

WELCOME TO THE WONDERFUL WORLD OF STATE REVENUE STAMPS!



E. C. (Ed) Kettenbrink, Jr.
February 15, 2010

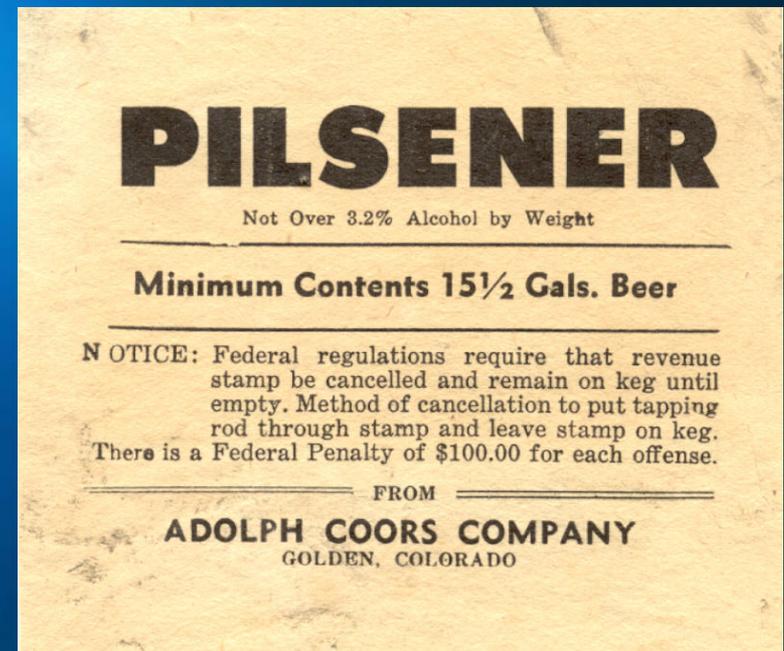
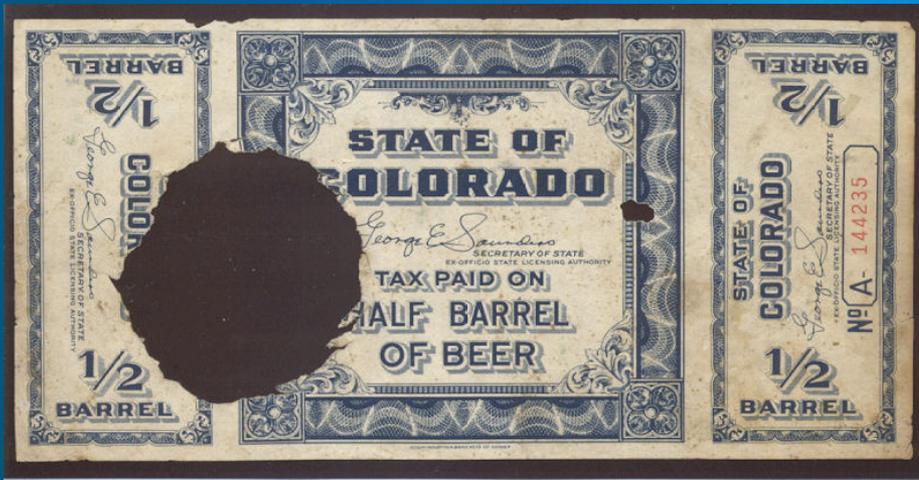
Did you know that all 50
states have produced
state revenues?

How are they collected?

- Many collect only their home state or region
- Others collect all 50 states
- Some add the District of Columbia stamps and the county and municipal issued stamps of the states
- A few collect them topically

Condition

- Many state revenue stamps, particularly those used on barrels, cartons, and crates received hard usage and may not be available in pristine condition as are postage stamps.



First Revenue Stamp?

- Did you know that the first United States revenue stamp was not issued by the Federal Government, but by a state?

First Revenue Stamp

- In 1793, the state of Delaware issued three embossed documentary revenue stamps that were used for only four months



These stamps are listed in Scott's as RM291-294 and they preceded the First Federal Issue by 4 full years!

State revenue types are diverse,
including:

- Embossed revenue stamps
- Imprinted revenue stamps
- Adhesive revenue stamps
 - Gummed
 - Self-adhesive

State revenues also include

- Paper meter stamps
 - Tapes
 - Printed on documents
- Cigarette meter stamps on cellophane
- Decal stamps (water transfer and fusion)

State revenues also include:

- Tax tags and tax tickets on cardboard
- Bottle cap tax caps
- Can tax crowns

State revenues can be divided into four broad groups:

- Documentary tax stamps
- Excise tax stamps
- Inspection tax or fee stamps
- Other special purpose stamps

Question

- Did you know that the first United States adhesive revenue stamp was not issued by the Federal Government, but by a state?

In 1857 the State of California issued a complex series of adhesive revenue stamps for use on Bills of Lading, Bills of Exchange, and Marine Insurance Policies. The California issue preceded the First Issue Federal revenue stamps of 1862 by 5 years!

2420



THE LIVERPOOL AND LONDON
FIRE AND LIFE INSURANCE COMPANY,
 Instituted 1836.

set. L. 20 and 21 Poultry LONDON.
 OFFICE,—56 Wall Street, New York.

AUTHORIZED CAPITAL £2,000,000, OR, \$10,000,000.
 Paid up Capital and Surplus and Reserved Funds over THREE MILLIONS OF DOLLARS.

AGENCY OF THE
 Liverpool and London Fire and Life Insurance Co.
 San Francisco, April 8th 1859

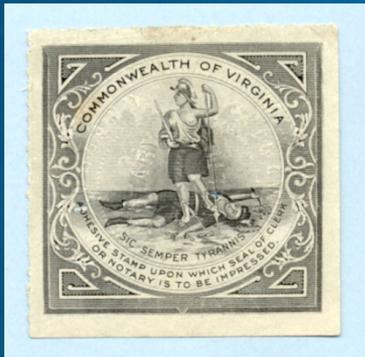
Mr. David Galt having paid into the
 Liverpool and London Fire and Life Insurance Company, the sum of One thousand & no/100^{ths}?
 premium for insurance against loss or damage by fire (subject to the conditions and stipulations endorsed
 upon the printed policies of the Company which constitute the basis of this insurance) of the property
 hereinafter described, to the amount hereinafter mentioned, not exceeding upon any one article the sum
 specified on such articles, viz: On Buck Dwellings, owned & occupied
by him, situated on 221 Market St. 532. \$1400
On Furniture contained in same 3000

It is therefore hereby agreed that the said D. Galt
 be insured for the period of twelve months in the sum of
Two thousand dollars against such loss or damage as
 shall be occasioned by fire to the Property above mentioned and described, subject as aforesaid to the
 usual stipulations, provisions and clauses, contained on the policies of the said Company. And the
 Liverpool & London Fire & Life Insurance Company do hereby agree to issue a policy cor-
 responding in tenor and terms with the foregoing insurance, upon application at its office in New York,
 until the issue and delivery of which, this certificate, duly attested by the signature of its agents in San
 Francisco, shall be valid and binding upon the said Company.

J. H. ...
 Agents of the Liverpool and London Fire and Life Insurance Co.

Amount Insured Premium

Documentary Tax Stamps - Classics



Documentary Tax Stamps



Documentary Tax Stamps



Documentary Tax Stamps – Usage

24.5

DOCUMENT NO. **71R2262**

Filed for Record in Recorder of Deeds Office of Henry County, Illinois,
June 21, 1971 at *2:30* o'clock *P.M.*
Chas. C. Johnson Recorder *Archie Charlit* Deputy

WARRANTY DEED Joint Tenancy

The Grantor s, **ALLEN E. SHORT and CONNIE S. SHORT,**
 Husband and wife,

of **Orion** County of **Henry** and State of **Illinois**

for and in consideration of

paid, CONVEY and WARRANT to

LARRY R. HAWKINS and PHYLLIS A. HAWKINS, Husband and
 wife,

of **Orion** County of **Henry** and State of **Illinois**

not in tenancy in common but in joint tenancy, the following described
 real estate:

A Tract of Land situated partly in the Village of Orion,
 County of Henry, and State of Illinois, being part of the Southwest Quarter
 of Section 22, in Township 16 North, Range One East of the Fourth Principal
 Meridian, Described as follows: Commencing at a point Forty (40) rods
 East of the Southwest corner of Section Twenty-two (22), Township Sixteen
 North, Range 1 East of the Fourth Principal Meridian; Thence North One
 Hundred Eighty (180) feet to the Village limits for a place of beginning;
 Thence North Four Hundred Eighty (480) feet; Thence East Two Hundred
 Thirty-two (232) feet; Thence South Six Hundred Sixty (660) feet; Thence

**Documentary
Stamps**



6010 THIS DEED, Made this the 3rd day of January,
 1970, by and between JAMES W. BURDETTE and JANICE C. BURDETTE,
 husband and wife, as parties of the first part, and LEWIS W.
 EMRICK and KATHARINE B. EMRICK, husband and wife, as parties of
 the second part.

WITNESSETH: That for and in consideration of
 the sum of FIVE (\$5.00) DOLLARS, in hand paid, and other good and
 valuable consideration, receipt of which is hereby acknowledged,
 the said parties of the first part do hereby grant and convey un-
 to the said LEWIS W. EMRICK and KATHARINE B. EMRICK, husband and
 wife, for and during the term of their joint lives and upon the
 death of either to the survivor thereof in fee simple, with
 covenants of GENERAL WARRANTY, and free and clear of all liens,
 defects and encumbrances, all that certain lot, tract or parcel
 of land, situate, lying and being in the City of Parkersburg,
 County of Wood, and State of West Virginia, more particularly
 described as follows:

BEING all of Lot No. 24 of what is known
 as Morningside Addition to the City of Parkersburg,
 West Virginia, a plat of which is of record in the
 Office of the Clerk of the County Court of Wood
 County, West Virginia, in Plat Book 3, at page 1,
 reference to which plat, so of record, is hereby
 made and had for a more particular description of
 said lot by metes and bounds.

Being the same real estate conveyed unto
 the parties of the first part by Robert D. DeHaas
 and Jeanne A. DeHaas, husband and wife, by deed
 bearing date the 19th day of October, 1967, and of
 record in the aforesaid Clerk's Office in Deed
 Book No. 538, at page 9.

TO HAVE AND TO HOLD the above described and here-
 in conveyed lot, tract or parcel of land, together with all and

RETURN: WOOD COUNTY BANK

570 No 88

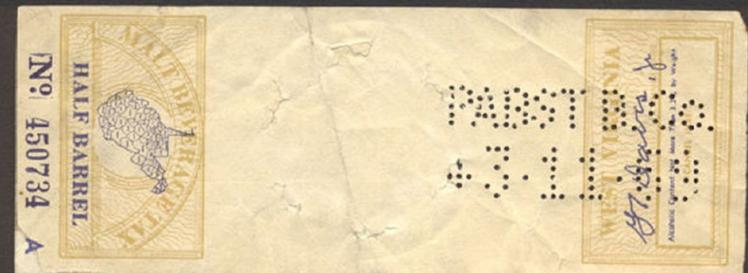
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1.65 STATE & COUNTY A 093750

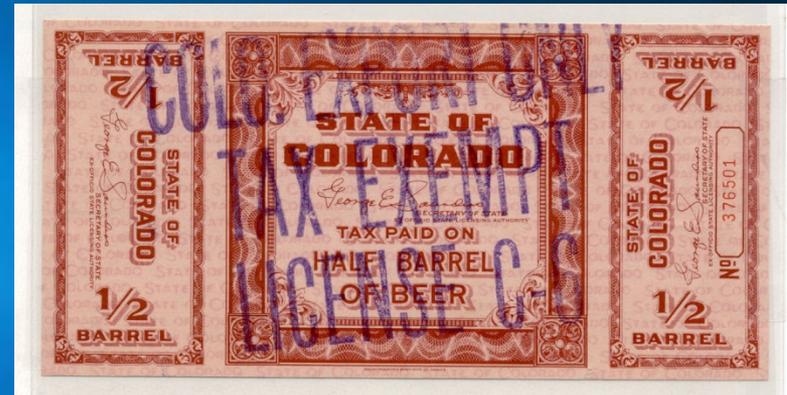
21.45 STATE & COUNTY D 026057

1.15 STATE & COUNTY E 014167

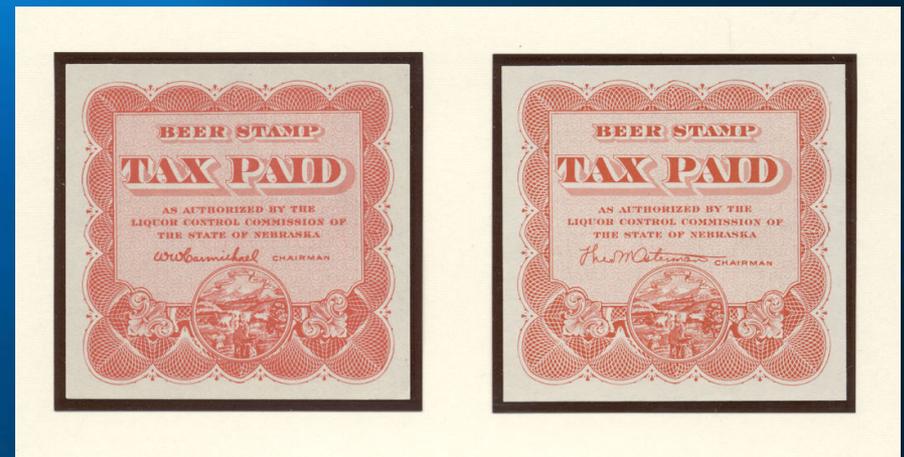
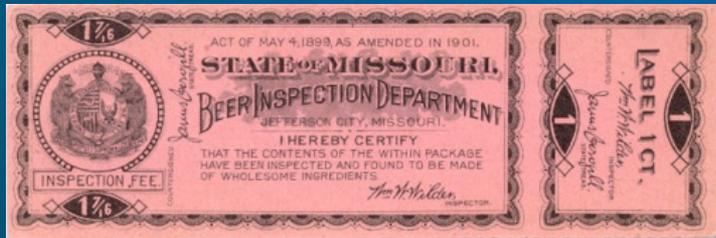
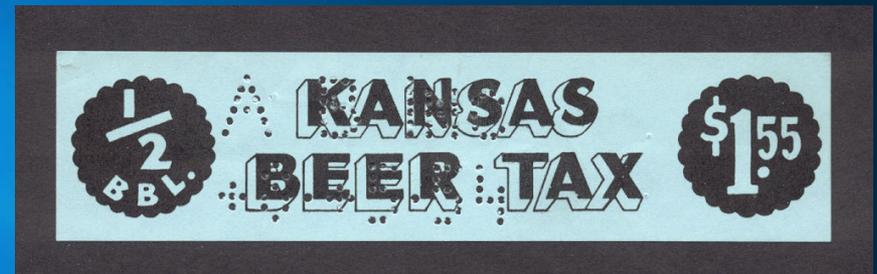
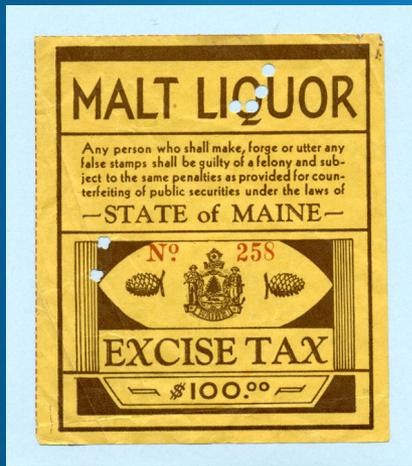
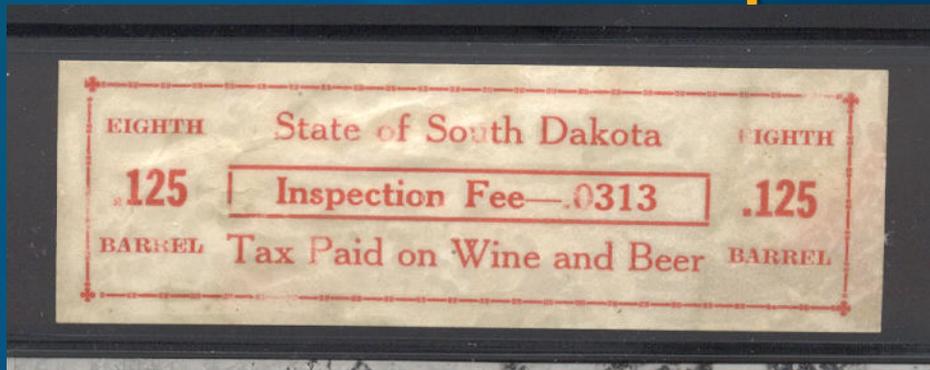
Excise Tax Stamps – Beer Stamps



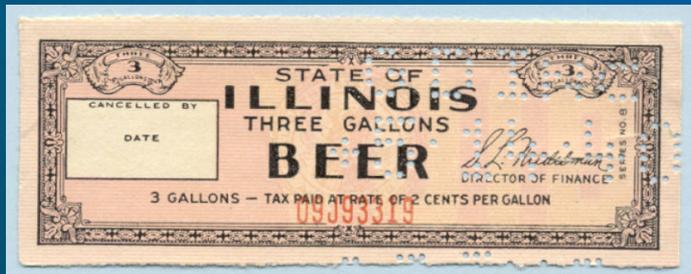
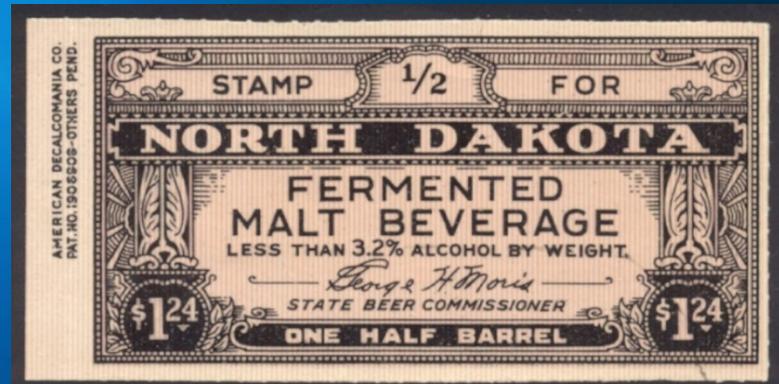
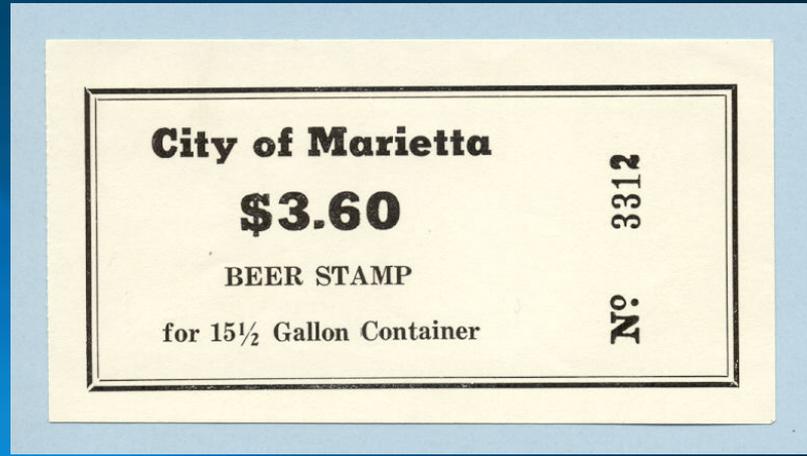
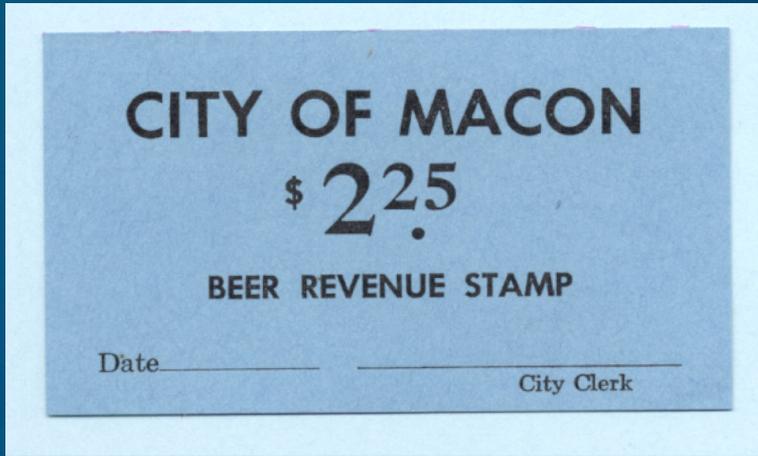
Excise Tax Stamps – Beer Stamps



Excise Tax Stamps – Beer Stamps



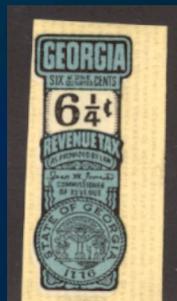
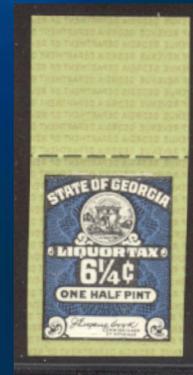
Excise Tax Stamps – Beer Stamps



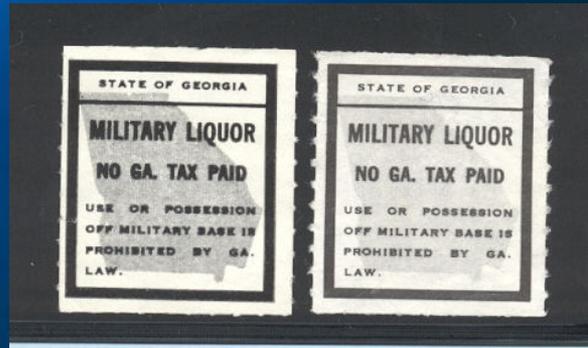
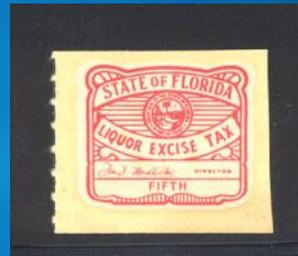
Excise Tax Stamps – Liquor



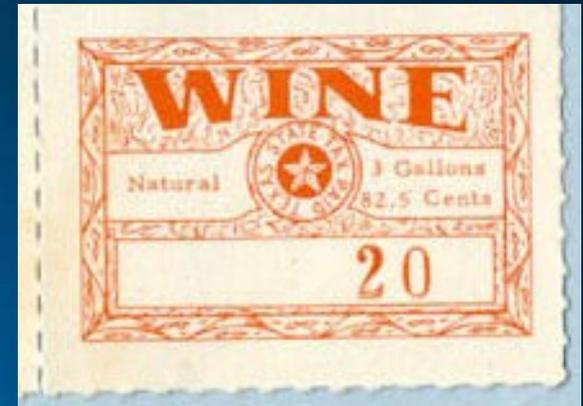
1960
33.64
L-83



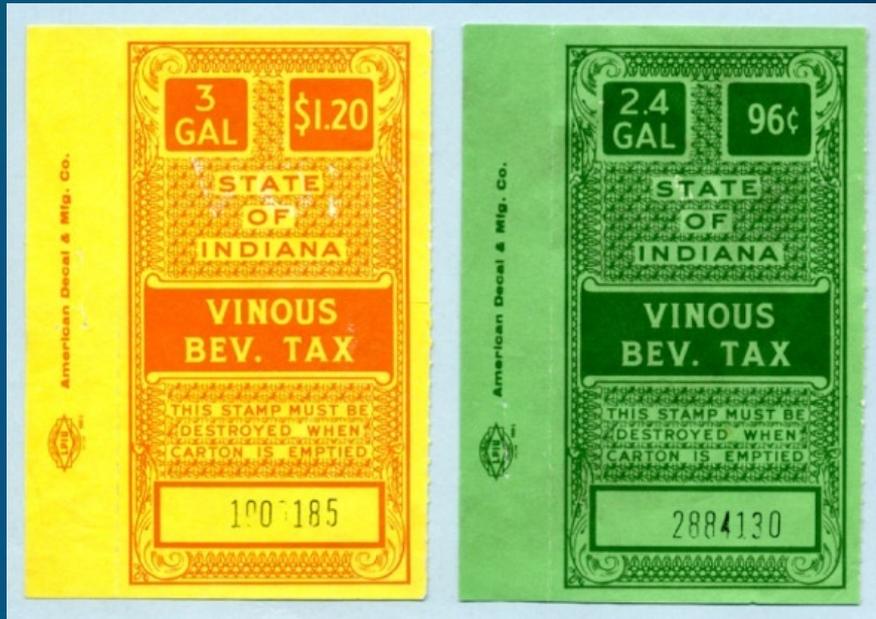
Excise Tax Stamps - Liquor



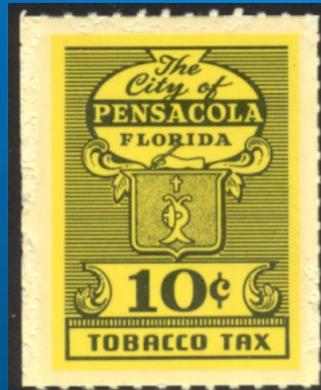
Excise Tax Stamps - Wine



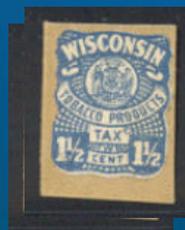
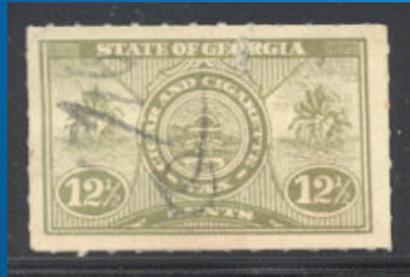
Excise Tax Stamps - Wine



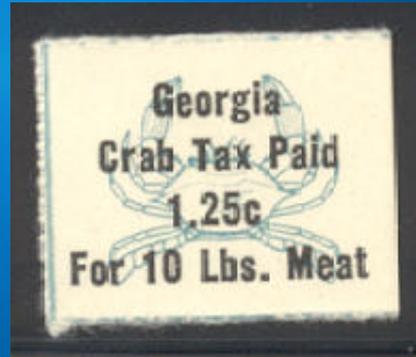
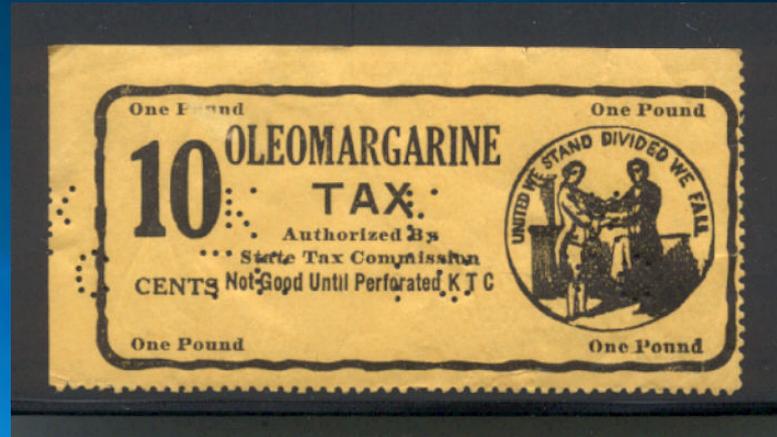
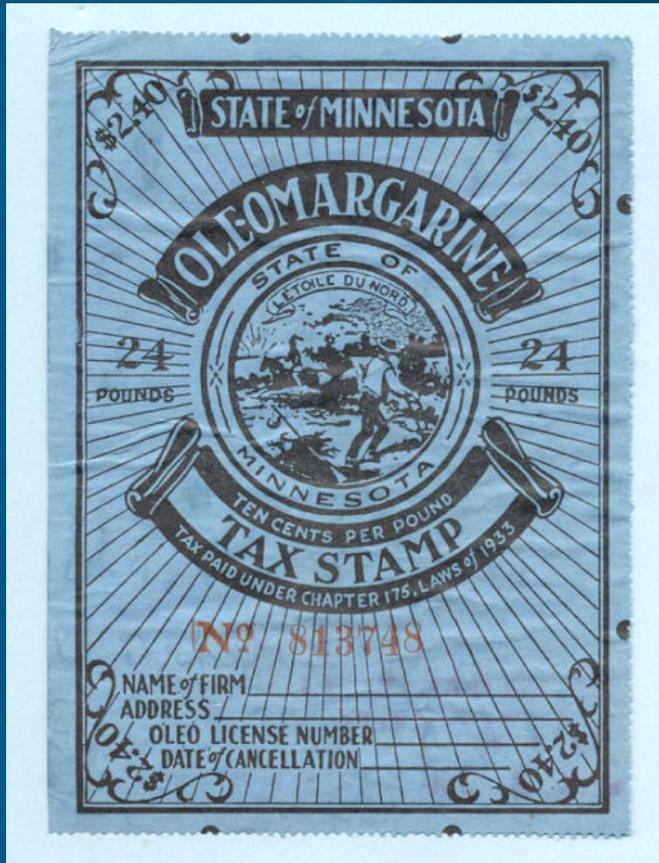
Excise Tax Stamps – Cigarettes & Tobacco



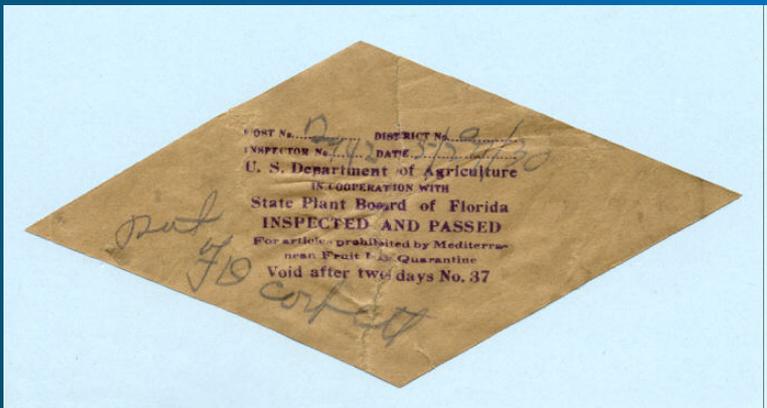
Excise Tax Stamps – Cigarettes & Tobacco



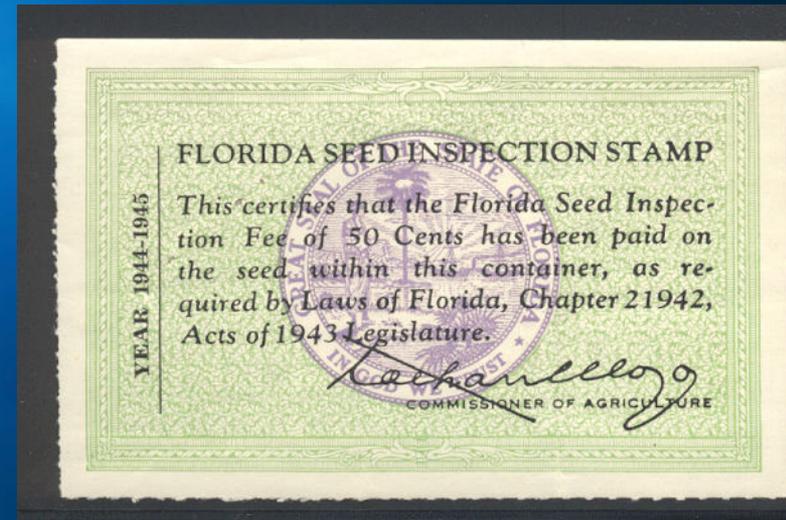
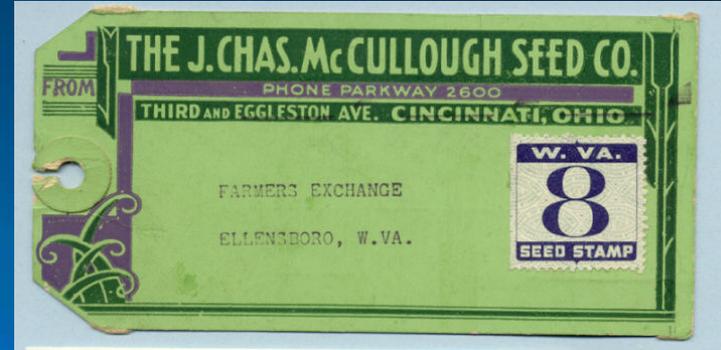
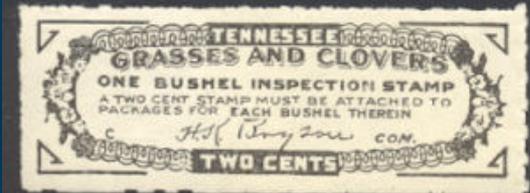
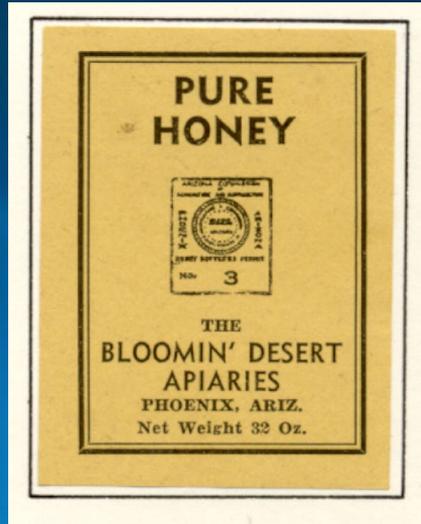
Excise Tax Stamps – Other Products



Inspection Stamps



Inspection



Inspection

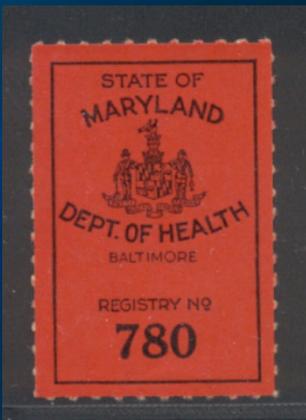
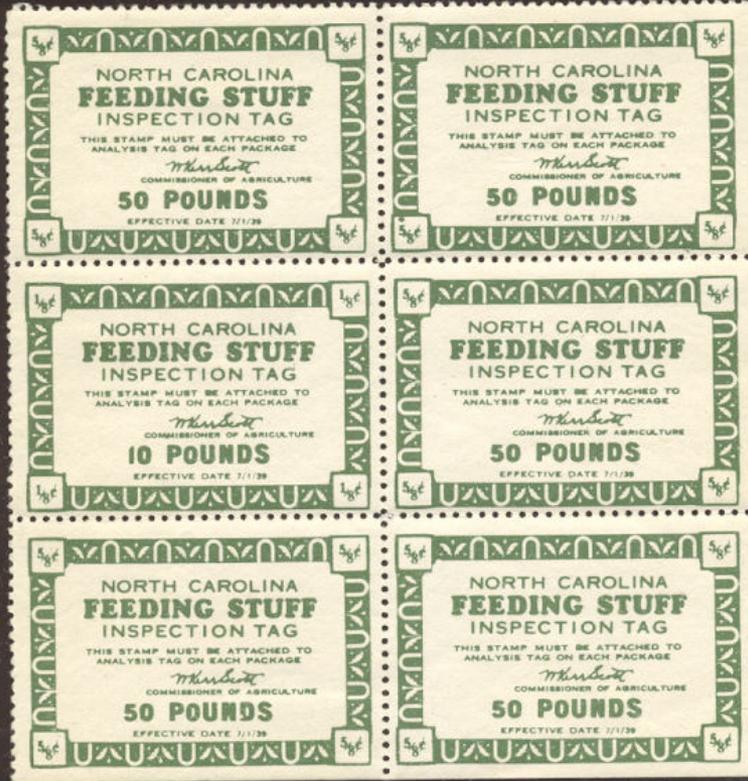
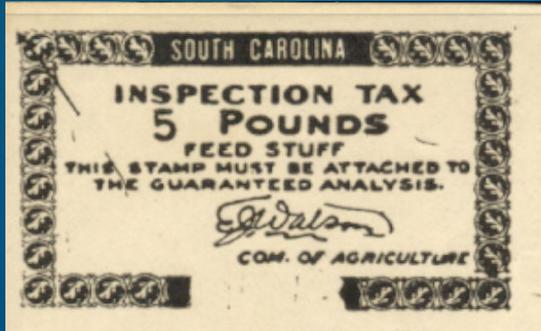
2	INSPECTION FEE PAID—15 DOZEN EGGS	2
CENTS	SHELL EGGS	CENTS
WARNING: No case is to be refilled unless this stamp is destroyed. Any misrepresentation in the use of this label subjects the person to prosecution.		N ^o 108791
Grade _____	Size _____	Date Graded _____
Packed By: _____		
Name _____		
Address _____		
This is the official inspection fee label as prescribed by regulations adopted under the Alabama Egg Law (Act No. 46, Legislature of 1955, Second Special Session). Every person is hereby warned not to use this label for eggs again. This label must be destroyed prior to re-use of the case to which affixed.		
	STATE OF ALABAMA DEPARTMENT OF AGRICULTURE AND INDUSTRIES A. W. TODD, Commissioner	

NEW MEXICO	
GRADE C	No. 4288
Size	LARGE
These eggs are sold subject to the New Mexico egg law.	
PACKER	SWEET COMPANY ALBUQUERQUE, N. MEX.
Inspection fee 10c	
Egg Inspection Department State College, New Mexico	

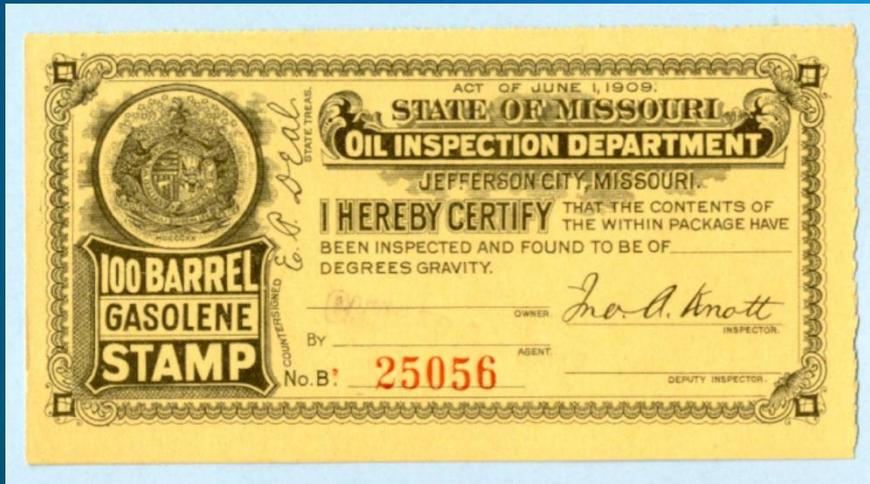
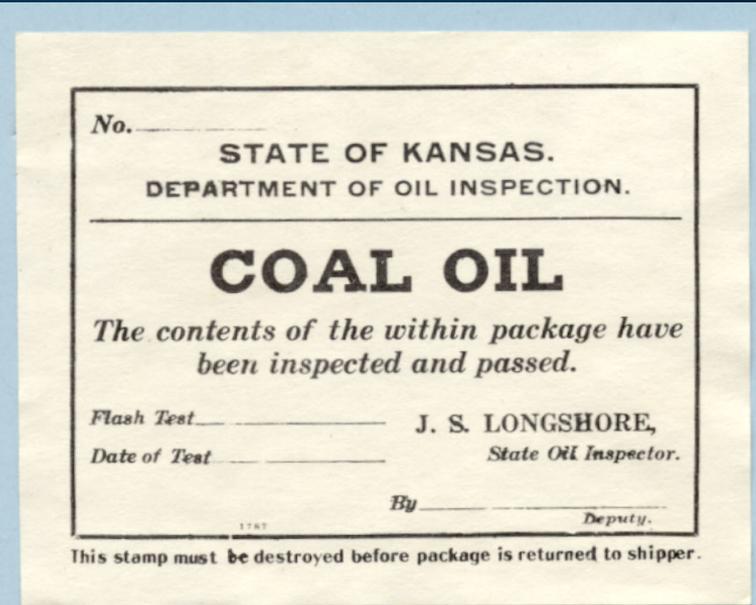
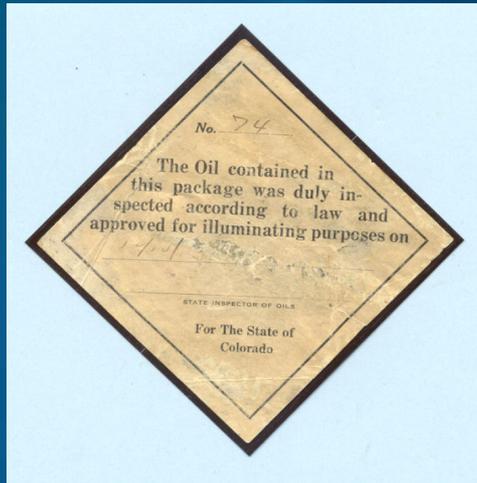
R.F. 246-1MM-120146 114 THE CITY OF NEW YORK DEPARTMENT OF MARKETS LIVE POULTRY DIVISION	
THE POULTRY CONTAINED IN THIS COOP HAS BEEN INSPECTED FOR CONDITION AND CROP CONTENT.	N ^o 410884

R.F. 246-150M-22449 114 THE CITY OF NEW YORK DEPARTMENT OF MARKETS LIVE POULTRY DIVISION	
THE POULTRY CONTAINED IN THIS COOP HAS BEEN INSPECTED AND APPROVED FOR CONDITION AND CROP CONTENT.	N ^o 52506

Inspection



Inspection



Inspection Tax - Bedding

DO NOT REMOVE THIS TAG
Under Penalty of Law
ALL NEW MATERIAL
CONSISTING OF

INNERSPRING UNIT
100 0/0 COTTON FELT
CONSISTING OF
75 0/0 COTTON LINTERS
25 0/0 COTTON PICKER

REG. NO. - N. Y. - 5 (WIS.)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF LABOR AND INDUSTRY
INSPECTION REGISTRY NO. 800

CERTIFICATION is made that the materials in this article are described in accordance with law.

MADE BY
SIMMONS COMPANY
5511 - 5th AVENUE KENDISHA, WIS.

PATT. NO. **X 2020 1613**

SIZE COVER WT.

FORM K-535 (50)

100%
86



This Article Manufactured By:

Direct Mattress Co.
1420 North Zang Boulevard
DALLAS, TEXAS
PERMIT NO. 1

Name Paul W. Schoen
Address 2400 Forest
Order No. 1211 Service

Name Schoen
Salesman office
Date 5-18-93
Order No. 1211
Tick Superior
Size 19x26
Cotton Staple

FORM 3F SPACE TO ATTACH

DO NOT REMOVE THIS TAG
UNDER PENALTY OF LAW
THIS ARTICLE CONTAINS
ALL NEW MATERIAL
CONSISTING OF
INNER SPRING UNIT
100% COTTON FELT
CONSISTING OF
%
%

THIS ARTICLE IS MADE IN COMPLIANCE WITH THE LAWS OF ALL STATES INCLUDING DISTRICT OF COLUMBIA. (ACT APPROVED JULY 3, 1928.)

NEW YORK REGISTRY NO. 5
CONNECTICUT REGISTRY NO. 93
RHODE ISLAND REGISTRY NO. 2
PENNSYLVANIA REGISTRY NO. 800



THIS TAG IS ATTACHED AS REQUIRED BY LAW AS A CERTIFICATION THAT THIS ARTICLE IS AS REPRESENTED.

MANUFACTURED BY
SIMMONS COMPANY
BRUNSWICK AVE. AND ALLEN ST.
ELIZABETH, N. J.

SOLD BY _____
ADDRESS _____

DATE OF DELIVERY _____
SIZE NO. OF SECTIONS WEIGHT

DO NOT REMOVE THIS TAG
UNDER PENALTY OF LAW
ALL NEW MATERIAL
CONSISTING OF
COTTON FELT

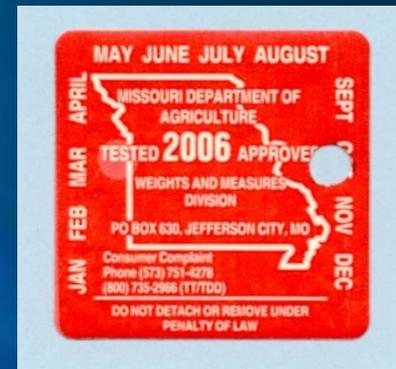
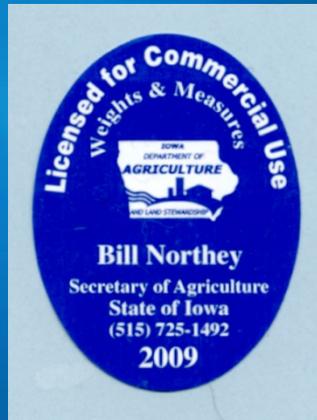
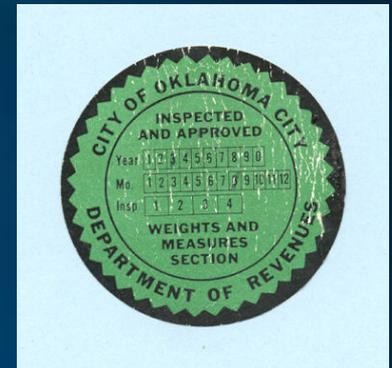
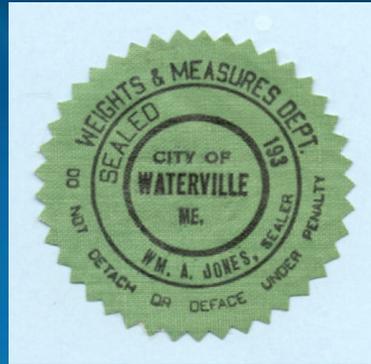
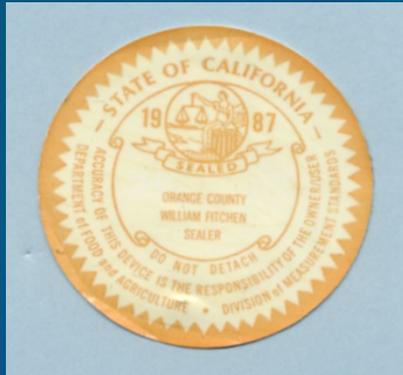
REGISTRY NO. CONNECTICUT 274 (MASS.)

CERTIFICATION IS MADE THAT THE MATERIALS IN THIS ARTICLE ARE DESCRIBED IN ACCORDANCE WITH LAW.



MADE BY
HAMPDEN SPECIALTY PRODUCTS, Inc.
PLEASANT ST., EASTHAMPTON, MASS.
DATE OF DELIVERY _____

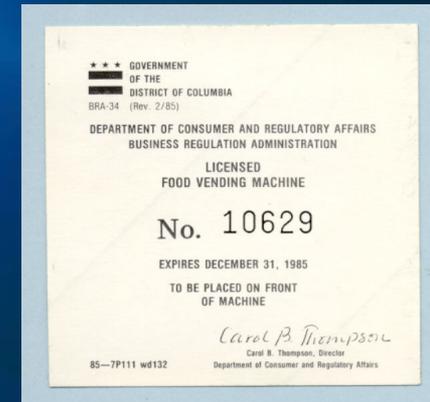
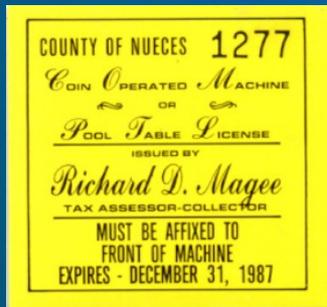
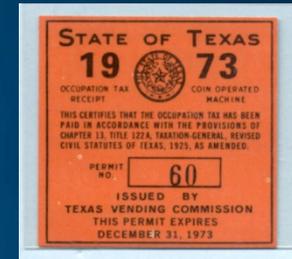
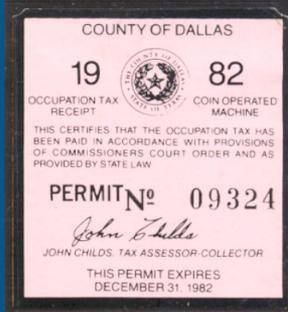
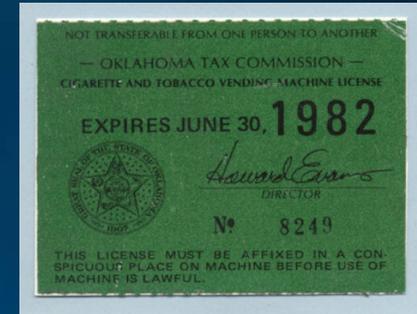
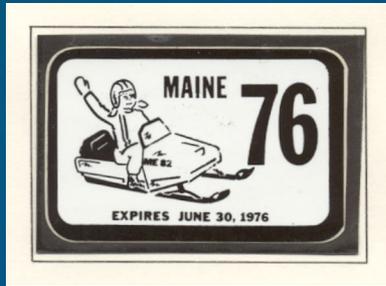
Other – Weights & Measures Seals



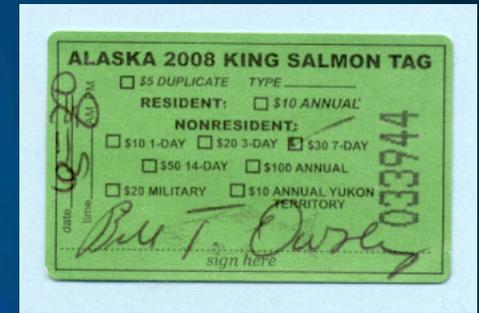
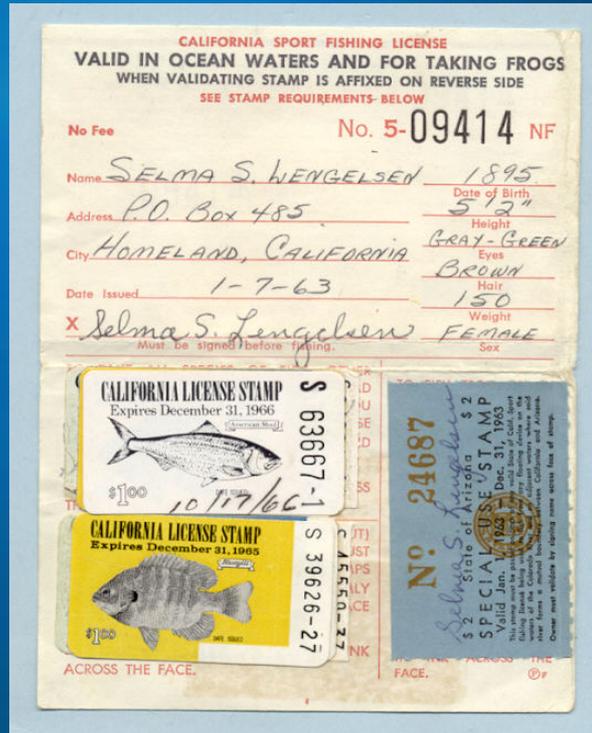
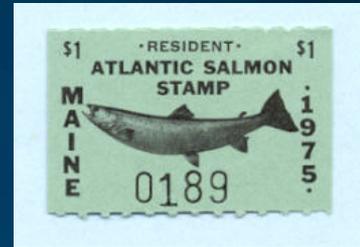
Other – Liquor Seals



Other – License Stamps

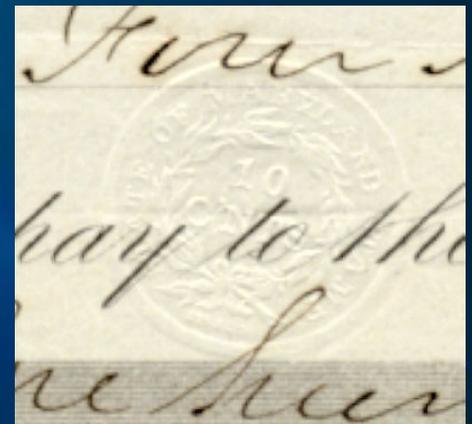


Other – License Stamps Fish & Game

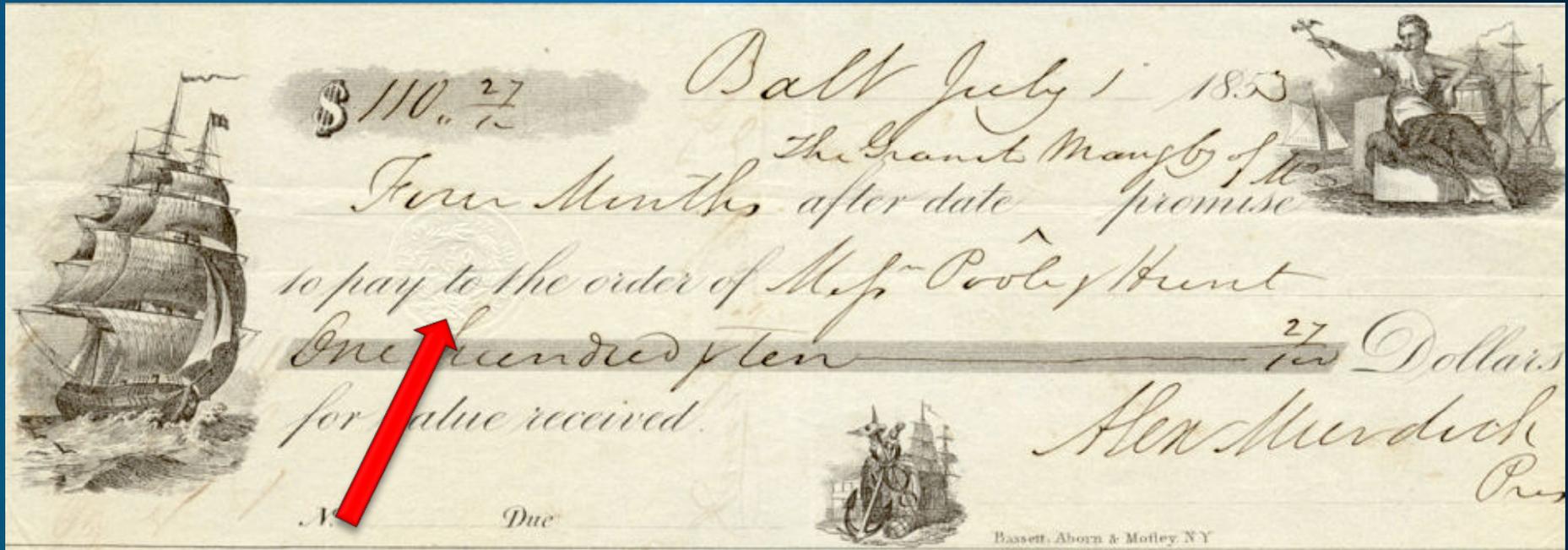


Embossed Revenue Stamps

- Revenue stamps embossed directly on documents were used in the early years of the country between 1793 and 1856 by Delaware, Virginia, and Maryland.



Embossed Revenue Stamp



Maryland embossed revenue on full document

Embossed Revenue Stamp



Maryland first embossed revenue, 1818, designed for use on banknote
and held unconstitutional

Imprinted Revenue Stamps

- Two states, Maryland and Nevada, imprinted tax stamps on finished documents similar to the Federal RN's



Maryland Lottery Stamp on 1852 Ticket

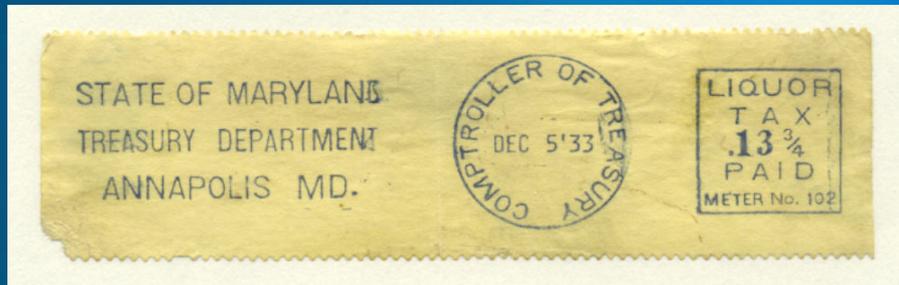
Imprinted Revenue Stamps

- Nevada imprinted revenue stamps on checks in the 1860's



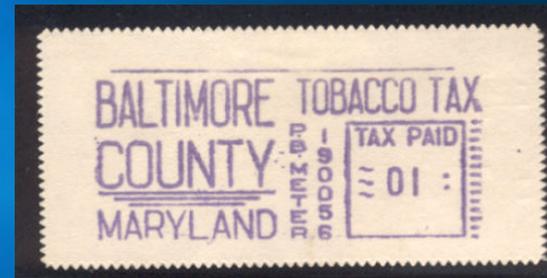
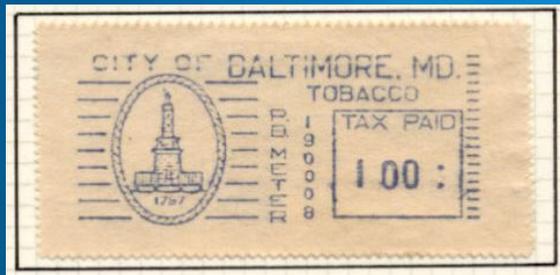
Paper Meter Stamps

- First used in the early 1930's at the end of Prohibition on alcohol products in several states.



Paper Meter stamps

- During 1940's and 1950's meter stamps were applied to a few other miscellaneous products to collect taxes

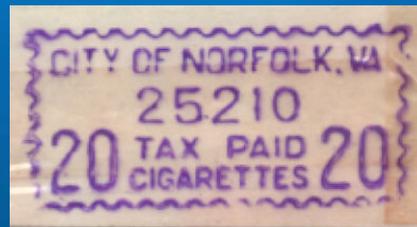
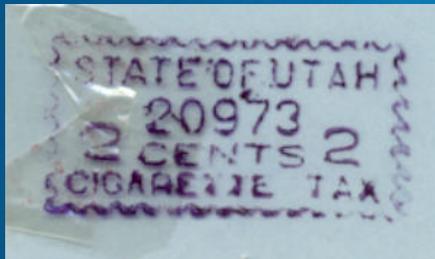
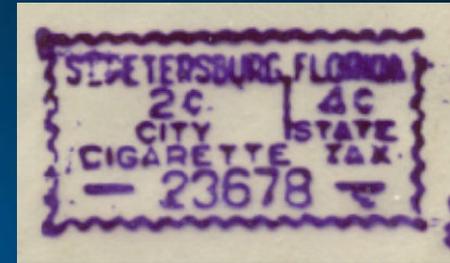
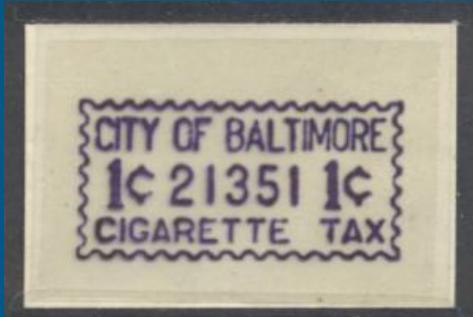


Paper Meter Stamps

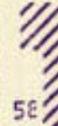
- Late 1960's when the federal government stopped using deed tax stamps, many states picked up this tax and collected it with meter stamps. Other documentary uses are known.



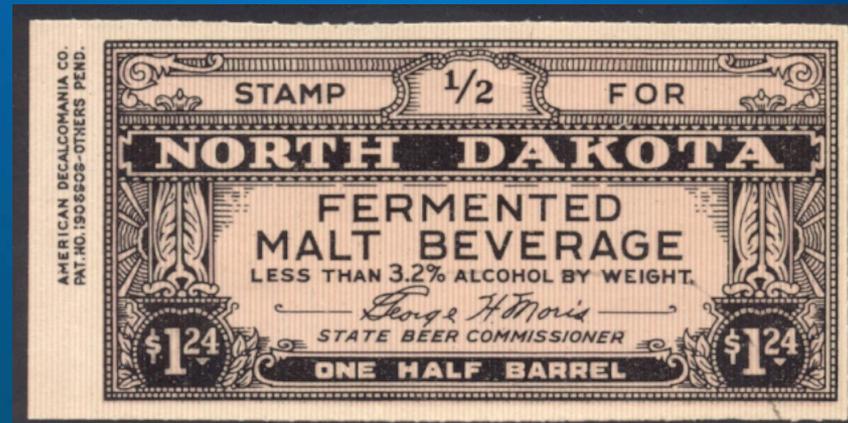
Cigarette Meter Stamps on Cellophane



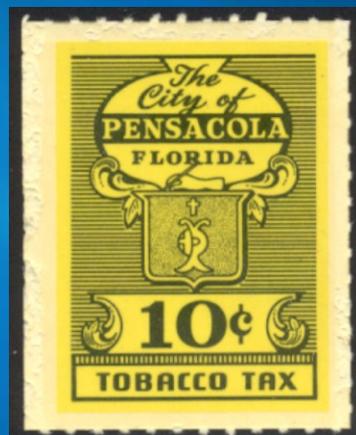
Cigarette Meter Paper Proof



Decal Stamps

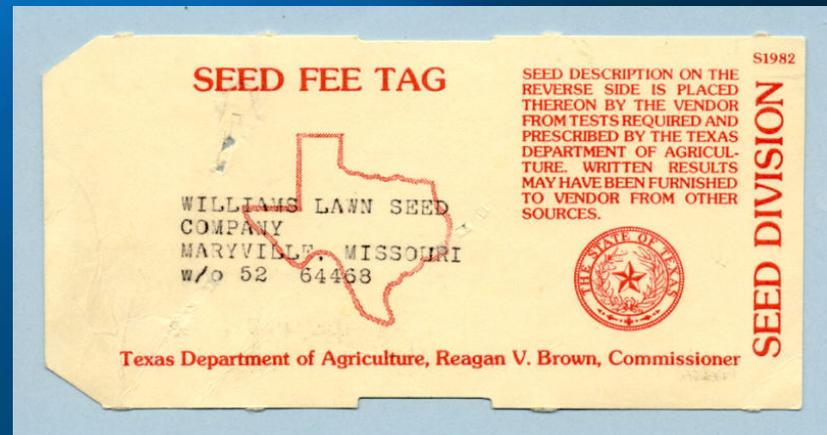
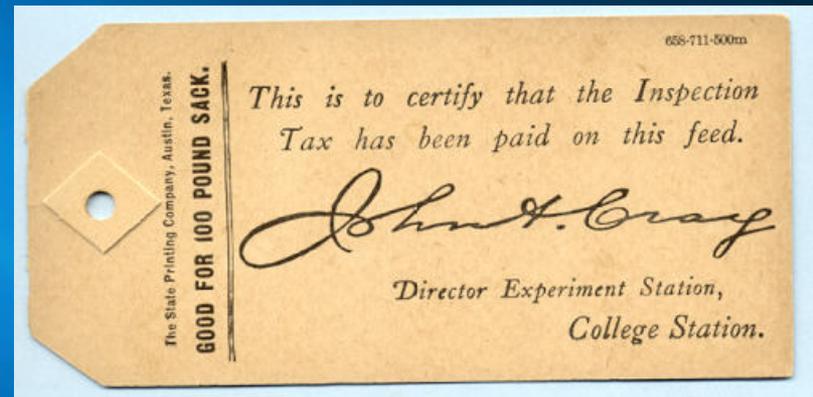


Decal Stamps

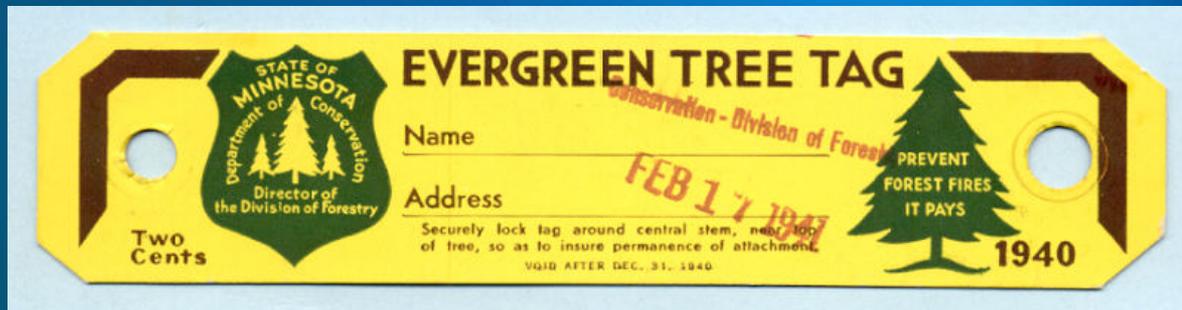
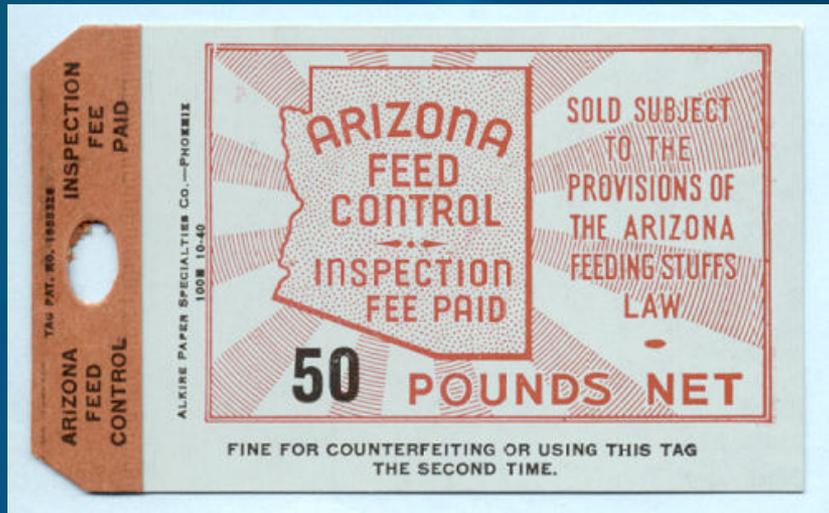


Tax Tags & Tax Tickets on Cardboard

- Usually used on granular commodities like feed, seed, and fertilizer that came in bags

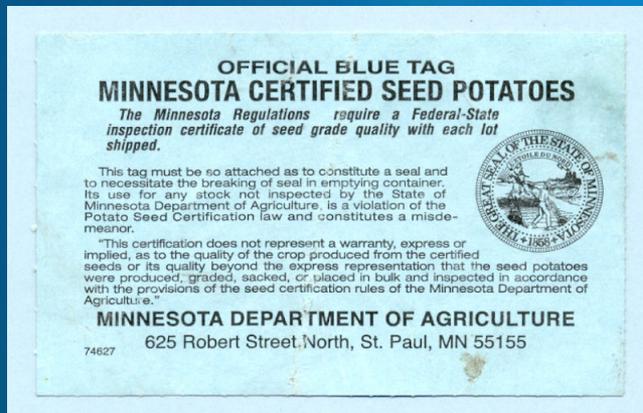


Tags & Tickets

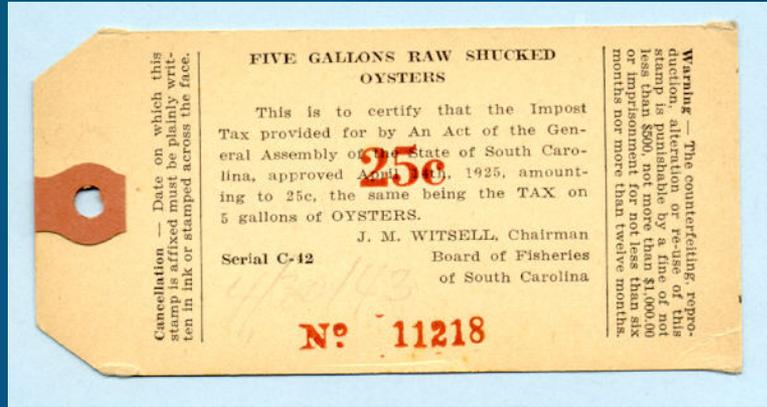


Tags & Tickets

- Bulky food products like potatoes, apples, and seafood that were shipped in sacks, barrels or crates with tags attached

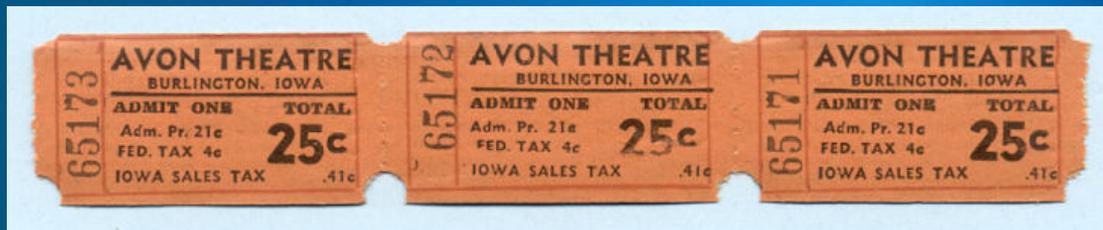


Tags & Tickets



Tax Tickets

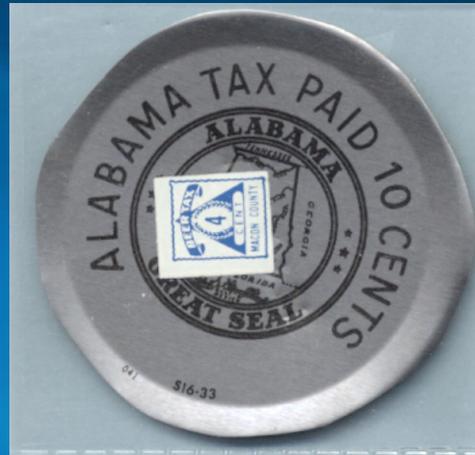
Some entertainment tickets indicate that either a state or municipal tax has been paid and its amount



Bottle Tax Caps



Can Tax Crowns



SUMMARY

State revenue stamps:

- Are quite abundant in form, and they
- Have been issued by all 50 states and,
- Fall into 4 major groups: documentary stamps, excise stamps, inspection or fee stamps, and other special function stamps
- It is noteworthy that:
 - State revenue stamps represent both the first embossed revenue stamp (1793 – Delaware) and the first adhesive revenue stamp (1857 – California) ever used in the United States of America