



Brewster C. Kenyon,

DOCUMENTARY
STATE REVENUE STAMPS
OF THE
UNITED STATES

BY
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LIMITED EDITION
OF
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PREFACE

Since the advent of the New York State revenues in 1905, the collecting of this class of stamp has become much more popular than prior to that date, and the lack, heretofore, of definite knowledge as to the actual existence of many catalogued revenues of California has also deterred collectors from taking up this interesting branch of philately.

Just prior to the historical fire in San Francisco, it was the good fortune of the author to obtain access to many old official records, stored in that city since the birth of the State, which has enabled him to give herein a complete list of all of the California issues.

While he is indebted to many of his brother philatelists for help in compiling this data, his thanks are particularly due to Prof. Julius Adenaw, of New York, for general assistance, and also to Frank L. Applegate, Esq., of Oregon, for help in classifying the stamps of his own State.

This work treats only of the documentary State revenues of the United States; the beer, feed stuff, illuminating oil, and fertilizer stamps belong, in our estimation, to an entirely different class, that from the nature of their use do not appeal to the esthetic taste of the average philatelist. Where cuts of stamps have been used in this work, we have omitted detailed description as being superfluous.

BREWSTER C. KENYON.

Long Beach, California.

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NEVADA

The revenue stamps of Nevada were first placed on sale May 7th., 1865, their issue being authorized by an Act of the Legislature under the caption "Stamp Tax", which stated, among other provisions, that it should "be the duty of Controller of State to superintend the making of, and have provided, dies for the printing and preparation of necessary stamps to carry into effect this Act", and appropriated \$3,000 for this purpose. It further required that the dies be deposited with the Secretary of State, when not in use, and the stamps, as printed, be placed in the hands of the State Treasurer for sale, the County Treasurers to act as deputies and disbursing agents. Purchasers were allowed discounts as follows, viz.—

| | |
|--------------------------------------|-----|
| On purchases of \$50 to \$100..... | 5% |
| On purchases of \$100. to \$500..... | 8% |
| On purchases over \$500..... | 10% |

Nothing in this Act mentioned what denominations of stamps should be issued, that evidently being left to the judgment of the Controller.

The rate of taxation was practically a duplication of the U. S. Documentary Stamp Tax, there being no tax on proprietary articles or matches. The stamps were issued in the following denominations, the dates being from the earliest known cancellations.

STAMPS.

1865. Engraved. Imperforate. Very thick white wove paper. Size 20 x 28 mm.

| | |
|--------|-----------------|
| No. 1. | 2c. orange. |
| 2. | 5c. gray-green. |
| 3. | 50c. lilac, |

1865. Same. Thin to medium white wove paper.

| | |
|--------|----------------------------------|
| No. 4. | 2c. lemon, (single star). |
| 5. | 2c. brown-orange, (single star). |

| | |
|-----|---|
| 6. | 2c. orange-vermilion, (single star). |
| 7. | 2c. brown-orange, (retouched die, with heavy outer line). |
| 8. | 4c. carmine-rose. |
| 9. | 5c. gray-green. |
| 10. | 5c. green. |
| 11. | 10c. dark blue. |
| 12. | 25c. vermilion. |
| 13. | 50c. lilac. |
| 14. | \$1.00 carmine. |
| 15. | \$5.00 chocolate. |
| 16. | \$10.00 purple-brown. |
| 17. | \$20.00 violet. |

The \$5.00, \$10.00 and \$20.00 values have frequently been listed on buff paper, but these are only discolored sheets from a lot of remainders found in the cellar of the Court House at Reno, some of these sheets showing both the normal and the so-called buff variety on the same sheet. Apparent pelure paper varieties of this issue are frequently met with, the design showing clearly on the back of the stamps, but they are nothing more than gum-soaked specimens and a bath of water will bring them back to their normal condition.

1867. Same. Rouletted 16 to 18. Medium white wove paper.

| | |
|---------|-----------------------------------|
| No. 18. | 2c. red-orange, (single star). |
| 19. | 2c. yellow-orange, (double star). |
| 20. | 2c. orange, (double star). |
| 21. | 2c. red-orange, (double star). |
| 22. | 5c. green. |
| 23. | 25c. vermilion. |
| 24. | 50c. violet. |
| 25. | 50c. brown-lilac. |

a.—Imperforate horizontally.

1867. Same. Rouletted 10.

| | |
|-----|-----------------------------------|
| 26. | 2c. lemon, (double star). |
| 27. | 2c. yellow-orange, (double star). |

- | | | |
|-----|--------|----------------------------|
| 28. | 2c. | red-orange. (double star). |
| 29. | 5c. | emerald. |
| 30. | 5c. | dark green. |
| 31. | 10c. | dark blue. |
| 32. | 25c. | carmine-vermilion. |
| 33. | 25c. | vermilion. |
| 34. | 50c. | violet. |
| 35. | 50c. | brown-violet. |
| 36. | \$1.00 | carmine. |
| 37. | \$1.00 | crimson. |
| 38. | \$1.00 | salmon-rose. |
| 39. | \$5.00 | brown. |
1867. Same. Rouletted 10 x 18.
- | | | |
|---------|------|--------------------|
| No. 40. | 5c. | dark green. |
| 41. | 25c. | carmine-vermilion. |
| 42. | 50c. | violet. |

CHECK STAMPS.

1870. There are two check stamps printed over the regular United States bank check stamp, and while not adhesive stamps, yet are in the documentary class and consequently we list them.

- | | | |
|-----|-----|---|
| 43. | 2c. | yellow-brown. (double star). printed over 2c. U. S. revenue head of Franklin. |
| 44. | 2c. | red-brown. (double star), printed over 2c. U. S. revenue, Eagle. |

There are many intermediate shades of these stamps and the more pronounced colors, such as 10c. light blue and 50c. lilac-gray, occasionally met with, may be considered only changelings, either accidental, or otherwise. The 2c. double star has frequently been reported as found imperforate, but as that stamp often comes with wide margins, and no unsevered pair is known, we do not believe that it was issued in that condition. A watermark, composed of a grouping of thirty-one stars, the letter "C", in fancy script, and the word "IMPROVED", in open letters, is

found covering a small portion of many of the sheets of the 2c. and \$5.00 stamps, rouletted 10, but it is only the paper manufacturer's mark and of no philatelic interest. Some, if not all, of the stamps of Nevada were printed by Button & Co. of San Francisco, Cal., and as far as known the plates were of the following sizes, viz.:—

- | | |
|------|--|
| 2c. | single star, two plates, one of fifty stamps in five horizontal rows of ten, and one of sixty-four stamps in eight horizontal rows of eight. |
| 4c. | one plate of eighty stamps, in eight horizontal rows of ten. |
| 5c. | one plate of one hundred stamps, in ten horizontal rows of ten. |
| 10c. | two plates, one of fifty stamps in five horizontal rows of ten, and one of eighty stamps in eight horizontal rows of ten. |

The 25c. plate is supposed to contain eighty stamps, printed in eight horizontal rows of ten, and no authentic record of the number or size of the plates of the 50c. and \$1.00 stamps is obtainable, though there seems to have been at least two plates of the latter, we having seen blocks of the carmine stamps evenly separated by distinct colored lines, while on other blocks there was no trace of such lines.

The \$10.00 and \$20.00 values were printed from single plates of twenty stamps, in four horizontal rows of five.

It is improbable that the 4c. stamp was ever issued gummed, and undoubtedly certain printings of other values were issued in a like condition. Proofs of all denominations, excepting the 2c. double star, are known printed in black, on glazed white cardboard.

The spacing on many sheets of the same value differ materially; for example, the 2c., covering all varieties, is spaced $1\frac{1}{2}$, 2, $2\frac{1}{2}$ and 3 mm. between stamps at sides, and $1\frac{1}{2}$ and 2 mm. at top and bottom, these differences being less noticeable on other values, for which there was a smaller demand and fewer transfers made.

OREGON

INSURANCE.

A revenue stamp tax was levied on insurance papers by an Act of the Legislature of 1870, but did not go into effect until January 24th., 1871, and ceased to be operative on May 19th., 1887. A. L. Bancroft & Co., of San Francisco, California, lithographed and printed the first Oregon stamps, and continued to supply them until 1886, at which date the contract was transferred to A. Anderson & Co., of Portland, Oregon, who made one printing, only, of 43,000 stamps of various denominations, from new stones. The rates of taxation were as follows, viz.:

| | |
|--------------------------------|-------------|
| Premium of less than \$10.00 | 10c. tax. |
| Premium of \$10.00 to \$20.00 | 20c. tax. |
| Premium of \$20.00 to \$50.00 | 50c. tax. |
| Premium of \$50.00 to \$100.00 | \$1.00 tax. |

An additional 1% on all sums over \$100.00.

The order book of A. L. Bancroft & Co. shows that 10,000 each of the 10c. green and 20c. blue and 5,000 of the 50c. brown stamps were shipped Dec. 2d., 1870. The books furthermore show that a "rush" order for 1,000 \$1.00 values was received on January 30th., 1871, and as no color had been specified, the stamps were printed in blue.

Owing to the fact that the order called for a speedy shipment, they were sent imperforate. The printers received another order for 10,000 more \$1.00 stamps on the 4th. of March of the same year, wherein the Secretary of State requested that "the stamps be printed in red, as the \$1.00 blue stamps are easily confused with the 20c. blue." He also adds, "see that they are punched, for easy separation". The stamps printed by Bancroft & Co. have the shield, on the breast of the eagle, leaning towards the right, and the steamer, on the large shield, sailing towards the left. The stamps printed by Anderson & Co. have these two details reversed, besides other minor differences.

STAMPS.

1871. Lithographed. Hard, close wove, white paper. Perforated 12 to 12½. Size 26 x 51 mm. Shield leaning to right.

- No. 1. 10c. blue-green.
- 2. 20c. blue.
- 3. 50c. brown.

1871. Same. Imperforate.

- No. 4. \$1.00 blue.

1871. Same. Perforated 12 to 12½.

- No. 5. \$1.00 vermilion.

1876 (?). Same.

- *No. 6. 10c. brown. (?)
- 7. 20c. dark green.
a.—Imperforate.
- 8. 20c. emerald green.
- 9. 50c. blue.
a.—Imperforate.
- 10. \$1.00 pink.

1877. (?) Same. White, porous, wove paper.

- No. 11. 20c. emerald green.
- 12. 50c. dull blue.
- 13. 50c. blue.

1877. (?)? Same. Rough perforations.

- No. 14. 10c. purple-brown.
- 15. 20c. yellow-green.
- 16. \$1.00 rose.
a.—Imperforate.

1880. (?) Same. Perforated 11.

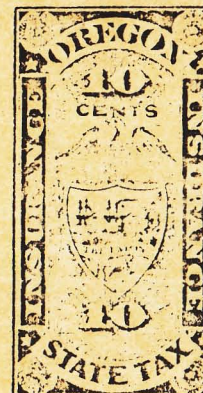
- No. 17. 10c. dark brown.
a.—Imperforate.
- 18. 10c. dull yellow-brown.
a.—Imperforate.
- 19. 20c. yellow-green.
a.—Imperforate.
- 20. 50c. dull blue.
a.—Imperforate.

* We have never seen a copy of this stamp, but it is quite probable that it exists.

21. 50c. dark blue.
a.—Imperforate.
22. \$1.00 dull pink.
a.—Imperforate.
1884. (?) Same. Perforated 13.
- No. 23. 10c. dark yellow-brown.
24. 20c. yellow-green.
25. 50c. blue.
26. \$1.00 pink.
1884. (?) Same. Perforated 11 x 13.
- No. 27. 10c. dark yellow-brown.
1886. Lithographed. White, porous, wove paper. Perforated 11. Shield leaning to left.
- No. 28. 10c. gray-brown.
29. 20c. yellow-green.
30. 50c. blue.
31. \$1.00 carmine.

The \$1.00 blue and the \$1.00 vermilion seem to have been printed from different stones, as copies of the former are spaced $1\frac{1}{2}$ mm. between stamps at top and bottom, while the latter are spaced $2\frac{1}{2}$ to 3 mm. It is possible that these differences may occur on the same stone, but we have never seen anything larger than a vertical pair of the \$1.00 blue and some small blocks of the \$1.00 vermilion. The \$1.00 blue has heretofore been listed as an error in the sheet of the 50c. blue, but the data given herein proves this to have been a mistake.

The fact that 1,000 copies of this stamp were printed through error in blue, imperforate, and within little over a month another 10,000 stamps of the same denomination were printed in vermilion, perforated, leads one to suppose that the blue stamps were withdrawn upon the receipt of the latter issue, and possibly re-issued during a shortage in 1876, as a majority of the known copies of these stamps bear the date of that year. Be that as it may, the \$1.00 blue is much the rarest stamp of the Oregon issues. While State Treasurer Philip Metschan is authority



ORIGINAL.

REPRINT.

COUNTERFEIT.

for the statement that "all stones from which the stamps were printed, and a large quantity of the stamps, were destroyed in December, 1887", yet the original transfer dies must have remained in the possession of Anderson & Co. for some years after the repeal of the stamp tax law the firm state that they made 1,000 sets of reprints for a private party, the stamps being lithographed on white wove paper and perforated 11½.

The only values that we have seen of this printing are the 20c. and 50c., which closely resemble the originals in the fine shadings, but show some retouching. The 20c. is of an apple-green color, and the most prominent retouch is that the space between the lower ends of the frames inclosing the words "INSURANCE" and the large corner rosettes, is filled with color, this space being colorless in the originals.

The "S" of "STATE" also touches the corner of the frame inclosing the word "INSURANCE". The 50c. blue has a very noticeable retouch in that the branches below the lower point of the large shield are over 1 mm. high, very different from the original and more like the \$1.00 value.

The clouds above the ships are also very distinct and the ends of the frames inclosing the words "INSURANCE" are heavier than in the following issues. The second printing of these stamps was perforated 12, and probably comprised the entire set, though we have only seen the 10c. value, which is printed in olive-brown color on an medium wove paper with a faint yellowish tint. The stamp shows much retouching, and can be distinguished from the original by the following points of difference, viz.: The four stars at the ends of the frames inclosing the words "INSURANCE" are about twice as far from the frames as in the original type. There is also more open space between the ribbons containing the words "OREGON" and "STATE TAX" and the frames inclosing the words "INSURANCE." The shading about the fluted work inclosing the numeral "10" is re-drawn, the vertical lines of shad-

ing being entirely left out and the horizontal lines wider apart, making that portion of the background noticeably lighter than the field immediately above.

On this stamp the upper margin of the re-drawn shading is very irregular, being the most noticeable difference between this printing and the same denomination in the next issue. What is probably the third set, is also lithographed, but from much worn stones, and is printed on a decidedly yellowish, soft wove paper, perforated 11½ and also imperforate. This set, and most likely the two previous issues, were printed in sheets of 18 stamps (6 x 3), without the name of the printer on the margin of the sheet, and differing materially from the originals.

The 10c. stamp, which is of a seal-brown color, is retouched as follows. The two upper stars are further from the frames inclosing the words "INSURANCE", and the left lower star is nearer the frame, than in the original issue, while the right lower star is the same as in the original. The upper line of redrawn shading above the fluted work, inclosing the numeral "10", is nearly horizontal and cuts off the point of the lower star at the left of the shield. The shading at the right and left of the word "CENTS" is much worn, leaving the ground nearly white. The 20c. stamp, which is apple-green in color, has the space below the frames inclosing the words "INSURANCE" filled with color, as in the first retouch, but the letter "S" does not touch the corner of the frame, as in the former. The lower point of the shield is also closer to the figure "20" than in any previous issue, and the lines of shading above the eagle are more worn away. There are also but seven stars on the right of the shield, instead of eight, as in the first type. The 50c., which is of a deep blue color, is similar in design to the 50c. reprint on white paper, already described, except that the scalloped border under the ribbon containing the word "OREGON", is almost all cut away, and that most of the letters in the word "INSURANCE", on the left side, show wear, particularly the "N", "S", and "C". The \$1.00 stamp, which is bright rose in color, differs



ORIGINAL.



REPRINT.



COUNTERFEIT.



ORIGINAL.



REPRINT.



COUNTERFEIT.

VIRGINIA

TAX ON SEALS.

On January 25th., 1900, the Assembly of Virginia approved an amendment to the Act providing for the assessment of certain taxes, as follows:

"Sec. 16. When the seal of the State, of a court, or notary public is affixed to any paper, except in the cases exempted by law, the tax shall be as follows: For the seal of the State, two dollars, and for the seal of a court or notary, one dollar, and herein shall be included a tax on a scroll or any impression on paper in the place of a seal, or having the force and effect of a seal, and the said tax, except in the case of the seal of the State, shall be collected and paid in the following manner: All seals taxable under this Act, except the seal of the State, are hereby declared illegal and of no effect, and shall not be received or accepted as a legal notarial or court seal in any court of the State unless the same shall be superimposed upon an adhesive stamp in such a manner as to cancel said stamp, which adhesive stamp shall be supplied in the manner and form hereinafter provided for.

"It shall be the duty of the auditor of public accounts, by and with the advice of the attorney-general and the treasurer of the State, to cause to be prepared a suitable adhesive stamp of such size and design as may be best adapted to the purpose, and to furnish the same to the treasurers of each county and city in the State in such quantities as may be necessary, charging the said treasurers on the books of his office with the said stamps at the rate of one dollar each. The several county and city treasurers shall be held accountable under their official bonds for all such stamps so furnished them in the same manner as they are now held accountable for State moneys or other property coming into their hands. It shall be the duty of the said county and city treasurers at all times to

keep on hand a supply of said stamps and to sell the same to any person wishing to purchase them, charging therefor the sum of one dollar each, and for such service the several county and city treasurers shall receive a commission of five per centum on all stamps sold. All mutilated and unused stamps may be returned to the auditor of public accounts under such regulations as he may provide, and when so returned proper credit shall be given on the books of his office. In all cases in which no tax is required by law, the officer affixing the seal shall certify that it is a case in which, by the laws of Virginia, no tax is required upon the seal so affixed by him.

"In any case in which a tax is required upon a seal, and the officer affixing the same shall fail to use the adhesive stamp herein provided for, or shall make a false certificate that no tax is required, he shall be guilty of a misdemeanor, and shall be punished by a fine of twenty dollars for each offense, which shall be recovered and paid as other fines due the Commonwealth, and any person who makes, sells, or uses, or has in his possession any false or counterfeit stamps or die for printing or making the same, which is in imitation of or purports to be a lawful stamp or die, or who procures the same to be done, shall for each offense be deemed guilty of a felony, and shall be imprisoned in the State penitentiary for a period of not less than one, or more than five years.

"All laws or parts of laws inconsistent with this Act are hereby repealed. This section, as amended, goes into effect July 1st., 1900."

STAMPS.

1900. Lithographed. White wove paper. Rouletted 7. Size 51 x 51 mm. No value stated.

No. 1. (\$1.00) black.

1904.(?) Same. Perforated 12.

No. 2. (\$1.00) black.

1914. Lithographed. White wove paper. Perforated 12. Size 39 x 39 mm. Value stated.

No. 3. \$1.00 lilac-brown.

We can find no record of the form in which the black stamps were issued, but the lilac-brown stamps were sold in books of twenty—four stamps to the page,—inscribed on the outside of the cover "Commonwealth of Virginia. Twenty Adhesive Stamps of the value of One Dollar Each, for use with Seals of Notaries and Clerks."

AFFIDAVIT TAX.

What was known as the Prohibition Act of Virginia, went into effect on November 1st., 1916, and required a fee of five cents on every affidavit of purchase of liquor for scientific, sacramental, medicinal or mechanical purposes, or shipment of same, the stamps to be affixed to the document. The part of the Act pertaining to the use of the stamps is as follows:—

"Sec. 67. Every prescription and affidavit required by this Act shall have affixed thereto, and duly cancelled by the initials, in ink, of the person affixing the same, a five cent stamp, to be furnished to druggists, transportation companies and other persons handling such prescriptions and affidavits, who shall keep such stamps for that purpose in stock. Said stamps shall be prepared by the commissioner and sold by him to the parties required by law to handle the same.

"The persons for whom the prescriptions are given and the persons making the affidavit, shall pay for the stamps affixed thereto.

"All money received by the commissioner from the sale of stamps, or otherwise under this Act, shall be paid into the treasury of the State and shall there be accounted for as a separate fund."

STAMPS.

1916. Lithographed. White wove paper. Perforated 12. Size 18½ x 22 mm.

No. 1. 5c. green.

The stamps are printed in sheets of one hundred, with no marginal inscriptions.