

State of Tennessee
DEPARTMENT OF AGRICULTURE

BUFORD ELLINGTON, *Governor*
W. F. MOSS, *Commissioner*

ELLINGTON AGRICULTURAL CENTER
BOX 9039, MELROSE STATION
NASHVILLE 4, TENNESSEE

DIVISION OF FEEDS, SEEDS, AND FERTILIZERS
CLYDE CATHEY, Director

October 26, 1961

Mr. R. H. Zimmerli
313 N. Main Street
North Syracuse, New York

Dear Sir:

Replying to your letter of October 17, we have feed tax stamps in the following denominations:

1/20¢, 1/12¢, 1/10¢, 1/4¢, 1/2¢, and 1¢

We have seed tax stamps in the following denominations:

1¢, 2¢, and 4¢

We have fertilizer tax tags in the following denomination:

2½¢

Yours very truly,

Clyde Cathey

Clyde Cathey, Director
Feeds, Seeds, & Fertilizers

Stamps must be ordered in quantities of 50

Dear Mr. Shock,

Thought you would be interested
in these notes on Tennessee Feed
and Seed Stamps.

R.H.Z.

313 N. Main Street
North Syracuse, N.Y.
September 4, 1962

Mr. C. H. Hermann
10124 Samoa Ave.
Tujunga, Calif.

Dear Mr. Hermann:

Sorry for being so late in replying to your letter of 3/14/62; however, I have been trying to obtain information from the Tennessee Department of Agriculture concerning the Feed and Seed Stamps they issue. I sent seven letters to the aforementioned department and only received a reply when I sent a certified letter.

Here is the information you requested:

FEED STAMPS:

- A.) Feed stamps were first issued by Tennessee in 1933.
- B.) They were issued in the following denominations 1/20¢, 1/12¢, 1/10¢, 1/4¢, 1/2¢, and 1¢.
- C.) The 1/20¢ and 1/12¢ stamps were issued with Mr. Flannery's signature. They were never issued with the Jones' or Ellington signatures. These stamps with the Flannery signature are still in stock and are being used.
- D.) The 1/10¢, 1/4¢, 1/2¢, and 1¢ stamps have been issued with the Flannery, Jones, and Ellington signatures.
- E.) The policy of the Tennessee Department of Agriculture is now to issue feed stamps without anyone's signature.
- F.) Feed Stamps are issued in sheet form only. There are 50 stamps to the sheet.

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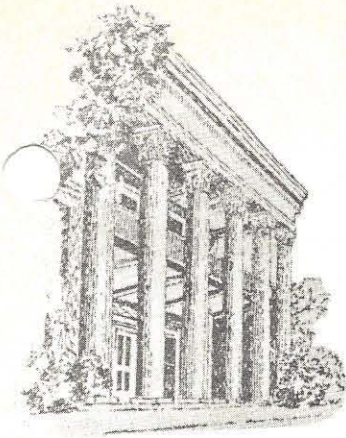
SEED STAMPS:

- A.) Seed stamps were firstv issued by Tennessee in 1939.
- B.) They have been issued in 1¢, 2¢, 3¢, 4¢, 5¢, 6¢, and 8¢ denominations. At present only the 1¢, 2¢, and 4¢ varities are being used.
- C.) To my understanding all varities have been issued with the Flannery, Jones, and Ellington signatures.
- D.) The policy of the Department of Agriculture is now to issue Seed Stamps without the Commissioner of Agriculture signature.
- E.) Seed stamps are issued in coils as well as sheets. The 1¢, 2¢, and 4¢ denominations are issued in sheets of 50 stamps and coils of 500 stamps.

I only have those stamps which come in sheet form and I enclose them with my compliments.

Yours,

R. H. ZIMMERLI



State of Tennessee
DEPARTMENT OF AGRICULTURE

ELLINGTON AGRICULTURAL CENTER
 Box 40627, Melrose Station
 Nashville, Tenn. 37204

Winfield Dunn, Governor
 Gil F. Thornton, Commissioner
 Bill Walker, Deputy Commissioner

April 12, 1973

Mr. M. E. Matesen
 801 Fairmont Avenue
 Kingsport, Tenn. 37660

Dear Mr. Matesen:

Thank you for your letter of April 9, 1973.

Replying to your questions:

Taxable rates on feed since enactment:

Years - 1933 through April 1972 - 20¢ per ton
 Years - April 1972 up to and including present time - 10¢ per ton

Terms of Office of the following Commissioners:

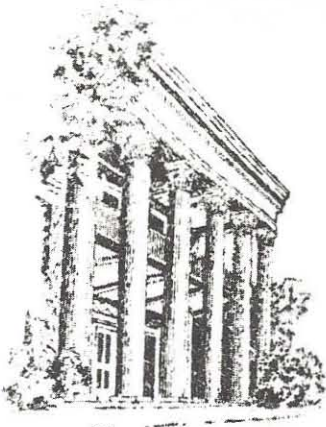
YEARS

	<u>From</u>	<u>To</u>	
Van Cleave	1933	1936	- First Term
Flanery ^{GOODMAN?}	1939	1944	^{1/2 of 1/2 of issues yet he left office.}
Van Cleave	1945	1949	- Second Term
Jones	1949	1953	
Ellington	1953	1958	
MOSS	1958	1961	

It was about 1961 that the Commissioner's name was omitted from tax stamps.

We no longer handle fertilizer tags. We do not have a sample to send you. The fertilizer tax is paid by the Reporting System only.

Vegetable Seed Stamps are available only in \$1.00 denominations. You may order as many as you like. Please make your check to the Department of Agriculture.



State of Tennessee
DEPARTMENT OF AGRICULTURE

ELLINGTON AGRICULTURAL CENTER
Box 40627, Melrose Station
Nashville, Tenn. 37204

Ray Blanton, *Governor*
Edward S. Porter, *Commissioner*

February 25, 1975

Mr. M. E. Matesen
Secretary-Treasurer
The State Revenue Society
801 Fairmont Avenue
Kingsport, TN 37660

Dear Mr. Matesen:

You have posed a hard question to answer as to when the wording on the tax stamps was changed.

I have worked in Feeds, Seeds, and Fertilizers since 1949. As far as I know, it was just decided we didn't need all that information on the seed tax stamp. This tax was always under the Seed Law. The method of taxation was changed from bushels to pounds in 1957. I am enclosing you a copy of the 1957 Amendment concerning the change.

Yours very truly,

Melba McNair

(Mrs.) Melba McNair, Sec'y.
Feeds, Seeds, and Fertilizers
Division of Marketing

/mm

Enc.