

Nebraska Revenue Stamps

Kenneth Pruess

(Slide 1 - Title)

Back in 193 when this rare poster stamp was issued, Nebraska did not have sales or income taxes. But Nebraska had other taxes and some of these involved stamps which will be the subject of this program.

(Slide 2 - Text)

We will discuss the different types of revenue stamps in the order in which the first stamp in each category appeared. The exception is the fishing and hunting license stamps which will be covered last.

(Slide 3 - Feed)

A tax on livestock feed began in 1912 at 10¢ per ton. The purpose was to pay for analyses to determine if the feed met the stated nutrient quality. Only tags were available in the early years but none are known until 1917. In 1919 both stamps and tags were permitted. These were sold by the Food, Drug, Dairy and Oil Commission.

(Slide 4 - Department of Agriculture)

In 1924 the name was changed to Department of Agriculture. Such name changes often help date different stamp issues.

(Slide 5 - Agriculture and Inspection)

Another name change occurred in 1933 when this became the Department of Agriculture and Inspection. The tax stayed the same through 1945 when stamps or tags were discontinued. There were many printings which differ in small, but obvious, details.

(Slide 6 - Gasolene & Kerosene)

The only known tax tags for Gasolene or Kerosene date from about 1920. The tax was 6¢ per barrel.

(Slide 7 - 1935 Liquor and Wine)

Taxes on liquor and wine began May 24, 1935. The first issue was as long strips designed to fit over the bottle top like the federal stamps in use at that time. This would insure that the stamp was destroyed when the bottle was opened. The law required that stamps be precanceled with the date sold by the State. Some of the first stamps had printed dates but later the dates were added as perforated dates.

(Slide 8 - Tax Rates)

Here is a summary of the different size and denominations of stamps issued for each bottle size of liquor, fortified wine, and light wine. Not all of these denominations appeared in later sets.

(Slide 9 - 1936)

Stamps in a new design appeared in 1936 but only 2 sizes for liquor and 1 for wine are known. Note that stamps for Fortified Wine are always blue, for light wine red. But stamps for liquor were issued in a variety of colors.

(Slide 10 - 1937)

Another design change occurred in 1937. Secret initials were added to the Nebraska mountains to help prevent counterfeiting. This set was in use a very short time.

(Slide 11 - 2nd 1937)

On April 2, 1937 another tax increase made new stamps necessary for each alcoholic product.

(Slide 12 - 1938)

Every time the Liquor Commission had a new Chairman, new stamps were issued. Here is the first McEachen issue.

(Slide 13 - 1940-44)

A new design again appeared in 1940 which continued for the terms of Osterman, Carmichael, and McEachen's second term.

(Slide 14 - 1946)

Smaller stamps were issued in 1946 and each stamp was numbered to facilitate accounting. Numbers on left are sheet numbers, those on right printed as part of stamp design are positions within sheets of 100. Liquor stamps were now in green but size and value in different colors for different denominations. Stamps with black sheet numbers are specimens. Several perforation varieties occur on some denominations.

(Slide 15 = ATP overprint)

Another tax increase occurred in 1947. To use up old stamps they were handstamped "ATP" for "Additional Tax Paid". This handstamp was in a fugitive ink and is often very faint on copies soaked from bottles.

(Slide 16 - 1948)

After old stamps were largely exhausted, stamps in the new denominations were printed in 1948.

(Slide 17 - 1955)

Stamps were reduced in size in 1955 and were no longer numbered.

(Slide 18 - 1957)

In 1957 the State switched to decals rather than adhesive paper stamps and showed only the size. Perhaps you have noticed how stamps get smaller when the tax gets higher and finally how much you are paying in tax entirely disappears. In 1961 a decal was issued for liquor only which is just called "Identification" which indicates the tax had been paid. Two years later even these are discontinued.

(Slide 19 - Beer)

Although Nebraska had a beer tax in 1935, this was on a reporting basis and handled by the Department of Agriculture. But duties were transferred to the Liquor Control Commission and they issued beer stamps in 1936. Note that they found it necessary for unknown reasons to issue separate stamps for cases of 12-24 ounce bottles and 24-12 ounce bottles even though the tax was the same. Tax was 3¢ per gallon.

(Slide 20 - 1937 Beer)

The tax was increased to 3½¢ per gallon in 1937, making new stamps necessary. The design was also changed.

(Slide 21 - McEachen)

And of course in 1938 when McEachen became Chairman, he had to have his name on the stamps.

(Slide 22 - 1937-45 Beer)

From 1937 to 1945 the same design stayed in use, only the name of the Chairman changing every 2 years. When McEachen began a second term in 1944, 2 dashes were added below his name, making these stamps different from the identical design used during his first term. This change also occurred on the liquor and wine stamps.

(Slide 23 - 1946-47)

In 1946 we get a new design without the Chairman's name but with sheet and position numbers like on the liquor stamps. But in 1947 the numbering was discontinued.

(Slide 24 - ATP on Beer)

Beer taxes were increased in 1947 and just like on the liquor and wine stamps, old stamps were revalued by handstamping ATP (Additional Tax Paid).

(Slide 25 - 1948-55 Beer)

Stamps in the new denominations were issued in 1948. In 1953 comes smaller stamps in a new design. All use of stamps ended in 1955.

(Slide 26 - Export Beer)

The laws stated that beer brewed in Nebraska but shipped to other States had to be stamped but a refund was to be made. However it seemed simpler to just issue stamps in a very different design and format. Any full cases found in Nebraska with those stamps would have been a serious case of tax evasion. Only 3 different stamps are known but a fourth one could have been issued. These, especially two issues in design on the right, are great rarities.

(Slide 27 - Cigarette)

The first cigarette tax was in 1947 at 3¢ per pack of 20. Quite a variety of different decals have been used over the years and some are very scarce.

(Slide 28 - Meters)

Meters were first used in 1949 and would still be legal but Pitney-Bowes no longer services the machines used to apply these to cigarettes. The Fuson decal on the right has been in use for many years. There have also been many tax increases but strict accounting policies have permitted old stamps to be used until exhausted. The State will not sell these stamps to collectors.

(Slide 29 - Winnebago)

The Winnebago Indian Tribe in Nebraska has their own stamps. The primary purpose is to indicate these are legally free from Federal and State tax.

(Slide 30 - Real Estate Essays)

Nebraska began a real estate transfer tax Jan. 2, 1968 after the Federal tax ended. It was originally planned to use adhesive stamps and these attractive essays were prepared by American Bank Note Company.

(Slide 31 - Jacob North Essays)

The price quoted for stamps was too high so the State tried a local printer.

(Slide 32 - Meter and Handstamp)

Pitney-Bowes tried to get the State to use meters. But finally Nebraska decided a simple handstamp would do and provided identical stamps to each County.

(Slide 33 - Local Stamps)

After the law was changed to let the Counties keep part of the tax, each County had to provide their own stamping device. Many varieties exist. Lancaster County now actually uses a computer-printed adhesive stamp.

(Slide 34 - Trucker's Bingo)

In 1971 Nebraska began issuing stamps to trucker's for use on Uniform Identification cards to indicate they had paid all taxes necessary to operate in Nebraska. Forms were also printed for exempt trucker's who are those carrying only their own products. These stamps have been discontinued since almost everything is handled on-line by computer.

(Slide 35 - Pickle Cards)

In 1985 Nebraska permitted Pickle cards, known as Pull-Tabs in most States, as a form of Charitable gambling. Each set of cards had to be accompanied by a poster which had a stamp placed on it. Stamps have been consecutively numbered from the beginning up to the present. If cards are sold through a vending machine, there is an additional tax.

(Slide 36 - Pheasant and Quail)

In 1955 Nebraska issued the first \$1 stamp required for hunting pheasants and quail. This was not required to hunt waterfowl, for which a space was printed on the license for the Federal stamp. But the 1955 license did not have a space for the State stamp.

(Slide 37 - Upland Game & Habitat)

Beginning 1959 the stamp was required to hunt all species of upland game birds. In 1978 the name was changed to Habitat stamp and required for all hunting. There have been constantly increasing fees. Stamps are now being discontinued with all licenses issued on-line.

(Slide 38 - Fishing)

From 1984 to 1992 a \$5 stamp was required to fish for trout. In 1993 this was changed to an aquatic habitat stamp required for all fishing. Stamps have been discontinued and the license fee for fishing increased instead.

(Slide 39 - Duck)

From 1991 to 1995 a voluntary waterfowl stamp was issued which had no hunting validity. All were designed by Neal Anderson, a Nebraskan who has won the Federal design contest.

(Slide 40 - Duck)

In 2006 Nebraska began a mandatory \$5 stamp for waterfowl hunting.

(Slide 41 - Winnebago)

In 1997 the Winnebago Tribe issued stamps for hunting on their Reservation. Genuine used copies are very rare. It is uncertain how many different stamps were actually sold to hunters. However they made a special printing, which differs somewhat from the original, for sale to collectors.

(Slide 42 - End)

Kenneth Pruess published a catalog of Nebraska revenue stamps in 1972 which contains some historical background. A 2007 catalog of all State revenue stamps published by the State Revenue Society has somewhat more up-to-date prices. Although Nebraska revenues have been extensively studied, there are likely discoveries still to be made.