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Page from 1908 prostitute examination booklet, Rosario,
  Argentina; the inspection stamps illustrate all four
different result marks: SANA, CON REGLA, ENFERMA
Illustrated below is the first page of the FIP (Fédération Internationale de Philatélie) Revenue Commission Newsletter #3, 19 pages full of news and information on developments in the field of revenue collecting, with scarcely a mention of the U.S, an eye-opening document for us “provincials.” The full newsletter is online at:
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Prostitute Revenues of Rosario de Santa Fe
by Benedict A. Termini M.D., and Steven Gregg Olson, ARA

During the last half of the 19th century and the first decades of the 20th, Argentina—like the United States—was a preferred destination for millions of immigrants. The vast majority of the newcomers were young men, and scarcity of female companionship created a situation where prostitution flourished. In Argentina, as in most of the world at that time, the oldest profession was generally considered a necessary social evil.

In 1874, Rosario (Figure 1) became the first Argentine city to systematically control prostitution when it adopted a system of laws and regulations based on those then current in France. These required that prostitutes register with municipal authorities, placed limits on their activities, and established regular medical exams. Ladies diagnosed with a contagious disease were barred from work until they were no longer infectious; those with a venereal disease were subject to involuntary confinement at the Sifilicomio Municipal, the city’s venereal disease hospital.

Each prostitute was issued a booklet containing a photograph and other identifying data, in which the results of all medical inspections were recorded. The law required prostitutes to live in brothels, and the madam had to purchase specially-issued fiscal stamps labeled “SERVICIO SANITARIO” (health service) to pay for the examinations, which were scheduled every eight days in 1874 and were twice-weekly by the mid-1890s. The stamps were placed in the booklet four to a page, in date order, and various markings were added at the time of the medical exam.

These included an examination result mark and, in later years, a dated dispensary handstamp. There were five possible results: “SANA” (healthy), “CON REGLA” (menstruating), “ENFERMA” (sick), “OBSERVACIÓN” (under observation), and “REPUESTA” (recovered). The prostitute registry also employed brothel inspectors who made daily visits to every “house of tolerance”, at which time they reviewed each woman’s booklet. Inspector marks also exist, but very little is known about them.

Sanitarios, commonly referred to as “hooker tax stamps” in the US and “estamputas” in Argentina, were issued from around 1893 to at least 1932. They were lithographed on low-quality, unwatermarked, pre-gummed paper, and a new stamp was normally prepared each year. The firm of Jacobo Peuser, which printed many other Argentine revenue stamps of the era, is known to have produced many of the issues. Most of the common stamps, used to pay for routine examinations, had printings of 15–30,000; the higher denominations usually had print runs of 1000; and some of the overprints and emergency issues were produced in quantities of only a few hundred. The first issue stamp exists with three different perforations; most of the others are perforated 11½.

Each stamp had a control number and the stamps were used more or less sequentially, so a stamp with a low control number would normally have been used early in the year of issue, while a higher number would indicate a later usage. Since the stamps were printed in sheets of 25, a flaw or printer’s mark on a stamp with a control number ending, for example, in 06 would also be seen on stamps with control numbers ending in 31, 56, and 81.

The Forbin revenue catalog (3rd edition, 1915) provides a brief listing of the stamps with a few of the variants. Forbin numbers are widely used by collectors, but the catalog has many errors and omissions, and the Sanitario section ends in 1913. The Akerman catalog (Volume 5) includes an article by Donald Duston (1994) which is a fairly complete and comprehensive listing. The “Servicio Sanitario Stamps” website (www.sanitariostamps.com), written by one of the authors, is another source of information.

In the US and Europe, low-denomination Sanitarios issued from 1903–1913 are relatively common. Stamps from before 1903 or after 1913, with a few exceptions, are scarce to rare. For some of the later years, no stamps are known to have survived, though municipal records indicate they were issued. Sanitarios from any year are quite scarce in their country of origin. Paradoxically,
recent discoveries of very rare stamps issued after 1914 have come from Argentina.

Beginning in 1903, higher-denomination stamps were printed in small quantities, and their intended use is one of the mysteries of Sanitario collecting. The most commonly-encountered explanation is that they were for fines. Ackerman suggests they were prepared for sale to collectors, while one of the authors believes they were meant for medical examinations performed at brothels or by private doctors. All high denomination stamps are scarce, many are known from only one or two copies, and none are known used.

The examination result marks also affect rarity. “Sana” or “con regla” marks are the most common. Those marked “enferma” or “en observación”, as well as stamps with manuscript markings, are scarce to rare. Stamps marked “enferma” are avidly sought by collectors. A few pages and portions of pages from examination booklets have survived, but no complete booklets are known. These are not the sort of items that would be preserved as family heirlooms, and in any event the regulations made that next to impossible.

All records of the prostitute registry were—by law—confidential, and the release of information regarding ex-prostitutes was strictly prohibited, whether by the madam or registry staff. To this end, filled booklets were retained by the registry with the intent that they be eventually destroyed. It appears, therefore, that the used stamps now in collectors’ hands entered the philatelic market illegally.

This article is intended to serve as a general survey of the Sanitarios, telling the story of how the Asistencia Publica (Municipal Health Department) issued revenue stamps and used different systems of marks to protect public health. The existing literature contains many myths and much inaccurate information; the conclusions presented here are based on the examination of over 5000 stamps, as well as research on die types, plate flaws, regulations, etc. Variations in design divide Sanitarios into five types, or series. We will discuss them in chronological order.

**First Series (1893–95)**

Stamps in the first series measure 32 by 39.5 mm and are printed in black or gray (Figure 2). Margins tend to be generous and regular, though poorly centered copies are not uncommon. The arms of the City of Rosario occupy the lower center of the design, with a blank panel immediately above for the control number, which was initially inscribed in green or red ink and subsequently applied using a hand-held mechanical numbering device. The value is stated in each corner and also on the side panels. “M/N” stands for moneda nacional (national currency).

The stamps are all denominated $1 (one peso). Since the examination fee during their period of use was $2, they were used in pairs. This issue has traditionally been classified according to the type of control number, but the authors believe it makes more sense to classify them according to the characteristics of the basic stamps, as follows:

**Type A:** Dark gray on thick (.006”) paper, syncopated perf 12.5. Horizontal lines in boxes at sides and at bottom. Control numbers inserted by hand using red or green ink.

**Type B:** Black on thinner (.003”) white paper, perf 11.5. Absence of horizontal lines in boxes at sides and at bottom. Control numbers inserted by hand using colored ink.

**Type C:** Light gray on thin (.003”) grayish-white paper, perf 11. Broken horizontal line below “SAN” in box at bottom. Dot on right side of semicircular ornament above the numeral in the right lower corner. Control numbers originally inserted by hand using colored ink; later with printed control numbers.

The stamps were almost certainly delivered to the prostitute registry without control numbers, which were then inserted by hand, initially in green.

![Figure 2. Examples of the three types of First Series stamps.](image)
or red ink. Numbering was perhaps done at, or near, the time of use. Later, the registry acquired a hand-held numbering device and continued the same control-number sequence. This analysis is supported by the stamps: the highest inked control number observed by the authors is 36570; the lowest printed number seen is 038920. There is no overlap.

Various marks were applied to these stamps when the examinations were performed, including a semi-circular “ASSISTENCIA PUBLICA / SANA” handstamp that indicated the prostitute was healthy, and various manuscript markings, some of which may be the examining doctor’s or brothel inspector’s initials.

Figure 2 shows examples of all three types of first issue stamps, and Figure 3, a complete booklet page illustrating how the stamps were used. This page is unusual in that it has all four margins intact. The upper two stamps paid for the medical exam performed on November 25th, and the bottom two stamps were used on November 28th. The reverse of this page (not shown) bears two pairs of stamps used on December 2nd and 5th. This clearly shows that examinations were performed twice weekly rather than monthly as claimed in many published sources.

The number of pages in each booklet is not known and quite possibly varied over the years. Nonetheless, at two exams per week, each prostitute undoubtedly went through several booklets per year. As previously noted, filled booklets were retained by the authorities when replacements were issued. The authors believe they were subsequently stripped of their identifying data and sold to stamp dealers in Europe. The edges of the pages often appear to have been trimmed at that time, possibly because there was personally identifying data in the margins, or maybe to reduce shipping costs. Although this is somewhat speculative, it might also explain why stamps after 1913 are very rare: perhaps the distribution channels were closed by the First World War. There are many unanswered questions concerning the first series, and more research is needed.

Second Series (1896–99)

The second series has a new, more rectangular design that incorporates the main elements of the first series. The stamps measure 29 by 38.5 mm and are perforated 11½ (Figure 4). Margins are wide, with the bottom margin several times larger than those of the sides. Typeset control numbers are printed in the lower margin, with “№” in front of the numerals. These were printed in sheets of 25, on pre-gummed paper, by the firm of Jacobo Peuser. Stamps with portions of his perfin (MUESTRA / JACOBO PEUSER) are not uncommon. All stamps in this series are denominated $2. Since that was the examination fee at the time, the new denomination both simplified use of the stamps and doubled the number of medical exams that could be recorded in each booklet.

When stamps of this series were in use, a preliminary mark was written on the stamp in pencil at the time of the examination, and a final result mark applied in black ink when the prostitute’s state of health was recorded in the records of the registry. In addition, a line was usually drawn through the control number. All five of the possible manuscript markings are shown in Figure 4:

“S” or “Sana”—passed examination, able to work;
“R” or “Regla”—menstruating, unable to work;
“E” or “Enferma”—unwell and not allowed to work;
“Observación”—under observation, health status doubtful and not allowed to work; “Repuesta” (usually dated)—recovered, able to work as of that date.

Sana and con regla marks are common; all the others are scarce.

Figure 5 shows a trimmed booklet page with four 1896 stamps. The upper right stamp bears the scarce “E” mark, indicating illness. The control number sequence indicates a long interval between the unhappy diagnosis and the next examination: the latter stamp (control number 13181) appears to have been used on September 29th, while the number on the “E” stamp (02725) is consistent with use in mid-February. Perhaps the prostitute was confined in the sifilicomio (venereal disease hospital) during that time. Blank intervals such as this could also be due to other causes, such as pregnancy, and are surprisingly common on the few pages and fragments that still exist. Stamps on piece, though, are extremely scarce—for any year—and pages that escaped soaking likely survived precisely because they were anomalous.

In March 1899, the prostitute registry began using a new system of marks—an oval handstamp superimposed on the pencil notation—and the practice of canceling the stamp by drawing a line through the control number was discontinued. The new handstamp exists in two forms: “DISPENSARIO DE SALUBRIDAD” around the margin of both with either “SANA” or “ENFERMA” in the center (Figure 6). Despite the fact that there were five possible examination results, only these two types of handstamps were made. The new handstamps were used as follows:

SANA: penciled “S” with one strike of sana handstamp.

CON REGLA: penciled “R” with two strikes of the enferma handstamp.
ENFERMA: penciled “E” with one strike of the enferma handstamp and a manuscript “E” or “Enf” or “Enferma” in black ink.

OBSERVACIÓN: manuscript “O” or “Obs” or “Observación” with two strikes of the enferma handstamp.

REPUESTA: penciled “S” with one strike of the sana handstamp and the word “Repuesta” written in ink with the date.

**Third Series (1900–11)**

The third series uses the same design as the second, but the control number lacks the “№” prefix. Margins are generally similar to the previous series, but with significant variation from year to year. Some issues, such as that of 1908, exhibit a wide range of margin size due to sloppy workmanship. Different color stamps continued to be issued each year and were denominated $2 until 1902, when the examination fee was reduced to $1. A very scarce $1 stamp was then used for approximately one month, followed by a series of surcharges.

Higher denominations were printed in limited quantities beginning in 1903, and the third series also includes two emergency issues prepared when the registry ran out of stamps before the next year’s issue was delivered. Most lower value stamps are relatively common, while most of the surcharges and higher denominations are scarce to rare. The emergency issues are also very scarce.

The 1900 and 1901 issues deserve special mention. Both the Forbin and Akerman catalogs list a single $2 stamp for both years but there were actually two, as illustrated by the identically numbered stamps in Figure 7. At first glance, they look the same. The stamp on the left, however, is from the 1900 issue, while that on the right is from 1901. Note the following:

**Margins:** The 1900 stamp has a wide bottom margin and a small margin at the top. Upper and lower margins on the 1901 stamp are about equal. Though some exceptions exist, the relative width of the margins is often the easiest way to differentiate the two issues.

**Control Numbers:** The control number font used on the 1900 issue is straight-barred while that used in 1901 is curly-barred: compare the tops of the numerals “5” and “7”. The situation with “2” and “4” is similar, but the other digits—while still different—are hard to tell apart.

**Color:** The 1900 stamp is reddish vermilion, while the 1901 stamp is orange vermilion. This distinction can be difficult to see in artificial light and is nearly useless with a single stamp.

By 1900, the oval handstamps had become nearly illegible and the system of indicating the prostitute’s health status had broken down. With material from this period, the manuscript mark that was put on the stamp at the time of the medical exam is the only accurate indicator of its result. The two handstamps were used interchangeably, with exam result being indicated as follows:

SANA: Single strike of either handstamp on top of penciled “S”.

CON REGLA: Double strike of either handstamp on penciled “R”.

ENFERMA: Double strike of either handstamp with “E” or “Enf” in ink.

OBSERVACIÓN: Double strike of either handstamp with “Obs” or “Obser” in ink.
**REPUESTA:** Single strike of either handstamp with “Repuesta” in ink.

This made it simple: one strike of either handstamp meant the prostitute could work; two strikes meant she could not. This is an important point, since stamps displaying enferma usage are scarce and highly sought by collectors, many of whom mistakenly believe that an enferma handstamp by itself indicates that the prostitute was ill. But that is simply not the case: during the period being discussed, roughly half the stamps used have handstamps that are inconsistent with the actual results, such as a single enferma handstamp with a penciled “S”. Clear and fully-legible strikes of either handstamp are scarce and desirable, but a single “enferma” on top of a penciled “S” is a sana stamp nonetheless, just as two strikes of “sana” with a scrawled “E” is an enferma.

In May 1902, the fee charged by the registry was reduced to $1, the green $2 stamp that had been used since January was withdrawn, and a blue $1 stamp was placed in use. A new set of handstamps was introduced at about the same time, each bearing a large block letter. The letters “S”, “R” and “O”, are the only ones reported, but an “E” handstamp was undoubtedly made (Figure 8). As only 1000 were printed, the $1 blue is a very scarce stamp. It is not uncommon to find the 1906 stamp mislabeled as a 1902 blue in old collections, but the genuine article always bears a block letter handstamp.

When the stock of blue stamps was exhausted, the withdrawn $2 green was surcharged to decrease its value to $1. There were six surcharge varieties, making this a very interesting area for collectors. The fifth and sixth surcharge varieties are shown in Figure 9. The fifth surcharge, the only one that is not rare, is seen on the upper two stamps. The sixth surcharge, seen on the two lower stamps, was in use for only a few weeks in late December and was probably applied with a handstamp.

Redesigned handstamps were introduced a few weeks after the first of the surcharged stamps: the result of the medical exam was indicated by “SANA”, “CON REGLA”, or “ENFERMA” in big, fancy-serif letters, while the date was recorded in the center of a large, rectangular-framed stamp reading “DISPENSARIO de SANIDAD // Rosario de Santa Fé” along the top and bottom. The medical result mark was placed across the face of the stamp at first, but in later years it was often struck in the lower margin. The less-common repuesta and observación results continued to be recorded in manuscript.

Beginning in 1903, $2 and $4 denominations were prepared in addition to the $1 stamp used to pay the normal fee. Examples from 1906, 1907 and 1909 are shown in Figure 10. All high-value stamps are scarce to rare: some years are known from only one or two copies. None
are known used, though those most commonly encountered have remainder cancellations.

Also in 1903, the first emergency issue was used during the last two weeks of the year. Printed from a new stone, in a paler shade than the normal 1903 stamp, it's easily recognized from the even margins and the placement of the control number at the top. Figure 11 shows a regular $1 red used on December 15th, followed by three emergency-issue stamps dated December 18th, 22nd and 26th.

Stamps of the third series often exhibit different die types, and constant plate flaws occur on many issues. One is shown here: a small colored dot to the right of the lower ornament on the 1906 $1 blue (Figure 12). Since Sanitarios were printed in sheets of 25, this flaw predictably occurs on stamps with control numbers ending in 20, 45, 70 and 95.

An interesting page from a 1908 examination booklet is shown in Figure 13. Bearing four of the $1 carmine stamps, it illustrates four different medical result marks on a single page: SANA, CON REGLA, ENFERMA and OBSERVACIÓN.

The second emergency issue appeared in December 1910 when the registry ran out of the regular $1 pale bistre and surcharged some of the $2 vermilion stamps in purple. Perhaps only a few were overprinted, and not many seem to have survived, making this is one of the rarities of Sanitario collecting. The copies shown here were used on December 30 and 31st (Figure 14). Also, a linear handstamp reading “EN OBSERVACIÓN” was put in use that same year, replacing the manuscript text previously used. Curiously both instances of the letter “N” on this handstamp are reversed (Figure 15).

Many issues of the third series can be found mint, with or without control numbers, and those left over at the end of the year were frequently remainder cancelled with a large handstamp that carries the legend “CONTRADURIA MUNICIPAL / ROSARIO DE SANTA FE” surrounding the city’s arms (Figure 16).
In 1912, the design was modified to include the date of issue in side panels. Stamps from 1912 and 1913 are plentiful, but all stamps issued after that are scarce. For some years, only a few stamps have survived; for other years there are none known, though new discoveries will undoubtedly be made in the future.

There are two types of the 1912 stamp, which can be readily distinguished from the left-hand date panel. On Type I, the center foliate ornament below the date does not touch the frame; on Type II the central ornament touches and merges with the frame (Figure 17). They can be plated as shown in Table 1. Stamps in position 25 (control numbers ending in 25, 50, 75 and 00) can be found in either type. Perhaps the stone was damaged during the print run and repaired using the other die.

Beginning in 1912, stamps are sometimes found with hand-written numbers in the bottom margin. The authors believe these to be prostitutes’ registration numbers. The 1914 $1 blue exists in at least two die types, both of which are very scarce. The examination fee was raised to $1.50 in November of that year, and the $1 stamp overprinted “VALOR $1.50,” initially in violet and then in red (Figure 18).

As also shown in Figure 18, stamps of the 1914 issue overprinted “VALOR $1.50/1915” in purple, red, or black were used for the first eight or nine months of 1915. When stamps dated 1915 were introduced, they were printed from new dies that had the word “SANITARIO” misspelled as “SANIIARIO” (Figure 19). To the authors’

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**Fourth Series (1912–26)**

**Table 1. Plating of 1912 stamp**

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knowledge, the stamps shown here are the only known copies. Note that the $4 fee had also been increased, to $4.50.

The stamp from 1916 shown in Figure 20 (with a computer-generated color separation) illustrates some of the difficulties one encounters with these stamps. At first glance the markings seem confusing. There are actually five separate marks:

- Blue “SANA” hand stamped across the bottom.
- Circular dispensary handstamp (inverted) dated December 15th 1916.
- Manuscript “Sana / Dbre 15 / 1916 / Palacio[s]”. “Palacio” could refer to the “Palacio de Higiene”, which was the building that housed the municipal health department, or “Palacios” may have been the doctor’s surname.
- Vertical red marking that was probably the signature stamp of the doctor.
- Manuscript “1838” at the bottom, probably the prostitute’s registration number.

Fifth Series (1927–32?)

In 1927, redesigned Sanitarios were issued in an omnibus design which was shared with at least three other types of revenue stamps. The new stamp is smaller than previous issues, with the design measuring just 20 x 33.5 mm, and is perforated 11. The light green $1.50 stamp shown in Figure 21, bearing a “SANA” handstamp at the base and a circular “DISPENSARIO DE SALUBRIDAD Y SIFILICOMIO” date stamp, is the only Sanitario known—from any year—in this design. This was probably a two-part stamp, but the “control” half has not been seen.

The municipal authorities outlawed prostitution in 1932, but stamps of similar design remained in use for roughly thirty years. Although the original concern of the health department was the medical examination of prostitutes, over the years the system of compulsory medical examinations was gradually
expanded to include workers in bars and cabarets, food workers, theatre employees, public transportation workers, and others. Presumably the type of examination was less invasive and focused more on stopping the transmission of respiratory and food-borne pathogens.

Two part stamps based on this design are known from 1954–6. These later stamps are inscribed “LIBRETA SANITARIA” and have a medical cross between the value panels in place of the foliate ornament. No stamps are recorded from between 1927 and 1954, nor is it known when the inscription was changed from “SERVICIO SANITARIO” to “LIBRETA SANITARIA”. Many Argentine revenues from the thirties and forties are quite scarce, but further material undoubtedly awaits discovery and more study is needed in this area.

**Tuberculinization and Veterinary Inspection Stamps**

The City of Rosario also issued tuberculinization and veterinary inspection stamps with designs similar to the Sanitarios. The Akerman catalog lists two tuberculinization stamps, both issued in 1908, and five veterinary inspection stamps, issued between 1912 and 1914 (Figure 22). All were issued in small quantities and are not known used, although some veterinary stamps have remainder cancels. Very little is known about these issues and their use.

**Other Places**

Rosario was not the only city to adopt the system of licensed brothels and compulsory medical exams that gave rise to the Servicio Sanitarios stamps. Buenos Aires adopted similar regulations in 1875, and every large city in the country had a comparable system in place by 1900. Most, the authors suspect, used documentary stamps to pay the fee. Figure 23 shows an 1894 receipt from the City of Santa Fe confirming that Elena Toldano, age 23, passed her physical examination in the brothel (casa de tolerancia) operated by Aurora Figueroa. The fee was paid with a $1 municipal documentary. Later, in 1917, Santa Fe issued a two-part $2.50 stamp inscribed “INSPECCIÓN SANITARIA”—probably for the same use—which is known from a single remaindered copy. Bahia Blanca also used regular municipal revenue stamps. Several, with both hand-stamped and manuscript markings, are shown in Figure 24.

It is well known that other municipalities, provinces and countries have regulated prostitution, and it seems likely that many used revenue stamps as part of the process. But this material has not survived in quantity for a variety of reasons: most of it was printed on cheap paper, there
was little interest on the part of collectors, and the individuals and organizations involved were disinclined to preserve it. In some eras, and in many countries, prostitutes were often forced to work in brothels and not allowed to associate with other citizens. Indeed, concerns about white slavery played a large role in Argentina’s decision to outlaw prostitution in the thirties. In many areas, including Argentina, there has been a deliberate attempt to suppress knowledge of the white slave traffic that was widespread at the turn of the twentieth century, and this attitude may well extend to stamps and related ephemera.

**Summary**

Servicio Sanitario stamps document the City of Rosario’s attempt to regulate legalized prostitution and minimize its negative impact on society. As such, they provide a unique window into a complex social milieu that has only recently begun to be studied. Although first issued over a century ago, Sanitarios continue to provide a fascinating field of study and much remains to be learned. Even now, a hundred years later, new discoveries are constantly being made. The authors hope this article will inspire others to enter the field, and bring new material to light.

Benedict Termini may be reached at termini@charter.net

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**New Ring’s Private Die Medicine Stamp Found**

by Paul Weidhaas, ARA LM 15

The Ring’s Vegetable Ambrosia medicine stamp is a curious bird. Few stamps, whether postage or revenue, are known with five different separations. Collectors may find this issue imperforated, fully perforated, perforated on two sides only, die cut, and perforated and die cut.

This latter type of separation may have simply been a mistake. My guess is that some sheets were inadvertently horizontally perforated prior to the “normal” die cutting. The few copies extant are all poorly centered, with the perforations visible at the edge of one margin only. The Joyce collection had one particularly off-centered perforated and die cut stamp on watermarked paper. This writer owns another, just as off-centered.

Another perforated and die cut issue has just come to light, this one printed on silk paper. It is not as indifferently centered as its fellows, and it exhibits six or seven perforations in the upper margin. The APS Expert Committee recently issued certificate number 202319 opining that it is “United States, Scott No. RS203b on silk paper, with perf and die cut (K), unlisted as such, used, genuine, nibbed teeth.”

It is indeed remarkable that new discoveries can still be made after a lapse of almost 150 years. This stamp will win no beauty pageant, but then neither would the famed one cent magenta British Guiana, another unicity. We take what we can get.
Ukraine Customs Revenue Stamps and Their Documents

by Peter Elias, ARA

This exhibit will showcase a short-lived series of revenue stamps (and their documents) used in Ukraine for purpose of collecting a stamp duty on inbound goods and shipments beginning in 1999 for the purpose of ensuring equal competitive conditions.

The Ukrainian President’s decree Nr. 1222/98 dated November 6, 1998, stated that the application of the stamp duty will be started on January 1, 1999. This is separate from any customs duties that are payable on the importation of goods.

Ukraine’s Law No.643-XIV dated May 13, 1999, whereby application of the stamps (referred to as “Coat of Arms Collection” stamps) was legally introduced, described in detail the following rates of the Coat of Arms Collection:

2. Ставки гербового збору встановлюються у таких розмірах: (Stamp duty rates are set at the following rates:)
   
   Сума митної вартості товарів, Розмір гербового збору зазначена у ввізній вантажній (у гривнях) митній декларації (у гривнях) (Total customs value of goods, range of stamp duties in UAH based on the Euro value on the customs declaration page).

<table>
<thead>
<tr>
<th>Customs Value in Euros</th>
<th>Stamp Duty in UAH (Ukraine Hryvnia)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 1,000</td>
<td>no charge</td>
</tr>
<tr>
<td>1,001 to 2,000</td>
<td>10</td>
</tr>
<tr>
<td>2,001 to 5,000</td>
<td>20</td>
</tr>
<tr>
<td>5,001 to 10,000</td>
<td>100</td>
</tr>
<tr>
<td>10,001 to 50,000</td>
<td>200</td>
</tr>
<tr>
<td>50,001 to 200,000</td>
<td>500</td>
</tr>
<tr>
<td>200,001 to 500,000</td>
<td>1,000</td>
</tr>
<tr>
<td>500,001 to 1,000,000</td>
<td>3,000</td>
</tr>
<tr>
<td>1,000,001 to 5,000,000</td>
<td>5,000</td>
</tr>
<tr>
<td>5,000,001 to 10,000,000</td>
<td>10,000</td>
</tr>
<tr>
<td>over 10,000,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

Note: Based on this table, the stamp duty appears to have been a mere pittance. In late 1999, the euro was roughly equivalent to the dollar, and the hryvnia to about $0.20. Thus for example, a tax of 100 UAH on €10,000 was only about 0.2%. (As a point of interest, since 2009 the UAH has been stable at approximately $0.12.)

Customs Dept. order nr. 347 dated June 9, 1999 (legalized at the Ministry of Justice of Ukraine and thus acquiring validity as of that date), mandated use of the Coat of Arms Collection (revenue) stamps, which reportably were first used on June 14. The order stipulates the validity of the stamp duty until January 1, 2000.

This means that these stamps were only valid for 200 days.

Importers purchased these stamps in bulk, then the customs broker attached the required stamps to the document which was then stamped by the custom inspector’s personal seal. Mint stamps were deemed “accountable paper” and had to be returned to the State Savings Bank of Ukraine (point 4, Article 7 of Ukraine’s Law No.643-XIV dated May 13, 1999) and thus do not exist.

The stamps were issued in the following (UAH) denominations: 1, 2, 5, 10, 100, 500.
The 500 UAH value (about $100 or €100) paying the proper rate for a shipment valued at €96,658.90.

A reduced-size illustration of the document is shown below.
The table below describes the fields on the document shown above.

Field # 12 shows the declared customs value of €96,658.90.

Based on the table on page 1, the tax is 500 UAH.

This is different from the customs duty (field #47) which shows 1,933.18 UAH being due on the items that are imported.

Note the US $20 (101.72 UAH) fee on the first line in this field, curious on a shipment from Russia to the Ukraine which appears not to involve the U.S. in any way. However similar dollar-denominated fees are seen in other non-U.S. countries, for example airport departure fees are often set at $20; perhaps this is another example of that.

<table>
<thead>
<tr>
<th>Customs Document Translation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Type of declaration</td>
</tr>
<tr>
<td>2. Consignor / Exporter</td>
</tr>
<tr>
<td>4. Shipping specifications</td>
</tr>
<tr>
<td>5. Total names of goods</td>
</tr>
<tr>
<td>6. Quantity of cases</td>
</tr>
<tr>
<td>7. Inquiry number</td>
</tr>
<tr>
<td>8. Consignee / Importer</td>
</tr>
<tr>
<td>9. Person responsible for financial settlement</td>
</tr>
<tr>
<td>10. Country of 1st destination</td>
</tr>
<tr>
<td>11. Trading country</td>
</tr>
<tr>
<td>12. Total customs value</td>
</tr>
<tr>
<td>13. –</td>
</tr>
<tr>
<td>14. Declaring agent / representative</td>
</tr>
<tr>
<td>15. Country of dispatch</td>
</tr>
<tr>
<td>15a. Code of country of dispatch</td>
</tr>
<tr>
<td>16. Country of origin</td>
</tr>
<tr>
<td>17. Country of destination</td>
</tr>
<tr>
<td>17a. Code of country of destination</td>
</tr>
<tr>
<td>18. Transport means during dispatch</td>
</tr>
<tr>
<td>19. Container</td>
</tr>
<tr>
<td>20. Delivery terms</td>
</tr>
<tr>
<td>21. Transport means at the border</td>
</tr>
<tr>
<td>22. Currency (name) and total invoice value</td>
</tr>
<tr>
<td>23. Currency exchange rate</td>
</tr>
<tr>
<td>24. Type of agreement (transaction)</td>
</tr>
<tr>
<td>25. Type of transport at the border</td>
</tr>
<tr>
<td>26. Type of transport within the country</td>
</tr>
<tr>
<td>27. Place of loading / discharge</td>
</tr>
<tr>
<td>28. Financial and bank data</td>
</tr>
<tr>
<td>29. Border (customs) point</td>
</tr>
</tbody>
</table>
The 100 UAH is the second-highest value, used here on document No. 326978 shown on the following page.

Holographic images on the lower portion of the design are part of the security features.

Below is a photo of the two stamps above with a shortwave UV lamp lighting the top stamp. Note the use of fluorescent inks.
Front of document No. 326978 bearing 100 UAH pair shown on the preceding page. Curiously the declared value (field 12) was €1,545.77, which by the rate table called for a tax of just 10 UAH.

A likely explanation is that the value was misread, not as 1500+ but 15,000+, on which the tax would have been 200 UAH.
1 UAH (x10) and 10 UAH stamps
The 1 UAH stamps do NOT have the holographic image.

This was one of three stamped pages from multi-page document No. 326822, with declared value €15,691.15.

The tax was thus 200 UAH, properly paid by the 20 UAH affixed here plus two blocks of 18 of the 5 UAH affixed to separate pages.

The high-denomination stamps were evidently in short supply! The front of this document and the reverse of one additional stamped page are shown below.
Example of the 5 UAH stamp, here in a block of 18
Another of the stamped pages of document No. 326822

Each stamp is uniquely serial numbered:

1) Red sheet number
2) Numeric & alpha code that indicates position on the sheet

The highest code number on the stamps, repeatedly encountered, was 72 AAA, suggesting there were 72 stamps in each sheet, probably three columns of 24 rows.
Document No. 326822, declared value €15,691.15, 200 UAH tax paid by 10 UAH, 5 UAH (x36) & 1 UAH (x10)!
The 10 UAH stamp in a block of 11

This was one of four stamped pages from multi-page document No. 326919, with declared value €68,887.94.

The tax was thus 500 UAH, paid by 50 copies of the 10 UAH!

Such usages underscore the scarcity of the 500 UAH and 100 UAH.

According to the source of the documents, these customs clearance documents were typically destroyed after 3 years when they were no longer required (i.e., in 2003). In use for only about six months and with this short retention time, they are very scarce and basically unknown in the revenue collector community (until now)!

Special thanks to Yuri Katsov of the Ukraine for his invaluable assistance.
California Exchange Taxes: the “Riddle” Revisited

By Michael Mahler, ARA

Previously (Mahler, 2004) the “Riddle of the California Exchange Taxes” was posed as follows:

Beginning in 1857 the state of California imposed a stamp tax on “Any bill of exchange,” but since bills of this era were typically made in sets of two or more (Figures 1–3), the question arises: Did the specified tax rates apply to each individual bill of a set, or to the entire set? The question can be restated in terms of the First, Second, and Third Exchange stamps issued to pay this tax: did the denomination of an individual stamp represent the cost of that stamp alone, or the total cost of the First, Second, and Third? Did, say, 8¢ First, Second, and Third Exchange stamps cost a total of 24¢ or just 8¢?

Strong—albeit indirect—evidence was then marshaled to argue that the denomination of the new stamps was the cost of the entire set—for example, that 8¢ First, Second, and Third Exchange stamps were all obtained for a total of 8¢.

The present article presents the long-sought direct evidence that this conclusion is correct, which also sheds light on the production and sale of Third Exchange stamps.

The Indirect Method

The indirect reasoning previously employed was based on the Act of March 31, 1866, together with intact bills from the months immediately following. That Act mandated creation of a new series of general state revenue stamps (the “Rectangulars”), which would simply state their face value. The tax rates for bills of exchange were simultaneously changed: for bills made in the customary sets of two or more, the rates were reduced to half that specified previously, and it was now stated explicitly that the reduced tax applied to each bill of a set. To illustrate: a First and Second for $50, previously stamped with 8¢ First and 8¢ Second Exchange stamps, were now to be taxed at 4¢ each, a total of 8¢ (Figure 4). These rates remained in effect until the implicit repeal of all state stamp taxes effective December 31, 1872.

The Hypothesis

The most likely explanation for the new rates is that the letter of the law was changed to compensate for the format of the new stamps, leaving the taxes themselves unchanged, at least for bills made in the customary sets of two. If so, 8¢
Figure 2. Duplicate of Donohoe, Ralston & Co., San Francisco, January 9, 1863, drawn on Eugene Kelly & Co., New York, amount $713.79, stamped with Exchange $1.40 red Second (DX49a). Fresh and clean, no markings indicating acceptance or payment. Like nearly all Duplicates/Seconds, this one was never mailed.

Figure 3. Third of F. Eugene Auger, San Francisco, January 29, 1863, amount 1000 French francs (about $193), drawn on Bale, Switzerland, payable in Paris, stamped with 40¢ red Third (DX46b). Like Seconds, Thirds were virtually always held in reserve.

First and 8¢ Second stamps must also have paid a total of 8¢ tax, not 16¢.

The Riddle Solved

This hypothesis was tested as follows. The new rates went into effect immediately, on April 1, 1866, but the new Rectangular stamps were not prepared and circulated for some months; the earliest recorded use on a bill is September 8, 1866. In the interim the new taxes were paid with the old Exchange stamps. If the hypothesis just stated is correct, for bills made in the usual sets of two or more, Exchange stamps should have been used exactly as before, to pay a tax per bill of half the denomination of the stamp. For example, 8¢ Exchange stamps should have been used to pay 4¢ tax per bill.

This is just what was observed. Among 57 recorded usages of Exchange stamps after April 1, 1866, in 51 cases the stamps paid the appropriate
The tax per bill of precisely half their denomination(s): 8¢ Exchange stamps paid 4¢ tax per bill (Figure 5), 20¢ stamps paid 10¢ per bill, 30¢ stamps paid 15¢ per bill, and so on. In the other six cases the tax was slightly underpaid or slightly overpaid.

This suggests strongly that the denomination of an Exchange stamp was the cost, not of that individual stamp, but of First, Second, and (occasionally) Third stamps of that denomination. Equivalently, the Exchange rates of 1857–66...
applied to sets of bills, not to the individual bills comprising the sets.

New Direct Evidence

The bills shown in Figure 6 are consistent with this conclusion. They are the matched Second and Third from a set (number 963).
made by B. Davidson & Berri of San Francisco on June 26, 1866, drawn on their correspondent bank in London, N. M. Rothschild & Sons, for £800, equivalent to about $3893. As such they were subject to the California tax of $4 per bill for amounts above $3,000 up to $4,000, paid here on the Second bill by Exchange $8 Second (SRS DX122a), and on the Third bill by Exchange $6 and $2 Thirds (DX96b, 99b). They were subject also to the U.S. Foreign Exchange tax of 2¢ per $100, paid here by two 40¢ Inland Exchange part perforate (R53b) on each. Once again, the old Exchange stamps were used to pay a tax per bill of half the denomination of the stamp.

In this case, though, there is an additional piece of evidence, the receipt shown in Figure 7, which gives the cost to stamp this set of bills as $10.40, $8 plus $2.40. It is dead certain that the First bill bore Exchange $8 First plus two more U.S. 40¢; the $2.40 charge thus matches the U.S. tax paid on the three bills. The $8 charge must thus be for the $24 in face value of the state stamps, confirming that the denomination of an Exchange stamp was the cost of the set, not the stamp.

Incidentally, the receipt also gives the price of the bills themselves as $4085.10, with notation “c49” alongside. The pound was then equivalent to $4.86⅔ in gold, and £800 thus equivalent to $3893.33 in gold; the amount paid was precisely 4.9% larger, suggesting that “c49” indicated a 4.9% premium of some sort. This seems far too low to have been the premium for payment in currency; at the Gold Exchange in New York the premium of gold over greenbacks in December 1866 averaged 36.7% (Mitchell, 1908).

Mismatching Second and Thirds

The Second bill shown here bears the Exchange $8 Second with outline lettering (DX122), while the matching Third is stamped, not with a matching Exchange $8 Third in the same style, but instead $6 and $2 Thirds from the preceding series with solid lettering (DX96, 99). Moreover, the $8 Second has “GO” control handstamp of then-current Controller George Oulton, but the $6 and $2 Thirds have Gilbert R. Warren’s “GRW” double-circle control, despite the fact that he had left office two and a half years earlier, in December 1863. This serves as a provocative and perplexing lead-in to a broader topic: the printing, sale and use of California Exchange Thirds—but that is a story for another day.

References

An Unlisted Customs Cigar Stamp Variety from Baltimore, Maryland

Robert E. Kopperl, Ph.D., ARA

I recently acquired a cigar box bearing what at first appeared to be stamps typical for cigars made in bond in the United States in the early-mid 20th century. In fact, the customs stamp on the box clearly is a major variety previously unlisted in published references, denoting cigars made in Baltimore, Maryland by “team work.” I am surprised this variety hasn’t been more widely observed by collectors, given Baltimore’s rich but somewhat unsung domestic history of cigar manufacture relative to Florida’s cigar industry, and the significance of Baltimore’s customs bonded manufacturing warehouse.

The stamp is a typical long-format customs cigars manufactured in bond stamp of Series 1933 with hyphen-hole 7 perforations. It is similar to Springer #TCB17, the Series 1933 stamp inscribed “Team Work/Short Filler/With Binder,” except for the city. Instead of Tampa, the stamp in question reads “BAL TO., MD.” It is in rather poor condition attached to a box of 50 Rosa Senora perfectos. Also adhering to the box is a 50 Class A cigars taxpaid stamp that appears to be Series 104, indicating production in 1934–5 (Springer, 1985). The fact that the cigars were made in bond was clearly a selling point, with “Rosa Senora/Made in Bond” inscribed prominently on the sides of the box. On the bottom of the box, an inscription notes the cigars were “Made in No. 1 MD./Customs Bonded Manuf. Warehouse/Class Six,” along with the directive not to reuse the box without destroying the stamps. There is also a notice that “The cigars herein contained were manufactured to retail at not more than five cents each and are so tax paid,” reiterating their Class A status. A label stuck to the inside of the lid also promotes the bonded status of the cigars, noting “Made in Bond/In a U.S. Customs bonded cigar factory, therefore you are guaranteed that these cigars are made of Havana tobaccos entirely as indicated by the customs stamp affixed.”

The laws regulating manufacture of cigars from tobacco imported from Cuba in bonded warehouses are discussed in detail in several important references on the U.S. customs stamps required on boxes of such cigars prior to leaving the warehouse (Scoville, 1979; Springer, 1980). To briefly summarize, provisions of the Tariff Acts of 1913, 1922, and 1930 allowed tobacco from other countries to be imported into the United States and used to manufacture cigars in bonded warehouses under the supervision of United States Customs officials. The lower duty rates on the tobacco could then be paid, instead of the higher duty rates on finished cigars, or the cigars could be exported from the warehouse without payment of duty.

The stamps that were printed to indicate the regulatory status of the cigars under the Tariff Act were available in two sizes, 8 by 1½ inches and 4 by 1½ inches, apparently with some overlap in size available for purchase by manufacturers through about 1956. The longer stamps were considered obsolete by 1958 (Scoville 1979). All of these stamps denote the city of manufacture and type of filler used (long and/or short). In addition, particular to the stamps of various Series before 1953 was information about the manufacturing method (e.g., “Without Binder, Spanish Method,” “Hand Made,” “Machine Precisioned,” etc.).

Several reference works have attempted systematic lists for these stamps, starting with the listing of Customs Cigar Stamps of the United States by Burton and Gates (1941) in The Bureau Specialist followed by Wilkens (1970) in The Congress Book 1970, Scoville (1979) in The American Revenuer, and Springer (1980) in his 9th edition of the Handbook of North American Cinderella Stamps Including Taxpaid Revenues. The latter two are considered the most comprehensive and include varieties of the long customs bonded warehouse cigar stamp designating the cities of Key West and Tampa FL, Milwaukee WI, Louisville KY, New York NY, Philadelphia PA, and Trenton NJ. Listed specimens exhibit roulette 3½ and/or hyphen hole 7 perforations.
If Baltimore was such a focal point of cigar manufacture (e.g., Cigar Makers International Union, 1930–74; Hyman, 2013), and the cigar box described above represents the product of cigar manufacture in a designated customs bonded manufacturing warehouse in Baltimore that probably saw substantial traffic (e.g., Hayward and Shivers, 2004; U.S. Division of Customs, 1915), the question naturally arises why more of these stamps haven’t come to light over the past 80+ years. I have not had the opportunity to talk to many other collectors, and tend to follow what is probably a common frame of mind by considering catalogs such as Springer’s to be fairly representative of the known universe of major varieties of these kinds of stamps. A personal communication with Eric Jackson indicates that there is at least one other known specimen. Although customs bonded cigar stamps denoting Baltimore as the city of manufacture seem to be quite rare, they should at least be considered a major variety of the Series 1933 stamps if an updated listing is produced, and I would love to hear from anyone who has made similar observations, at rkopperl@hotmail.com.

I would like to thank Tony Hyman and Eric Jackson for responding to my out-of-the-blue inquiry about this stamp, and Ron Lesher and Michael Mahler for suggestions and encouragement to publish.

References


Cigar Makers International Union. 1930–74. Archives of the Cigar Makers’ International Union. Documents on file and available online at the University of Maryland Archives and Digital Collections, Baltimore, Maryland.


Find in the Marketplace (I)

[From Dick Sheaff] “I recently picked up this ‘STAMPED HATS ...’ license stamp, which I had not seen before.”

[Ed. note:] According to Eric Jackson, who is known to collect, and even exhibit, such things, “It is a license and royalty stamp and is listed in Springer 6th edition. It is somewhat scarce but well known among collectors of the area.” Since this is still a rather small group, I suspect most readers will welcome a glimpse of one of the most attractive items in this field.
Find in the Marketplace (II): Second Issue 50¢ Invert

[Editor’s note] Carl Shaff, fellow member of the Collectors Club of Southern California, brought this deed bearing the Second Issue 50¢ with inverted center to the “show and tell” session of a recent meeting. While not a revenue collector, he was well aware of the stratospheric prices of classic postage inverts on cover, and had been unable to resist acquiring an example of another classic invert—albeit “only” a revenue—on its original document for a mere three-figure outlay.

“What is it worth?” he queried. I opined that the range $750–1000 was about right; the stamp alone catalogs $1250, but the demand for documents is hard to gauge. This was what he had paid, but I could soften the blow by verifying that such usages are genuinely rare; I remembered recording only a dozen or so. The accompanying census solidifies this notion, including just ten examples. To my surprise I found I had already recorded the deed pictured here some 15 years earlier; what goes around, comes around! Who can add more?
<table>
<thead>
<tr>
<th>Document</th>
<th>Place of Execution</th>
<th>Date</th>
<th>Stamp(s)</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deed</td>
<td>South Meriden, Conn.</td>
<td>10/12/1871</td>
<td>R115b</td>
<td>Charles Willey to Wm. Jannings, amount $250; eBay 2/2/2000, $461</td>
</tr>
<tr>
<td>Deed</td>
<td>Elizabeth City, Virginia</td>
<td>12/2/1871</td>
<td>R115b (x6)</td>
<td>Ms., by Thomas Tabb, Commissioner; ex-Tolman</td>
</tr>
<tr>
<td>Deed</td>
<td>Massillon, Ohio</td>
<td>12/7/1871</td>
<td>R115b</td>
<td>William Clay to Wm. Bohanan, amount $225; dealer stock $950 (8/1998)</td>
</tr>
<tr>
<td>Deed</td>
<td>Oneida County, N.Y.</td>
<td>1/13/1872</td>
<td>R115b</td>
<td>Natl. Postal Museum (<a href="http://www.postalmuseum.si.edu/collection/3a2f_acquis1996.html">http://www.postalmuseum.si.edu/collection/3a2f_acquis1996.html</a>); ex-Joyce</td>
</tr>
<tr>
<td>Deed</td>
<td>Surry, N. H.</td>
<td>??/??/1872</td>
<td>R115b strip of five</td>
<td>eBay 2/2/2000, $461; “ornate”; date is that of cancel</td>
</tr>
<tr>
<td>Insurance</td>
<td>New York, N.Y.</td>
<td>12/26/1871</td>
<td>R115b</td>
<td>Imperial Fire In. Co. of London, #956,769, property in Brooklyn, huge with large central vignette, premium $51, h.s. cancel dated 12/26/1871, evidently the same policy sold by Siegel in 1965</td>
</tr>
<tr>
<td>Mortgage</td>
<td>Utica, N.Y.</td>
<td>9/16/1871</td>
<td>R115b, R67c</td>
<td>Wm. Heath to Alvin Saunders of Nebraska, land in Iowa, amount $1067.67</td>
</tr>
<tr>
<td>Mortgage</td>
<td>Cicero, Illinois</td>
<td>8/31/1872</td>
<td>R115b, R148</td>
<td>Deed of Trust for sale of lots in village of Ridgeland by George Scoville, for 19 lots sold to Calvin Pease, secured by two notes totaling $5460</td>
</tr>
<tr>
<td>Power of Attorney</td>
<td>???</td>
<td>6/24/1872</td>
<td>R115b, R54c</td>
<td>George Blight Browne of Shelby Cty, Mo., to Henry E. Saulnier of New York City, to receipt for $6,666.66 secured by mortgage; Suburban 3/1992, $1430</td>
</tr>
<tr>
<td>Power of Attorney</td>
<td>Christian County, Illinois</td>
<td>5/3/1872</td>
<td>R115b</td>
<td>Millican Shockley to J. M. Kirk of Wilmington, Ohio, to receive monies due from estate</td>
</tr>
</tbody>
</table>

Second Issue 50¢ invert strip of five on outside of 1872 deed, Surry, N.H., ex-Joyce, now in the National Postal Museum.
U.S. War Savings Stamps: Big Bite from a Small Paycheck

By Don Woodworth, ARA

Anyone who has ever browsed a stamp dealer’s stock has likely seen at least a few of the very common Scott No. WS7 10¢ rose red or No. WS8 25¢ dark blue green War Savings stamps, each with an image of a colonial Minuteman, that were issued in 1942 to help fund the cost of World War II.

Almost everything that can be said about these stamps has already been said in Harry K. Charles, Jr.’s excellent book United States Savings Stamps: The Postal and Treasury Savings Stamp Systems of the United States, published by the United States Stamp Society in 2012. The present article comprises a small addendum to that fascinating compendium.

Surprisingly, neither Charles nor the Scott Specialized Catalog of United States Stamps & Covers addresses how many War Savings stamps were printed, but it may be inferred from his book that tens of millions were printed and sold to patriotic Americans. Purchase was not mandatory, hence the stamps did not constitute a tax. It may be imagined, though, that the eight bond drives between 1942 and 1945, accompanied by continual publicity urging purchase of War Savings stamps and War Bonds, created enormous peer pressure to participate.

The intent behind the War Savings stamps was to make it easy for people to buy them, save them in purpose-printed folders until they had accumulated enough value to buy a U.S. savings bond or war bond, and then to actually buy a bond. Figure 1 shows a folder typical of those used by purchasers to accumulate sufficient stamps to buy a war bond. Many different styles were used. The owner of the folder shown had pasted in a dollar’s worth of stamps before abandoning the effort. There is no date printed on this folder, but judging

Figure 1. Government-printed “SAVE TO WIN” folder used to accumulate sufficient War Tax stamps to buy a $25.00 bond. Left, folder cover. Right, section of inside showing affixed stamps.

Figure 2. Pay roll accounting slip with War Tax stamps affixed.
Figure 3. Photo of Lois Betty Jean McConkey (nee Ray).

from the illustrations it must have been produced during the earlier part of WW II because many of the aircraft types shown would have been obsolescent or obsolete by the end of the war.

The government created limitless opportunities for people to buy these stamps in almost every conceivable everyday situation. What follows is a short story about a slightly unusual such opportunity in which the stamps were provided through withholding of wages rather than being purchased outright.

In March 2013, I bid in an eBay auction for something that just looked “interesting.” What attracted me to the item shown in Figure 2 were the stamps stapled to a small paper form on which I could read the partial heading “TAX COMPUTATION”—two vertical pairs of the WS8 stamp that had been removed from a booklet pane of same and stapled to what turned out to be a PAY ROLL TAX COMPUTATION slip. I bought it just for grins, but after its arrival was more than pleasantly surprised to discover what I had received.

This little 3¾ x 4½” printed form was used by EMPLOYER—D. FAY HOSMAN of 316 South 18th Street in Omaha, Nebraska, to document the weekly pay of Miss Lois Betty Jean Ray for the period ending 9–16–44. Miss Ray had worked 41½ hours at 35¢ an hour to earn $14.53 for her week’s work. To this was added the value of $5.25 for 21 meals at 25¢ each, bringing the total Miss Ray had earned to $19.78. From this overall total, the value of her meals was deducted, as well as 20¢ for Social Security, leaving her net cash due of $14.33. She was also entitled to a $1.00 deduction for the dollar’s worth of United States War Savings stamps that were stapled to her pay slip—presumably for her to take home and paste in one of the ubiquitous folders like that shown in Figure 1. The sum of $1.00 might not have been much for someone taking home $50–100 per week, but in Miss Ray’s case it represented 7% of her money—a fair chunk of change, relatively speaking, of anyone’s income. The reason for this sizable deduction in this young woman’s pay likely lies in her background, which I have condensed from an obituary following her death in 2012 (www.holecchefuneralhomes.com/fh/obituaries/obituary/cfm?id=1569709).

Lois Betty Jean Ray was born on September 6, 1926, to William and Lenora Ray of Lisco, Wisconsin. After her mother died, she was raised by her sister Dorthea and Dorthea’s husband Harvey Wright of Oshkosh, Wisconsin, along with their seven brothers. Betty attended local schools before attending one year of high school in Boulder, Colorado, then returning to Oshkosh where she graduated from Garden County High School. After graduation, she moved to Omaha at around age 16 to attend beauty school. Betty (she apparently went by that name instead of Lois) earned her cosmetologist’s license and maintained it for most of her life.

After the end of World War II, she married Alfred Ronald McConkey on Jul 22 1946, in Chappell, Nebraska (a very small town about 25 miles east of Sidney along present-day I-80). They later lived briefly in Oshkosh before moving to the McConkey farm to raise cattle and crops. She worked for many years at “Mid-Wic.” (possibly the Mid-Wisconsin Bank—the obituary didn’t specify the full name of the company, likely anticipating that locals would know). Figure 3 is a photo provided in her obituary showing Mrs. McConkey as she would have looked in middle age.

Betty and Ronald retired from farming in 1996 and moved into Oshkosh, where they lived until Ronald’s death. Betty then lived in an assisted living facility and later in a nursing home before dying on Aug 26 2012 at age 85. She left behind a daughter and a son. Preceding her in death were her parents, her husband, and 13 brothers and sisters.

I am assuming that Lois (Betty) must have been the baby of the family, as all her siblings pre-deceased her. If that be the case, at least some of her brothers would have had to be of military age and serving in the armed forces of the United States during the war—hence the likely (patriotic) reason for the dollar coming out of her pay.

The place where she worked when in Omaha was just off of Douglas Street (US Route 6), a bit south of the heart of the downtown area. There is a strong likelihood that it was a restaurant, as the biography of D. (David) Fay Hosman shows him owning and operating several restaurants in Omaha during WW II (www.rootsweb.ancestry.com/~nedoubla/htm/douglas8.htm). If Miss Ray was a waitress at one of

1. The Revenue Act of 1944, known as “The Individual Income Tax Bill of 1944,” imposed an income tax on everyone earning over $1,000 per year. If Miss Ray worked 52 weeks during 1944 at $19.78/week, she would have been above this threshold at $1,028.56. (http://www.taxhistory.com/1944.html)
these restaurants, it’s possible that tips in addition to her wages gave her the capability of spending a dollar from her regular wages for the War Tax stamps without unduly feeling the burden.

Auction No. 85 Results and New Auction Procedures

Auction no. 85, with 975 lots, was the largest held by the ARA. There 64 bidders who submitted 1720 bids. The total realization was $20,158. The percentage of lots sold was 62%, with 67% realizing more than their reserves.

I have managed the auctions for some 20 years starting with no. 46 in 1993. Computer technology has improved since those early pre-Windows days. The software I have been using is a DOS program programmed in Dbase IV. For you non-computer types this means that all the auction data was entered manually without the use of a mouse and today’s common “cut and paste” methods. Being retired, and not having as much free time as when I was working, I realized I could no longer continue to conduct the auctions this way.

In September of this year we will introduce a new auction program. This program is being created with ARA Board approval. This investment will allow members to bid on-line interactively. To see what such an auction looks like you may want to visit Eric Jackson’s web site at www.revenuer.com. Ours will be similar but customized to our needs. The new system will enable you to see the current starting bid of each lot. This is updated when you enter your bid.

Current ARA members who wish to bid in auctions must register online by entering their last name and their ARA membership number. You will be asked to enter your mailing address and other information. This information must be the one you want to have your lots mailed to. You will need to do this only once unless you wish to change some information. This information does not change your address for TAR. All the information will be kept on our secure server. If you do not know your membership number, it can be found on your TAR mailing label or you can contact the ARA Secretary.

Those members who do not have access to a computer will not be forgotten. A bid sheet will still be included along with a printed copy of the auction. You can send this by US mail or FAX as before. Regarding the printed copy of the auction listing, this will not be sent with every copy of TAR. You must specifically indicate you want to receive this with TAR. Contact the ARA Secretary to do this.

The next issue of TAR will include more information including revisions to minimum values for lots submitted as well as possible changes in commissions and other fees. Information will also be posted on the web site also, www.revenuer.org.

Martin Richardson, Auction Manager
President’s Letter

April at ARIPEX was a good experience for us revenuers. We had a good dinner together with the Philatelic Rangers, the ARA meetings were well attended, and we did well with our exhibits. So far as the exhibits went, particular congratulations are due to our Vice President, Hermann Ivester, for winning the ARA Best One Frame and the Show Best One Frame with *The Saint Louis Provisionals, 1898*, his first time as an exhibitor. Veteran exhibitor Frank Sente, a member of our Board, was awarded the ARA Grand and the Show Reserve Grand with his *Spanish American War Fiscal History: The US Documentary Taxes 1898-1902*.

Our ARA Board meeting went well, though it stretched out to encompass most of the open meeting as well. A note here: all of our Board meetings are open unless we are going to discuss staff or other things of the sort where wide dissemination of the discussion would be counterproductive. They will generally be held an hour before the open meeting, so if you are a member, and curious, feel free to attend. Anyone, member or not, is welcome at the open meeting.

This is not a detailed report, but here are some of the highlights. First, our preliminary financial report shows that we slightly more than broke even in 2012. Before we break out the champagne, however, we only paid for two issues of TAR during the year, so we should have shown a loss in the range of $10,000–$14,000. We are playing catch-up this year, so we should lose around twice that amount. We will probably hold the page count down a bit to keep this nearer the lower figure than the higher.

Another expense that will come due concerns ARA exhibit medals. For all practical purposes we are out of them. We are exploring various options for having more made, with two goals. One is to keep them looking good enough to make us proud to win them, and the other is to hold down the cost. One option is to only award medals at the show where the ARA meets, and to give a revenue book at shows where we grant a “Best Revenue” award. We only grant that now if a show has at least three revenue exhibits, as who finds it meaningful if there is only one or two revenue exhibits in the show? Another option is not to have any of the medals silver or gold plated. I am one of those who believes that the original bronze is more attractive than the plated ones, and doubling the cost to add a gold plate that can hardly be seen seems to be a waste of resources. We will be reordering soon, so any timely comments would be welcome.

We are also going to spend a relatively modest amount to have a new auction system built for us. The old one utilizes an architecture that is quaint, unless you are the one who has to work with it, when some other, unprintable, adjectives might be more appropriate. I doubt if Windows 8 would even handle it, and we don’t want to find out. It is being built now, and with any luck will be in time for the next auction.

We are also discussing a short-term loan to the State Revenue Society to fund their massive new catalog. We feel this is a very low risk enterprise, and it fulfills one of our most important reasons to exist: to preserve and disseminate knowledge about revenue stamps. If you collect state revenues you will certainly want this catalog, and you will be helping the ARA when you buy your copy.

A final topic was increasing membership. I’ll have more to say about this in subsequent issues, but now that we have TAR back on track, we can offer enough to prospective members to try to get them to join. Also, if you know of anyone who dropped out recently, why not see if you can get them to rejoin, at least to see if they aren’t missing something after all!

Secretary’s Report

Applications for Membership

The following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Harness, Rex 7129. PO Box 125, Leiters Ford, IN 46945
Gesser, Frederick E. 7130.
MacDonald, Stewart 7131. 919 North Avenue, Springfield, PA 19064
Sabel, Mark W. 7132.
Ellis, Frank G. 7133.
Workman, William G., Jr. 7134. 107 Horseshoe Lane, Horsham, PA 19044
Boatwright, Louis P. 7135. 131 Beck-Taylor Place, Lexington, SC 29073

Unable to Forward

2824 John S Whitmore

Resigned

5646 Wallace A Craig
5728 David De Roo
5691 Richard Duda
3403 Bruce H Mosher
5772 Vincent D Schoen
4726 John Semeniuk

Previous total 711
New members 1
Reinstatements 2
Unable to forward 3
Current total 711
**Members’ Ads**

ARA members: send your request for free ad to mikemahler1@verizon.net, or to Editor, The American Revenuer, 2721 2nd St. #211, Santa Monica, CA 90405, limit 50 words plus address, must be about revenues or cinderellas. First come, first served, space available.

**Wanted: Hong Kong** Airport Passenger Service or Departure Tax slips. Send scans or descriptions with asking price or my offer to gpagota@aol.com. GT Olson, 6650 Lake Run Drive, Flowery Branch, GA 30542. *2035*

**Wanted: Playing Card** stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. *2036*

**Beer stamp album** for sale: 125 pages, unpunched, on bright white 67 lb card stock with image of first stamp in most series. Modeled after Priester. $90.00 plus $4.00 postage and insurance, prepaid, to: David Sohn, 1125 Lake Cook Rd, Northbrook, IL 60062. (941) 966-6505 or (847) 564-0692 or email <davidsohn32@comcast.net>. *2037*

**1890s Revenue Stamp book: Stamp Hunting** by Lewis Robie, salesman for J. Elwood Lee (RS290–294), relates tales of looking for revenue stamps in drugstores. All new, illustrated; commentary by Richard Riley; trade paperback binding, 104 pages—$12.50. From Eric Jackson, Richard Friedberg or Ken Trettin. *2039*

**The American Revenuer** back issues inventory clearance. There are more boxes than I can handle. Available full year sets only, 75¢ per issue plus shipping, order by mail or email, send no money you will be billed. It may take a while as there are hundreds of boxes to go through. Kenneth Trettin, PO Box 56, Rockford, IA 50468-0056 or <revenuer@omnitelcom.com>. *2040*

Seeking Trading Partners for **US REDS and GREENS, NORTH CAROLINA RMs**, also **US POSSESSION and TERRITORIAL REVENUES**. Timothy McRee, Box 388, Claremont, NC 28610 *2041*

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