

The Stamp Reporter.

A MONTHLY FOR STAMP COLLECTORS.

VOL. 1.

AUGUST.

No. 12.

Document Stamps of U. S.

BY J. EDWARD SOHN, JR.

The Revenue Stamps of the U. S. are of historical value, in as much that they played an important part in the civil wars of America. They composed a form of government taxation made from necessity, during the days of emergency in 1862.

The National Congress by an act passed July 1, 1862, levied a stamp tax or duty on hundreds of the daily necessities of the people. This resulted in an issue of document stamps in 1862, in value from 1c to \$2, the colors of the stamps being green and blue; their use being confined to legal documents of all kinds, of playing cards, photographs, receipts, telegrams, express packages, etc.

The first issue of these stamps were imperforated. They were issued during the next years only, and are consequently classed among the rare stamps of our country.

In July 1864, a new Internal Revenue act was passed by the U. S. Government, and additional burdens were imposed upon the people. The new issue of stamps were similar to those of

1862 in color, value and style, excepting that they were perforated.

These document stamps had to be affixed to all instruments of writing designated by law, covering every form of business or legal papers, none of which were valid or could be placed on record without them.

In 1871 the government had the tax on all articles abolished excepting matches, medicine and legal documents. For these, a new issue of document stamps were issued from 1c to \$500, of the color of blue and black.

In 1872 the government still issued another series of government stamps very similar to the last issue. The series was in value from 1c to \$20.

At this time the tax on matches was taken off. In 1871 the government had issued a special proprietary stamp, differing from those in use on legal documents. The series from 1c to 6c was issued in 1871, from 50c to \$5 in 1874, and 10c in 1875.

The Perforator will hereafter be published by Stowell & Kissinger, and Mr. Kissinger's magazine, Pennsy, will be consolidated.