

# The Cover Story

## Do You Need Diversity In Your Life? – Part I

by Stephen L. Strobel

Are you looking for something different to collect? Have you tired of chasing the output of new United States postage stamps? Do you find the stamp market's obsession with gum condition boring? Would you be interested in a collecting area where the stamps are relatively inexpensive, new finds occur all the time and the possibility of owning the only know example of a stamp is in the realm of possibility? Then state revenue stamp collecting may be for you.

Recently I saw a picture in my local paper of some Florida Revenue Stamps that were at my local Heritage Museum. Since I was a friend of the Museum and knew several members involved, I decided to investigate further. It seemed like a rather innocuous thought in the beginning. Little did I know that I would soon become obsessed with these little pieces of paper.

So what are state revenue stamps? Revenue stamps (sometimes also known as “fiscal” stamps) were minted for a variety of taxable industries, all geared toward raising revenue for the state treasury. They include stamps that have been issued by the fifty states, Washington, D. C., and various Indian tribes to generate

Figure 5



revenue or to act as receipts for services. Tax stamps issued by cities and counties are also considered to be state revenues. Putting a revenue stamp on the article, receipt or document indicated that the appropriate fees had been paid (or in some cases to indicate that the item was tax or duty-free).

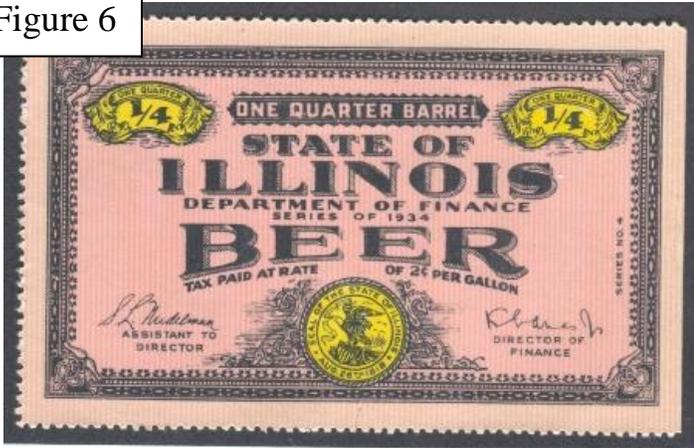
While many revenue stamps “look” like postage stamps, they are a totally separate category and generally have nothing to do with postage stamps as such. Some of the items taxed are the same items for which the

federal government issued revenue stamps: documentary taxes on legal documents such as will and deeds (usually paying for recording fees), stock transfer taxes, taxes of beer and wine, state duck stamps use on hunting licenses, and hundreds of additional varieties.

Many foreign countries have also issued revenue stamps. Most of these are “documentary” type of stamps and were affixed to various “documents”, such as property deeds, bills-of-lading, store receipts, etc. Currently the most widely used revenue stamps are “airport tax” stamps. In many foreign countries, you have to pay a “departure tax”, proof of which is a stamp (although sometimes just a plain receipt) that is attached to the back of your airplane boarding pass. This is a very popular way for smaller and poorer nations to earn income. Technically, you pay a departure/airport tax here in the USA as well, but it is generally buried in your airfare fees and you do not get a separate stamp on your boarding pass.

## State Revenues Offer Wide Collecting Variety

Figure 6



early as 1857. In general, state revenue stamps tend to be issued in the following categories:

- Fish and game – used on hunting and fishing licenses of all sorts [Figure 4, on front cover].
- Documentary – used on wills, deeds, insurance, business licenses [Figure 3, on front cover].
- Inspection – items inspected include bedding (those infamous “Do not Remove Under Penalty of Law tags”), eggs, kerosene, gasoline, feed, seed, seafood and even elevators [Figure 7].
- Use tax – these tend to include most of the old sin-tax items, such as beer, wine, liquor, cigarettes, cigars, tobacco, drugs and even cosmetics [Figure 1 & 2 on front cover; Figure 5 & 6].
- Sales Tax – sales tax stamps are used on vending machines, juke boxes and arcade games to collect sales tax on vended products. Motor vehicle sales tax and farm implement sales tax stamps are other examples.
- Advertising – many states had taxes on agricultural products that supported advertising campaigns for such items as apples, potatoes and citrus fruit. These stamps evolved over the years to colorfully reflect the agencies they represented. Florida citrus revenue stamps also effectively served as advertising for the burgeoning industry, printed in various denominations and colors [Figure 8].

The states have been far more creative in the items they tax and the services they provide than the U. S. federal government has been. This is because many states are constrained by constitutions that require a balanced budget, forcing legislators to become more wide ranging in their search for revenue. The first revenue stamps were handstamps placed on Maryland lottery tickets circa 1848. The first paper stamps were documentaries used in California as

Figure 7

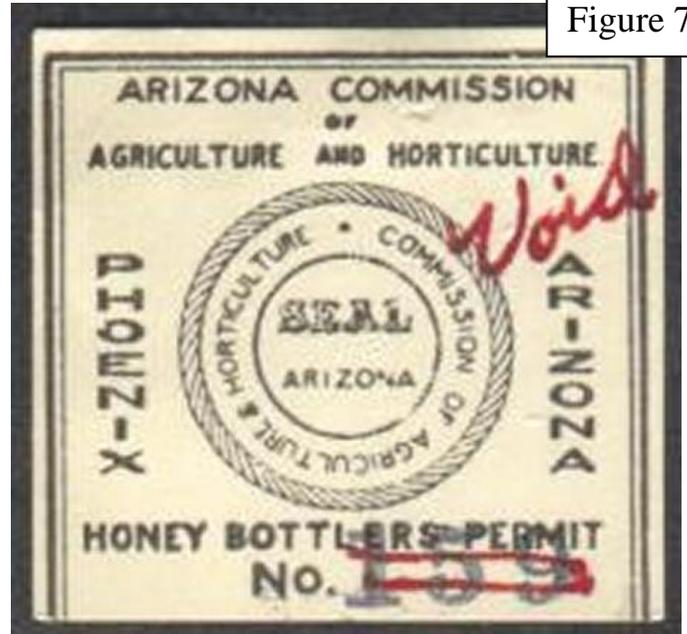


Figure 8



[Editor’s Note: Part II will appear in the July 2013 edition of the CFSC Newsletter.]