

THE STATE REVENUE NEWSLETTER

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LOUISIANA INSECTICIDE AND FUNGICIDE STAMPS -Kenneth P. Pruess, SRS-48

This story concerns unknown Louisiana stamps and provides a listing of known varieties. I am indebted to Mr. Hubbard for providing much helpful information and for the catalogue addenda.

All known Louisiana Insecticide and Fungicide Inspection Tax Stamps bear the signature of Harry Wilson. This is as it should be, since Wilson became Commissioner of Agriculture May 19, 1916 and continued in this office until his death on January 7, 1948. Fungicides were first taxed in 1924 and use of stamps was discontinued in 1948. Therefore, the combined insecticide and fungicide stamp tax was in effect only during Wilson's term of office.

Few persons, however, seem to know that Paris Green was taxed as early as 1890 and that this tax was continuously in effect and enforced until 1924 when it was combined with the new insecticide and fungicide tax. Even then a distinctive stamp, printed in green on white, was used for the duration of insecticide stamp taxes to distinguish Paris Green. This was necessitated by the difference in tax rates, the tax on Paris Green being 50¢ per 100 pounds while all other insecticides were taxed at 10¢ per 100 pounds. But how was this Paris Green tax collected between 1890 and 1924 when the first known stamps appeared? First, let's examine the legal record and then we will attempt to interpret these laws.

Act 131, approved July 10, 1890 and effective September 1, 1890 provided for a tax of 50¢ per 100 pounds on Paris Green, this tax to be paid by "labels". Quoting from Section 5 of this act: "...it shall be the duty of the Commissioner of Agriculture to cause to be prepared "labels" of suitable material, fitted to be attached to packages of Paris Green and to have printed thereon, "Guaranteed" with a blank space into which may be stamped by the Commissioner of Agriculture the words "strictly pure", or "impure", as the guarantee may require, also the year or season in which it is to be used, and a facsimile of the signature of said Commissioner."

"Strictly pure" Paris Green was defined as containing 50% or more of arsenic, "impure" less than this amount. First sales of "stamps" were recorded on August 27, 1890, with additional sales reported on Aug. 29, and September 5. Thus there is no doubt that some form of label was actually issued in 1890. This information was reported in a letter to

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OREGON STUDIES CIGARETTE TAX

The House Taxation Committee of the Oregon Legislature heard evidence on February 22 that Oregon retailers sell a lot of cigarettes to Washington residents.

Washington taxes cigarettes 7 cents a package, plus the sales tax, while Oregon is the only state that has no tax on cigarettes.

The committee is considering two bills to tax cigarettes 4 cents a package, with the revenue to go into the basic school fund as an offset against property taxes.

NORTH DAKOTA CIGARETTE TAX INCREASE

A bill passed by the North Dakota Legislature increased the cigarette tax from 7¢ to 8¢ a pack. No details on changes in stamps has yet been released.

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STATE REVENUE NEWSLETTER

official organ of
THE STATE REVENUE SOCIETY

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A Message from Your Editor-

I want to express thanks to the members who have so graciously contributed articles and bits of news to help restore the NEWSLETTER'S schedule. It has been delayed to a great extent by a rather lengthy illness of the editor and also by the lack of news and articles contributed by our members. We hope to become caught up in production this month, so members can expect another mailing within the next two weeks.

Due to the lack of member support, it will be necessary to issue a larger NEWSLETTER every two months instead of the present monthly issue. We hope to make up by having a much larger edition with a lot more articles, news and pictures. We particularly need news relative to county and municipal revenues, and would particularly appreciate data on reported cigarette tax increases in many municipalities. Any information, regardless of how small, will be greatly appreciated and will help to make the NEWSLETTER a more interesting and worthwhile publication for our members. We are also in need of advertising.

May we have your help?

Sincerely,

Your Editor

ADVERTISING RATES

2¢ per word; 3 insertions for the price of 2, 5 insertions for the price of 3.
Send to Editorial Office:

STATE REVENUE NEWSLETTER

Editorial Office
121 North 9th Street
Poplar Bluff, Missouri 63901

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LOUISIANA INSECTICIDE AND FUNGICIDE STAMPS -continued

B. Flwood Montgomery dated December 20, 1947. Unfortunately, by the time I became aware of this information, the records have become lost or destroyed during several moves and fires. However it seems almost certain that this first issue was printed by the Dennison Company, Framingham, Massachusetts, and that they probably printed most, if not all, subsequent issues until 1924. A letter from this company on July 2, 1962 stated "Almost 40 years have passed since these plates were last used and it is quite possible that they were destroyed." They were unable to supply further data on the design or to determine whether these were stamps or tags.

Act 174 of 1904 again provided for labels in the same manner as the 1890 law. The only change as far as "stamps" were concerned was that any Paris Green carried over in stock to April 30 of the following year had to be re-stamped with "stamps" of the current season at the merchant's expense. Thus it appears that there should have been a new set of "stamps" each year from 1890 to 1924 and these would bear the signature of several different Commissioners of Agriculture. Just for the record, it seems appropriate to present a list of these Commissioners and their terms of office:

T. S. Adams
July 31, 1890-July 8, 1892
H. C. Newsom
July 8, 1892-August 27, 1894
A. V. Carter
August 27, 1894-July 8, 1896
J. G. Lee
July 8, 1896-March 20, 1899
Leon Jastremski
March 20, 1899-June 30, 1900
J. G. Lee
June 30, 1900- spring (?) 1906
Charles Schuler
spring (?) 1906-May 1, 1911
E. O. Bruner
May 1, 1911-May 19, 1916
Harry D. Wilson
May 19, 1916-January 7, 1948

-to be continued

NEW JERSEY TROUT FISHING STAMPS

Revenuers now have an opportunity to add the seventh issue (1959) of the New Jersey Trout Fishing Stamp to their collection. There are two denominations, a \$1 black on yellow stamp for resident fishermen, and a \$5. brown on white stamp for non-resident fishermen, which may be purchased at reduced prices.

The stamps come in sheets of ten, each stamp in the sheet being fully perforate. Collectors may purchase them in single sets, block-of-four sets or in full sheet sets. The set of two stamps (\$1 and \$5 denominations) is offered at 50¢, blocks of four at \$2.00 and in full sheets at \$5.00. Remittances should be made by U.S. check or money order, payable to the New Jersey Division of Fish and Game. Postage stamp payments can not be accepted because of accounting problems. Orders should be sent to: Trout Stamps, Division of Fish and Game, Box 1809, Trenton, New Jersey 08625. All revenue received from the sale of these stamps is used for fish and game management.

The opportunity to secure this seventh issue of Trout Stamps in mint condition is limited to requests received before June 1, 1965. Present plans are to destroy any remainders of this limited issue after that date, as was done with the previous issues.

NEBRASKA GAME BIRD STAMPS

All Nebraska game bird stamps for 1955-1965 are still available at face value of \$1 each. All orders must be accompanied by payment to: Game, Forestation, & Parks Commission, State Capital Building, Lincoln, Nebraska. Stamps from 1957 to date are issued in sheets of 20 with only 8 stamps per sheet perforated on all 4 sides. If collectors specifically request copies perforated on four sides, the Game Commission will comply with such requests insofar as stocks permit.

POPLAR BLUFF, MISSOURI CIGARETTE STAMPS

As a number of requests have come in concerning the Poplar Bluff, Missouri 1¢ tobacco tax red on white tobacco leaf decals, they may be purchased at face from: Bert Newkirk, City Collector, City Hall, Poplar Bluff, Missouri 63901.

The S W A P S H O P -

The State Revenue Shopping Center

STATE REVENUE WANT LIST: Small paper stamps: ALA.-B5,C41,F29; ALAS.-L1,2, L2a; ARK.-C2,8a,10a,12,14a,CR1,2,36,44, 49b,54,59,59x,63,64,66,70,71,L47,W28, 40,47,48,49,50,51,52,53,54,55; COLO.- WL22; FLA.-D9,10,11,CF4,7,14,GR6,TA18, LI2,3,4,F10,11,FE16; GA.-C37c,Fla.2a, 10a,C81,1a,8,IF22,SP8,14; IDA.-M8,9; IND.-M6; KANS.-D2,8,20,21,22,23,C11a, L5a,6a,7a,8a,14aMP4,6,B19,21,28,28a, F1,2,12,16a,16b,FE3,8; KY.-B19,20,IL3, 11,12,12a,01,Felb,21,22,23,24,25,26, 27,28,29,31,32,34,35,36,37,39,43,45a, 49,50,60,92,93,114,115,134,142a,142b, 146b,180a,153; LA.-LY1,M4,F12,81,82a, 63,85h,PG10,24; MD.-L3,5,25,32,W5,9. MISS.-T38,39,50,51,58,59,63,65a,M9, F7,8,24,25,30,C81,7; NEB.-W77a,78, 79; N.MEX.-W3; N.Dak.-C14,17; OHIO-L7, A1,a,i,j,R5a,40a,49a,56,56a,57,58b,e, 60a,65,69,70,76,77. ORE.-D11,12,14,16, 25,27; PA.-D25,26; R.I.-T15,16,17; S. CAR.-D10,11,12,30,31,BL9,79,L5,8,11, 29,FE5; TENN.-T10a,34,52b,c,56b,57,b, 111,126,CR1a,2,3,4,AM5,7,8,F1,64,81, 88,93,106,108,110,CE1,3,4,5,8,14,GC1, 2,4,11,12,20,21,22,24,33,33a,36,39a, 41a,51; TEX.-D6,7,8,9,W45; UTAH.-C2b, 18,a,25a,27a,RE1; VA.-W2,3,4,6,8,9,IB- 2a,F19,23,29a,32,32b; WASH.-D6,7,8,14; W.VA.-F6,a,b,FE3. I will allow FULL CATALOGUE VALUE for any of these sent for my reference collection. (I have owned many of these stamps in the past, but have sold them to two prominent collectors.)

ELBERT S. A. HUBBARD
17 West San Fernando Street
San Jose, California

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and parts. Write full description and
price, giving mfg., type, model (and
year mfg., if possible) for immediate
reply. Private collector.

NELSON E. CALDWELL
121 North 9th Street
Poplar Bluff, Missouri 63901

LISTINGS now being taken for 1965
State Revenue Society Yearbook, to be
published in June. Members-please
send correct names, addresses, and
include collecting interests, special-
ties, and other pertinent information
to SRS Editorial Office.

WANTED: License Plates, from U.S.
Foreign Countries, including Bus, Deal-
er, Trailer, Truck, Motorcycle, etc. For
private collector. Write description,
year and selling price for immediate
reply.

OZARK COLLECTORS CLUB
121 North 9th Street
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MEMBERS: About half the members have
sent in their dues in response to our
request in the last NEWSLETTER. We
would like to thank all of them, and
ask that those who have not yet sent in
theirs to please do so now to eliminate
expense of sending out mail notices.
Send to Secretary-Treasurer. Thank you.