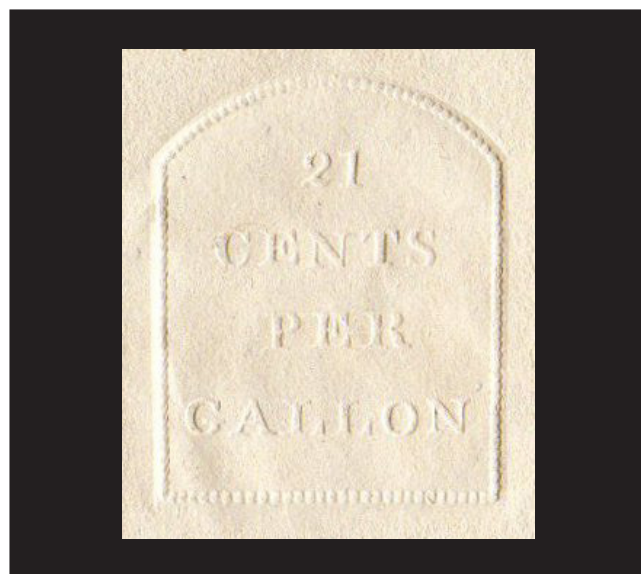




The American Revenuer

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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FOURTH QUARTER 2016

Volume 69, Number 4
Whole Number 604

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Meeting the needs of the fiscal philatelist for over 50 years
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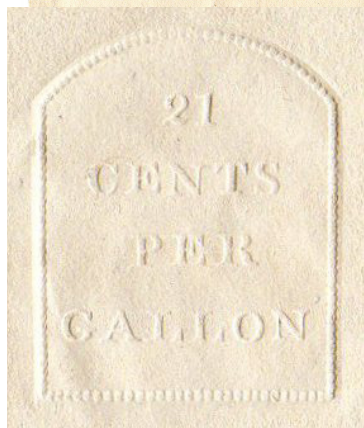
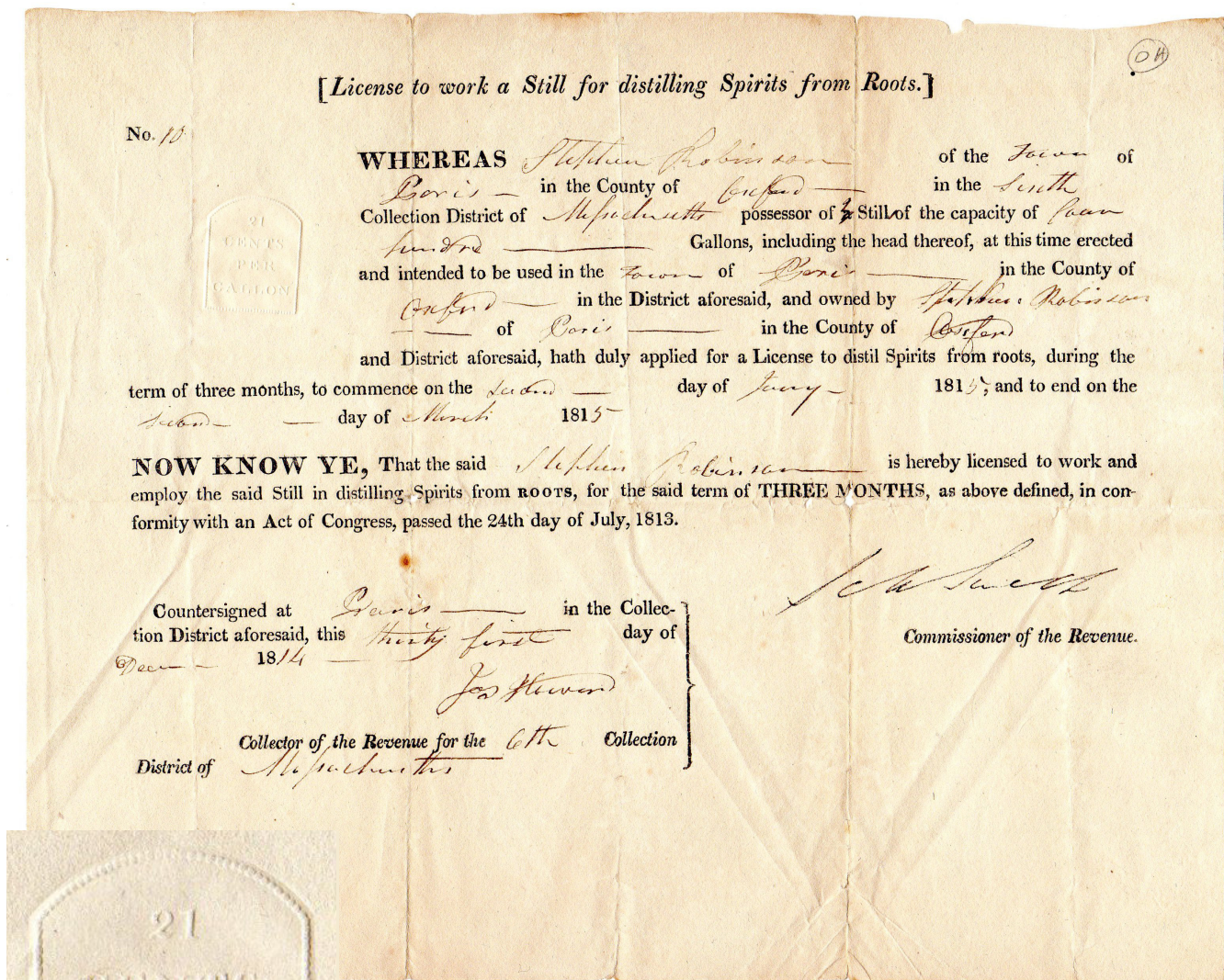
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A New Scott Specialized Catalog Revenue Listing: License to Work a Still for Distilling Spirits from Roots

By John Alan Hicks



December 1814 license for distilling spirits from roots for three months, executed at Paris, in present-day Maine, then part of Massachusetts. Inset: "21 CENTS PER GALLON" embossed stamp.

Earlier this year eBay yielded up a treasure that had lay hidden for more than 200 years! It is a "License to work a Still," a class of document that bears the colorless embossed stamps known in Scott by their full title, "Federal Licenses to Work a Still" (RM466//488). These are scarce documents: Coombs (1992) reported only 24 examples. What makes this new document even more scarce is the fact that it was issued for "distilling Spirits from Roots," believed to be the first

recorded example of this class of licenses, which had its own tax rates. This document is the basis for the new listing in the 2017 Scott Specialized Catalog, RM472a.

These licenses and tax rates were initially called for by the Act of July 24, 1813, with the rate schedule modified by the Act of April 19, 1816. The tax was in effect precisely four years, from January 1, 1814, through December 31, 1817.

The taxes were determined by the capacity of the stills, at rates per gallon based on the length of time the still would be employed. The distiller was required to obtain a license so he or she (yes, there were women distillers!) could begin distilling. If the duties on the still exceeded \$5, a bond was required.

The law recognized that various types of distilling produced alcohol in varying quantities from similar amounts and types of mash, and taxed the stills accordingly. Spirits distilled from grain and fruit, the standard materials, were taxed as spirits from “domestic materials.” Distilled from “roots,” taxed at half the domestic rate. This generally referred to beets, which were relatively rich in “saccharine matter,” an easily fermented material. Potatoes, carrots, turnips, parsnips and artichokes were also used (Wright, 1906). Distilled by the use of steam and wood vessels, taxed at double the domestic rate. Spirits distilled from “foreign materials,” typically molasses from the Caribbean which was distilled into rum, were taxed at approximately a third to a half more than the domestic rates, perhaps as a penalty to discourage imports. The table at right summarizes these rates. Examples have been recorded for just ten of the associated stamps.

War of 1812 Tax

The final Section of the Act of July 23, 1813, showed this to be a wartime tax:

SEC. 7 . And be it further enacted, That this act shall continue in force until the termination of the war in which the United States are now engaged with Great Britain and Ireland and their dependencies, and for one year thereafter, and no longer.

That war was formally ended by the Treaty of Ghent, signed December 24, 1814. It was famously continued, though, by the Battle of New Orleans, January 8, 1815, also by the British successes on Mobile Bay in early February 1815. Ratification of the Treaty of Ghent by the U.S. on February 16, 1815, ended hostilities in this theater. However, prizes taken at sea as late as 120 days after ratification were recognized by the treaty. This sets the latest defensible date for “termination of the war” at mid-May 1815; and the originally promised end to the distilling license tax at mid-May 1816. However the Act of April 19, 1816, rescinded this proviso. To its credit, Congress did remain reasonably true to its spirit, eliminating the tax effective January 1, 1817.

Licenses to work a still are known for distilling Spirits from Domestic Materials at specific tax rates and now for distilling Spirits from Roots at a specific rate. Where will we find a License for Distilling from Foreign Materials? Or Distilling with Steam?

References

Scott 2017 Specialized Catalog of United States Stamps & Covers. Sidney, Ohio: Amos Media, p. 725.

Tax Rates For Distilling Spirits, Per Gallon of Capacity

From Domestic Materials

January 1, 1814 – June 30, 1816

Distilling Time	“Domestic Materials”	Roots	By Steam
2 weeks	.09	.045	.18
1 month	.18	.09	.36
2 months	.32	.16	.64
3 months	.42	.21	.84
4 months	.52	.26	1.04
6 months	.70	.35	1.40
1 year	1.08	.54	2.16

July 1, 1816 – December 31, 1817

1 week	.045	.0225	.09
2 weeks	.09	.045	.18
1 month	.18	.09	.36
2 months	.36	.18	.72
3 months	.54	.27	1.08
4 months	.72	.36	1.44
5 months	.90	.45	1.80
6 months	1.08	.54	2.16
1 year	2.16	1.08	4.32

From Foreign Materials

January 1, 1814 – June 30, 1816

Distilling Time	“Foreign Materials”	By Steam
1 month	.25	.50
3 months	.60	1.20
6 months	1.05	2.10
1 year	1.35	2.70

July 1, 1816 – December 31, 1817

1 month	.23	.46
2 months	.46	.92
3 months	.68	1.36
4 months	.90	1.80
6 months	1.35	2.70
8 months	1.80	3.60
1 year	2.70	5.40

U.S. Statutes at Large. Volume 3: 13th–17th, 1813–1823. <http://tinyurl.com/hupeynd> [Page numbers cited below are from this source].

Ibid. Act of July 24, 1813. Chap. XXV. *An Act laying duties on licenses to distillers of spirituous liquors*, pp. 42–44.

Ibid. Act of April 19, 1816. Chap. LVIII. *An Act to abolish the existing duties on spirits distilled within the United States, and to lay other duties, in lieu of those at present imposed, on licenses to distillers of spirituous liquors*, pp. 291–294.

Ibid. Act of Dec. 23, 1817. Chap. I. *An Act to abolish the internal duties*, pp. 401–403.

Wright, F. B. 1906. *A Practical Handbook on the Distillation of Alcohol from Farm Products, etc.* New York: Camelot Press, pp. 140–162.

U.S. First Issue Stamps that Almost Were (and Almost Weren't!): Evolution of the Documentary and Proprietary Taxes of 1862

II. House Debates, April 1862

By Michael Mahler

(Continued from Third Quarter 2016)

Series Summary

The U. S. documentary and proprietary stamp taxes of the Civil War era were contained in Schedules B and C, respectively, of the monumental "Revenue Act" of July 1, 1862, *An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt*, and its various amendments. This statute originated as a similarly titled House bill, H.R. No. 312, referred to in Congressional proceedings simply as "the tax bill."

The evolution of the adopted taxes occurred in four stages:

1. The original version of the bill, issued by the House Committee on Ways and Means on March 3, 1862.

2. Debate and amendments in the House sitting as a Committee of the Whole, on April 2–3, 1862, as contained in *The Congressional Globe* for those dates, pp. 1508–1514 and 1527–1530.

3. Debate and amendments in the Senate sitting as a Committee of the Whole, on May 26 and June 3, 1862, as contained in *The Congressional Globe* for those dates, pp. 2344–2348 and 2517–2519.

4. Brief reconciliation of the House and Senate versions on June 23, 1862, recorded in *The Congressional Globe*, p. 2875.

Underlying this process was the understanding that virtually every tax rate agreed upon would result in a corresponding matching stamp. This had been mandated a few paragraphs earlier in the same bill, albeit in contorted legalese:

SEC. 90. And be it further enacted, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.

Virtual stamps corresponding to rates eliminated by subsequent amendments can thus be aptly described as "Stamps That Almost Were."

Similarly, First Issues whose corresponding rates were not part of preliminary versions of Schedules B and C are "Stamps That Almost Weren't."

Introduction to Part II

The first article in this series (Mahler, 2016) reproduced Schedules B and C from the original version of H.R. 312, and showed how they differed from those finally adopted. If not for the intervening changes, the slate of stamps issued to pay the taxes enacted in 1862 would have been very different from the array of First Issues familiar to generations of collectors.

The present installment will present the debate on Schedules B and C in the House sitting as a Committee of the Whole, on April 2–3, 1862,

and resulting amendments. Reproduced below are the actual pages from the amended bill, with deleted wording in brackets, and new wording in italics. The bill was actually printed and circulated in this form to facilitate the ongoing process of amendment. Interspersed with the schedule items are the discussions in the House that led to these alterations, taken from *The Congressional Globe*. Also interspersed are changes in the status of "Stamps That Almost Were," in red, and "Stamps That Almost Weren't," in blue.

SCHEDULE B.

STAMP DUTIES.

Duty.

106	INSURANCE, (MARINE AND INLAND.)	Policy of insurance, or other instru-
107		ment, by whatever name the same shall be called, whereby any
108		insurance shall be made upon any ship or vessel, or upon any goods,
109		[merchandise, specie, or other property on board of any ship or vessel,

110	or upon the freight of any ship or vessel, or upon any other interest	
111	in or relating to any ship or vessel which may lawfully be insured;	
112	or upon any goods, merchandise, specie, or other property trans-	
113	ported by any conveyance whatsoever from any port or place to any	
114	other port or place—	
115	Where the amount insured shall not exceed the sum of twenty-five hundred	
116	dollars	\$0 50
117	Exceeding the sum of twenty-five hundred dollars, and not exceeding ten	
118	thousand dollars	1 00
119	Exceeding the sum of ten thousand dollars	2 50]
120	<i>When the amount insured shall not exceed one thousand dollars</i>	25
121	<i>Exceeding one thousand dollars, and not exceeding five thousand dollars . .</i>	50
122	<i>Exceeding five thousand dollars</i>	1 00
123	INSURANCE, (FIRE.) Policy of insurance or other instrument, by what-	
124	ever name the same shall be called, whereby any insurance shall be	
125	made of or upon any building, goods, wares, merchandise, or other	
126	property from loss or damage by fire, or arising therefrom, by any	
127	insurance company, or its agent or other person—	
128	[Where the amount insured shall not exceed the sum of twenty-five hun-	
129	dred dollars	50
130	Exceeding the sum of twenty-five hundred dollars, and not exceeding ten	
131	thousand dollars	1 00
132	Exceeding the sum of ten thousand dollars	2 50]
133	<i>When the amount insured shall not exceed one thousand dollars</i>	25
134	<i>Exceeding one thousand dollars, and not exceeding five thousand dollars . .</i>	50
135	<i>Exceeding five thousand dollars</i>	1 00

*Revised statement of
the tax, with deleted
words in brackets and
added words in italics*

Congressional Globe, April 3, 1862
HOUSE OF REPRESENTATIVES
TAX BILL.

Mr. STEVENS. I now move that the rules be suspended, and that the House resolve itself into the Committee of the Whole on the state of the Union, for the purpose of resuming the consideration of the tax bill.

The motion was agreed to.

So the rules were suspended; and the House accordingly resolved itself into the Committee of the Whole on the state of the Union, (Mr. Colfax in the chair,) and resumed, as a special order, the consideration of the bill (H.R. No. 312) to provide internal revenue to support the Government and pay interest on the public debt.

The CHAIRMAN stated that when the committee rose, it had under consideration the following:

Insurance, (marine and inland.)—Policy of insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any ship or vessel, or upon any goods, merchandise, specie, or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other

interest in or relating to any ship or vessel which may lawfully be insured; or upon any goods, merchandise, specie, or other property transported by any conveyance whatsoever from any port or place to any other port or place, where the amount insured shall not exceed the sum of \$2,500, fifty cents; exceeding the sum of \$2,500, and not exceeding \$10,000, one dollar; exceeding the sum of \$10,000, \$2 50.

Mr. HORTON moved to strike out all after the words "or upon any goods," in the third line, and in lieu thereof to insert the following:

Where the amount insured shall not exceed \$1,000, twenty-five cents; exceeding \$1,000, and not exceeding \$5,000, fifty cents; exceeding \$5,000, one dollar.

The amendment was agreed to.

The Clerk read, as follows:

Insurance, (fire.)—Policy of insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made of or upon any building, goods, wares, merchandise, or other property from loss or damage by fire, or arising therefrom, by any insurance company, or its agent or other person, where the amount insured shall not exceed the sum of \$2,500, fifty cents; exceeding the sum of \$2,500, and not exceeding \$10,000, one dollar; exceeding the sum of \$10,000, \$2 50.

Mr. HORTON moved to strike out all after the words "or its agent or other person," in the fifth line, and in lieu thereof insert the following:

Where the amount insured shall not exceed \$1,000, twenty-five cents; exceeding \$1,000 and not exceeding \$5,000, fifty cents; exceeding \$5,000, one dollar.

The amendment was agreed to.

~~"Almost Were": Insurance 50¢, \$1, \$2.50~~

~~"Almost Weren't": Insurance 25¢~~

June 1863 policy insuring cargo of bark Annie M. Kelly for \$7,000 on a voyage from Buenos Ayres to the U.S., "Including Risk of War," stamped with matching 25¢ Insurance. By the original version of the tax schedule, this stamp would not have existed, and the document have required \$1 in matching Insurance stamps. By the House-amended version a 25¢ rate was created, but would not have applied here; the tax would have remained \$1.

Both of these versions listed shipping insurance separately; eventually it would be folded into a blanket Insurance tax.

CARGO. *Sam'l C. Sawyer.* By the **Mercantile Mutual Insurance Company.** (No. *71683*)

ON ACCOUNT OF Whom it may concern

In case of loss to be paid in funds current in the City of New-York, to *Him*

Do *make insurance and cause* to be insured, lost or not lost, at and from

Buenos Ayres to Port of discharge in the United States north of Cape Hatteras

Including Risk of War.

the good *Bark Annie M. Kelly* called the *Annie M. Kelly* whereof in master for this present voyage, whatever other name or names the said vessel, or the master thereof, is or shall be named or called.

Beginning the adventure upon the said goods and merchandises from and immediately following the loading thereof on board of the said vessel, at *as aforesaid*, and so shall continue and endure until the said goods and merchandises shall be safely landed at *as aforesaid*. AND it shall and may be lawful for the said vessel, in her voyage, to proceed and sail to, touch and stay at any ports or places, if thereunto obliged by stress of weather or other unavoidable accident, without prejudice to this insurance. The said goods and merchandises hereby insured, are valued at

Thirty two thousand Dollars.

Touching the adventures and perils which the **Mercantile Mutual Insurance Company** is contented to bear, and takes upon itself, in this voyage, (unless specially excepted on the margin of this Policy) they are of the sea, men of war, fires, enemies, pirates, rovers, thieves, jettions, letters of mart and counter-mart, surprisals, takings at sea, arrests, restraints, and detentions of all kings, princes, or people, of what nation, condition, or quality soever, barratry of the master and mariners, and all other perils, losses and misfortunes, that have or shall come to the hurt, detriment or damage of the said goods and merchandises, or any part thereof. AND, in case of any loss or misfortune, it shall be lawful and necessary to and for the insured, factors, servants, and assigns, to sue, labor and travel for, in and about the defence, safeguard, and recovery of the said goods and merchandises, or any part thereof, without prejudice to this insurance; nor shall the acts of the insured or insurers in recovering, saving and preserving the property insured, in case of disaster, be considered a waiver or an acceptance of an abandonment; to the charges whereof, the said Insurance Company will contribute according to the rate and quantity of the sum herein insured; having been paid the consideration for this insurance, by the assured, or assigns, at and after the rate of

Seven per cent.

thirty days after proof of loss, and proof of interest in the said (if unpaid, being first deducted,) but no partial loss or particular average shall in any case be paid, unless amounting to *five per cent.* or agreed; That if the said assured shall have made any other insurance upon the premises aforesaid, prior in date to this policy, **UNLESS COMPANY** shall be answerable only for so much as the amount of such prior insurance may be deficient towards fully said **MERCANTILE MUTUAL INSURANCE COMPANY** shall return the premium upon so much of the sum by them assured as is from. AND in case of any insurance upon the said premises subsequent in date to this policy, the said **MERCANTILE MUTUAL** answerable for the full extent of the sum by them subscribed hereto, without right to claim contribution from such subsequent within the premium by them received, in the same manner as if no such subsequent insurance had been made. IT IS ALSO

AGREED, That the property be warranted by the assured free from any charge, damage or loss, which may arise in consequence of a seizure or detention, for or on account of any illicit or prohibited trade, or any trade in articles contraband or war.

Warranted not to abandon in case of capture, seizure, or detention, until after condemnation of the property insured; nor until ninety days after notice of said condemnation is given to the Company. Also warranted not to abandon in case of blockade, and free from any expense in consequence of capture, seizure, detention, or blockade; but in the event of blockade, to be at liberty to proceed to an open port and there end the voyage.

In Witness whereof, the President or Vice President of the said **Mercantile Mutual Insurance Company**, both have subscribed his name, and the sum insured and caused the same to be printed by their Secretary, in New-York, this *fourth* day of *June* one thousand eight hundred and sixty *three*

Memorandum.—It is also agreed, that bar, bundle, rod, hoop and sheet iron, wire of all kinds, tin plates, steel, madder, runner, wicker-ware and willow, manufactured or otherwise, sail, grain of all kinds, tobacco, Indian meal, fruits, (whether preserved or otherwise), cheese, dry fish, vegetables and roots, rags, hempen yarn, bage, cotton bagging, and other articles used for bags or bagging, pleasure carriages, household furniture, skins and hides, musical instruments, looking glasses, and all other articles that are perishable in their own nature, are warranted by the assured free from average, unless general; hemp, tobacco stems, matting and canvas, except in boxes, free from average under *twenty per cent.*, unless general; and sugar, flax, faxseed, and bread, are warranted by the assured free from average under *seven per cent.*, unless general; and coffee in bags or bulk, pepper in bags, or bulk, and rice, free from average under *ten per cent.*, unless general.

Warranted by the insured free from damage or injury from dampness, change of flavor, or being spotted, discolored, musty or mouldy, except caused by actual contact of sea water with the articles damaged, occasioned by sea perils. In case of partial loss by sea, damage to dry goods, cutlery or other hardware, the loss shall be ascertained by a separation and sale of the portion only of the contents of the packages so damaged, and not otherwise; and the same practice shall obtain as to all other merchandise as far as practicable. Not liable for leakage on molasses, or other liquids, unless occasioned by stranding or collision with another vessel.

If the voyage aforesaid shall have been begun and shall have terminated before the date of this policy, then there shall be no return of premium on account of such termination of the voyage.

In all cases of return of premium in whole or in part, *one half per cent.* upon the sum insured is to be retained by the assured.

\$7,000 *Seven thousand Dollars*

A. J. Shepard Secretary. *Amman* President.

MERCANTILE MUTUAL INS. CO.
JUN 4 1863
NEW YORK.

136	LEASE, agreement, memorandum, or contract for the hire, use, or rent of	
137	any land, tenement, or portion thereof—	
138	If for a period of time not exceeding three years	50
139	If for a period exceeding three years	1 00
140	MANIFEST of part of the cargo of any vessel, (<i>or custom-house clearance</i>)..	25
141	MANIFEST <i>for custom-house entry or clearance</i> of the cargo of any ship,	
142	vessel, or steamer—	
143	If the registered tonnage of such ship, vessel, or steamer does not exceed	
144	three hundred tons	1 00
145	Exceeding three hundred tons, and not exceeding six hundred tons	3 00
146	Exceeding six hundred tons.....	5 00
147	MORTGAGE of lands, estate, or property, real or personal, heritable or	
148	movable whatsoever, where the same shall be made as a security	
149	for the payment of any definite and certain sum of money lent at	
150	the time or previously due and owing or forborne to be paid, being	
151	payable; also any conveyance of any lands, estate, or property what-	
152	soever, in trust to be sold or otherwise converted into money, which	
153	shall be intended only as security, and shall be redeemable before	
154	the sale or other disposal thereof, either by express stipulation or	
155	otherwise; or any personal bond given as security for the payment	
156	of any definite or certain sum of money <i>exceeding one hundred dollars,</i>	
157	<i>and not exceeding five hundred dollars</i>	50
158	<i>Exceeding five hundred dollars</i>	1 00

The Clerk read, as follows:

Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, fifty cents; if for a period exceeding three years, one dollar; manifest of part of the cargo of any vessel, (clearance,) twenty-five cents; manifest of the cargo of any ship, vessel, or steamer, if the registered tonnage of such ship, vessel, or steamer does not exceed three hundred tons, one dollar; exceeding three hundred tons and not exceeding six hundred tons, three dollars; exceeding six hundred tons, five dollars; mortgage of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time, or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or oilier disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money, one dollar.

Mr. HORTON moved to insert after the above [words "certain sum of money"] the words "not exceeding \$500, fifty cents; exceeding \$500, one dollar."

The amendment was agreed to.

Mr. TROWBRIDGE. I understood that the Committee of Ways and Means were going to introduce an amendment in regard to manifests.

Mr. HORTON. I move that the paragraph be made to conform to the paragraph in reference to deeds, as it was amended, so that when under \$100 there shall be no charge.

It was so ordered.

Mr. POMEROY. The paragraph in regard to deeds was also amended by introducing the word "realty" instead of the words "or other things."

Mr. MORRILL, of Vermont. That will not apply here.

Mr. POMEROY. I move to strike out the words "or persons [personal]." I presume, sir, there is hardly a State where mortgages upon chattels are not recognized. They are rather an unsafe security anywhere. They are given by those who are poor, and have nothing else upon which to give a lien for money borrowed in a sudden emergency. In the State of New York I do not believe that more than \$100 in money is ever borrowed upon chattel mortgages. I therefore move to strike out the words, "or persons [personal]," so as to confine the operation of the paragraph to the realty.

Mr. MORRILL, of Vermont. I rise to oppose the amendment of the gentleman from New York. There are those who own valuable personal property

upon which they can and do borrow thousands of dollars. I do not see any reason why they should be exempted from taxation any more than the poor man who may happen to own a small piece of real estate. I hope the amendment will not prevail.

The amendment was disagreed to.

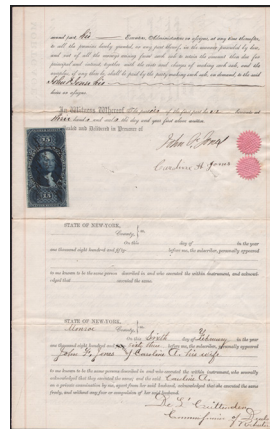
Mr. SHERMAN. I move to add the following proviso:

Provided, That any mortgage given to secure the payment of purchase money for real estate shall be exempt from any such charge.

“Almost Weren’t”: Mortgage 50¢, \$2, \$5, \$10, \$15, \$25

As with the Conveyance tax, the Mortgage tax was originally a blanket \$1, which if not eventually amended would have greatly reduced revenue from this source. However in both cases the House revisions actually decreased potential revenue slightly, adding a 50¢ rate for amounts above \$100 to \$500.

This mortgage for \$17,007 was stamped upon recording in February 1863 with matching \$15 Mortgage imperforate. By the House revisions discussed herein the tax would have been just \$1!



The Clerk read, as follows:

Notarial act, any whatsoever, not otherwise charged in this schedule, twenty-five cents.

Mr. HORTON moved to strike out the line, and insert in lieu thereof the following:

Protest.—Upon the protest of every note, bill of exchange, acceptance, check, or draft, whether protested by a notary public or any other officer who may be authorized by the laws of any State or States to make such protest, twenty-five cents.

The amendment was agreed to.

Mr. SHEFFIELD. I did not catch the language of the amendment, but I think that it does not provide for marine protests. I move to add the words “and marine protests.”

Mr. HORTON. I hope that the amendment will be agreed to.

The amendment was adopted.

The Clerk read, as follows:

Passage ticket, by any vessel from a port in the United States to a foreign port, if less than thirty dollars, fifty cents; exceeding thirty dollars, one dollar.

Tax on Railroad Passage Tickets Proposed and Defeated

Mr. BINGHAM. I suggest to the Committee of Ways and Means whether it would not be

I move this amendment for this reason: the party will have to pay a tax upon the deed of conveyance, and then he will have to pay a tax upon the mortgage securing the payment of the purchase money, thus making him pay a double tax, which I think is not just.

Mr. STEVENS. The man who gives a deed is a different man from the man who gives a mortgage.

The amendment was rejected.

well enough to insert a provision charging for passage tickets granted upon railroads over foreign territory. Gentlemen are aware that the eastern and western roads are upon the borders of a foreign country, where railroads run parallel, with our own, and if they are permitted to carry passengers free of tax they come in conflict with the interests of our roads, both East and West, and the profit of travel will, by our own legislation, be thrown directly into the coffers of those who live beyond our limits. I move, therefore, to amend by inserting at the end of the paragraph, the words, “and for passage tickets granted or sold by any railroad company or agent thereof for transit upon any railroad without the limits of the United States, one dollar.”

Mr. RIDDLE. I do not fully understand this provision, but I wish to say a word or two in reference to the matter in which my people are interested. It is well known by every member of the committee, that the roads which run on the southern shore of Lake Erie, run directly in competition with the Canada road. Those roads now carry freight and passengers at as low a rate as it is safe for them to do, on account of that competition. A tax of two mills a mile upon passengers is a discrimination against the American roads to the amount of nearly one dollar and fifty cents a head. I am advised by a gentleman upon my left, that I have stated this

matter a little too high. But at any event, even at one half of that, it will be utterly impossible for the roads upon the southern shore of Lake Erie to compete with the railroads north, and a single dime of tax, or a quarter, at any rate, would dispose of the entire through travel. It will be to those roads, in my judgment, perfectly ruinous; but I do not exactly know how the difficulty can be remedied. I do not know that there is any remedy.

Mr. DIVEN. The amount can be collected at the Detroit ferry.

Mr. RIDDLE. The gentleman suggests that the amount can be collected at the Detroit ferry. I suppose by that he would assess a sort of countervailing duty at that point. If that could be done, I would be entirely content; but in order to do that you would have to go across the Detroit river. The travel from Detroit west is chiefly upon our own territory, but upon the travel going east from that, I do not see how you get around the difficulty. Now, obviously this is so large an interest which is to be affected seriously, I hope the committee will well consider this amendment, and also, if possible, devise some plan by which this difficulty can be ultimately remedied.

[Here the hammer fell.]

Mr. EDWARDS. I move to amend the amendment by reducing the amount fifty cents. I move the amendment for the purpose of opposing the proposition entirely. In the first place, to me the amendment is almost unintelligible; but it may be perfectly clear to the gentleman from Ohio. It proposes a stamp tax upon any tickets held by any railroad or their agent—

Mr. BINGHAM. The gentleman will excuse me. I do not propose any such thing. I propose a tax upon tickets granted or sold by any company for the transit of passengers over any railroad without the limits of the United States.

Mr. EDWARDS. If the gentleman had heard my statement through, he would have seen that I was correct. The amendment proposes a stamp tax of one dollar on any railroad ticket held and disposed of by any railroad company, or any agent thereof, in the United States, which ticket is intended to meet the charge for passenger travel outside of the United States. That is the substance of the amendment.

Now, sir, in the first place, the tax could be avoided and the provision rendered entirely nugatory by the parties, because no agent would hold such tickets. He would sell a ticket only to the line of the foreign State, and then the railroad outside of the United States would supply the connection. Thus the provision would amount to nothing, and be rendered entirely useless for any

purpose of revenue. And even if it could amount to anything, I should hold it objectionable, because it would embarrass the travel on the railroads within the United States and the railroads outside of the United States, which, I believe, are only those running into Canada for the convenience of the inhabitants on both sides. I might say further that it would not be good policy to adopt a measure of this character, unless the gentleman should put into his amendment the common provision that it shall not go into effect until the expiration of the reciprocity treaty. As I see the gentleman who made the amendment rising, I will say I do not wish to be understood as making this last remark seriously, but only as an allusion to the frequent use of that limitation in relation to other subjects which have been before us.

If I have a minute or two left, I desire to say a word which I desired to say the other day, and which I can now say as an additional reason why this additional embarrassment should not be put upon railroads, and that is that the tax which was assessed the other day is enormous. I trust it never will get through both branches of Congress and become a law. Look at it for a moment. A tax of two mills per mile upon each passenger on railroads is from eight to twenty per cent. upon the gross receipts of railroads. Railroads usually charge from two to three cents per mile, and on some passengers, for long distances, they receive less than two. Take three cents per mile, which is the highest, and two mills per mile is one fifteenth of the fare, and that is about seven per cent. of the gross receipts, and at least fourteen per cent. on net receipts. At two cents per mile, which is the lowest usual fare, it is one tenth of the fare, and, of course, ten per cent. on gross receipts, and more than twenty per cent. upon net receipts. It takes more than one half of the gross receipts to pay the expenses of operating the road. This accounts for the great severity of the tax when we get down to the real basis of ability, not income. I think there should not be imposed so enormous a tax upon any embarrassed and useful interest of the country.

I make these remarks now, not because they will have any effect upon this particular motion, but because I could not make them the other day, and because I trust they may have, with other considerations I would be glad to present if there were time, an effect elsewhere, if not here.

[Here the hammer fell.]

Mr. EDWARDS I withdraw my amendment.

Mr. BINGHAM. I move to amend my own amendment by inserting, after the words "United States," the words "for each passenger." I do not

suppose that any person comprehending the real object and purport of my amendment will oppose it, except it be upon the ground simply that railroad companies may evade it. If they do, it cannot be helped. All I can say is, that we can take away from the American railroad companies operating within the limits of the United States, by the force and effect of this law, as I propose to amend it, the opportunity of cheating the Government out of an immense amount of revenue for their own gain. Stop them from selling tickets in New York and Boston, in Cincinnati and St. Louis, for the transit of persons going either east or west over the Canada road—that they may thereby evade the tax of two mills per mile if they traveled to the same points over the railroads within the limits of the United States.

Mr. MORRILL, of Vermont. If the object of the gentleman could be accomplished by imposing this additional tax, it might be well for the committee to adopt it. In practice, it would be avoided and be rendered entirely nugatory. For instance: it is the practice now of parties who get tickets from the United States into and through Canada, to exchange those tickets as soon as they cross the line. All that would be necessary to avoid the provisions of this amendment would be to buy a ticket to the State line and then buy a new ticket at an understood price, because it would be published all through the country what such tickets could be bought for.

Mr. BINGHAM. The gentleman can see very well by his own showing that his argument proves too much, for the reason that almost every provision for income tax may be evaded by rascality. I do not think we should for that reason

refuse to so guard this bill as to prevent railroad companies, within the limits of the United States, selling through tickets over the Canada railroad, and without the limits of the United States, without paying the same rate for each passenger that they would pay on the same passengers if carried within the limits of the United States.

The amendment to the amendment was agreed to.

Mr. TROWBRIDGE. I move to reduce the amount to fifty cents. I do this in order to oppose the entire proposition. I do not see why the people of northern Wisconsin, and of almost all Michigan, should be subjected to this additional charge in their passage to the sea-board. There is a little railroad across the State of Michigan which accommodates all the northern part of Wisconsin, and a large portion of Minnesota. By it their access to the sea-board is more direct than by the southern road. At Milwaukee the travel could be diverted and driven down to Chicago; and at Detroit and Toledo they would be compelled to pass over the south shore road. But I cannot see what reason there is to compel these men to pay an additional dollar, and for driving them a roundabout way to get to New York. I think it is unreasonable; and I hope the amendment will be entirely defeated, and that the railroad business of the country will be allowed to take its natural course.

The amendment to the amendment was not agreed to.

The amendment offered by Mr. Bingham was not agreed to.

(To be continued)

Postal Employment Agency Registration Stamps: More “Stamps That Almost Were”

By Terence Hines

In the early 1910s employment agencies were, to say the least, often dishonest. An article by F. W. Fitzpatrick in the January 1915 issue of the monthly *Business* commented on the “shabby tricks played on labor by the regular employment agencies, fully ninety percent of which are little better than gross frauds, and none of which care a rap for aught but the fee they get out of the laborers and employers” (p. 26). To deal with this problem, Senator Moses Edwin Clapp, Republican of Minnesota, introduced in April of 1914 Senate Bill 5180 to the effect that the Postmaster General:

Be, and he is hereby authorized to establish, under such rules and regulations

as he may prescribe, mutual employment exchanges at all presidential post offices, where registers may be kept of any and all persons who make application to be registered, as either seeking employment, or seeking employees. ...

The cost of this service was “to be paid from the funds derived from the sale of registration stamps.” These stamps were to be distinct from the 1911 stamp issued to pay the fee on registered letters (Scott F1). They would presumably have been a type of fee stamp somewhat similar to the consular service fee stamps. Clapp’s bill failed and these stamps never materialized.

A "New" Manufactured Tobacco Provisional Tax-Paid Stamp

By John Alan Hicks

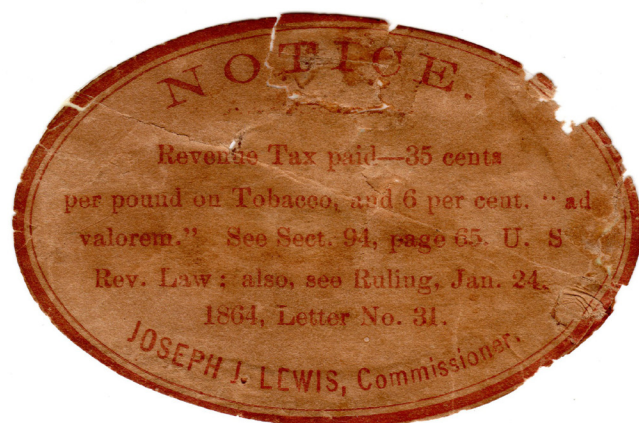


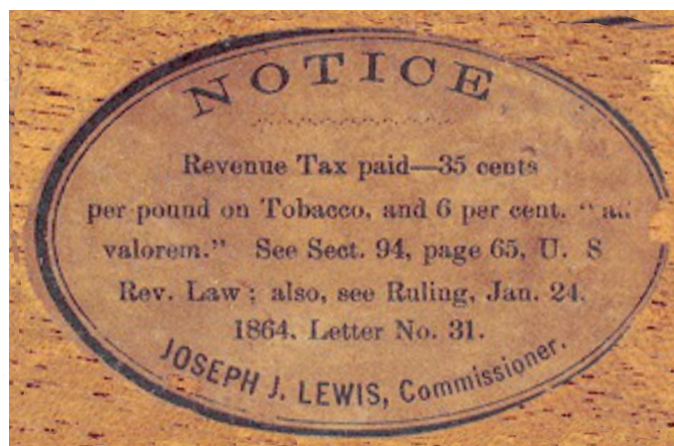
Figure 1 shows an interesting item used to denote payment of tax on manufactured tobacco. It was used before tax-paid stamps were required by the Act of July 20, 1868. It is oval, 2½" wide x 1¾" high, printed in dark red on light brown paper.

The tax rate of 35¢ per pound is consistent with the Act of June 30, 1864, and was in effect from July 1, 1864, through March 31, 1865. This rate covered "tobacco in leaf, unmanufactured and not stemmed." In this case, the 6% ad valorem tax mentioned on the stamp indicates the tobacco was worked on or "manufactured" in some way. This work could have simply been removing the stem for an improved smoking product, or sweetening, which was often done for a more agreeable chewing tobacco (Boutwell, 1864). Honey, licorice, etc. were used for the latter purpose.

The reference on the stamp to "Sect. 94, page 65, U.S. Rev. Law" is a citation to confirm the tax rate within the Act of June 30, 1864.

The direction to "See Ruling, Jan. 24, 1864, Letter No. 31." proves difficult to research. Available Treasury Department records don't go back far enough. Online searches, as well as the Library of Congress and the New York Public Library and the Pace Library have proved to be no help. Presumably, the Ruling and Letter confirmed that the law applied the proper tax rate.

Joseph J. Lewis was Acting Commissioner of Internal Revenue from March 5, 1863 to March 17, 1863 and Commissioner from March 18, 1863 through June 30, 1865.



Only one other copy has been reported, shown in Figure 2. It is mounted on the top of a cigar box held in a private museum. This usage shows it to be a provisional tobacco tax-paid stamp used as a provisional cigar tax-paid stamp!!!

References

- 100th Annual Report of the Commissioner of Internal Revenue for the fiscal year ended June 30th, 1962.* Internal Revenue Service, U.S. Treasury Department, Publication no. 55, p. 109.
- Boutwell, George. 1864. *A Manual of the Direct and Excise Tax System of the United States.* Boston: Little Brown and Company; New York: Fitch, Estee and Company, p. 91.
- U.S. Cigar Museum. http://cigarhistory.info/Dating/Dating_Import_Stamps.html.
- U.S. Statutes at Large. <http://tinyurl.com/h52oo5el>. [Page numbers cited below are from this source.]
- Ibid. Act of June 30, 1864, Chap. CLXXIII, *An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes*, Sec. 94, p.270.
- Ibid. Act of March 3, 1865, Chap LXXVII, *An Act to Amend an Act entitled "An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes," approved June thirtieth, eighteen hundred and sixty-four*, p. 477.
- Ibid. Act of July 20, 1868, Chap. CLXXXVL, *An Act imposing Taxes on Distilled Spirits and Tobacco, and for other Purposes*, Sec. 67, p.155.

Figure 1. Left, newly discovered provisional manufactured tobacco stamp

Figure 2. Right, use of similar stamp on a cigar box (courtesy U.S. Cigar Museum)

Samuel J. Sears, M.D. of the Village of Tuthill, Ulster County, N.Y.

By Michael J. Morrissey



Figure 1. Dr. S. J. Sears precancel on 2¢ Proprietary ultramarine

The stamp illustrated in Figure 1 is a 2¢ First Issue Proprietary in ultramarine, Scott R13e. It is reputed to have once been owned by the legendary stamp hoarder, Col. E. H. R. Green. It was allegedly in an album of early U.S. revenues that Green gifted to a neighbor who was undoubtedly a collector too. What sets it apart from other 2¢ ultramarines is the printed cancellation. A 2¢ stamp would have paid the

tax on a proprietary medicine retailing from 26¢ to 50¢. Naturally, the 50¢ rate was the most common price in that tax bracket. While the Dr. Sears precancel was recorded by both Clarence Chappell and Morton Dean Joyce, neither owned a copy. As a collector who has been very interested early revenue precancels for 50 years, I can only say, thank you Dr. Sears, thank you, thank you! The stamp presently reposes in the collection of a prominent New York revenue specialist. So far, it is the only example reported and may indeed be unique.

Samuel J. Sears, the son of William Sears and Hanna Conger Sears, was born about 1816 in Orange County, New York. He became a physician and practiced medicine for over 50 years, starting in the tiny village of Rochester in Ulster County which bordered Orange County on the north and then from 1847 and after in the nearby village of Tuthill in the town of Gardiner in Ulster County. He married Clara Gertrude Sears, a possible distant relative due to her having the same surname, and fathered at least eight children. He was a prominent public figure, a member of the state medical society and held office as the Gardiner Town Clerk in 1865, 1878 and 1879. He eventually retired and by 1890 had become a gentleman farmer and operated his farm as a sort of country resort. He died April 4, 1894, aged 78 years and is interred at Riverside Cemetery in Montgomery, Orange County, New York. After the good doctor's death, Mrs. Sears continued to operate the farm much like a bed and breakfast, catering to those who wanted a temporary respite from the hustle and bustle of city life. She died in 1905.

Now to this stunning precancel. It is in five lines of type arranged upright and horizontally on the stamp. The pale color of the ultramarine shade highlights the printing beautifully. The first line is in a tall thin sans serif type. The second is in a Roman type. The third is in an ornate negative style of type. The last two lines are in Roman type and common numerals.

Who precanceled this stamp? Probably Dr. Sears himself. Many doctors possessed a small table-top press used for making medicine labels, handbills and printed medical instructions. Many small town physicians also developed patent medicines of varying degrees of efficacy during and after the Civil War. In most cases they were marketed only locally. Dr. Sears' Cough Syrup was certainly a lesser known nostrum, but the precancel he used on his stamps makes it a giant to revenue stamp collectors.

Dr. Sears and Son self-published a rather crudely printed almanac called *Dr. Sears' Domestic Receipt Book* about 1868, featuring outlandish claims about the curative powers of the cough syrup. Any example of the almanac is quite rare. Figure 2 illustrates an advertisement from the almanac

DR. S. J. SEARS'
Compound Expectorating
COUGH SYRUP,
for the complete cure of
COUGHS, COLDS, INFLUENZA,
CROUP, ASTHMA,
WHOOPING COUGH,
and all Diseases of the Lungs tending to
CONSUMPTION.

If you have a Cough or Cold, CALL FOR
Dr. S. J. SEARS' COUGH SYRUP,
and take no other; if your Druggist or Merchant, is out of it, tell him to order it from us, or from our Agents, H. P. SEARS & Co. 238 Greenwich St. New York City; it can also be bought at wholesale, in Kingston, Rondout, Ellenville, Honesdale, and all places of note.
DR. S. J. SEARS & SON, PROPRIETORS.
Tuthill, Ulster Co., N. Y.

Figure 2. Ads from Dr. S. J. Sears' self-published "Domestic Receipt Book" touting his Cough Syrup and advising its availability in "all places of note"

extolling the virtues of his cough syrup. Included in the almanac were cooking recipes and other useful household information. **Figure 2** also shows an excerpt from the almanac stating that the cough syrup could be obtained from his wholesale agent H. P. Sears & Co. at 238 Greenwich St. in New York City, as well as from other agents in other towns in upstate New York.

Figure 3 is a copy of an ad placed by H. P. Sears & Co. in the Delhi, New York, *Delaware Republican* sometime in early 1871. Note the testimonials of prominent citizens designed to instill confidence in the product in the public's mind. Clearly, Dr. Sears desired to market to a wider audience than many contemporary small-town proprietary medicine manufacturers. The great rarity of the Sears precancel may speak to how just successful Dr. Sears' marketing strategy was—or perhaps was not.

(Collectors wishing to communicate with the author regarding this or other revenue stamp or cancel matters may contact him at mmorrissey@columbus.rr.com.)

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- Transactions of the Medical Society of the State of New York for the Years 1840-1-2 and 3*. 1868.

Finds in the Marketplace (I): St. Louis, Keokuk and Northwestern Rail Road Precancel on 1898 2¢ Provisional

[From Michael Morrissey] This railroad is the St. Louis, Keokuk and Northwestern. Two one-line black precancels are known and listed by Fullerton on the 1¢ Battleship documentaries. Nothing on the 2¢ and certainly nothing on the provisionals. Note the precancel was positioned so that it could be clearly read and not obscured by the I.R. overprint! Printed cancels on denominations above the 1¢ in the 1898 era are quite uncommon. Why more of these have never been found is a mystery, but if used on checks, perhaps not. Most, if not all, of the checks would have been returned to the payor for

DR. S. J. SEARS'
COUGH SYRUP!
FOR THE CURE OF

**Coughs, Colds, Croup, Bronchitis, Influenza,
Asthma, Whooping Cough, and all Lung
Diseases, tending to Consumption.**

Dr. S. Seger of New York city says: I have used it in my practice and family—recommend it as a good family medicine.

Dr. S. Du Bois, of Kingston, N. Y., says: Have had Dr. Sears' Cough Syrup in my practice—can heartily recommend it.

Dr. A. Stillwell, of Dwaarskill, N. Y., says: Have used it in my practice, and recommend it as the most reliable and safest remedy in use.

Dr. J. W. Du Bois, of New Paltz, N. Y., says: Have used it in my practice for several years, and confidently recommend it.

Dr. S. M. Crawford, of Montgomery, Orange Co., says: It is a safe and good remedy.

Dr. Wm. H. Woodruff, of Pine Bush, Orange Co., says: I do not hesitate to confidently recommend it.

Dr. Abram Deyoe, of Gardiner, N. Y., says: I know it to be a good family medicine.

Dr. Van Dyck, of Newburgh, recommends its use.

Hon. T. R. Westbrook, of Kingston, N. Y., says: It has been the never-failing remedy for coughs and colds in my family for years.

Hon. Jacob Hardenburgh, of Kingston, says: I always keep Dr. Sears' Cough Syrup in the house.

Judge Schoonmaker, of Kingston, says: I confidently recommend it, having tried it with perfect success.

For sale at all the Drug Stores in Delhi, and by Druggists and Merchants throughout the County.

H. P. SEARS & Co.,
GENERAL AGENTS,
559m4 **238 Greenwich St., New York.**

Figure 3. 1871 ad for Dr. S. J. Sears' Cough Syrup featuring testimonials from eleven prominent citizens

Albany, N.Y.: Charles Van Benthuyssen & Sons, p. 213

United States Census Records, (Ulster County, N.Y.) 1870, 1880 and 1890

www.findagrave.com.

record purposes. Maybe the archive still exists, but most likely virtually the entire run of checks or sight drafts used by the company was destroyed somewhere along the way, this lone survivor, being the only evidence that these tiny precancels on the Bureau provisionals ever once existed.



Dr. Channing White Patent Medicine Manufacturer, San Francisco

By Michael J. Morrissey



Figure 1. “C. W.
Nov. 5, 1878.”
precancel on 3¢
Proprietary

therefore must be considered very rare. Rarity aside, the true question this stamp poses is: who was the proprietor that used it? The collector and market value of a stamp can be increased, sometimes quite significantly, if it can be related to a particular person, firm, or taxable proprietary article. The desire therefore to come to some reasonable hypothesis as to exactly who “C.W.” was is undeniably compelling.

Problems like this one undoubtedly seemed insoluble to revenue stamp collectors of yesteryear, mainly because of a lack of efficient research tools and easy access to historical resources. The only hope appeared to be the discovery of a similar stamp affixed to its original product, a highly unlikely contingency. This situation has changed dramatically in the last several decades with the rise of the internet and the online availability of entire libraries and databases to include, among other things, scans of antique journals, local histories, periodical magazines, trade journals and newspapers. What used to seem an impossible task even to a seasoned and persistent researcher may now actually be possible. The purpose of this article is not merely to identify “Mr. C.W.,” but to illustrate the techniques employed, in order hopefully to assist

other researchers both now and in the future. Gathering your stamps is merely collecting; studying your stamps is philately.

As Yogi Berra is famously supposed to have said, “You can see a lot just by looking.” In the study of stamps or their cancellations,

the arranging, re-arranging, juxtaposition, and re-juxtaposition of items in a collection can sometimes cause one to see patterns or relationships that might otherwise have escaped notice with mere casual observation. So it is with “C.W.”

Figure 2 is an illustration of a 4¢ red brown Third Issue Proprietary stamp on watermarked paper, Scott No. RB14b. It bears the well-known precancel of Charles Langley & Co., wholesale druggists of San Francisco. Langley & Co., which later became Langley & Michaels, was a large and successful pharmaceutical house that owned several proprietaries in its own right. What is striking about this precancel is its uncanny similarity to the “C.W.”

Figure 2. “C. L. &
Co. Nov. 5, 1878.”
precancel on 4¢
Proprietary

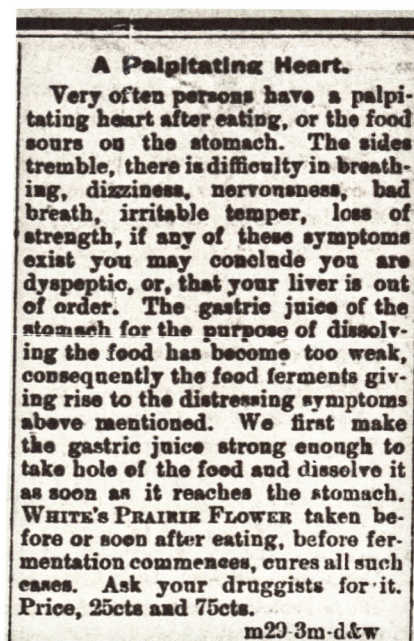


Figure 3. June 1878 ad for White's Prairie Flower potion

precancel. Except for the proprietor's initials, the cancels are the same: identical typeface in black, vertical positioning, spacing, but most importantly, the exact same date! What were the chances of all of these features coinciding merely by mere happenstance? The correct answer is none! In all likelihood, whoever “C.W.” was, he probably was engaged in the proprietary medicine business in San Francisco in 1878, the year date in both cancels. This leads to the further conclusion that Langley & Co. and “C.W.” must have been associated in some way.

In examining an 1878 *San Francisco City Directory* no likely candidate could be found whose

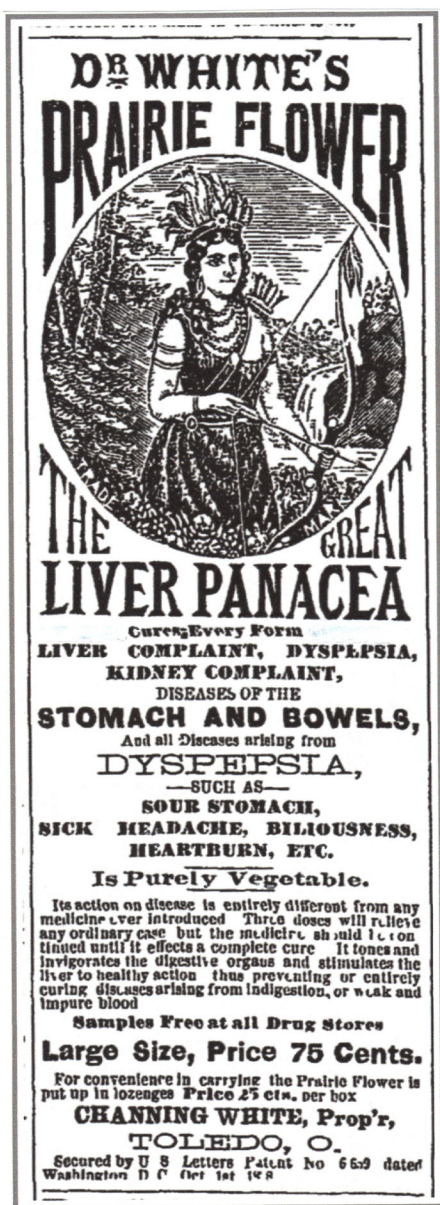


Figure 4. August 1879 ad showing Prairie Flower trademark

initials were "C.W." What next? Directories in 1878 were probably, much as they are today, prepared well in advance of their actual cover date. The 1878 *San Francisco Directory* was therefore probably prepared primarily in 1877 and then issued in the latter half of 1877 for use on into 1878. This allowed for the possibility that "C.W." was not in business at the time the directory was in preparation. Might the answer therefore be found in the pages of the 1879 Directory? Upon examination of the 1879 *San Francisco City Directory* the following entry appeared:

White, Channing, patent medicines, office 68 Market, room 16.

The 1880 *Directory* revealed a similar entry reading:

White, Channing, 320 Sansome, room 63, res. Russ House.

In later directories there is no mention of Channing White whatsoever.

The first mention of Channing White in the print media that the writer has found appeared in the *Puget Sound Dispatch* newspaper for June 1, 1878, and which is illustrated here in Figure 3. It is an ad for White's Prairie Flower for sale in 25¢ and 75¢ bottles. It was a claimed cure for indigestion. Inasmuch as the large bottle sold for 75¢, the tax upon which was 3¢, the denomination of the Figure 1 stamp is thus nicely accounted for.

In October 1878 Channing White applied for registration of trademarks for two proprietary medicinal preparations. Shortly thereafter the U.S. Patent and Trademark Office granted trademark status to the word symbol "Prairie Flower" and the accompanying representation of an Indian girl under trademark no. 6,659. At about the same time White acquired trademark no. 6,752 for his other proprietary known as "Dr. Aug. Kaiser's Celebrated German Elixir," accompanied by a heraldic bird symbol. The Kaiser Elixir was a claimed cure for a plethora of lung ailments, including consumption, known today as tuberculosis!

The Prairie Flower trademark appeared often in newspaper ads in and around the West in 1879, an example of which is shown in Figure 4. It is from *The Fresno (Ca.) Republican* of August 30, 1879. The German Elixir trademark is shown in Figure 5. It too sold at 75¢ per bottle as evidenced by the ad shown in Figure 6 just as it appeared in the *Press and Horticulturist* of Riverside, California, for April 12, 1879.

If the "C. W." precancel illustrated in Figure 1 belonged to Channing White, why did it so closely resemble the Langley & Co. precancel shown in Figure 2? I believe the answer can be found in the Langley & Co. advertisement shown



Figure 5. White's "German Elixir" trademark

Figure 6. April 1879 ad for White's "German Elixir"



Figure 7.
October 1879 ad
identifying Chas.
Langley & Co.
as sole agents
for (White's)
"German Elixir"

Forewarned Forearmed.

Physicians and Invalids use with confidence
The Kaiser Celebrated German Elixir for Consumption and throat and lung diseases. It is rich in the medicinal properties of tar, wild of mercy in the household of those unhappy parents at Vallejo, Dixon, Beaver, Utah, and numerous other places, whose children were slaughtered by a quack medicine recommended by its owner to cure croup, possessing no properties calculated to cure it, but instead a deadly drug which has slain its thousands. Be sure you get only German Elixir. The genuine bears the Prussian coat of arms and the fac-simile signature of Dr. Kaiser. Samples at all drug stores. Large size, 75 cents. CHAS. LANGLEY & Co., Wholesale Druggists, Sole Agents. 36-39

in Figure 7. It appeared in the *Healdsburg (Ca.) Enterprise* on October 30, 1879. In extolling the virtues of the German Elixir, Langley & Co. represented itself as "sole agents" for the proprietor. In other words, while Channing White was the brand's owner, it was actually marketed and wholesaled to the trade exclusively by Langley & Co. In all probability Langley & Co., and later Langley & Michaels, precancelled their own stamps in-house on a small table-top press while contemporaneously cancelling stamps for use on the White proprietaries. After all, the law required that the name or initials of the proprietor be on each and every stamp, not that of a mere agent, even an exclusive one. This accounts for the striking similarities in the precancels as well as the common date in Figures 1 and 2. All of the above

Figure 8.
June 1883 ad
for White's
"German Elixir"
in a Missouri
newspaper,
some four years
and 1,500 miles
removed from its
last appearance
in California
papers

Superior in Every Respect.

The celebrated German Pulmonic Elixir, commonly called German Elixir, but recently introduced on the American continent, has no equal in the world for the cure of all Throat and Lung diseases, Catarrh, Consumption, Bleeding of the Lungs, etc., etc. It is rich in the medicinal properties of tea, wild cherry, honey, horehound, etc. Go to Dr. G. W. Farrar, druggist, Pilot Knob, and get a bottle; he will present you with one dollar and sixty-five cents' worth of choice music, arranged for piano or cabinet organ. The medicine was first introduced on the Pacific Coast, and is now sold everywhere. Be sure you get only German Elixir, as there are other medicines with the word German attached to them. The genuine bears the Prussian coat of arms and the signature of Dr. Channing White on the wrapper, the name blown in every 75-cent bottle. Samples 25 cents each. 2

facts lead inexorably to the conclusion that "C.W." was in fact Channing White.

What happened to Channing White and his proprietaries? It does not appear that he continued in the patent medicine business for long. Most advertising appeared in the press in 1879, after which there is almost nothing. The last ad for a White proprietary was for the German Elixir found in the Ironton, Missouri, *Iron County Register* on June 28, 1883. A druggist in Pilot Knob named Dr. G. W. Farrar had a supply for sale. See Figure 8. A similar ad by a different druggist for the Prairie Flower ran in the *Lexington (Mo.) Weekly Intelligencer* on May 19, 1883. It is entirely possible that these were the final batches of the medicines which may have been acquired cheaply, possibly at auction, after the demise of White's business and thence marketed by these Missouri druggists until the last bottles were gone.

Who actually made the White medicines? Was it White, Langley or a third party? We will probably never know. Was a "C.W." precancelled stamp always used on the White products, or did Langley ever use his pre-cancelled stamps in contravention of the revenue law? Once again, we cannot know for sure, but it does seem probable especially when one considers the rarity of the White precancel relative to commonness of the Langley precancels.

In April 2011 on the internet auction site eBay there appeared a Dr. Kaiser German Elixir bottle, described by the seller, undoubtedly a highly knowledgeable bottle collector or dealer, as follows:

Here is a very crude San Francisco medicine. This 6½" tall specimen has a crude applied top and smooth base circa 1875. The embossing reads: "Dr. Kaiser's German Elixir, Toledo, O." Make no mistake, this is 100% San Francisco blown, and distributed. Dr. Channing White moved from Ohio to San Francisco in the early 1860s. He sold a variety of patent medicines, the most popular of which were "White's Prairie Flower" and "Dr. Kaiser's German Elixir." Interestingly, both of these medicines are embossed "Toledo, O." For some reason, Dr. White must have thought that being from Ohio and embossing such on his medicine bottles would provide some additional credibility. Apparently it did not, as both varieties are very rare.

Was Channing White actually a medical doctor? Doubtful. Billing oneself as a doctor was a common affectation of patent medicine peddlers of the day. Few were actually doctors.

(Collectors wishing to communicate with the author about this or other revenue stamp matters may contact him at mmorrissey@columbus.rr.com.)

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Phantasy Marihuana Tax Stamps

By Louis Alfano

It's been about ten years since I stopped actively collecting and sold my U.S. revenue collection, but now and then something piques my curiosity and I pursue it. Recently I decided to search the internet for information on the marihuana tax stamps and found a few articles of some interest. The one website which really caught my attention was about, of all things, bottle collecting (www.peachridgeglass.com/2013/02/cannabis-bottlemarijuana-tax-act-1937/).

The writeup there is somewhat lightweight from a philatelic point of view, but one of the illustrations revealed that someone without any knowledge of Bureau of Engraving & Printing (BEP) records had been faking marihuana tax stamps. The illustration was apparently cribbed from an old eBay listing, as evidenced by the "watermark" at its lower right.

The picture shows \$2 and \$3 documentary stamps of the series of 1917 with the marihuana tax overprint which was applied by the BEP to the \$1, \$5, \$10, and \$100 series of 1917 documentaries. Upon close examination, the overprint is a bit irregular when compared with the genuine, and is applied at a slightly upward angle. The stamps



were apparently on black background stock card when they were photographed, as evidenced by the horizontal line which runs across the top of the entire photo. Since these fakes exist, it seems likely that fakes of the genuine stamps may also appear in the marketplace. *Caveat emptor!*

We Get Letters: Federal Fuel Administration Stamps

[From Michael Florer] I just finished reading *Drummond's Catalog of Philatelic Miscellany Part One*. Previously, a portion of it was reprinted in *TAR* that covered patent license and royalty stamps. Those are privately issued revenue stamps. Something else covered in the catalog are the stamps issued by the Federal Fuel Administration during World War I. Mr. Drummond's explanation of how these stamps were used fits all the criteria to

be revenue stamps! I suggest that page 72 also be reprinted in *TAR*. These stamps, previously listed by Sherwood Springer, have been an intriguing mystery to me for decades. I am glad to finally learn how they were used.

[The Editor responds:] Your wish, our command! With the author's permission, his page 72 is reproduced on the facing page here.

Coal Company Stamps

Most of the stamp images in this section have been enlarged to 125%.

The Federal Fuel Administration



CCFFA1.1



CCFFA1.2



CCFFA1.3



CCFFA1.4



CCFFA1.5

1917

Design size is 18 X 22 mm.

Rough perf. 11½

CCFFA1.1	1 Ton green	30
CCFFA1.2	2 Tons red	30
CCFFA1.3	5 Tons blue	30
CCFFA1.4	10 Tons orange	30
CCFFA1.5	25 Tons brown	30
Springer 3G1 , 3G2 , 3G3 , 3G4 , and 3G5 .		

The Federal Fuel Administration was established on August 23, 1917 in Philadelphia, Pennsylvania. Their purpose was to administer the steady supply of coal for military, industrial, and consumer needs. The need for the agency came from shortages of coal during the winter of 1916-1917, and from overall dramatically increased coal demand as a result of the U.S. entry into World War I. Doctor Harry A. Garfield was appointed by President Woodrow Wilson to lead the agency. Dr. Garfield in turn appointed State Fuel Administrators for each state. These administrators then selected men from each county to be Chairmen of the County Fuel Administration.

The agency set and enforced the price of coal at the coal mine, the cost of the coal transportation by rail, and even the retail price to consumers at their home, factory, or business. The Federal Fuel Administration's activities declined considerably after the signing of the armistice on November 11, 1918 (today this day is called All Veterans Day). On March 1, 1919, the administration was released from service.¹

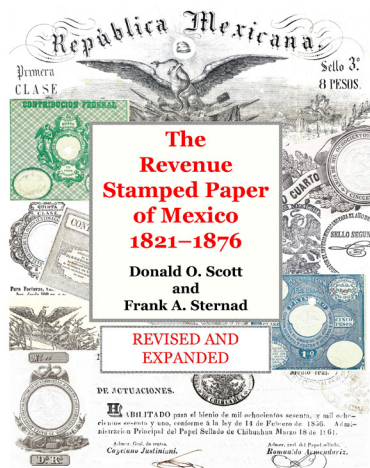
The above five denominations were sold to coal dealers at the rate of two cents per stated ton. The dealers were required to use them in connection with each sale of coal; presumably they were to be attached to their invoices. The money that was obtained from the sale of the stamps was used to help offset the expenses of the Fuel Administration. When the agency closed their offices, considerable quantities of mint, remainder stamps were eventually distributed into philatelic channels. There does not appear to be any one stamp of the series that is more or less common (or rare) than the others, so they are all valued the same. The stamps were apparently printed quickly with little attention paid to quality. Well centered examples will sell for more than the value shown. The author has not yet seen any of these stamps properly used on a coal invoice, though used copies should exist.

¹ Source: www.memoriallibrary.com/MI/Livingston/WWI/Home/Fuel.

The Revenue Stamped Paper of Mexico 1821–1876, Second Edition

Donald O. Scott and Frank A. Sternad

[Reviewed by Robert Conley, reprinted by kind permission of The Revenue Society]



Prior to this handbook's first edition, released in 2006, the most authoritative research into the subject had been published in a catalogue by Richard Stevens in 1979. Scott and Sternad decided an entirely new approach was in order, including the need to exclude adhesive revenue stamps; and bolstered by the acquisition and loan of some 2,500 examples of stamped paper for study, they set to publishing their first edition. The current second edition benefits from examination of 500 additional documents that revealed new discoveries, prompted a revised and expanded text, and provided many added illustrations.

In the introductory pages the handbook discusses the purposes and physical attributes of revenue stamped paper or "papel sellado" as its collectors call it. This is followed by a history of stamped paper from the first known example from Holland in 1624, focusing then on Spain, and then New Spain and so on to what is now known as Mexico. The history discusses important people of the time, seamlessly melding the story of the laws, the unstable political and military scenarios, the social mood and the catalogued items. It is not by any means a boring history lesson.

Then there is a seven-page section about printing techniques, and another ten pages that discuss paper manufacturing and watermarks of the period. Six tables and forty figures provide further background, separate from the 71 pages devoted to watermark tracings, often with information about how one watermark appears with another on the same sheet.

The introduction is so thorough that catalogue illustrations and listings don't even start until

page 171. Federal issues take up the next 98 pages. Thereafter, state and provisional federal issues take you to page 396. Not resting on its laurels at that point, there is a Spanish-English dictionary, glossary of terms and abbreviations, conversion table for Stevens' catalogue numbers, and several pages of references.

As a just-pass graduate of the 'Write a Catalogue 101' course, I can also appreciate the logical, open-ended numbering system the authors have adopted. I agonized for months over this same problem, and the attendant issues were nothing compared to the complexities evident here.

The authors also point out the current supply and demand problem for this collectible that makes pricing difficult. Mexican papel sellado is rarely traded, and seemingly similar items can sell at vastly different prices, from under \$100 to several thousands of dollars depending on many things such as whether the document carries the signature of an historically-important person, or if it was transacted in an area now within the boundaries of the United States. Yet Scott and Sternad have somehow come up with an ingenious pricing model: tables and a premium list presented in a three-page section describe base values and additional features that combine to yield a suggested retail price. This approach removes the need to list valuations alongside the listings, which is the usual case with catalogues.

Faced with something as good as this book, and looking desperately for something bad to say, one is really on the lookout for minor irritants. Despite my renowned eye for detail, I failed to find a single typo; although it was apparent that the spell-checker didn't worry about the difference between *confident* and *confidant*.

Obviously cost of production is an issue, and it would have been nice to get a hard cover, thicker paper and some colour inside, but these are the usual gripes. However, this is a work of such quality, depth and detail that it has earned a central place in my library. And I recommend it for your library too.

The Revenue Stamped Paper of Mexico 1821–1876, Handbook and Catalog, by Donald O. Scott and Frank A. Sternad, Second Edition, 2016. 441 pp., (8½ x 11 inches), soft cover. \$49 post-paid in USA (\$16 postage to Mexico and Europe), to Frank Sternad, P.O. Box 560, Fulton, CA 95439, or via PayPal using fsternad@sonic.com.

National Parks Automobile Registration Stickers: Fee Paid

By Rusty Morse

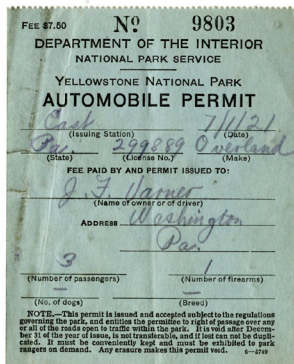


Figure 1.
Yellowstone National Park 1921 permit for an Overland automobile, and decal to be placed on the windshield

Figure 2.
Photograph of an automobile visit to Yosemite National Park in 1919, with octagonal sticker visible on the windshield



The United States national park decals described herein were a series of gummed paper stickers with colorful designs, issued to parties visiting a park by auto. Upon payment of the annual license fee for the park, the visitor received a license along with a decal to be affixed to the inside of the windshield (**Figure 1**). They were not local but national in production and arguably qualify as “tax paid” revenues. Their popularity is believed to have motivated the later widespread use of windshield or window decals for promotion of tourist attractions. The time is ripe for a comprehensive study of these fascinating items.

Origins

With the creation in 1916 of the National Park Service, a new federal bureau in the Department of the Interior, individual parks began to regulate use of private automobiles, charging an annual use fee. A permit or license would be sold as the automobile entered the park, reflecting the license plate state and number of the owner, as well as the number of occupants. In at least certain parks, the ranger would then affix a sticker on the lower left of the windshield that showed the year and the park. The earliest documented use of a windshield sticker is from Yosemite National Park, where Superintendent W. B. Lewis issued a round label citing rules and speed limits in 1917 and 1918. A photograph shows an octagonal sticker used at Yosemite in 1919 (**Figure 2**). Octagonal stickers with text are known from Yellowstone for 1918 and 1919, and from Mount Rainier for 1919.

Standardization

In 1920 the Park Service standardized the practice, expanding it to at least eleven western parks and very probably thirteen, adopting the octagonal format, with the gummed face showing an animal typical to the park. The verified entries on this list were Crater Lake, General Grant, Glacier, Grand Canyon, Mesa Verde, Mount Rainier, Rocky Mountain, Sequoia, Yellowstone, Yosemite and Zion.

The evidence for this is provided entirely by photographs documenting a trip that year by a group of adventurous motorists, co-sponsored by the Park Service and the Automobile Club, via a route linking twelve parks, billed as the “Park to Park Highway.” Forty-five of these photos are

reproduced in *The Playground Trail: The National Park-to-Park Highway. To and Through the National Parks of the West in 1920* (Whiteley and Whiteley, 2003), and dozens of them show use of the stickers (Figure 3).

Stickers for Lassen Volcanic and Wind Cave were probably likewise issued in 1920. Surviving examples from 1925 have been verified for both, and one from 1923 reported for Wind Cave. The 1920 tourists did not visit either.

Each year the color was changed for every park. The program saw a design change in 1928 when Sequoia's animal (elk) became a tree.

Expansion in the 1930s

The 1930s saw the addition of Acadia, Bryce, Grand Teton and Hot Springs. Cedar Breaks and Death Valley National Monument were added in the later 1930s and the last few years included Devils Tower, Pinnacles and Platt. The program was terminated after 1939, with the sole exception of Death Valley which issued the final sticker in 1940.

These designs quickly became popular with motorists. The stickers became an object that attracted attention when the park visitor returned home. It signaled that they had visited and the animal objectivized the process.

Thus the use of windshield stickers as advertisements for the parks was born. Their popularity led to requests sent to the park service for extras, understandably rejected because the stickers were used as a proof of registration of a vehicle. Relatively high fees at some parks discouraged potential visitors, and in response, in 1925 Yellowstone cut its annual fee from \$7.50 to \$3; Yosemite reduced its fee from \$5, to \$3, and in 1929 to \$2.

The stickers came to be called "pasters" by the employees of the parks. Because they did not bear

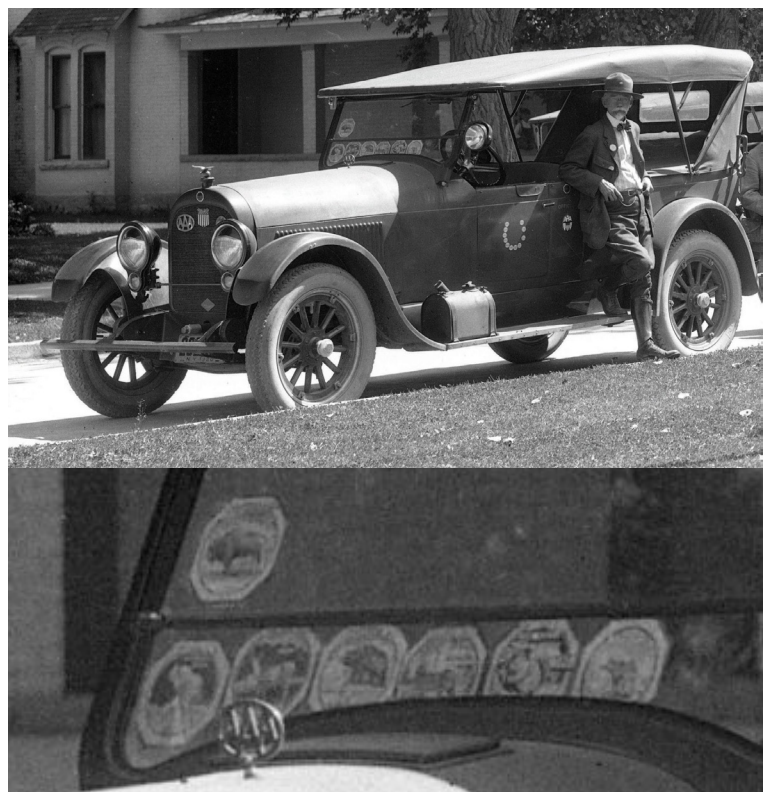


Figure 3. Westcott convertible with 1920 windshield stickers of seven parks! At top, Yellowstone; below, from left: Glacier, Mt. Rainier, Yosemite, Crater Lake, General Grant, Mesa Verde (photo credit A. G. Lucier).

a dollar value of the fee as the license or permit did, they were not thought of as having a monetary value. Yet, they were the part of the registration process that identified the vehicle to the rangers without having to ask for the license. This allowed the park officials to identify any vehicle not registered.

This was a major concern because the statistics about park use directly affected the federal budget process when the annual appropriation struggle began in Congress. This process produced hard data for the Parks Service to use, and further allows some basis to estimate the annual printing needed for each park. Annual reports list how many

visitors, and from which states, for each park.

Figure 4. Stickers came in four successively smaller sizes (shown here at 45%; see text for chronology)

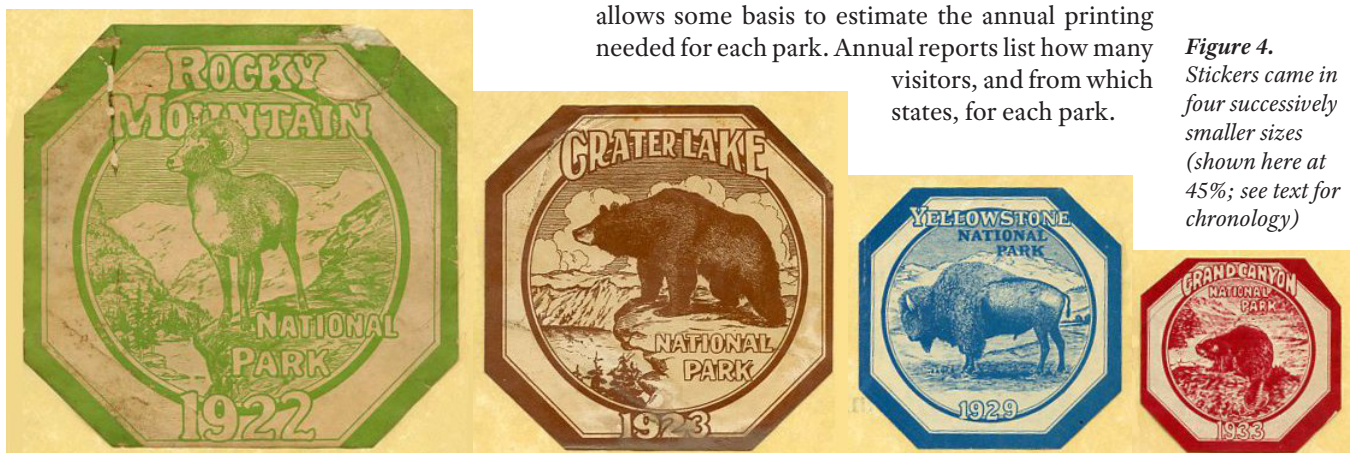




Figure 5. Three inch stickers of 1924–9 from all issuing parks; note design change for Sequoia

Production and Survival

It appears that over 300 face-different examples were produced. The stickers were offset printed front and back in sheets and cut to shape front and back, probably by the Government Printing Office, that identified itself on the licenses or permits

and numbered those documents. The Bureau of Engraving and Printing denies any involvement and the logical assumption is that the GPO produced the pasters in one order along with the blue licenses used for park issuance. Each park would order as many as they thought would service that year's registrations, and these would be supplied to the park along with the undated, numbered licenses. Large parks would require hundreds of thousands while smaller units would require tens of thousands.

Because only the licenses bore an amount, the GPO probably attached little if any monetary value to the "remainder" stickers after the year printed thereon. Within the individual parks they were released once the year had passed so "mint-gummed" examples survive. Park collectors collected or shared them. Thus once the year was over, unused examples escaped the system as they were considered of no value. This was the source of nearly all surviving examples; not many have been salvaged from windshields!

Size Reductions

Stickers were originally five inches across and the same height. A visit to more than one or two parks started to block vision on the windshield (Figure 3). This led to size reductions: to four inches in 1923; to three inches from 1924 to 1929; and to 2¼ inches in 1930, where it remained (Figures 4, 5, 6).

The stickers were cited as fee paid or tax paid because they were affixed to signify that the vehicle

Park/Monument	Earliest Known Copy	Animal/Scene	Notes
Acacia	1935	Beaver	5-inch 1922 or earlier may exist
Bryce Canyon	1932	Canyon Scene	3-inch may exist as early as 1928
Cedar Breaks NM	1938	Cliff	Believed to have started in the 1930s
Crater Lake	1923	Bear	5-inch 1922 or earlier may exist
Death Valley NM	1936	Prospector 1936; Wagon, 1937–40	
Devils Tower NM	1937	Tower	A year or two earlier may exist
General Grant	1923	Squirrel	5-inch 1922 or earlier may exist
Glacier	1923	Mountain Goat	5-inch 1922 or earlier may exist
Grand Canyon	1922	Beaver	5-inch 1922 or earlier may exist
Grand Teton	1932	Tetons	First year different from 1935–40
Hot Springs	1934	Springs	Believed to have started in the 1930s
Lassen Volcanic	1925	Volcano, Lynx	Unknown when started; 2 types
Mesa Verde	1923	Coyote	5-inch 1922 or earlier may exist
Mount Rainier	1919	Deer	5-inch earlier may exist
Pinnacles NM	1938	Bird, Rocks	Believed to have started in the 1930s
Platt	1938	Bird	Believed to have started in the 1930s
Rocky Mountain	1922	Big Horn Sheep	Earlier stickers may exist
Sequoia	1923	Elk to 1928, Trees later	Earlier 5-inch likely exist
Wind Cave	1923	Antelope	1923 reported, 1925 verified
Yellowstone	1918	Buffalo	Text, 1919
Yosemite	1917	Mountain Lion	Round, 1920
Zion	1922	Porcupine	5-inch 1922 or earlier may exist

had registered and paid the fee required at all parks with the single exception of Rocky Mountain. Recognition of this continued with the Ken Burns PBS series and related book, *The National Parks: America's Best Idea* (Burns and Duncan, 2010). Pages 216–217 of that book illustrate the stickers in color and identify them as “fee paid.”

Rocky Mountain an Exception

The single exception to this system was Rocky Mountain National Park, which contained many roads that already existed and had been built at State and County expense. The Federal Government did not wish to take over their maintenance which would be expected if they charged a use fee. They still required registration and a sticker, however. Here is the text from a letter to park Superintendent L. C. Way from the National Park Service by Amos B. Cammener dated March 24, 1920:

This question was raised before the Appropriations Committee this year and upon inquiry Director Mather informed the Committee that it was not our present policy to make a charge for entrance into Rocky Mountain National Park for automobiles and all events until such time as the Federal Government has developed a number of roads. With all the road development at the present time done by State and County no automobile charge could, of course, be consistently made and that could only come when we had opened a number of roads solely through Federal appropriations.

Subsequently Way wrote all the local and Denver papers that no fee would be charged. This policy remained in effect until 1939 for this park only.

The Makeup Sticker

This annual process finally resulted in a circumstance wherein the park ran out of stickers before the end of the year. Yellowstone in 1936 saw an increase in attendance of over 100,000. A slight revision (or counterfeit?) appeared that bore no imprint of the Department of the Interior. Further the Park Service came up with an eight-sided green “make-up” sticker that required a rubber stamp indicating the Park concerned (Figure 7).

Steps Toward a Catalog

If these are to be saved and collected, as many were, where is the catalog? Where might these fee paid stickers be listed? With a series that started with a dozen parks and ended in 1940 with 22, and over 300 possible combinations, who knows



even what colors exist for a given year? Are some examples scarcer than others, and how might one even estimate that situation?

The Canadians caught on years ago. Canadian National Parks yearly badges and decal stickers have been collected for 90 years. Clayton Rubec produced a catalog, *Ninety Years of Canada's National Park Motor Vehicle Licenses, 1923 to 2013*. While the U.S. was using paper stickers Canada issued metal bumper toppers from 1923 to 1940. They then went to a printed decal format to the current time. The Canadian toppers were made in brass or aluminum and featured a bison. From time to time *The American Revenuer* has illustrated examples of the decals of Canada on an individual basis. With no semblance of a catalog for the U.S. issues, though, one must resort to scouring the internet and visiting www.chauffeurbadges.com/14/html to find examples.

To address the interest in these stickers among park history collectors, a private publisher began to reproduce examples, and citing an article in *Arrowhead Magazine*, Spring 2001, wrote an internet posting on “Zoo Windshields.” That revealed the work of retired National Park professional Ed Rothfuss, who had assembled a collection and background information. As I started my research Rothfuss supplied me with scans of his collection as we did a few trades. Rothfuss's collection was eventually sold to a National Park writer who has expressed little interest in sharing others he might have in

Figure 6. 2¼ inch stickers from all parks and monuments added to the sticker program during the 1930s; note design changes for Death Valley and Grand Teton



Figure 7. The makeup sticker of the 1930s

his collection, which may be the largest with at least 150 examples.

An Online Census

Given the Rothfuss group and a regular monitoring over the years of eBay offerings, illustrations found online, and existing collections, I have been able to assemble a collection, begin a tally, and develop a working group of collaborators to maintain a census of these stickers. It is online at:

<http://rustysmaps.com>.

To summarize, of some 300 possible types, examples of 236 have been reported. At least 64 of the probable types are still unknown at least as to their color.

The five inch stickers of the earlier years are seldom encountered. As noted above, no examples appear to have survived from 1920, the inaugural year for the pictorial stickers. For 1921 only Yellowstone sticker is known; for 1922 just Mt. Rainier, Rocky Mountain Yellowstone, Yosemite and Zion. The 1923 four inch is a bit easier, with twelve parks known, and for the 1925 to 1929 three inch size a selection of examples can be found.

Travel during the depression saw a marked impact on the attendance in the parks. Stickers from the 1930 to 1933 era are seldom seen and missing from the marketplace. Apart from the few monuments and parks added late, several older parks remain difficult, particularly Lassen Volcanic, followed by Wind Cave, Glacier, and Sequoia.

Several copies of the 1921 Yellowstone sticker and a license have survived (Figure 1). The best way to display and collect the “pasters” is by this combination.

Very few of these are in philatelic hands. Where they can be found is in scrapbooks, sticker collections formed by automobile-related

collectors and license plate buffs. Because they were attached to windshields the used examples are often found with some damage. Mint examples represent leftovers after their year had passed.

These items were produced in vastly different quantities for each Park. Yellowstone and the bigger parks would be supplied with hundreds of thousands while smaller parks would get but a few thousand. Park records as to the number of visitors each year allow some estimates that one can use to project how many might have been ordered, and the likelihood of survival.

Much further research is needed. I welcome correspondence at rustysmaps@aol.com.

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Are They Revenues?

[Reviewers opine:]

Con

[From Hermann Ivester] No, they are not. Peter Martin wrote about these some time ago.

[From Peter Martin] While attractive, popular and very collectible (especially by national park enthusiasts) these decals are clearly not revenue stamps. I would categorize them as licenses. Their use was much the same as the paper licenses that replaced them. Canada's version was the brass plate placed on car bumpers. Bill Smiley was an early collector of these and he has, or had, a substantial collection.

[From Don Woodworth] I think Ron Leshner, in his course on revenues, has previously used a definition for revenue stamps that reads as follows:

The definition of revenues includes two parts, authority and purpose. Revenues are authorized by a federal, state, or local statute, law, or ordinance. They are issued to show that (1) a tax has been paid, (2) something is exempt from taxation, (3) a fee has been paid for a government service, (4) there is a credit with a government, or (5) the government's revenue stream is protected, i.e., the tax or fee will of necessity be paid.

I read the article Mike forwarded plus the “Anyone Remember Zoo Windshields?” article referenced therein. I don’t recall reading in either place anything regarding the Authority to issue these “pasters”—hence, the first part of Ron’s definition does not seem to be fulfilled.

There’s a reference in the article Mike sent to the effect that visitors had to buy a sticker to get an entrance ticket at \$7.50 in 1922, and also a reference in the “Zoo” article to the fact that one could not have a sticker unless they bought an entrance ticket. Hence, it would seem that part two of Ron’s definition is fulfilled—a fee had to be paid for a government service (i.e. entry to the park). As the stickers/decals/“pasters” were not required for all parks—just a selection of the better known ones—and there is no apparent reference to legislation requiring them, it seems to me that only the second part, and not the first, of Ron’s definition is fulfilled.

If this be true, I would take these items to be a local form of a ticket or identification marker to be used as proof of entry rather than a revenue stamp per se. There may have been some internal National Parks policy directive or something like that to authorize (or require) use of these items at the larger parks but, assuming that governance like this did exist, I don’t think it could be construed as legislation and would thus fall short of the first part of Ron’s definition. I don’t collect this type of material so I’m probably on thin ice here but I’d classify these items as interesting ephemera, perhaps to be possibly construed as a ticket, but not as revenue stamps.

Pro

[Joe Ross responds] From U.S. Geologic Services website (<http://store.usgs.gov/pass/general.html>): “What is the America the Beautiful—the National Parks and Federal Recreational Lands Passor ‘Interagency’ Pass Program?”

- Annual Pass (\$80.00—anyone 16 years and older can purchase)
- Senior Pass (\$10.00—valid for the lifetime of the pass owner; must be 62+ older, U.S. citizen, and a permanent resident)

What are the passes good for?

The passes provide entrance or access to more than 2,000 Federal recreation sites.”

Looks like since it is a government fee, they qualify as revenue decals.

[Ron Lesher responds] Some years ago I went to the Blackwater National Wildlife Refuge in Dorchester county, Maryland. There is a fee to drive through the refuge and I could pay the entrance

fee or I could pay an annual fee, the exact amount of a Waterfowl Stamp (a federal duck stamp). I purchased the duck stamp and they gave me a plastic card with a sleeve on the reverse in which the signed duck stamp could be placed. I recently sold the stamp and card to an individual who is an exhibitor of migratory waterfowl stamps and licenses.

This circumstance seems frighteningly similar to the stickers described.

As to Don Woodworth’s objection that there is no governmental authorization, I might add that this does not necessarily mean a law. And since the National Parks (and wildlife refuges!) are government agencies, they certainly could adopt a method for showing payment of the entrance fees with stamps or windshield stickers or rearview mirror hangers. Seems to me that is no different than the duck stamp use or the Golden Eagle Pass souvenir sheet like object that is now listed by Scott.

When I first promoted the definition of revenues (not my definition, but slightly modified from the international FIP definition) quoted by Don Woodworth, I received an objection from Richard Malmgren citing all the fees he paid (and for which he had receipts) in the construction industry. His objection was that these were not stamp like.

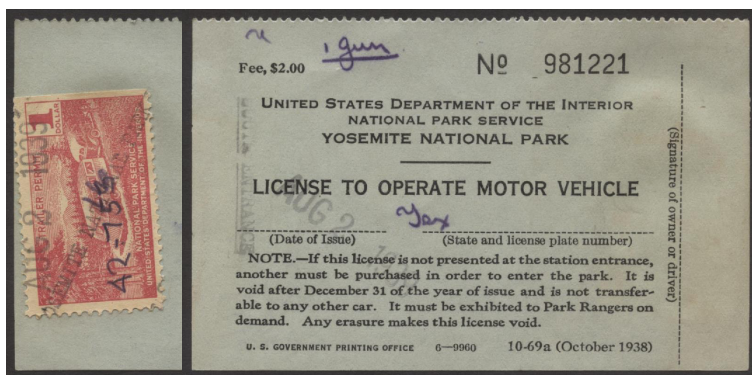
So we are on the boundary of what is a revenue (stamp) and what is not. How do we define the boundary? Are the World War Two Motor Vehicle Use stamps revenues? I think we all would say that they are. They look like stamps and were pasted inside the windshields. Just because the National Park objects in question don’t have perforations doesn’t change their function, i.e., to show that a government fee has been paid.

I favor inviting these into the inner sanctum of revenues (note that in all of this discussion I have not appended the word stamp).

[From Harold Effner] Any time a government agency requires money and if a receipt is given that has a stamp-like appearance, then I would call it a revenue stamp.

We are all familiar with income taxes, sales taxes and, especially for people in Jersey, gasoline taxes. You can’t avoid paying them but any receipt that you might receive does not look like a “stamp.” Recently, I had to discard an old automobile tire. The town required that I pay a \$2 recycling fee. They gave me a receipt that looked like a generic receipt, the type that can be found at Staples or any other stationery store. It certainly didn’t look like a stamp and I wouldn’t call it that. I recycled the recycling receipt.

The bottom line to me is that these are revenue stamps.



August 1939
license to operate
a motor vehicle
in Yosemite
National Park,
with \$1 Trailer
Permit stamp
affixed (RVT2)

[From Hermann Ivester] I withdraw my reflexive no to the question of whether these are revenues. But, following the logic of van Dam and Ron to reach that conclusion, wouldn't the "blue licenses" to which RVT1-2 were attached as appropriate (see above) also be revenues, as well as state hunting licenses whether or not they bear duck stamps?

Does it Matter?

[From Ron Leshner] Ah, the fine line between licenses and revenues. We have to admit that at the edges of our beloved revenues, the distinctions are ultimately personal. For a previous generation, the retail licenses of the distant past, RM400 and RM451-9, and the still licenses, RM466-88 [see pp. 86-7 herein], were revenues. Need I remind you that the reincarnation of these occupational licenses, including Keeper of Jack, were never given the status of revenue in the venerable Scott U.S. Specialized. When challenged in the courts, Congress sprinkled some fairy dust over that portion of the law and they were reincarnated as Special Tax Stamps, again not given official blessing

by the Scott U.S. Specialized. How can we not recognize these STS's as revenue stamps, as they call themselves stamps!

In several of my writings I have added government authorized and issued stamp-like objects that protected that the revenue stream, the lock seals and the closely related hydrometer labels. The hydrometer labels are quite far afield, but as ephemera related to taxation they are quite collectable and certainly closely related to how the taxes were determined.

If we accept Pete's distinction that licenses are not revenues, then the retail and still licenses of the early U.S. are outside the boundary. They sneaked in because of the embossing and later printing of the amount of tax or tax rate. Contemporary to these retail and still licenses are the carriage licenses, which do not have embossing or pictorial printed rates. These have never drawn enough attention to warrant listing in our venerable text, the U.S. Scott Specialized. But then neither have the tobacco, distilled spirits, oleomargarine, etc. taxpays—a list of stamp-like objects that well exceeds the number of revenues in the U.S. Scott Specialized.

My rambling here is to increase our understanding of the edges of what we collect. I suspect that we will continue to respectfully disagree around the edges. I truly believe that what we collect will always be a personal decision.

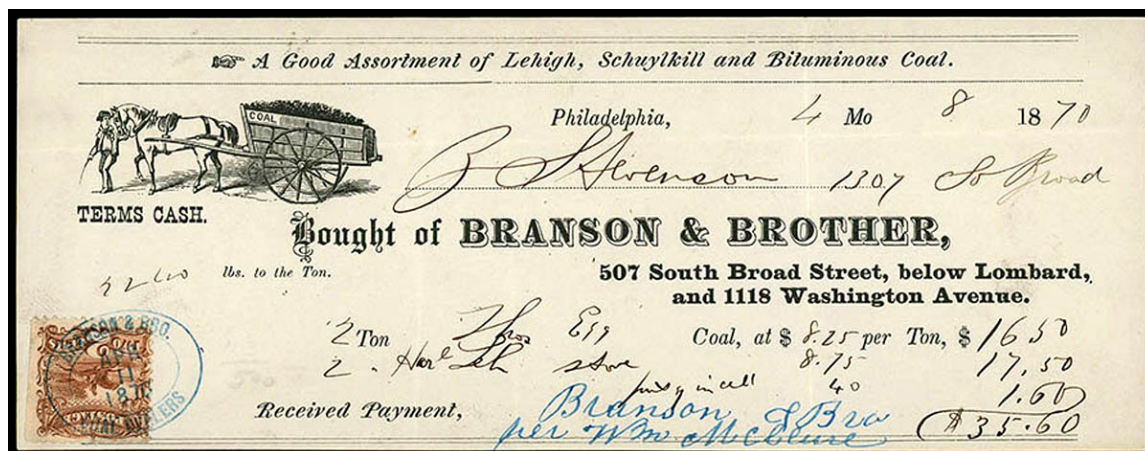
My advice is to publish the article. It promotes the study of the edges of how we define revenues. We do not have to come to a legalistic conclusion of yes or no.

[From Eric Jackson] I don't think it matters. They are of interest to revenue collectors, let's go with it.

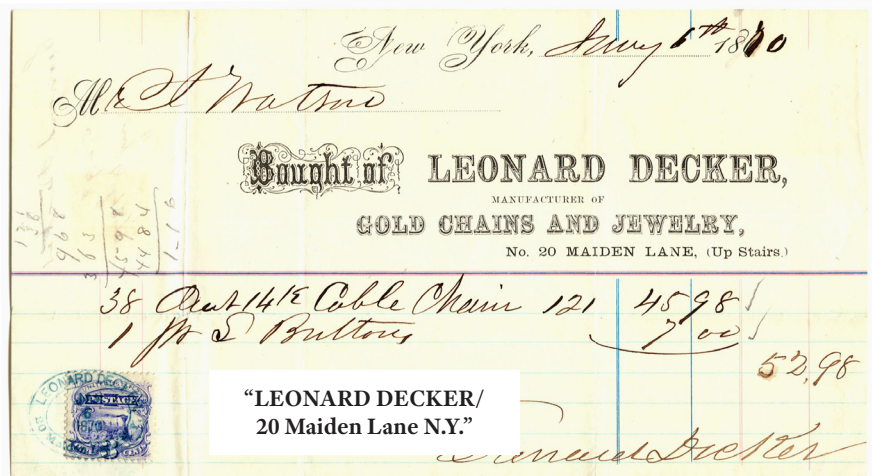
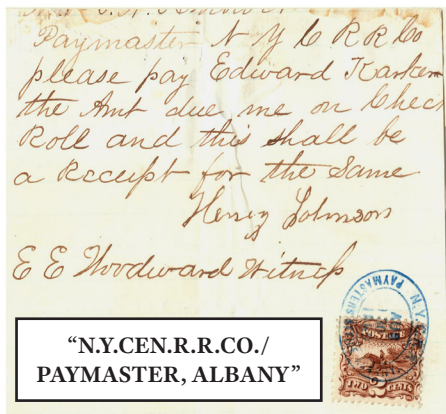
Finds in the Marketplace: 1869 Pictorials Used as Revenues, Handstamp Cancels!

[From Frank Sternad] Three items turned up at auction recently that may be worth a mention. I

don't think I've seen Scott 113 and 114 used in this way before, and tied with handstamps to boot!



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ARA Sales Circuit Update

New material has been finding its way into the circuits at a steady rate, with 35 sales books submitted so far this year, some from members new to the circuit program. Have you considered joining their ranks?

To promote the circuits, I am again offering a free sales book to any member who requests one before the year's end. Now is your chance to try your hand at this great way to dispose of your unwanted material.

A few reminders will assist those contemplating a submission. Don't bother mounting low value and faulty material, as it won't do well. Look at the revenue dealers' pricelists, and price your stamps accordingly lower, keeping in mind that they have overhead to account for. You don't.

Minimum and maximum sales book values are \$50 and \$1,000; some older books read \$30 and \$500. These older values can be ignored.

Try not to mix the various circuit categories in one book, such as First Issue revenues mounted with tobacco taxpays.

For those purchasing from the sales books, please remember that a circuit must be forwarded within seven days of receipt, unless a fifty cents per day late fee is paid. Members who habitually disregard this rule are dropped from the program.

You help me process returning circuits by listing your purchases consecutively by book number. No need to list individual items; simply enter your total purchases by book. And please check your math.

Check the ARA website for the form used to request circuits.

Paul Weidhaas, U.S. sales circuit manager:
Box 147, Leonardville KS 66449
e-mail: pkweidhaas@gmail.com

ARA Auction Update

Our new ARA auction computer program and online auctions have numerous advantages, principally that virtually every lot can now be illustrated, something not possible when the listings were published exclusively in *TAR*. Moving the auctions from *TAR* to the website also allowed a substantial savings in printing and mailing costs. Nevertheless, auction 88, which closed November 9, had only 27 bidders and only 76 of 352 lots sold. Why, you ask? The principal reason appears to be lack of awareness of the auctions now that they are no longer published in *TAR*.

To remedy this, future auctions will be well coordinated with *TAR*, with a splashy full page ad

giving summary, highlights, and illustrations of selected lots, with the sale date set to be two to three weeks after *TAR* is in the members' hands. There is no reason our auctions cannot again become a vibrant and useful benefit of ARA membership.

To this end I am soliciting consignments for the next auction, planned for the 2nd quarter of 2017. The deadline for submittals is April 1, 2017. Let's make this a good one! Please contact me if you have any questions, concerns, or suggestions.

Martin Richardson, auction manager
PO Box 74, Grosse Ile, MI 48138
Email: MartinR362@aol.com

The American Revenue Association

President's Letter

Talk about a roller coaster! I was pleased to see in our last issue of *TAR* that we were at a membership level a bit over 600, and seemed to be growing, if ever so slightly. Then we received the next quarter's report, which showed that 129 members did not pay their 2016 dues. Membership actually dropped below 500.

At that rate, we will be gone in a few years. We can't sit back and let that happen.

Hermann Ivester and I emailed a number of people on the dropped list, and all who responded said it was an oversight, and promptly paid 2016 dues, while several also paid 2017 while they were at it. This indicates to us that we need to get in touch with the others on the list, as a goodly number of you likely do not intend or want to drop out. As a

result, we aren't publishing the dropped list in this issue.

Two things are evident. First, we need to go back to mailing dues notices rather than billing through the magazine. This costs us envelopes and postage for each member, which we will probably reflect in a modest dues increase for 2018. 2018, not 2017.

Second, we certainly could use a Membership Chair. We have some ideas for working with former members to get them to consider rejoining, and the Chair could get in touch with non-paying members each year to make sure they intend to drop out – and hopefully find out why. Anyone who is willing to take on this responsibility, please get in touch with me, as soon as possible. Thank you!

And Happy Holidays!

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.

Clark, Jeffrey 7243. 1501 Bronwyn Rd #203, Henrico VA 23238

Stevenson, Keith 7244. 228 ½ N Court Howell MI 48843

Levy, Jonathan 7445. 37 Royal Pointe Dr Hilton Head, SC 29926

Jeannopoulos, Peter C. 7446. 5221 N 37 St, Hollywood. FL 33021

Kozimbo, John 7247. 633 South Ave West Floor 2, Westfield, NJ 07090-1408

Kilpatrick, Russell 7249.

Cook, Jeffrey 7250.

McCloskey Jr 7251. PO Box 27, Crown PA 16220

Milligan, Dennis 7252. 208 North Ridge Rd, Columbia, SC 29223-7050

Unable to Forward

3357 Bierman, Dr. Stanley

2659 Moran, J Anthony

7201 Higdon, H Dennis

Deceased

6804 Kinney, Linford

5091 Lovegren, Ed D

Resigned

2656 Leifer, Coleman

Members' Ads

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verizon.net,
or to Editor,
The American
Revenuer, 2721
2nd St. #211,
Santa Monica,
CA 90405,
limit 50 words
plus address.
First come, first
served, space
available.

Wanted: Madagascar Revenue Stamps, Documents. I am buying/seeking Madagascar/Malagasy Republic (and Dependencies) revenue stamps, stamped documents and related information. Robert Conley, 52 Vista Ridge, Glenburn ME 04401-1827 (207) 922-2411 revenueblue@hotmail.com *2054*

Siegel Stamp Auction Catalogs: Great stamp reference catalogs for sale, from No. 748 (1983) to No. 1075 (2014). Nine page list available for #10 SASE or inquire at: John Marquardt, 609 Woodridge Dr., Columbia, MO 65201-6538; call 573-474-7254 or jemarquardt@hotmail.com. 2052

Wanted: Brokers' Memos. I will buy or trade for your duplicates. Looking for Brokers' Memos with adhesive or imprinted revenue stamps from 1862-1872. Martin Packouz, PO Box 839, Bernardsville, NJ 07924. Call 908-419-1944 or Email: mapackouz@gmail.com. *2051*

Worldwide Revenue Liquidation by country. Also documents, cinderellas, revenue perkins, etc. Buying Canadian cinderellas (no Christmas seals please). Canadian Cinderella catalog for sale, 330 pages in color. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4. email: bizzia@sympatico.ca. *2050*

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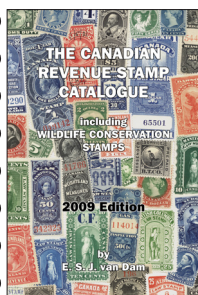
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