STATE REVENUE NEWSLETTER

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Whole No. 196

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Figure 1. Pair of 10¢ Louisiana Law stamps used on reverse of receipt for 1893 state taxes. Cancel is purple and reads "RECORDER / APR 30 1894 / MORTGAGES". This and the receipt shown in Figures 3 and 4 from the collection of SRS member D. Marcinkus.

The Louisiana Law stamps first appeared in 1880. Hubbard (1960) lists seven denominations as follows: 5¢ vermillion, 10¢ brown, 25¢ green, 50¢ blue, \$1 ochre, \$2.50 maroon and \$5 black. These

stamps are extremely attractive, being finely engraved and printed by the American Bank Note Company. The beauty of these stamps has long been noted by collectors. Heydon (1921, p. 139) states "I do not know where we can find any stamps superior in design, beauty of engraving and tastefully contrasted colors to this charming series."

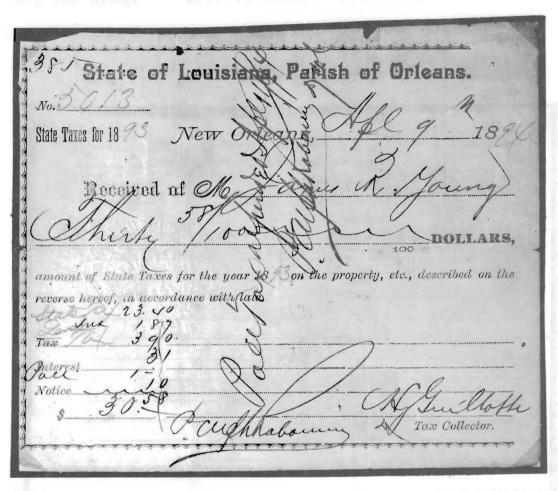


Figure 2. Obverse of the document, the reverse of which is shown in Figure 1.

While these lovely stamps have been known to collectors since their issuance in 1880, it appears that almost nothing has appeared in the philatelic literature regarding their use. Hubbard (1960) notes that they were "used only in Orleans Parish of New Orleans City." This is partially incorrect in that the City of New Orleans is within the Parish (County) of Orleans, not the other way around. One early article (Hatcher, 1890) does reprint portions of the act that authorized the issuance of these stamps. Unfortunately, the sections reprinted deal with general administrative matters (thou shalt not counterfeit, etc.) and give little information on just what the stamps were used for, where they were used, and how.

To find answers to these questions, I turned to the original Act authorizing their use. Happily, the Law Library of the Pace University Law School (White Plains, NY) had a copy of the 1880

Louisiana Session Laws. This volume included the Act (# 136) that authorized the issuance of the stamps. It also outlined, in great detail, their use. The full text of this Act has never before appeared in the philatelic literature. It is reprinted, in full, at the end of this article. The Act is long and detailed and I feel it better to reprint it in full than provide a summary only. Such a summary would, by nature, omit some information that some present or future collector would find important.

For those not wishing to plow through the 14½ pages of the Act, a short summary can be provided. Basically, the Louisiana Law stamps are a curious cross between state and local revenue stamps. They were used only in the Parish (County) of Orleans and in the City of New Orleans. They were not used anywhere else in the state. Yet, they are inscribed "Louisiana Law Stamp". At least under the original 1880 Act, the stamps were not used to pay taxes, as such. They were used exclusively to pay fees for various services performed by five different Parish and City Court Clerk offices. The five offices that used the stamps, and the specified number of fees is outlined below.

- 1. Clerk, Civil District Court, Parish of Orleans
 48 different fees (See Sec. 1 of the Act)
- 2. Clerk, Criminal District Court, Parish of Orleans
 21 different fees (Sec. 9)
- 21 different fees (Sec. 9)
 3. Clerks, City Courts of New Orleans
 12 different fees (Sec. 14)
- 4. Registrar of Conveyances, Parish of Orleans 6 different fees (Sec. 17)
- 5. Recorder of Mortgages, Parish of Orleans
 13 different fees (Sec. 18)

The Act also specified fees for sheriffs and constables, but these fees were not paid by stamps. Presumably, they were paid to the appropriate officials in cash.

With the great number of documents that required the use of these stamps, it is reasonable to ask why documents with the stamps affixed are not seen more often. Reading the Act shows that the stamps were to be affixed to documents that were then filed with the appropriate Clerk. These documents seem not to have been given to the individuals who paid for the stamps. Who knows what became of these documents? They may still exist, buried in the archives of the City of New Orleans and/or the Parish of Orleans. Or they may have long ago been destroyed as waste paper. Or, perhaps, before they were destroyed, the stamps were soaked off. Used examples of most values are not that rare, with the \$5 and, especially, the \$2.50 values being rare exceptions.

Illustrated with this article are two documents showing the use of Louisiana Law stamps. Both are from rather late in the history as their use was eliminated in 1897. The illustarted documents are puzzling as they show the use of these stamps on receipts. Under the original 1880 Act, receipts were not among the documents that required stamps. Apparently, sometime after the 1880 law was enacted, it was amended to tax other documents. Unfortunately, the Pace Law Library

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Figure 3. Obverse of receipt for 1885 state taxes.

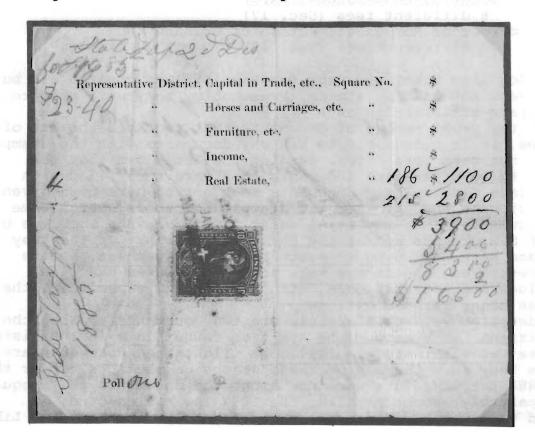


Figure 4. Reverse of the above document, with 10¢ law stamp affixed. Note punched cancel.

does not have a complete run of Louisiana session laws from 1880 through 1897 so further research will have to be done to find any changes and additions to the original Act.

It is interesting to note that the original Act makes no provision for canceling the stamps. Presumably, this is because the documents with the stamps were given to the appropriate Clerk and it was felt that no cancelation was necessary. But the stamps on the illustrated documents are clearly canceled, both with handstamps and one with a punch that goes through the stamp, but not the document. Thus the stamp must have been punched before it was affixed. One hopes that the currently unfound amendments to the original Act will speak to the issue of cancelation of these stamps.

What happened to the stamps remaining on hand when the law requiring their use was repealed in 1897? They were destroyed. Reproduced below is Louisiana House and Senate Concurrent Resolution No. 9 dated June 16, 1898 that required the destruction of these remainders.

References for this article will be found after the reproduced Act, on page 84. The reproduction starts on the next page, page 70.

S. C. C. R. No. 9.—By Mr. Sirjacques.

Act No. 9.1

CONCURRENT RESOLUTION.

Requiring the destruction of the Judicial Stamps, remaining in the hands of the Auditor and Treasurer of the State of Louisiana Louisiana.

Be it resolved by the Senate of the State of Louisiana, the House of Representatives concurring, that the Special Requiring the deCommittee appointed under Senate Concurrent Resolution No. dicial stamps, re3 (to investigate the Auditor's and Treasurer's books, achands of the Auditcounts, etc.) be and are hereby authorized to destroy the Judior and Treasurer. cial stamps remaining in the hands of the Auditor and Treasurer, amounting to \$239,657.45, and that the said committee include same in its report.

S. P. HENRY,
Speaker of the House of Representatives. R. H. SNYDER,

Lieutenant Governor and President of the Senate, Approved June 16, 1898.

MURPHY J. FOSTER, Governor of the State of Louisiana. (12) ration one area in the day

A true copy: JOHN T. MICHEL, Secretary of State. f State.

AN ACT is domested reduced on Table No. 136.7

To fix the fees of the clerks of the Civil and Criminal District Courts for the parish of Orleans, the civil and criminal sheriffs for the parish of Orleans, the clerks and constables of the city courts of New Orleans, the register of conveyances and recorder of mortgages for the parish of Orleans; to regulate the collection of said fees; to organize a system of stamps for the collection of the fees of the clerks of said courts, the register of conveyances and recorder of mortgages for the parish of Orleans, and to regulate the duties of the Governor, Auditor of Public Accounts, Secretary of State, State Treasurer, Fiscal Agent, in relation thereto, and to prescribe certain penalties and punishments for the embezzlement, forgery and counterfeiting of said stamus.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That for the services of the clerk of the Civil District Fees and costs of the Court for the parish of Orleans, the following amounts shall be court.

charged, to be collected as hereinafter provided: First—For filing and docketing every original petition with bond, affidavit, note or account, and all other documents accompanying the

same, the basis of a suit or proceeding in court and to cover all necessary orders of court thereon, the entering of final judgment therein, and the recording of the petition, answer and final judgment, for all, five dollars (\$5).

Second—For issuing each citation and one copy, for both, with cer-

tificate and seals, fifty cents (50).

Third—For filing any answer, supplemental petition, intervention, third opposition, exception, motion, rule or other proceeding or document, other than those accompanying the original petition, for each, thirty cents (30).

And each order of court thereon, twenty-five cents (25).

Fourth—For issuing copy of petition, answer, supplemental petition, rule, motion or other paper, requiring to be copied by the clerk in the progress of any case in court, with certificate and seal, for each one hundred (100) words or part thereof, twenty-five cents (25).

Fifth—For issuing writ of attachment, with certificate and seals,

one dollar (\$1).

Sixth—For issuing writ of attachment against non-resident (four copies), all with certificate and seals, for all, two dollars (\$2).

Seventh—For issuing writ of arrest, with certificate and seal, one

dollar (\$1).

Eighth — For issuing writ of sequestration, with certificate and seals, one dollar (\$1).

Ninth—For issuing writ of provisional seizure, with certificate and seals, one dollar (\$1).

Tenth — For issuing writ of injunction and one copy, with certificate and seals, one dollar (\$1).

And for each additional copy, fifty cents (50).

Eleventh—For issuing writ of mandamus and one copy, with certificate and seals, one dollar (\$1).

And each additional copy, fifty cents (50).

Twelfth—For issuing writ of certioran and one copy, with certificate and seals, seventy-five cents (75).

And for each additional copy, fifty cents (50).

Thirteenth—For issuing writ of habeas corpus, with certificate and seals, to be charged in civil cases only, one dollar (\$1).

No charge shall be made by any clerk or sheriff in habeas corpus cases in criminal proceedings.

Fourteenth—For issuing writs of seizure and sale, with certificate and seals, one dollar (\$1).

Fifteenth—For issuing writs of distringas, one copy, with certificate and seals, one dollar (\$1).

And for each additional copy, fifty cents (50).

Sixteenth—For issuing writ of possession or ejectment, with one copy, with certificate and seals, one dollar (\$1).

And for each additional copy, twenty-five cents (25).

Seventeenth-For issuing subpena duces tecum, with one copy, with certificate and seals, fifty cents (50).

And for each additional copy, fifty cents (50).

Eighteenth—For issuing subpena for witnesses, for each witness, twenty cents (20).

Nineteenth - For issuing notice of judgment and one copy of same, with certificate and seals, fifty cents (50).

Twentieth—For issuing citation of appeal, with one copy, with certificate and seal, fifty cents (50).

Twenty-first—For issuing attachments to bring persons into court

or for contempt, one dollar (\$1.)

Twenty-second—For issuing venire facias in each case in which a jury may be prayed for and granted, and for swearing the jury, to be charged, whether the jury be impaneled or not, for both, one dollar (\$1).

Twenty-third—For issuing writ of fleri facias with certificate and

seal, seventy-five cents (75).

Twenty-fourth—For issuing notice of demand, with one copy, with certificate and seals, seventy-five cents (75).

And for each additional copy, twenty-five cents (25).

Twenty-fifth—For issuing notice to creditors of insolvents, with one copy thereof, with certificate and seal, for each creditor, twenty cents (20).

Twenty-sixth—For issuing commissions to take testimony of witnesses, or answers to interrogatories, with certificate and seal, fifty

Twenty-seventh—For issuing notice of trial, notice to take testimony, notice to cross interrogatories, notice of appointment to curater ad hoc, syndic, curator, attorney for absent heirs, appraiser, expert, auditor, umpire, arbitrator, liquidator, executor, administrator, tutor, receiver, notary, auctioneer or other officer appointed by court, when such notice is required or ordered to be issued, for each original, with one copy of same, with certificate and seals, fifty cents (50).

Twenty-eighth—For issuing letters of appointment or confirmation of any tutor, curator, administrator, executor, syndic, liquidator, receiver or other officer appointed or confirmed by court, with one copy thereof, with certificate and seals, one dollar (\$1).

And for each additional copy, fifty cents (50).

Twenty-ninth—For taking and recording every bond of an administrator, executor, curator, tutor, liquidator, syndic, receiver, tutor or other officer, one dollar (\$1).

Thirtieth—For issuing, and where necessary, recording the oath of every administrator, executor, curator, tutor, under tutor, liquidator syndic, receiver, auditor, expert, arbitrator, umpixe, appraiser, curator ad hoc, attorney for absent heirs or other officer or person appointed or confirmed by court, fifty cents (50).

Thirty-first—For administering oaths in all cases and for affixing

jurat and seal to affidavit, for all, twenty-five cents (25).

Thirty-second—For each certificate prepared by the clerk and signed by the judge, one dollar (\$1).

Thirty-third—For preparing advertisements for newspapers, fifty

cents (50).

Thirty-fourth—For preparing certificate of proof of publication, with *jurat* and certificate and seal, and for administering oath thereto, for all, twenty-five cents (25).

Thirty-fifth—For taking down testimony in court on probate of wills, and writing the necessary order and decrees in such matters,

for all, two dollars and fifty cents (\$2 50).

Thirty-sixth—For each certificate issued by a judge to a married woman, under article 127 of the Civil Code, two dollars and fifty cents (\$2 50).

Thirty-seventh—For each declaration of change of domicile, for

all costs therein, one dollar and fifty cents (\$1 50).

Thirty-eighth—For each confession of judgment, for all proceedings therein, including a copy of the final judgment, and for recording all necessary proceedings, two dollars and fifty cents (\$2 50).

Thirty-ninth—For each proceeding for emancipation, where the same is uncontested, for all proceedings therein, including a copy of the final judgment, and for recording all necessary proceedings, five dollars (\$5).

Fortieth—In all cases of successions where the heirs are recognized and sent into possession, without other proceedings, for all costs, ten

dollars (\$10).

Forty-first—For each proceeding for nomination uncontested, for

all costs therein, except advertising, ten dollars (\$10).

Forty-second—For entering satisfaction of judgment no charge shall be made, but for each copy thereof, with certificate and seal, seventy-five cents (75).

Forty-third—For each declaration of intention to become a citizen of the United States, for all proceedings therein, including necessary

copy of certificate with seal, for all, one dollar (\$1).

Forty-fourth—For each proceeding naturalizing a foreigner as a citizen of the United States, for all proceedings, including one copy or certificate with seal, for all, one dollar and fifty cents (\$1 50).

Forty-fifth—For copies of all acts, records or papers of any kind required to be made by the clerk, or of which the originals are in his charge, whether made for private use or for judicial or other public proceeding, including transcripts of appeal, with certificate and seals to authenticate the same included, for each one hundred words, twenty-five cents (25).

Forty-sixth—For filing and recording all deeds of conveyance of real property sold by the sheriff, including certificate and seal, for

each hundred words, twenty-five cents (25).

Forty-seventh—No charge shall be made for entries on the minutes in any case, nor for calling, fixing, posting or continuing any case, for swearing witnesses or jurors, or for filing the returns upon process of any kind.

Forty-eighth—For taking testimony in open court, either by shortland or otherwise, for each one hundred words, twenty-five cents (25).

Provided, that all the costs for taking the same shall be paid by the party on whose behalf the witness shall have been called; and proded further, that all testimony taken shall be paid for by a stamp or tamps for the requisite amount, which shall be affixed thereto before the same shall be filed by the clerk, and no judgment shall be ren-

dered in favor of any party whose testimony shall not have been first stamped and filed, and in case either party whose testimony shall not have been first stamped and filed, and in case either party shall appeal, all testimony, not so stamped and filed, shall not be copied into the transcript or considered by the appellate court. Any testimony not paid for by the party at whose instance it was taken may be used as evidence in the cause on being properly stamped and filed by any one having an interest therein, and the amount so paid for stamps shall be taxed as costs in the case.

making part of the proor paper to be filed by the clerk unless the requisite stamp snall be silized threto.

Sec. 2. Be it further enacted, etc., That all costs of proceedings in Costs and fees to be the Civil District Court for the parish of Orleans, or for services of fixed to the documents the clerk thereof, shall be paid in the stamps hereinafter provided making uses of the many statements. No document for, in advance, at the time such proceeding or service is required, by affixing a stamp or stamps in amount corresponding to the fee for the proceeding on service required, as fixed in section first of this act, to the document, writ or process as hereinafter provided, and no clerk shall file or permit to be filed any paper or document, or issue any process, copy, certificate or other proceeding unless the requisite stamp has been affixed thereto.

Sec. 3. Be it further enacted, etc., That either party in any cause re-Costs to be paid by quiring the official services to be performed shall pay the costs thereeither party requiring for, and shall be entitled to recover the amount thereof from the service, the same to be other party, on the final termination of the cause, if the costs should

be decreed in his favor.

cast in the suit.

Security for coats to be considered a party to the

keeping the same.

Sec. 4. Best further enacted, etc., That the defendant in any cause Plainting required to or proceeding shall have the right to require the plaintiff or party rive bond, at the discreption of the court, to see prosecuting the same to give bond or other security, in such amount care payment of court, to see as may be fixed by the court, to secure the repayment of final termination of the cause of all costs expended by the defendant therein. That the order requiring such bond or security for costs shall issue ex-parte on the application of the party, without costs, and no further proceeding shall be had in such cause until such bond or security has been furnished. That the court shall fix the delay within which such bond or security for costs shall be furnished, and the failure to furnish the same, within such delay, shall operate a dismissal of the proceedings as in case of non-suit. That in all cases the surety for costs shall be considered a party to such suit or proceeding, and shall be condemned for the amount of costs recoverable in solido with the party cast in the final judgment in such proceeding.

Sec. 5. Be it further enacted etc., That the clerk of the Civil Dis-Dockets to be kept by trict Court of the parish of Orleans shall keep the following dockets, the clerk of the Civil District - Court. Form of with proper indices thereto, viz:

First—One docket for all succession, emancipation, interdiction, and partition proceedings.

Second—One docket for all cases involving two hundred dollars or less, exclusive of interest, and other than those specified in paragraph first of this section.

Third—One docket for all cases involving more than two hundred dollars and not more than one thousand dollars, exclusive of interest, and other than those specified in paragraph first of this section.

Fourth—One docket for all cases involving more than one thousand dollars, exclusive of interest, and other than those specified in paragraph first of this section.

Fifth—One docket for all cases of separation and divorce, landlord's writ for possession, mandamus, injunction, habeas corpus, declaration of domicile, and all other cases in which no money

demand is involved, and other than those specified in paragraph first of this section.

Sec. 6. Be it further enacted, etc., That upon the dockets provided for by section fifth of this act the clerk shall cause to be entered amount of stamps paid every proceeding as the same is had, and shall enter thereon the for by the parties respectively, in such cause on the dockets. or proceeding.

Sec. 7. Be it further enacted, etc., That in all cases appealed to the cases appealed to the Court of Appeals for the parish of Orleans, the following charges patient of Orleans. shall be made, and no more:

First—In all cases where the amount involved is less than five hundred dollars, exclusive of interest, fifteen dollars (\$15).

Second—In all other cases, twenty-five dollars (\$25).

Sec. 8. Be it further enacted, etc., That the charges fixed by section seven of this act shall be paid in a stamp or stamps for the requisite amount, which shall be affixed by the party appealing to the petition or motion for appeal upon filing the same in the Court of

Sec. 9. Be it further enacted, etc., That the following charges, and clerk of the Criminal District Court for the moments, shall be made for all services of the clerk of the Criminal District Court for the parish of Orleans.

District Court for the parish of Orleans:

First—For filing and recording affidavit, fifty cents (50).

Second—For filing information or indictment, and for 'cording, docketing and indexing the same, for all, fifty cents (50).

Third—For filing appearance or witness bond, twenty-five cents

Fourth—For orders to bring in prisoners into court and remanding

same, one charge, twenty-five cents (25).

Fifth—For issuing notice of arraignment, on principal and surety, for each original, with one copy, certified with seal, fifty cents (50).

Sixth—For issuing notice of trial to principal and surety, for each

original, with one copy, certified with seal, fifty cents (50).

Seventh-For issuing notice of judgment on forfeiture of bonds on principal and surety, for each original, with one copy, with certificates and seals, fifty cents (50).

Eighth—For issuing subpens to witnesses, forty cents (40).

Ninth—For issuing attachment against witness, one dollar (\$1). Tenth—For issuing copy of indictment or information to be served

on accused, as required by law, seventy-five cents (7.5). Eleventh—For issuing copy of jury list, to be served on accused when required by law, fifty cents (50).

Twelfth—For issuing capias, fifty cents (50.)

Thirteenth—For issuing copy of sentence, with certificate and seal, fifty cents (50).

Fourteenth—For each commitment, with seal, fifty cents (50.)

Fifteenth—For issuing each subpena duces tecum, with one copy, with certificate and seal for both, seventy-five cents (75); and for each additional copy, twenty-five cents (25).

Sixteenth—For filing plea in abutement, special plea in bar, or plea

to quash, each ten cents (10).

Seventeenth—For filing motion for new trial, or in arrest of judgment, and for issuing one copy thereof, with certificate and seal, for seventy-five cents (75).

Eighteenth—For issuing writ of fieri facias, fifty cents (50).

Nineteenth—For administering oaths, affixing jurat, certificate and real, for all, twenty-five cents (25).

Provided, that no charge shall be made for administering the oath to the affidavit of indigents hereinafter provided for.

Twentieth—For making transcript of appeal, for each one hundred

words, including certificate and seal thereto, fifteen cents (15).

Twenty-first—For making copies of any paper, document or other proceeding, the original of which is in the custody of the clerk of the Criminal District Court for the parish of Orleans, including certificate and seal thereto, for each one hundred words, fifteen cents (15).

Sec. 10. Be it further enacted, etc., That neither the State nor the The state or the city city of New Orleans shall be liable or responsible for any costs of the or responsible for the clerk in criminal cases.

Nec. 11. Be it further enacted, etc., That no other costs shall be No costs to be charged charged by the clerk, in criminal cases, than those specified in section ninth of this act.

Sec. 12. Be it further enacted, etc., That the defendant in criminal flow defendant in crime cases, requiring process or proceeding to be had, or service to be rendered, shall cause to be attixed to the original of such documents or process a stamp or stamps, corresponding in amount with the costs as fixed in section nine of this act; and no document shall be filed, proceeding be had, or process issue on behalf of any defendant, unless such stamp or stamps shall have been so affixed; provided, that if the defendant make outh that he is not possessed of sufficient means and is actually unable to pay the cost of process on his own behalf, the court may order such process to issue or proceeding to be had without stamps; provided further, that the non-issuance of process by the clerk in the absence of stamps thereon or therefor shall be no ground for a continuance, unless the affidavit of indigence and the order of court for process without cost has been made and obtained two days prior to the day of trial, or unless good cause for the failure to make such affidavit be shown to the court on the day of trial.

Sec. 13. Be it further enacted, etc., That the clerk of the Criminal District Court shall keep a docket on which he shall enter all cases filed and all proceedings had in every case, together with the amount of stamps paid for by the defendant, and at the termination of every case, in case of acquittal or discharge by a nolle prosequi, the clerk shall issue to the defendant so acquitted or discharged an order on the State Treasurer for the amount so paid by him for stamps on or for process on his own behalf in such cause; and said order, upon being approved by the judge of said court, shall be paid by the State Treasurer out of any funds in the State treasury not otherwise appropriated.

Sec. 14. Be it further enacted, etc., That for the services of the Fees of the clerks of clerks of the city courts of New Orleans the following amounts shall the tity Courts for the parish of Orleans. be charged, and no more: be charged, and no more:

First—On all original suits and on claims in reconvention, intervention or third opposition, in which the amount claimed does not exceed twenty dollars, exclusive of interest, one dollar (\$1).

Second—On all original suits and on all claims in reconvention, intervention or third opposition, in which the amount claimed exceeds twenty dollars and does not exceed forty dollars, exclusive of interest, two dollars (\$2).

Third—On all original suits and on all claims in reconvention, intervention or third opposition, in which the amount claimed exceeds forty dollars and does not exceed sixty dollars, exclusive of interest, three dollars (\$3).

insi cases shall proceed in affixing stamps to documents filed with the clerk.

by the clerk but those above specified.

Proviso.

Darket to be kepl by the clerk of the Criminal District Court for the parish of Orleans.

Fourth—On all original suits and on all claims in reconvention, intervention, or third opposition, in which the amount claimed exceeds sixty dollars and does not exceed eighty dollars, exclusive of interest, four dollars (\$4).

Fifth—On all original writs and on all claims in reconvention, intervention, or third opposition, in which the amount is more than eighty

dollars, exclusive of interest, five dollars (\$5).

Sixth—On all suits in which no certain sum is claimed, two dol-

lars (\$2).

Seventh—In all cases in which a writ of arrest, attachment, sequestration, provisional seizure, or injunction is required to be issued, an additional charge shall be made of one dollar (\$1).

Eighth—For administering oath by the judge or clerk, affixing

jurat and seal, for all, twenty-five cents (25).

Ninth—For taking testimony under commission, or writing affidavit, for each one hundred words or part thereof, including certificate and seal, twenty-five cents (25).

Tenth—For issuing marriage license and recording same, two dol-

lars (\$2).

Eleventh—For performing marriage ceremony by the judge and issuing certificate therefor, and recording same, three dollars (\$3).

Twelfth—For copying all documents, the original of which is in the custody of the clerk, for each one hundred words or part thereof,

twenty-five cents (25).

Be it further enacted, etc., That the costs prescribed by Sec. 15. section fourteen of this act shall cover all services of the clerk in the progress of every case, and shall be paid by a stamp or stamps for the requisite amount, which shall be affixed to the original petition, note, petition, etc. No process to leans without afaccount or other document, the basis of the original action or demand fixing stamps thereto. in reconvention, intervention, or third opposition, or to the affidavit, certificate or other document issued, and no process shall issue or proceeding be had unless such stamp has been affixed.

Sec. 16. Be it further enacted etc., That the clerks of the city courts of New Orleans shall keep a docket of all causes showing all proceedings had therein, and the amount paid for stamps by the respective parties, and such parties shall have the same rights to require security, and recover back costs paid by them upon final termination of this case, as is provided in section four of this act for proceedings

in the Civil District Court for the parish of Orleans.

Sec. 17. Be it further enacted, etc., That for the services of the Costs of the register register of conveyances for the parish of Orleans the following charges parish of Orleans. shall be made, and no more:

First—For each registry of conveyance by notarial or sheriff's act,

and for certificate of registry, with seal, one dollar (\$1).

Second—For each registry of conveyance, by act under private signature, which is hereby required to be recorded in full, with certificate and seal, for each one hundred words or part thereof, fifteen cents (15).

Third—For certificate of conveyance of one property, for each

name, one dollar (\$1).

And for each additional property, twenty-five cents (25).

Fourth—For any other certificate required of the register, with

seal included, fifty cents (50).

Fifth—For each registry of lease or other contract, which is hereby required to be recorded in full, for each one hundred words, with certificate and seal, fifteen cents (15).

Sixth—For any copy of act or inscriptions other than certificates, for each one hundred words or part thereof, including certificate and seal, fifteen cents (15).

Sec. 18 Be it further enacted, etc., That for the services of the Costs of the recorder recorder of mortgages for the parish of Orleans the following charges of mortgages for the parish of Orleans. shall be made, and no more: shall be made, and no more:

First—For each registry of a mortgage, judgment or privilege, including certificate of registry with seal, one dollar and fifty cents

Second—For each cancellation of a mortgage, privilege, judgment, or bond, or partial cancellation thereof, in all cases, except taxes, one dollar (\$1).

Third—For each cancellation of a tax inscription, twenty-five cents (25).

Fourth—For certificate of mortgages, for each name and for one property only, one dollar (\$1); and for each additional property, twenty-five cents (25).

Fifth—For general certificate of mortgages, for each name, three dollars (\$3).

Sixth—For each registry of tutor's bond, and for certificate of registry with seal, for all, one dollar and fifty cents (\$1 50).

Seventh—For each registry of official bonds, and for copy thereof, with certificate and seal, to be forwarded to the Secretary of State, for all, five dollars (\$5).

Eighth—For each registry of acts of incorporation, including certificate of registry with seal, for each one hundred words, or part thereof, twenty-five cents (25).

Ninth—For each registry of contracts of partnership, with certificate of registry with seal, for all, five dollars (\$5).

Tenth—For each registry of marriage contract or donation, with certificate of registry with seal, for all, three dollars (\$3).

Eleventh—For registry of any other act or contract, with certificate of registry and seal, for each one hundred words or part thereof, twenty-five cents (25).

Twelfth—For any other certificate than those herein provided for, with seal, fifty cents (50).

Thirteenth—For copies of any acts or inscriptions other than those provided for, for each one hundred words or part thereof, with certificate and seal, fifteen cents (15).

Sec. 19. Be it further enacted, etc., That the costs of the register In what manner the of conveyances and recorder of mortgages for the parish of Orleans, costs of the register of as fixed in sections seventeen and eighteen of this act, shall be paid as fixed in sections seventeen and eighteen of this act, shall be paid by a stamp or stamps, for the requisite amounts, which shall be affixed paid. No document to be received, revistered as hereinafter provided; and no document shall be received, registered or recorded without being stamped. unless the proper stamp or stamps has been first so affixed.

Sec. 20. Be it further enacted, etc., That the stamps required by In what manner doca. this act shall be affixed to the original document filed, registered or ments filed, registered, or recorded, and when process is to be issued, to the original of said prostamped.

cess and in all notices of duplicate process upon the copy upon cess, and in all notices of duplicate process upon the copy upon which the return is to be made, and to all other copies or certificates not for service, or when no return is to be made, upon each of said copies or certificates.

Sec. 21. Be it further enacted, etc., That in all cases where, under stamps shall be the provisions of this act, stamps are required, it shall be the duty of amzed and afterward an- the clerks, register and recorder and their deputies to see that the

requisite stamps have been affixed to such document by some adhesive substance, so as to make such stumps permanently adhere thereto, and they shall cancel such stamps upon the receipt thereof, by writing or stamping indelibly with ink, the day, month and year across the face thereof in such manner as to prevent the second use thereof, and any clerk, officer or deputy who shall willfully fail to cancel such stamps shall be subject to a penalty of twenty-five dollars for every such failure, to be recovered before any of the city courtsof New Orleans, for the benefit of the Charity Hospital of New Or-

Sec. 22. Be it further enacted, etc., That no document required by this act to be stamped, and the stamps thereon canceled, shall be received in evidence in any cause or proceeding, nor shall the record any cause and to be conthereof be legal evidence that the same has been recorded, nor carry perly stamped, and the with it the legal effect such recorded by a canceled. with it the legal effect such recordation would be entitled to according to law, until properly stamped, and the stamps canceled.

Sec. 23. Be it further enacted, etc., That the fees of the civil sheriff of the parish of Orleans shall be as follows, and no fee or charge provided for the parish of Orleans shall be collected by him for any service not specially provided for the parish of Orleans. in this section:

First-For receiving, serving and making return of service of citation and copy of petition, on each defendant or person on whom service is directed to be made, one dollar and fifty cents (\$1 50).

Second—For service of any rule, notice or order of court, on any party to a suit during the progress of the suit, and other than those herein otherwise provided for, and for making return of service, fifty cents (50).

Third—For service of subpens on each witness, and making return thereof, fifty cents (50).

Fourth—For service of attachment on a witness or any person for contempt of court, to be brought into court forthwith or at any subsequent time, and for return thereon, one dollar (\$1).

Fifth—For service of notice of judgment, and for return thereon, fifty cents (50).

Sixth—For service of citation and petition of appeal, for each party on whom service is directed to be made, and for making return thereon, one dollar and fifty cents (\$1 50).

Seventh-For executing writ of attachment, including notice of seizure served on defendant, and for returns thereon, for all two dollars and fifty cents (\$2 50).

Eighth—For making and serving each notice of seizure upon garnishee under writ of attachment of fiert facias, including copy and return, two dollars (\$2).

Ninth—For executing writ of arrest and making returns thereon, two dollars (\$2).

Tenth—For executing writ of sequestration, provisional seizure, distringas or possession, including notice to defendant, and making returns thereon, in each case, two dollars (\$2).

Eleventh—For serving writ of injunction, certiorari, mandamus, prohibition or notice of demand, and making returns thereon, in each case, two dollars (\$2).

Twelfth—For executing writ of habeas corpus, and making returns thereon, to be charged in civil cases only, two dollars (\$2).

Thirteenth—For serving notice of seizure and sale on one party, and making copy for recordation in the mortgage office when neces-

sary or required, and for making returns, for all, three dollars and fifty cents (\$3 50).

And for service of each additional notice of seizure and return, one

dollar (\$1).

Fourteenth—For making seizure under writ of fieri facias, making and serving notice of seizure on one party, and for making copy for recordation in the mortgage office when necessary or required, and for returns thereon, for all, three dollars and fifty cents (\$3 50).

And for service of notice of seizure on each additional party and

return, fifty cents (50).

Fifteenth—For advertising sale under writ of fieri farias, seizure and sale, or other order of court, the rates established by existing laws for judicial advertisements, and no more.

Sixteenth—For preparing advertisements for newspapers, for each

one hundred words or part thereof, seventy-five cents (75).

Seventeenth—For keeping property under seizure when stored in warehouse, the usual charge of warehouse keepers shall be allowed, and no more; provided, that this shall not be so construed as to bar the sheriff from collecting the costs of insurance effected, or for drayage or other incidental expenses necessary for the preservation or keeping of property, and actually paid by him.

Eighteenth—For keeping property when a keeper or guardian is required (\$2) two dollars per day shall be allowed; and in all cases in which the property under seizure is of a nature or kind requiring the constant attention of the sheriff, one or more additional keepers

at the same rate of compensation shall be chargeable.

Nineteenth—For commission on sales of property made by the

sheriff (21) two and a half per cent shall be allowed.

Twentieth—For commission on moneys realized under mesne or final process, the same rates as in case of sale; provided, no commission shall be allowed in cases where nothing is realized by the plaintiff in execution or other writ.

Twenty-first—For mileage, when traveling outside of the parish of Orleans, the same mileage as is allowed to the sheriff of other parishes.

Twenty-second—For making return or writ, where sale has been

made, including proces verbal of sale, one dollar (\$1).

Twenty-third—For each deed of conveyance of real property, four

dollars (\$4).

Sec. 24. Be it further enacted, etc., That the fees of the sheriff Pees to be advanced to shall be advanced or paid by the party requiring the service to be performed, and such party shall be entitled to recover the same from of process, and such air vances shall be recover the other party on the final termination of the cause, if costs should not the party cast in the suit. rity, as provided in section four of this act, which shall apply to

sheriff's costs as well as to stamps.

Sec. 25. Be it further enacted, etc., That the sheriff shall be enti-Civil sheriff entitled to tled to demand security for his costs and actual expenses, or he may demand security for the demand security for his costs and actual expenses, or he may demand security for demand a deposit to cover his costs, but in all cases any party requirements to be made by ing the official services to be performed by the sheriff may advance party salvances the costs. the fees for such services, and it shall be the duty of the sheriff to perform the same so far as the advance may go. In case the party Civil shorts not re-interested in having the official services performed fails to secure or duty if the party fails to advance the fees as above provided, the sheriff shall not be required solve security for costs live security for costs to perform the services, but shall notify the party and return the process into court, with the reason therefor, and his failing so to do shall

render him liable for any damage that may result to the party from the failure to perform the services.

Nec. 26. Be it further enacted, etc., That all fees proper of the Fees due the sheriff every six sheriff shall be due and collectible every six months from the institu- mouths. tion of the suit.

Be it further enacted, etc., That a correct copy of the Sec. 27. sheriff's fee bill, as provided by this act, shall be posted and kept posted in the office of the civil sheriff, in a conspicuous place, within the office of the civil sheriff, in a conspicuous place, within the office of one month after the passage of this act, under penalty of twenty-five to be recovered. dollars per day in case of failure to so do, to be recovered before the Civil District Court or any one of the city courts of New Orleans, in favor of the Charity Hospital of New Orleans.

Sec. 28. Be it further enacted, etc., That the sheriff, for the recovery of his fees, after the same have become due and collectible, shall, elvit sheriff in the recovupon filing a detailed bill of such fees, with an affidavit in such cause ery of bia lees, when showing the correctness thereof, the demand has been made on the party liable, on his failure to pay, be entitled to immediate execution therefor against the party liable therefor, and his security; provided, no stamp or other cost shall be charged on such affidavit or execution for sheriff's costs.

Sec. 29. Be it further enacted, etc., That if the sheriff overcharges Penalty against the any item in any bill of costs, he shall forfeit the whole bill containing charging his bill of costs. the item so overcharged.

Sec. 30. Be it further enacted, etc., That the criminal sheriff of the party of the criminal parish of Orleans shall be required to collect from the parties considered and from sureties on bonds forfeited, only the following fees and converted particle and from sureties on bonds forfeited, only the following fees and converted particle and from sureties on the following fees are also as a feeling and forfeited bonds. and charges, and no more:

First—For arresting any party under a capias or order of court issued on an information or indictment, and bringing such party into court, one dollar (\$1.)

Second—For producing party in court on the order of the judge, when under confinement other than is provided above, for each production, fifty cents (50).

Third—For serving notice of arraignment or of trial on accused and

surety, for each, and return, fifty cents (50).

Fourth—For serving subpens on each witness and return, forty cents (40).

Fifth—For serving attachments to bring witnesses into court, to be paid by the witness in default, one dollar (\$1).

Sixth—For taking appearance bond or recognizance bond, when

required to do so, one dollar (\$1).

Seventh—For serving notice of judgment on forfeiture of bonds, fifty cents (50).

Eighth—For serving subpena duces tecum, and for return, one dollar

Ninth—For executing writ of fieri facias, either against the defendant or security on bond for costs on the amount of bond, one dollar and fifty cents (\$1 50).

Tenth—For mileage when traveling outside of the parish of Orleans, the same mileage as is allowed to the sheriffs of other parishes.

Sec. 31. Be it further enacted, etc., That the criminal sheriff shall make a detailed sworn statement monthly of the fees by him collected Detailed monthly state-under the provisions of this act, and upon the approval thereof by erhihal sheriff of such the Auditor of Public Accounts of the State of Louisiana and the dis-same shall be approved trict attorney, shall pay over the entire amount so collected to the shall be paid.

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State Treasurer, and the amount so collected shall be placed to the credit of the judicial expense fund of the parish of Orleans.

Sec. 32. Be it further enacted, etc., That neither the State of Louis-The State nor the city iana nor the city of New Orleans shall be liable for or make any approof New Orleans shall be priation to pay any costs of the criminal sheriff in any criminal case.

Sec. 33. Be it further enacted, etc., That the constables of the city Foes of countables of courts of New Orleans shall be entitled to collect the following fees, and no more:

the city courts of New Orleans,

First—For service of original citation and for return of service thereof, fifty cents (50).

Second—For service of citation to garnishee or other person than provided above, or for service of citation of appeal, for each, and for return thereof, twenty-five cents (25).

Third—For service of notice of trial, subpenas for witnesses, and all other rules or notices, for each, and for return thereof, twenty-five cents (25).

Fourth—For serving notice of judgment, and for return thereof,

twenty-five cents (25).

Fifth—For executing writ of attachment, sequestration, arrest, provisional seizure, possession, including all notices to defendant, and return thereof, for each, seventy-five cents (75).

Sixth—For making and serving notice of seizure on garnishee, for

each service and return, fifty cents (50).

Seventh—For return of writ of fieri facias, no property found, twenty-five cents (25).

Eighth—For executing writ of fieri facias, including all notices to

defendant thereunder and returns, seventy-five cents (75).

Ninth—For serving writ of injunction on each party, and for return,

fifty cents (50).

Tenth—For collecting, under writ of fieri facias, either with or without sale, five per cent on the amount collected up to the amount of the writ, and no more.

Eleventh—For taking bond in cases allowed by law, fifty cents (50). Twelfth—For keeping property in warehouse, the usual charges.

Thirteenth—For keeping property, where a keeper is necessary, for each day of twenty hours, or part thereof, for each keeper actually necessary and while on duty, one dollar and fifty cents (\$1 50).

Fourteenth—For all expenses necessarily incurred for the preservation of property under seizure, and for drayage, insurance etc., the constable shall be entitled to payment; provided, he annex to his bill therefor a detailed sworn statement, showing the payment thereof without rebate or reduction.

Fifteenth—For advertising sales, the rates established by existing

laws for judicial advertisements, and no more.

Nec. 34. Be it further enacted, etc., That the fees of the constapaid by the party requiring the service to be performed, performed, and such and such party shall be entitled to recover the same from the other the recovery of the same party on the final termination of the cause, if costs should be decreed the suit, and such party in his favor, and such party shall be protected by a bond or security the suit, and such party in his favor, and such party shall be protected by a bond or security to be protected by a bond in his favor, and such party shall be protected by a bond or security as in section 4 of this in the same manner as is provided by section four of this act.

Sections 25, 26, 27, 28 29 of this act, relative to the costs of the civil sheriff of the parish of plicable to the constables Orleans, shall apply to and govern the costs of the constables of the of the Chry Courts of New Orleans, and the collection. Sec. 35. Be it further enacted, etc. That sections 25, 26, 27, 28 and

Sec. 36. Be it further enacted, etc., That in order to enable the State to collect the fees for the services of the clerks of the Civil and

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Criminal District Courts for the parish of Orleans, the city courts of and Auditor of Public New Orleans, the register of conveyances and the recorder of Accounts to cause to be mortgages for the parish of Orleans, as directed by article 145 of the responding amounts with Constitution of this State, it shall be the duty of the Governor and the few mentioned in Constitution of this State, it shall be the duty of the Governor and the few mentioned in the second or little activities of the stamps to the Auditor of Public Accounts of this State, immediately after the pass- sraphed. age of this act, to prepare or cause to be prepared suitable stamps, corresponding in amount with the fees as provided by this act, and to cause such number thereof as may be necessary to be engraved or lithographed, to carry out the provisions of this act.

Sec. 37. Be it further enacted, etc., That the Governor and Auditor of Public Accounts shall have said stamps furnished under contract, made under contract, which shall be adjudicated to the lowest bidder, after proposals there-bidder, after proposals for shall have been advertised for, during thirty days, in two news-thirty days. papers in the city of New Orleans.

Sec. 38. Be it further enacted, etc., That the Governor and Auditor of Public Accounts shall make such regulations as to the form and Regulations to be made to the form and by the Governor and character of the bids, and such stipulations, penalties and forfeitures and duffer in the form and character of the bids, and such stipulations, penalties and forfeitures and duffer in the form and character of the bids. in the contract for the furnishing said stamps, as may be necessary to stipulations of the insure the fulfillment of such contract, for the protection of the stamps.

interest of the State, and to obtain possession by the State of all the stamps printed.

Sec. 39. Be it further enacted, etc., That after the stamps are printed all the plates, types, stereotypes, stamps, dies or other things used to take possession of in printing the stamps shall be delivered to and taken possession of plates. Types, stereotypes, stamps, ider, etc., by the Governor and the Auditor of Public Accounts, and shall be by the meet to print the stamps them sealed up and deposited in the vault of one of the chartered possession of long the interest of the possession of the stamps, ider, etc., and shall be by the sealed up and deposited in the vault of one of the chartered possession of long to the long the long of the Governor and shall so remain until demanded jointly by the Governor and Auditor. of Public Accounts, for the purpose of having additional stamps printed, after which they shall be again so deposited.

Sec. 40. Be it further enacted, etc., That the stamps, when prepared, shall be all delivered jointly, to the Governor and Auditor of to the Governor and Public Accounts, who shall make an inventory or statement of the Auditor. In ventory thereof: how master and same, in presence of the Secretary of State, showing the number, where recorded. Auditor to charge himself with the entire amount by the Governor, Auditor of Public Accounts and Secretary of State; of the stamps thus entire amount the original, after being recorded in a book to be kept for that the same to the State purposes in the office of the Secretary of State cheek and the original of the Secretary of State cheek and the original of the Secretary of State cheek and the office of the Secretary of State cheek and the office of the Secretary of State cheek and the original of the Secretary of State cheek and the office of the Secretary of State cheek and the office of the Secretary of State cheek and the original of the Secretary of State cheek and the orig purpose in the office of the Secretary of State, shall be deposited with said Secretary of State for safe keeping and for the inspection of any citizen desiring to inspect the same; and after such inventory has been made, all of said stamps shall be delivered to the Auditor of Public Accounts, who shall charge himself with the entire amount thereof, and shall be responsible therefor if not delivered to the State Treasurer, as hereinafter provided.

Sec. 41. Be it further enacted, etc., That the State Treasurer shall, from time to time withdraw from the Auditor of Public Accounts Treasurer in withdraw enough of said stamps to keep always on hand sufficient to supply sufficient the Auditor of the demand therefor by the public, and shall receipt to the Auditor sample to apply be demand. Accounts therefor, and which receipt shall be a credit to the Auditor for the the Auditor for the amount so withdrawn.

Sec. 42. Be it further enacted, etc., That the State Treasurer shull dispose of said stamps at their face value, for lawful money only, to Treasurer in the disposipersons demanding the same, in any amount required, the proceeds receds thereof; how kept of which shall be set apart by the State Treasurer as the special fund and to what fand charge for the purposes designated by article 146 of the Constitution of this

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State, to be known and designated as the "judicial expense fund of the parish of Orleans."

Be it further enacted, etc., That the State Treasurer, Duty of the State after the removal of his office to Baton Rouge, shall from time to Treasurer, after the removal of his office to Baton Rouge, shall from time to time deposit with the Fiscal Agent of the State of Louisiana, in New Baton Rouge, to deposit with the Fiscal Agent of the State of Louisiana, in New Orleans, sufficient of said stamps to supply the demand therefor; and sufficient quantity of they shall be disposed of by said Fiscal Agent in the same manner mand; the proceeds of the State Treasurer, and of by the Fiscal Agent. the proceeds shall be subject to the order of the State Treasurer, for the purpose designated by article 146 of the Constitution of this State.

Sec. 44. Be it further enacted, etc., That it shall be the duty Duty of the Governor of the Governor and Secretary of State on or before the first day of examine and compare January, 1881, and annually thereafter, to examine and compare the summally the amount of stamps actually remaining in the hands of the Auditor of lands of the Auditor, Public Accounts, State Treasurer and Fiscal Agent, with the amount of all agent and the disbursements of the just thereof sold, the proceeds received therefor, and the disbursements made from the said "judicial expense fund of the parish of Orleans," ment thereof; where deposited and how published.

Of the Secretary of State shall be there received the examine and compare the sand industry, 1001, and summany thereaster, to examine and compare the stamps remaining in the hands of the Auditor of lands of the Auditor of Published Published. of the Secretary of State, shall be there recorded, and shall be published in two newspapers in New Orleans.

to pay over the proceeds thereof.

Sec. 45. Be it further enacted, etc., That any of the following offi-Penalty against the cers: Auditor of Public Accounts, State Treasurer, or officer of the auditor, State Treasurer or officer of the Fiscal Agent, entrusted with any of said stamps, who shall willfully count for said stamps or fail to account for any of said stamps, or who shall fail to account for fail to account for any of said stamps, or who shall fail to account for and pay over to the proper officer, or to the State, the proceeds of any of said stamps, shall be deemed guilty of embezzlement, and be liable to be prosecuted and punished as for that offense, and shall be further civilly liable to the State for the amount not so accounted for.

Sec. 46. Be it further enacted, etc., That whoever shall forge or remains for forging, counterfeith, or shall falsely make or alter, or shall procure to be starting the stamper profession of the stamper of the starting the stamper profession of the starting the stamper of the starting falsely making, altering, forging or counterfeiting any stamp or stamps provided for in this act, or shall alter or publish as true any such false, altered, forged or counterfeit stamp or stamps, knowing the same to be false, altered, forged or counterfeit, with intent to defraud any person or the State, on conviction, shall be punished by imprisonment at hard labor for not less than two years, nor more than fourteen years.

stamps.

Sec. 47. Be it further enacted, etc., Whoever shall bring into or Penalty for bringing shall have in his possession, within this State, any false, forged, altered, into or having in his or counterfeit stamp or stamps in the similitude of the stamps pro-state, any false, brigged.

Altered or counterfeited vided for by this act, for the purpose or with the intent of issuing or disposing of the same as true knowing the same to be false, altered, forged or counterfeit, on conviction shall be punished by imprisonment at hard labor not exceeding three years.

required by this act.

Sec. 48. Be it further enacted, etc., Whoever shall east, stamp, Penalty against cast- engrave, form, make or mend, or shall knowingly possess any mould, ling, stamping, engraving or pattern, die, plate, press or other tool or instrument devised, adapted menting or liaving in possession any month, or designed for the printing, engraving, lithographing or making false dies or tools for making and counterfeit stamps, in the similitude of the stamps provided for by this act, with the intent to use or employ, or cause or permit it to be used or employed in making any such false and counterfeit stamps shall be imprisoned at hard labor for a term not exceeding fourteen years.

Sec. 49. Be it further enacted, etc., That, so far as the duty of the

the culture of the manual and along 201 and along the contract the con are once out as much later? have set to have self ad bear

ther the reason of the other to Dates Ready shall be then be

Governor and Auditor is concerned, this act shall take effect from and after its passage, and in all other respects it shall take effect from and the passage is of the act to go into effect at the first Monday of August, 1880.

Sec. 50. Be it further enacted, etc., That all laws or parts of laws respects to take effect in conflict with or on the same subject matter as this act be and the

same are hereby repealed.

(Signed) R. N. OGDEN,

Speaker of the House of Representatives.

(Signed) S. D. McENERY, Lieutenant Governor and President of the Senate.

Approved April 10, 1880.

(Signed)

LOUIS A. WILTZ.

Governor of the State of Louisiana.

A true copy:

WILL A. STRONG, Secretary of State.

REFERENCES

Hatcher, R. (1890). State revenue stamps of Louisiana. American Journal of Philately, 3, 391-395.

Heydon, F. (1921). Louisiana documentary stamps. American Philatelist, 34, 138-139.

Hubbard, E. (1960). State Revenue Catalog. Portland, ME: Severn, Wylie, Jewett.

NEW YORK 1990 MIGRATORY BIRD STAMP AVAILABLE FROM STATE.

The 1990 New York state migratory bird stamp is available from the state at face value. Single stamps are \$5.50, corner blocks of four are \$22 and full sheets of 30 are \$140. Artist signed stamps are \$7.50 each. Payment can be made by check, money order of credit card (MasterCard, VISA, American Express) to New York State Dept. of Environmental Conservation, 50 Wolf Rd., Rm. 11, Albany, NY 12233-4790. Older fish and game stamps are also available. Request a full list from the same address.

STATE CIGARETTE TAX METER LISTING TO BE PUBLISHED

Harold A. Effner, Jr. has announced that his long awaited listing of all known state and local cigarette tax meter imprints is ready for publication. The listing includes the denomination, color(s) and state(s) or locality of every known cigarette tax meter. The listing is arranged by meter number and runs over 200 pages, including spaces for as yet unreported meters. Before publication Harold would like to know how many members would like a copy of the listing. It will be published on 8½" x 11" pages and will cost in the area of \$10 per copy. If you are interested in purchasing a copy, please let Harold know directly. His address is HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

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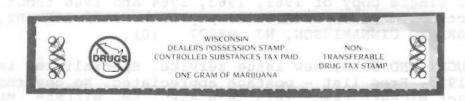
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WISCONSIN DRUG STAMPS AVAILABLE.

Effective May 1, 1990 Wisconsin required stamps to be used on sales of illegal drugs. Three values were issued; a \$3.50 stamp for the tax on 1 gram of marijuana, a \$200 stamp for 1 gram of controlled substances and a \$400 stamp for 15 milligram dosage units of controlled substances. The \$3.50 stamp is shown above and is available at face from SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NY 07717-1133. The stamp is a decal on yellow card, roul. 6½, brown (end scrolls) & red (DRUGS logo) on white. The \$200 value is yellow, the \$400 value blue.

AD CORNER

- AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. No charge for name and address. Three insertions for the price of two; five insertions for the price of three. Short trade ads accepted free for one insertion. These can be resubmitted. Send all ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.
- WANTED: CANADIAN fish and game stamps. Especially those from Alberta. Will trade my RWs, early state ducks (mint or used) or trout stamps. ROG BEALS, BOX 195, HENNING, MN 56551 (2).
- DOES ANYONE collect Alberta wildlife stamps? If so, I would like to trade. I would also trade any state fish and game stamps, especially recent signed duck stamps. ROG BEALS, BOX 195, HENNING, MN 56551 (4).
- LICENSE PLATES, CHAUFFEURS' BADGES, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath licenses, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (4).
- BEAUTIFUL \$40.00 large pictorial sportsman stamp from North Carolina, unsigned on license, showing a running dog and rabbit for \$5.00 each. Also \$20.00 and \$15.00 denominated stamps for \$1.00 each. All 3 stamps \$6.00. Same available for 88-89, 87-88, 86-87. All four years, 12 stamps, for \$20.00. McREE, BOX 388, CLAREMONT, NC 28610 (4).
- DANISH WEST INDIES 10 Bit and 2 Francs revenue stamps \$3.00 each. Same overprinted "MAK" \$3.00 each. All four items \$10.00. Other DWI and USVI revenues available to sell or trade, McREE, BOX 388, CLAREMONT, NC 28610 (2).
- BEGINNER NEEDS to build collection with inexpensive seals, revenues, etc. all "back of the book" items. Send lists, or submit on approval, if possible. DAN MAGRINO, ll DEACON PLACE, CRESSKILL, NJ 07626 (0).
- INDIANA WANTED. Single copy of 1961, 1963, 1964 and 1966 trout stamps for my collection. Mint or used. Will pay cash. JACK STEWART, 2404 LAUREL DRIVE, CINNAMINSON, NJ 08077 (0).
- STATE DUCKS BOUGHT AND SOLD, new issue service. Specializing in state ducks since 1983. Free list postage appreciated. No governors' stamps. Contact MICHAEL LANG, 1613 16TH AVE., NW, WILLMAR, MN 56201 612-235-7690 (2).
- STATE DUCK STAMPS. New issues for \$1.00 over state agency cost no minimum. Send SASE for information and complete comprehensive price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N' STUFF 734 NORTH 116TH ST., OMAHA, NE 68154 (0).

THE HUBBARD CATALOGS - ANOTHER VIEW

By E. S. A. Hubbard

Having read the kind (?) review of my catalog by Mr. Hines in the very late May-June SRS Newsletter (received June 28), I feel it necessary to clarify a few points:

- 1. The supplement (work done on an impossible task) is a state-of-the-art production, printed as it stood at the time because the author had no time to enhance the material before publication. It is my place to sell data and not typography!
- 2. The format of four pages visible at once is definitely a great improvement for anyone who has to work with the catalog.

 3. The illustrations are not a thing of "joy and beauty forever"
- but are generally adequate to distinguish the issues listed.
- 4. The improvements to the original catalog are many, even if some critics fail to see them.
- 5. It should be mentioned that the catalog and supplements are clearly numbered for integration in the looseleaf format used.
- 6. The entire production is copyrighted and it is illegal to photocopy it or use the data commercially without the express permission of the author.

ADDED DATA AND CORRECTIONS WOULD BE APPRECIATED BY THE AUTHOR: Address: Box 9128, San Jose, CA 95157.

Ad corner, continued...

MASSACHUSETTS ARCHERY DEER, WATERFOWL & DEED TAX STAMPS. Archery stamps: 1960, 1961, 1963, 1964, 1965, 1967, 1968, 1969, 1970, 1971, 1985, 1986, 1987, \$5.00 each, MNH: 1962, 1966, \$7.00 each, MNH; 1973, \$2.00, MNH. Waterfowl stamps, all MNH: 1986 & 1987, \$1.50 each. Deed tax stamps: large format, \$5 blue, mint, \$6.00; \$50 dark blue, used, \$9.00; \$100 light green, used, \$21.50; small format, \$1 green, mint, \$2.00. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (1).

PAYING TOP PRICES for Nebraska Upland Game Bird stamps, 1958, 1959, 1960 and 1962. Also buying and selling all Nebraska hunting and fishing stamps, plus all state duck stamps. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154

BRUNDAGE LOCAL DECAL FULL SHEETS. I'm selling the four full sheets (77 panes of ten per 20 x 26 inch sheet) reported in the Nov.-Dec., 1988 issue of the Newsletter. \$25 per sheet, mailed postage paid in mailing tube, These are excellent for framing and are, to my knowledge, the only four such sheets known in collectors' hands. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629

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