" are never spelled out and on the facing page, in Fig. 9.1 headed "Three Labor Contract Cancels" we see one \$1 and one 50¢ stamp on one document, two \$1 stamps on another document and three \$1 stamps on a third document! The "stamp duty schedule" referred to in the above quote must be a later one than the 1877 version reproduced as the book's frontpiece as that schedule does not list labor contracts as taxable. From what one can gather from the text, such contracts were not taxed until 1886, although this is far from clear.

Illustrations, or lack thereof, present yet another problem. Even in the listing of adhesive stamps in Chapter 13, only two are actually shown. Several cancels and quite a few proofs and the playing card essay are illustrated in various places, and those illustrations are usually sharp and clear, but the basic stamps are not shown. Illustrations of at least some of the basic stamps can be found in the Scott's US Specialized, but they should certainly appear in any book claiming to be a specialized study of these stamps. Also lacking are any illustrations of the different settings of the 20¢ on 25¢ overprint, the rare "not liable to duty" label and the very rare liquor seal. One of the reasons one buys a specialized study like this is to see such rare items!

The book does contain material that the specialist will find of some use, such as detailed tables giving the number of each value shipped from the printers on particular dates. There is also an excellent listing of all known proofs of Hawaiian revenues. Even here, though, there are problems. The tables in the proof section contain some mighty puzzling material, such as a column headed "Final / green" under which the colors of the proofs appear and seemingly extraneous numbers like ".7323". Perhaps these numbers mean something to proof specialists, but they are totally baffling to me.

If you're looking for a coherent, well written and understandable study of these fascinating stamps, save your money. A copy of the book is in the SRS Library. Reports have it that Burt is working on two additional volumes on Hawaiian revenues. It can only be hoped that more attention will be given to the basics of good writing in these volumes.

--- Terence Hines

MINNESOTA DOCUMENTARIES DISCONTINUED. Effective July 1, 1985 the Minnesota documentary tax was no longer collected by the state, but by the 87 individual counties in Minnesota. Some counties issue their own stamps for the collection of this tax. A full report on county issues will be made in a future issue of the Newsletter, either the Nov.-Dec., 1987 or Jan.-Feb., 1988 issue.

THE STATE REVENUE SOCIETY

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