The State Revenue Newsletter

The Official Organ of the State Revenue Society

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THE LOUISIANA LAW STAMPS

By Frank Applegate



(Editor's Note: This article originally appeared in Mekeel's Weekly Stamp News, July 16, 1921 and is reprinted here with the permission of the Editor of that publication. The stamps illustrating this article were not part of the original piece but are included here, courtesy of M.E. Matesen, to provide ready reference to those members not having easy access to appropriate catalogs.)

The legal history of Louisiana is peculiar in that she has had eight constitutions since the adoption of the first one in 1812. The constitution of 1879 contained the following articles:

Article 145.--"The General Assembly, at its first session after the adoption of this constitution shall enact a feebill for clerks of the various courts, including the city courts sitting in New Orleans, and for the civil and criminal sheriffs, constables, register of conveyances, and recorder of mortgages of said parish. In the same act provision shall be made for a system of stamps or stamped paper for the collection by the State, and not by said officers of such fees and charges, so far as clerks of courts, register of conveyances and recorder of mortgages are concerned."

Article 146.—All fees and charges fixed by law for the various courts of the Parish of New Orleans, and for the register of conveyances and the recorder of mortgages of said parish shall enure to the State, and all sums realized therefrom shall be set aside, and held as a special fund out of which shall be paid by preference the judicial expenses of the Parish of New Orleans; provided that the State shall never make any payment to any sheriff, clerk, register of conveyances, or recorder of mortgages of the Parish of New Orleans, or any of their deputies, for salary or other expenses of their respective offices, except from the special fund provided for by the article, and any appropriation made contrary to this provision shall be null and void."

Under the previous constitution all the officers enumerated in these articles were allowed to charge certain fees. These fees were high and the receipts of the offices were large. For instance, the office of civil sheriff was at one time estimated to be worth one hundred thousand dollars, as all delinquent taxes were collected and all sales of property delinquent for taxes was made by the sheriff. In order to divert the major part of these fees to the State treasury these provisions were inserted in the constitution of 1879.

As required, the General Assembly(Legislature), passed an act April 10, 1880(Act No. 136), part of which reads; "It shall be the duty of the Governor, and Auditor of Public Accounts of this State immediately after passage of this act to prepare or cause to be prepared suitable stamps corresponding in amounts with the fees as provided in this act and to cause

such number as may be necessary to be engraved or lithographed, to carry out the provision of this act."

Hence, although the use of stamps was limited to the Parish of Orleans, they are what they purport to be, Louisiana Law Stamps, as has been claimed by some. They were issued under state authority, the money going directly into the State treasury, hence, are as much state issues as they would be had their use extended to the whole state.

Before the next constitutional convention was called in 1898, the fees collected by stamps had shrunk to such an extent that they were not sufficient to cover the salaries required to be paid by them; consequently the whole system of collection fees was again revised and the stamps abolished.

The stamps which are in seven denominations and in two designs were engraved and printed by the American Bank Note Company. The cent values bear the portrait of Louis A. Wiltz, first governor of Louisiana under the constitution of 1879, and president of the convention which framed it. Above the portrait on an arched label is the word "Louisiana", below it are the words "Law Stamp", at the sides the denominations in words, all in colorless Roman capitals. The figures of value are in circles just below the upper corners. At the base of the stamp is a trefoil outline enclosing a pelican and young. Ornamental work fills in the design. The dollar values contain a portrait of Chief Justice Edward Bernudaz, who assumed office as such in April, 1880. Hanging suspended over the head of the chief justice is the trefoil, as the crown hangs over King Edward in some of the postage stamps of Great Britain. Above on a Gothic arched label are the words "Louisiana Law Stamp" in colorless Roman capitals. The values appear in all four corners of the stamps in figures and in words at the extreme base.

Although these stamps were used in large quantities over a period of eighteen years, the colors are quite constant, except in the case of the brown on the 10¢ and \$1.00 stamps which run to shades. The texture of the paper and the color of the gum vary considerably.

1880. Engraved, white wove paper. Perforated 12, 24 x 30 mm.

5 cent vermillion 10 cent dark brown 25 cent bluish green

50 cent dark blue

\$1.00 yellow brown \$2.50 maron \$5.00 black

No information is on hand as to the number of stamps to the sheet, but the sheets bore the imprint "American Bank Note Company, New York" in very small Roman capitals, one mm. high, the entire inscription being but 32 mm. long, and but two mm. from the stamps, so close that it sometimes shows on the margin of single stamps. I have seen it on top and right hand margins.

Many of the stamps remain on court files, but the majority of specimens are disfigured by a punched cancellation. Unused they are exceedingly scarce, as the legislature of 1898, by resolution, instructed a committee to destroy by burning all stamps remaining on hand, which was carried out to the letter.

Proof of all values exist on India paper, all in the stamp colors with the exception of the 50 cent proof, which is rather light ultramarine, unknown in the issued stamp.

SECRETARY'S REPORT

New Members: A balles as mold new nos

#507 Tanico, Gregory by E.C. Kettenbrink 95-20 80th Street Ozone Park, NY 11416

Stock Transfers, NY, Beer & New Haven, CT 06519 Wine. Proposed by Gerald

#508 Luetge, William J. #511 Pendl, C.R. 3211 North 44th Street Milwaukee, WI 53216

The STATE REVENUE NEWSLETTER is published bimonthly the official organ of the State Revenue Society. Information on membership may be obtained by writ-ing the Membership Chairman as listed below.

Articles, information on new issues and news of interest to the Society's members are solicited. Send such items or other editorial correspondence to the Editor.

PRESIDENT:

Terence M. Hines

GRECC-VA Outpatient Clinic

17 Court Street

Boston, Massachusetts 02100

VICE PRESIDENT:

Edwin C. Kettenbrink, Jr. 3605 Sinclair

Midland, Texas 79701

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Vancouver, Washington 98664

Kenneth P. Pruess

LIBRARIAN:

1441 Urbana Lane Lincoln, Nebraska 68505

Gerald M. Abrams

BOARD OF GOVERNERS:

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Claremont, California 91711

Kenneth P. Pruess 1441 Urbana Lane Lincoln, Nebraska 68505

David L. Drury

3919 Enola Court, Fort Wayne, Indiana 46809

#509 Champion, Peter G. 440 East Yale Fresno, CA 93704

Jada Jasaka sa kasa od oka General-taxpaids, Proposed

#510 McGuire, J.L. Box 7152

> Proposed by Terry Hines. ingin bas . Thi

P.O. Box 73 Suring, WI 54174

Utah. Proposed by Dave Drury. Waterfowl Hunting Stamps. Responded to article in Linn's.

> #512 Tompkins, Ms Sylvia P. Rt. 2, Box 253 E-1, Waldorf, MD 20601

> Hunting, Fishing, General Proposed by Washington, D.C. Chapter of A.R.A.

> #513 Kopka, Michael 2522 Chase Street Toledo. OH 43611

> > Hunting and Fishing stamps. Responded to article in Linn's. Our dailed dream

#514 Sunday, Frank Box 82 Mikado, MI 48745

Waterfowl, Trout and Hunting stamps. Responded to ad in Linn's.

#515 Anderson, Bruce 504 Overlook Drive Lancaster, OH 43130

USIR, State stock transfer, RN, Stock Certificates, cancelled checks. Responded to article in Linn's.

#516 Lippert, Robert E. 23800 Greater Mack St. Clair Shores, MI 48080

Stamp Dealer. Proposed by Harold A. Effner, Jr.

#517 Anderson, Peter G. 30 Middleton Road Moorestown, JN 08057

Stamps that weren's issued solely to be collected. Responded to article in Linn's.

#518 Smith, Stephen M
PSC #1, Box 27936
APO, Sanfrancisco CA 96203

Archery Hunting Stamps. Proposed by Charles H. Hermann.

#519 Avery, William E.
Allemore Medical Center
Suite All6
S. 19th and Union Avenue
Tacoma, WA 98405

General, Proposed by Harold A. Effner, Jr.

#520 Thomas, C. Stetson
P.O. Box 184
Middleboro, Mass 02346

General. Responded to article in American Revenuer.

#521 Majcher, W.J. P.O. Box 14744 Austin, Texas 78761

Proposee by Harold a. Effner, Jr.

Resigned:

Ovind, W.T. (#289)

Reinstatement:

Smiley, Hugh L. (#193) 1752 Nottingham Lane Wichita, Kansas 67204

Address Changes:

Lifshin, Arthur 66-37 Yellowstone Blvd. Apt 58 Forest Hills, Queens, New York, NY 11375

Shedrowitz, Stephen G. 188 Quinlin Avenue Staten Island, N Y 10314

Stanford, E.
ORGN M-7324, MS 4C-46
P.O. Box 3707
Seattle, WA 98124

Fowzer, Renée M 2490 Huston Ct Morgan Hill, CA 95307

	Membership	Total	188			
New Membe	15					
Resigned			1			
Deceased						
Reinstate	d		1			
Current M	embership	Total	203			

FIREWORKS STAMPS

An article devoted to fireworks inspection stamps in planned for the July issue of the NEWS-LETTER. If you have information or examples please contact the editor(address in masthead) as soon as possible. Examples from Washington State and Indiana are already in hand. What do you have to enhance the article??

CALL SENSOL ALKEL TAKE.

"IF IT MOVES, TAX IT"--ANON.

address Changes

Beginning in this issue and continuing over the course of Volume 18 will be a series of pictorial articles featuring Dr. Edward Miles' collection of automobile, truck, mobile home and snowmobile registration, tax and inspection items. Dr. Miles kindly shared his material with us and you will note a number of the items have been reproduced photographically. Unfortunately, the budget began looking very "red" and some of this material appears as copy maching reproductions.

Data on additional items that members may have in their collections is welcome. HOWEVER, do not send material from any state until that state appears in the NEWSLETTER. This issue is in alphabetical order except for Arizona and Illinois which will appear in a forthcoming issue. If you have other years of a design appearing here, do not send the item but indicate the years, colors, etc. of what you have referring specifically to the pictured example.



ARKANSAS Inspection Sticker. Red on yellow paper, red serial number.

Demenal, Proposed by Hare



DEPARTMENT OF MOTOR VEHICLES

CALIFORNIA. Blue, state seal in yellow, red serial number.

Page 6



This 1947 inspection sticker is in light and dark blue on white paper. Lettering in black.

CITY OF MIAMI, FLORIDA. These vehicle inspection stickers were found in a dest at Miami City Hall when the public functions were shifted to another building. These are no longer issued; Dade County administers this program at present.

1948 duplicate inspection certificate is on gold paper with black letter-ing.

The 1954 sticker features dark green background bands, black lettering on white paper. The 1955 design is the same with orange background bands and green lettering





The 1954 sticker features dark green background bands, black lettering on white paper. The 1955 design is the same with orange background bands and green lettering.



The 1956 inspection sticker has red and black lettering on white paper.

of a lefer was all ANIBULE Their to with

1971 GUAM sticker is black on white paper. The 1972 issue is similar but black on dark green paper.





The 1974 IOWA sticker is red on white background with black serial numbers.

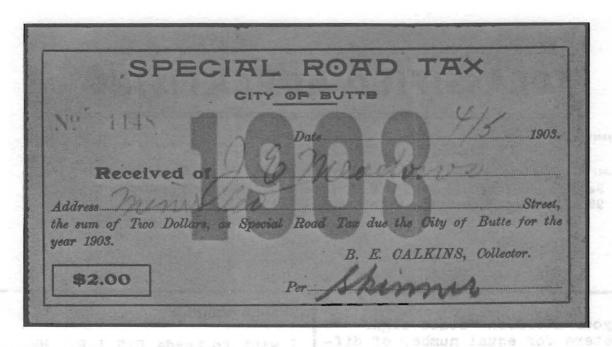
MAINE inspection sticker is black on white paper.

lettering.

dark green background bands

ground bands and sreen





The advent of the "horseless carriage" prompted a whole series of taxes to pay for improved roads on which to operate the "new-fangled" machines. While not really a "stamp" this nonetheless indicates a tax paid.



1971 MONTANA sample

P74

larged A. Effner, Jr.



Moomington, Indiana h7401

These 1974 MONTANA stickers are green with white lettering.

free price list.

CLASSIFIED ADVERTISING

ADVERTISING: MINIMUM of \$1.00 for insertions up to and including 25 words. Five cents (5c) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2; 5 for price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME.

SPECIAL DISPLAY RATES: 1 page - \$6.00; } page - \$3.50; } page - \$2.00.

Send payment and copy to M.E. Matesen, Secretary-Treasurer, 1120 NE 98th Avenue, Vancouver, Washington 98664

TRADE your different state cigarette meters for equal number of different New Jersey Cigarette meters. Needed for research project. Postage paid BOTH WAYS.

Harold A. Effner, Jr. 210 Eastern Way Rutherford, NJ 07070

TRADES WANTED

I want to trade U.S.I.R., RN, State Stock Transfer Stamps, Stock Certificates and Cancelled Checks. I also have South American Revenue stamps on checks. Let's swap.

Bruce Anderson 504 Overlook Drive Lancaster, Ohio 43130

STATE REVENUE NEWSLETTERS WANTED

Paying 50¢ each + postage for Whole Nos. 10, 11, 17, 18, 19, 38, 40, 41, 42, 49, 51, 83, 89. Also need ANY LONG RUNS. Quote issues available and price.

Kenneth Pruess 1441 Urbana Lane Lincoln, Nebraska 68505

SELLING

New York (St 97-100, 104, 106-7, 115) and U.S. (RD 2-3, 17, 19, 30-31, 34-36) Stock Transfers. Good condition. Best offer any/all. Enclose SASE.

Harold A. Effner, Jr. 210 Eastern Way Rutherford, NJ 07070

INDIANA INTANGIBLES FOR SALE

Most extensive stock--Reasonable prices. Send large size SASE for free price list.

D & B Stamp Service P.O. Box 127 Bloomington, Indiana 47401

MEMBERSHIP DUES

in the State Revenue Society are now payable. See center insert in this NEWSLETTER or mail \$4.00 to Secretary Harold A. Effner, Jr. Address in masthead.

Page 10

WANTED

State & Federal Duck Stamps. Special Permits. Mint or Used. One or Collection. I'll buy your duplicates. Mail for approval, I will pay return postage. In great need of State Duck Permits.

Frank Sunday Box 82, Mikado, MI

CITY, STATE AND FEDERAL MOTOR VEHICLE registration and inspection stamps wanted. Approvals invited.

Dr. Edward H. Miles Miles Miles 888 8th Avenue New York, NY 10019

WANTED

State of Minnesota Revenue Stamps. Thailand (Siam) Revenue Stamps.

Please send me your prices on these stamps. Approvals invited.

Rungson Sittipong Apt. 1104 207 Fifth Avenue, S.W. Rochester, Minnestoa 5590;

25 OHIO STATE SALES TAX STAMPS, plus 5 entireties for \$2.00 and SASE. Also deal in world-wide revenues.

Glen J. Morton Box 24097 Lyndhurst, Ohio 44124

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N.H. HUNTING STAMPS AVAILABLE

Illustrated here is the 1977 New Hampshire Pheasant stamp, featuring part of a shotgun surrounded by drawings of pheasants.
The gun is shown in natural colors (brown and silver) on a white background. The surrounding pheasants are bright yellow on a dark blue background. The entire design is on a grey background. The inscriptions are in black, as is the serial number. While the face value of the stamp is \$4 this figure does not appear on the stamp. The stamp measures 1 7/8 by 2 1/4 inches. Collectors may purchase copies at \$4 each from the New Hampshire Fish and Game Department, 34 Bridge Street, Concord, New Hampshire 03301.

The Fish and Game Department also has several obsolete issues available for sale. Both the 1975 in natural colors taking flight. the address above.



Although the face value was \$2 the value did not appear on the stamp. The 1976 issue also shows a pheasant in natural colors but the bird is on the ground. Finally, the set of fish and game stamps from and 1975 Pheasant stamps may be 1961 is available at \$1.50 per purchased for \$2 each. Pheasant set of three stamps. The face stamps were first issued in 1975 value of this set is \$3. All and the stamp showed a pheasant these items may be ordered from

A MEMBER RESPONDS

From the synopsis of commentaries that appeared in the July, 1977 NEWSLETTER under the caption "What You Said" it is apparent to me that the following expose is overdue.

Timely delivery of our NEWSLETTER was the crux of most imputs and has been and continues to be the topic of innumerable deliberations. First and foremost we all must keep in mind that the endeavors of the members of the Board, including the most important positions of Editor and printer are "voluntary". From our inception in 1959, a single sheet then today's present high calibre publication, the effort remains unchanged—VOLUNTARY. The term seems almost simplistic but very straight forward.

Assuredly this does not respond to the question of delay but the aforementioned is an integral part of the question. First, when the preponderance of articles that appear in the NEWSLETTER are researched, produced and published by but the handful of Board members year after year, even their resources become strained and delays become inevitable. I would suggest that those who are unhappy with these delays could rectify at least part of the problem by submitting material to the Editor. Then the majority of the Editor's time is spent "druming up"—articles and soliciting a broader spectrum of imput, delay is compounded.

Article 6 of our SRS Constitution simply states "The official publication shall be a periodical known as "THE STATE REVENUE NEWSLETTER to be published at intervals as decided by the Board of Governors." Our masthead, membership applications and assorted handouts have "traditionally" reflected the bi-monthly Objectives and the overall track record since the '60's has been excellent. Change? If the concensus of the membership is that the move is necessary, I'd suggest you direct these recommendations to President Hines. If not, then support your organization towards meeting the bi-monthly goal.

As to the other questions posed:

(1) "Slide program to promote SRS and collection of state revenues"; such a program was prepared by our Librarian Kenneth Pruess. Details are available from the librarian for a SASE. Address in masthead.

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- (2)"Intro to state revenues". Accomplished. See March, 1977 NEWS-LETTER, pages 24-27. Should there be a strong desire to reproduce these articles, I's suggest you direct your request to President Hines. Address in masthead.
- (3) "Start're-publication of the state-by-state catalogs to update Hubbards." To date individual state catalogs have been published by four past or present Board members, each being the efforts of years of painstaking research which were donated to the SRS. Endeavors known to be in the working state include Iowa, Texas, Utah. Others? Who's next?
- (4)"Use postage stamps when mailing NEWSLETTER". March, 1976 NEWS-LETTER, PAGE 31 refers to Dick Bilek's daughter as the associate who addressed, "stamped" and mailed over 250 envelopes per issue on a "two Pepsi budget". Budgetary restrains and time necessitated conversion

to use of a bulk permit. For the accounting year ending June 1, 1976 we expended \$178.01 for stamps to mail the NEWSLETTER. With the bulk rate it dropped to \$64.58.

- (5) "Periodical Auctions". This, of course, is a decision that would have to be addressed by the Board but I suggest:
 - (a) Use of "free" trade advertising to dispose of duplicates.
 - (b) For an expenditure of \$6.00 a full page spread could form an excellent "mini-auction".
 - (c) Use ARA's auction outlet. If you are not a member of the American Revenue Association, drop me a line and I'll provide you with a membership application and answer any questions you may have on this topic.
- (6) "See groups of collectors get together as we did in Lincoln, Nebraska several years ago". Once again, this would be a decision of your SRS Board, but since I was President of the SRS during LINPEX 74 I'm in a position to expound on this topic. Lack of some true "grass roots" support from even a minor cross section of the membership during the immense amount of pre-planning and especially in commitments to exhibit one's state specialities was disheartening. Personally I would distain from such an evolution if it appeared to be a repeat performance of the lack of support shown during that initial endeavor in Lincoln.

Understandably the above comments are personal in nature and does not reflect the views of the entire SRS Board.

M.E. Matesen Treasurer

KANSAS COUNTERFEITS MAY FOOL COLLECTORS

A non-SRS source is peddling imitations of the rare Kansas Secured Debt stamps at 50¢ apiece. These crude imitations are printed in various colors on bright white paper, ungummed and imperforate. Although they are obvious fakes some new collectors might mistake them for proofs. They are not. Collectors being offered these items should contact the Attorney General of the State of Kansas, State Capitol, Topeka, Kansas 66612.

--Terry Hines

NEW WISCONSIN VALUE

Member Bill Smiley sends along this example of the new metric value liquor decals issued by the state of Wisconsin. The state recently passed legis-lation designating metric measurments as well as the traditional sizes. This example is in orange, blue and black.





Member Michael Zinmon sends along this unsuual document bearing 10 New York State Stock Transfer stamps(second issue) with inverted surcharges. The document carries the following information:

This parcel found by Mr. Mozian(Stamp Dealer) and sold by him to John R. Stanton for \$20.00. Mr. Stanton on March 12, 1910, removed a single copy which he exchanged with me and I bought the remaining nine at sale of Nassau Stamp Company, February 24, 1911, for \$50.00. Have re-attached the single copy bringing parcel to its original shape. After sale, Mr. Eagle offered to take pair or strip of four, but I refused.

Feb 25 1911

(signed) B D Forster

Ed. Note: Mr. Zinmon was able to procure only a xerox copy of this document which appears here in something less that perfect clarity.



NEW FLORIDA CIGARETTE DECAL

The illustrated decal is black on red.

--Terry Hines

Don't miss a single issue of the NEWSLETTER. Send your \$4.00 renewal today.

Lation designating matric meas-

Michigan no longer maintains stocks of obsolete stamps. Collectors desiring mint duck and trout stamps must now purchase them during the year of issue. At this time the 1977 stamps are still considered current. The duck stamp is \$2.10 and the trout stamp is \$5.25. Orders should be sent to Michigan Department of Natural Resources, Box 30028, Lansing, MI 48909.

Indiana has started making certain more recent obsolete stamps available to collectors at face value. Those still available at this time are Waterfowl-1976, 1977, 1978(\$5.00 each); Trout-1977, 1978 (\$2.25 each). Send orders to Indiana Department of Natural Resources, 607 State Office Building, Indianapolis, Indiana 46204°.

Maryland also has obsolete and current stamps at face value and even has a special order form(probably not needed) for ordering them. Stamps listed are Waterfowl-1975, 1976, 1977, 1978(\$1.10 each); Trout-1977(\$2.50), 1978(\$3.50). Send orders to Licensing and Consumer Services, Maryland Department of Natural Resources, P.O. Box 1869, Annapolis, MD 21404.

Delaware offers the real surprise in that many of the old trout stamps, both resident and nonresident, are now offered to collectors at a discount. These are sold only in sets. All available stamps from 1953-1976 are offered for \$10.00. However certain stamps(not specified) are sold out and no longer available. The earliest orders will get the most stamps for the money. The 1977 stamps are still considered current and are \$2.10 for resident and \$5.25 for the non-resident. Send orders to William C. Wagner II, Director, Delaware Division of Fish and Wildlife, Edward Tathall Building, Dover, Delaware 19901.

FISH & GAME STAMPS AVAILABLE North Dakota offers the 1975 Waterfowl stamp(a typeset issue) to collectors for \$1.00 as long as the suply lasts. Nor current stamps are sold to collectors and it is not expected than any other obsolete stamps will be available for 3-4 years. Send orders to North Dakota Game & Fish Department, Bismarck, ND 58501.

-- Kenneth Pruess

WISCONSON TROUT

Member Bill Smiley informs us that the 1978 Wisconsin Trout stamp in now available for \$2.50(face value), postpaid. Copies may be obtained from: Trout Stamp, Wisconsin Department of Natural Resources, Box 7921, Madison, WI 53707.

MISSOURI TROUT soft enlyer strine repor

The 1977 Missouri Trout Stamp is now available at a reduced cost. The issue features a Brown Trout superimposed on the Missouri Department of Conversation emblem. These will be offered for one year or until the supply is exhausted. Unsold stamps will be destroyed after the one year interval.

Face value of the stamp is \$4.40. Expired stamps are being offered at \$1.00 each, a sheet of ten for \$8.00 or \$25.00 for a book of 50 stamps. Missouri residents must add 4.125% Missouri Sales Tax. Malla M GGAMON

Orders should be directed to: Fiscal Section, Missouri Department of Conservation, Box 180, Jefferson City, Missouri 65101.

RENEW YOUR SRS MEMBERSHIP NOW!

MISSISSIPPI MINERAL DOCUMENTARY STAMPS AVAILABLE TO COLLECTORS

The seven value set of Mississippi mineral documentary stamps is available to collectors. Currently in use are the following:



1¢ pink, rouletted 6 3/4, no State Auditor's signature. an unlisted stamp

3¢ orange, perf. 12 1/2, signature of Bert Barnett (Hubbard #D3)

5¢ purple, roul. 6 3/4, no signature, unlisted 20¢ brown, perf. 12 1/2, no signature(Hubbard D10) 50¢ blue, perf 12 1/2, no signature(Hubbard D11) \$1 red, roul. 6 3/4, no signature(Hubbard D 12)

\$5 ?????????????

These may be ordered from: Mississippi Tax Commission, Woolfolk State Office Building, 501 North West Street, Jackson, Mississippi 39205. \$1 minimum order.

-- Terry Hines

LOUISIANA ADDITION

An additional value in the Louisiana soft drinks series reported in the July, 1977 NEWSLETTER on page 63, has turned up. The design is very slightly different. The new decal is 1/8¢ red. The design is identical to others in the series except the value of the decal is in the color of the stamp on a white background. This is reversed for others in the series(see illustration).

\$1.00 egon, a sheet of ten for 38.00

--Terry Hines





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