Some Correctable Errors in the Private Die Proprietary Stamp Listings in the Revenue Section of the Scott United States Specialized Catalogue

By Michael J. Morrisey

The American Revenuer, Second Quarter 2024 (Vol. 77, No. 2) 27

Scott United States Specialized Catalog (v.2021)

- Scott U.S. Specialized Catalogue
 - Introduction, pgs 5A-47A
 - Identifier of Definitive Issues, pgs 48A-85A
 - Postage stamps, pgs 1-723
 - Includes semi-postal (B), air post (C, CE & CL), special delivery (E), certified (FA), postage due (J), official (O), parcel post (Q), special handling (QE), FDCs, booklets (BK), computer vended (CVP), carrier (LO), local (1L) & postal stationary (U, UC, UO & UX etc).
 - Revenue Stamps (R; 1862-1963), pgs 724-853
 - Essays, Proofs & Specimens, pgs 854-998
 - Souvenir & Commemoratives, 999-1015
 - Post Office Seals, pgs 1018-1026
 - Counterfeits, pgs 1027-1042
 - Test Stamps/Booklets (TD & TDB), pgs 1042-1065
 - Christmas Seals (WX), pgs 1065-1078
 - Confederate States of America, 1084-1107
 - Territories:
 - Canal Zone (1904-1978), pgs 1108-1124
 - Cuba (1898-1899), pgs 1125-1128)
 - Danish West Indies/US Virgin Isles (1856-1915), pgs 1128-1133
 - Guam (1899-1930), pgs 1133-1134
 - Hawaii (1853-1899), pgs 1134-1142
 - Philippines (1899-1946), pgs 1142-1161
 - Puerto Rico (1898-1900), pgs 1161-1163
 - Ryukyu Islands (1948-1972), pgs 1164-1190
 - United Nations (1951-present), pgs 1191-1335

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United States Revenue Stamps (R)

During the Civil War, the Union enacted the Revenue Act of 1862 and started taxing a variety of legal documents (documentary) and goods/services (proprietary) to help pay for the war.

The revenue stamp was purchased by a proprietor or service "company", who would affix it to the goods or documents to show the tax had been paid.

When the Civil War ended, revenue taxes continued until the debt had been paid in 1883 and the excise tax was then repealed.

- 1st Issue (1862-1871); R1-R102
 - "Proprietary Stamps" included: R3, R13, R14, R18, R22, R29, R31 & R38
 - "Playing Cards" Stamps; included R2, R11, R12, R17, R21 & R28
- 2nd Issue (1871-1874); R103-R133
 - "Proprietary Stamps" included: RB1-RB10
- 3rd Issue (1871-1874); R134-R151
- Liberty Issue (1875-1878); R152
 - "Proprietary Stamps" included: RB11-RB19

Documentary Stamps

- 1. Money Transfer checks, notes, deposits, foreign exchange
- 2. Real Estate deeds, mortgages, leases
- 3. Personal Property sale of, receipts and appraisals of property
- 4. Transportation of goods, people and information
- 5. Insurance property and life
- 6. Legal (Court Activity) certificates, bonds, wills & powers
- 7. Corporate Activity certificate of profits & stock, powers
- 8. All Other Contracts agreements not covered elsewhere

Documentary Stamps from First Issue, 1862



Early Documentary Stamp

19235 Peach Bottom November 9th 1865 Tighty days after date we promise to pay at the Manking Howe of Charles Weiser I son in yorte to the order of Thomas Cooner Stown hunder And Minut, two Addas Thinks fin from without defalcation for value received Samuel Grinnes James Allen

Certificate or profits, or any certificate or memorandum concerning property or accumulations of any incorporated company

\$50+ to \$1,000: \$0.25



1865 R44c

AREA HISTORY: Banks and Banking, York Borough, York County, PA

Banking House of Weiser, Son & Carl

Early Proprietary Stamps



1st Issue (1862-1871); R1-R102

"Proprietary Stamps" included: R3, R13, R14, R18, R22, R29, R31 & R38

"Playing Cards" Stamps; included R2, R11, R12, R17, R21 & R28

2nd & 3rd Issues (1871-1874); R103-R151

"Proprietary Stamps" included: RB1-RB10 (1871-1874)

Liberty Issue (1875-1878); R152

"Proprietary Stamps" included: RB11-RB19 (1875-1881)

THESE Gov-issued Proprietary Stamps comprised ~18% of all Revenue Stamps in this era.

Private Die Proprietary Stamps

- Revenue Act of 1962, Sec. 99 stated "any proprietor of proprietary articles ... subject to stamp duties in Schedule C of this act, shall have the privilege of furnishing their own dies or designs for stamps to be used" in this capacity.
 - Advantageous because of a stamp discount for "private die proprietors" (5% for \$50-\$500 or 10% for over \$500 ... twice the discount of a regular manufacturer) ... and potentially used to undersell their competitors.
 - Considerable advertising value.



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Private Die Proprietary Stamps; RO, RP, RS, RT & RU

5 Main Scott Categories

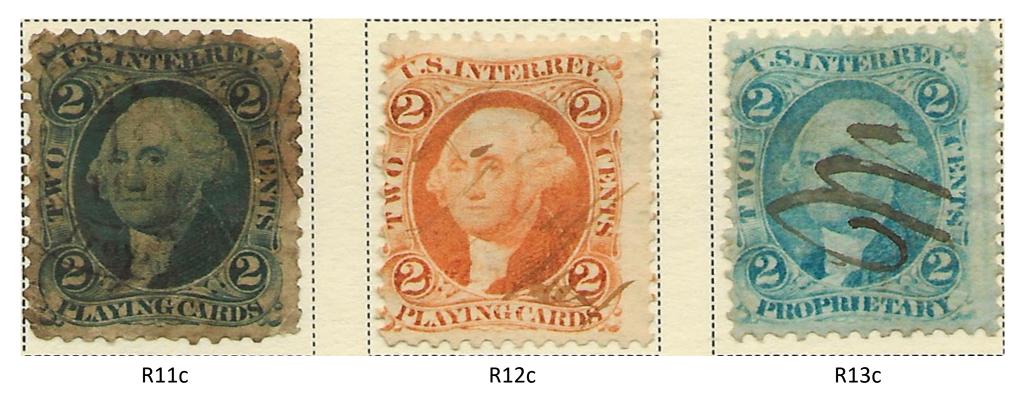
- Private Die Medicine Stamps; RS1-395
- Private Die Perfumery Stamps; **RT**1-33
- Private Die Playing Card Stamps; RU1-16
- Private Die Match Stamps; RO1-186
- Private Die Canned Fruit Stamps; RP1

Main US Proprietary Taxed Groups

- Patent or proprietary medicines
- Perfumes and cosmetics
- Playing cards
- Matches were added in 1866
- Photographs were added in 1864

Article Background

- Article notes that First Issue stamps (1862-1871) contain:
 - "Proprietary Stamps": R3, R13, R14, R18, R22, R29, R31 & R38
 - "Playing Cards" Stamps; R2a/b/c, R11b/c, R12c, R17a/c, R21c & R28c



Proposal in previous ARA magazine issue to separate 1st Issue "proprietary" and "playing cards" stamps from documentary stamps in US Specialized Catalog ... note that proprietary stamps in following issues are designated with "RB"

A need for more accurate Scott Categories.

- This article questions various Scott Catalog categories of the Private Die Proprietary Stamps
- There is only 1 Canned Fruit Issue -> Thomas Kensett & Co, RP1a
 - But they mainly produced canned oysters and undoubtably used the RP1a stamp "on every tin of oysters sold".
 - Thus the article suggests changing the "canned fruit" category to "canned and preserved foods".
- The Perfumery category there's a set of stamps that are not a perfume but a cosmetic; George W. Laird's Youth of Bloom, RT14 & RT15.
 - This is a skin cream (i.e. cosmetic) and not a perfume.
 - Thus the author suggests a change of the "Perfumery" category to "Perfumery and Cosmetics".
 - Due to the Scott cataloging scheme, other early "cosmetics" companies ultimately have had their products relegated to the Medicines category.



RT1a



RP15b

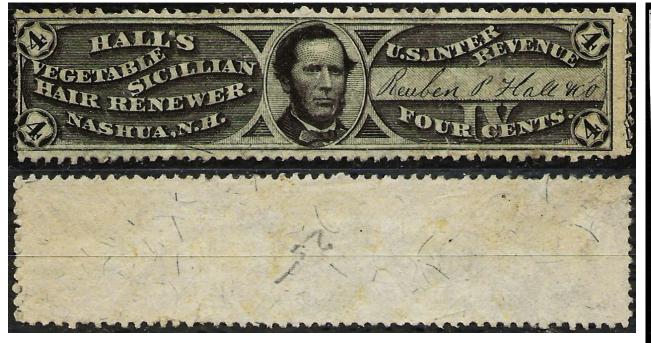
Revenue Act 1862, Schedule C.

- "Medicines or preparations
 - . . . pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other (medicinal) preparations or compositions whatsoever. . . . "
- "Perfumery and cosmetics (actual category in the Revenue Act)
 - ... essence, extract, toilet water, cosmetic, hair oil, pomade, hair dressing, hair restorative, hair dye, tooth wash, dentifrice, toothpaste, aromatic cachous, or any similar articles used or applied as perfumes or applications to the hair, mouth, or skin...."

Cosmetic stamps in Proprietary Medicines Category

- At the time, nearly all cosmetics were products applied to the hair or skin ... but typically also made additional "health" claims such as ...
 - Invigoration of scalp or skin
 - Dandruff prevention
 - Baldness cures
- Usually there is no question to the nature of a product, though proprietors would embellish their products with as much propaganda as allowed ... but they could only have 1 tax (category) -> perhaps the reason tax rates for Medicines vs Perfumes and Cosmetics were the same ... therefore preventing proprietors to position their wares into the "lower" tax category.

Examples used to rename Scott Category



RS94b – issued March 1866

Only the 3rd bullet point suggests any medicinal nature

Thus this is clearly a cosmetic product.

HALL'S SICILIAN HAIR RENEWER.

EVERY man and woman who can get it, is using this purely Vegetable Hair Renewer and Tonic, for these several reasons:

1. It beats the world as a Hair Dressing.

2. Two or three applications will restore gray hair to its natural color and brilliancy, and occasional applications will preserve its original luster and render it soft and glossy. The beauty of the luster it imparts to hair of all colors is truly miraculous.

3. It will cleause the head of dandruff and other impurities, prevent baldness, and restore the hair upon bald heads, making the waste places fruitful.

4. It moistens and softens the hair to such a degree, and imparts to it a juster so peculiarly beautiful, that it is indispensable in every lady's toilet.

5. It is no humbug, but one of the greatest discoveries of modern times. The skeptical can inquire of hundreds in this vicinity now using it.

Forsale only by Concord, Nov. 18, 1863.

MOSES ORDWAY.

Advertisement in *New Hampshire Statesman* newspaper in Concord, N.H., in December of 1863

Examples used to rename Scott Category



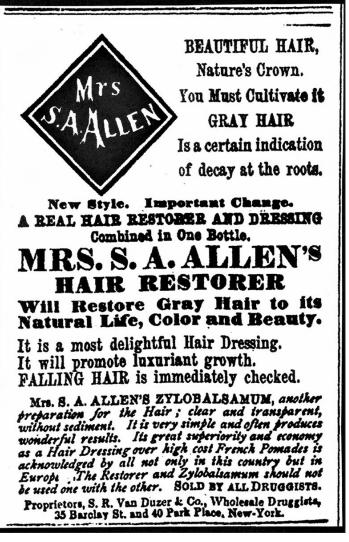
RS249-50 – First issued May 1869

Main claims include:

- 1. restores gray hair
- 2. promotes luxurious growth
- 3. BOTH a hair restorer and dressing in one.

...only potential medicinal benefit – "FALLING HAIR is immediately checked"

The author claims these cosmetic qualities outweigh any medicinal claims and clearly puts this product into the cosmetic Category.



... advertisement that appeared in many newspapers throughout the country in1869.

Examples used to rename Scott Category



Stated benefits include:

- 1. Restoration of gray hair to its natural color
- 2. changing of light, red or faded hair to a beautiful auburn
- 4. the removal of unsightly dandruff, or
- 5. a richly perfumed hair dressing
- ... all cosmetic claims except perhaps #3. a cure for humors and diseases of the scalp. most likely the last reason someone would use this product.

Thus the author suggests all 3 of these stamps (products) be re-located to the perfumery category, which should be renamed "Perfumery and cosmetic" as listed in the original Revenue Act of 1862, Schedule C.

Ring's Vegetable Ambrosia, **A GREAT HAIR RESTORATIVE!**

This preparation is well known in this region as "Ring's Hair Renewer," and has this new name on account of the "Honolula Vegetable Ambrosia" being consolidated with it by a copartnership of the properties of the two preparations. It is having an immense sale for the following reasons:

1st. It restores GRAY HAIR to its ORIGINAL COLOR.

2d. It imparts a beautiful auburn to light, red or faded Hair.

3d. It cures all Humors and diseases of the scalp. 4th. It is an infallible eradicator of Dandruff.

5th. It is an infamilie enaded of of Dressing. It is not a dye ! It does not color the skin or the finest linen. It is not composed of noxious drugs, but mostly of harmless vegetables, and is nature's grand restorative. Try it and be convinced. Price only \$1 00 per Bottle.

only \$100 per Bottle.
For sale by O. G. Dort, Hills & Chase, Harris & Wetherbee, J. M. Hiland, Kcene; E. O. Woodward, Marlboro'; E. Jones & Son, Harrisville; G. W. Gleason, Dublin; P. F. Aldrich, Jr., Swanzey; O. A. Powers, Winchester; Wm. Evans, Hinsdale; Union Store, Richmond; A. A. Parker & Co., Fitz william; E. P. Kimball, Troy: H. O. Coolidge, Chesterfield; D. W. Beckley, Chesterfield Factory; Anson Cole, Westmoreland; C. M. Wight, East Westmoreland; L. R. Johonnet, Walpole; H. Lathrop, Drewsville; T. Tufts, Paper Mill Village; G. L. Curtis, Stoddard; C. H. Powers, East Jaffrey; O. Gull Fish, Peterborough; Clark & Willard, O. O. Gill Fish, Peterborough; Clark & Willard, O. Clark, Brattleborough; H. C. Remington, O. Amidon, Bellows Falls. All orders should be addressed to E. M. TUBBS & CO., Proprietors, Peterborough, N. H.

F. S. Pierce, Travelling Agent, East Jaffrey, N.H. April 18, 1865.

What about firm-specific stamps which were NOT specific medicinal OR cosmetic stamps ?

- J.C.Ayer & Co. produced various:
 - Medicinal products Ayer's Cherry Pectoral, Sarsaparilla, Cathartic Pills and Ague Cure.
 - Cosmetic products Ayer's Hair Vigor: restore hair color and remove dandruff



• Thus the GENERIC stamp used in this case, covered the tax on all Ayer's products.

RS9b – issued 1871 J. C. Ayer & Co.

What about firm-specific stamps which were NOT specific medicinal OR cosmetic stamps ?



Hall & Ruckell (New York City) – produced both MEDICINAL (Dr. J. R. Stafford's Iron and Sulphur Powders, Stafford's Olive Tar, Improved Seidlitz Powders and COSMETIC products (Sozodont, a tooth powder, and Walnut Leaf Hair Restorer).

The authors propose that these and other similar private die proprietory stamps remain in the MEDICINAL category, due to them being proprietary MEDICINE manufacturers.

How to re-catalog the 3 "cosmetic" stamps

- Move them out of the proprietary MEDICINE category and move into the new "PERFUMERY AND COSMETICS" category.
 - With new catalog numbers in their respective alphabetical order positions.
 - After their old medicine number location in the catalog, add a note stating that they have been moved to the perfume and cosmetics category; then give their new RT catalog numbers
 - In the perfume and cosmetics category, interpose the three new entries in their respective places in alphabetical order.
 - To avoid renumbering the entire section, the capital letter "A" could be used as a suffix to the new interposed number as has been done in similar cataloging situations in the past.

AREA HISTORY: Banks and Banking, York Borough, York County, PA

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History of York County, Pennsylvania. John Gibson, Historical Editor. Chicago: F. A. Battey Publishing Co., 1886.

BANKS AND BANKING – Page 557-559

Banking House of Weiser, Son & Carl – This institution was established by Charles Weiser in January, 1856. In 1861, Charles S. Weiser was admitted as a partner under the firm name of Charles Weiser & Son. In January 1867, Jere Carl was admitted as a member of the firm. In July, 1867, Charles Weiser died, and the business is now conducted under the firm name of Weiser, Son & Carl. This banking house began business where the Farmers National Bank now stands.

In April, 1867, it was moved to its present location. In the year 1884, the firm built the block known as Weiser's Bank Building, a handsome architectural structure, where they have commodious apartments.