

## Revenue Imprinted Paper of the Spanish American War Tax Era

**Exhibit Purpose:** This is a Traditional Revenue exhibit. It begins with the origin of the imprint design, proceeds through proofs and samples, colors and placement, EFOs, and usage. It ends with use in the last year of the tax period and beyond, and imprint redemption.

**The Tax:** The United States *War Revenue Act of 1898* imposed a number of stamp taxes for documentary items such as bank checks, foreign drafts, money orders, promissory notes, certificates of deposit, telegrams and receipts for goods. In addition, a tax was levied on tickets for seats in railroad parlor cars and sleeping car berths. The tax on checks and drafts payable at sight lasted for three years, from July 1, 1898 to July 1, 1901. The tax on certain other documents and parlor car tickets lasted one more year, to July 1, 1902.

These taxes could be paid using adhesive or imprinted revenues. The exhibit is concerned only with imprinted revenues and their usage.

**The Imprints:** Two denominations produced: one cent and two cents, from plates supplied to a number of security printers by the Bureau of Engraving and Printing.

One-cent imprints are found in red, green, orange and yellow. Mainly on parlor car tickets, also on freight receipts, telegrams and cablegrams.

Two-cent imprints occur in shades of orange and yellow, plus a nondescript color classified as olive green. Found on checks, drafts, certificates of deposit, money orders, promissory notes and parlor car tickets for multiple sleeping accommodations.

For 1898, 28 security printers were licensed to print tax imprints. That number went to 24 in 1899 and 1900, with some companies being taken off the list and others added. For 1901 none were listed, but at least one in the Chicago area would have been active to imprint Pullman Company parlor car tickets.

Eleven hundred imprint plates were produced by the BEP in 1898, none after that. It is not known how many were actually used by the licensed security printers.

**Paying the Tax through Imprints:** Documents were printed first. The user selected a security printer and paid the tax to a government agent housed with that printer, who issued an order to print the number of stamps purchased. The user then sent the documents to the printer, who imprinted them and returned them to the user.

Gast was one of the original 28 licensed imprint printers in 1898 and remained on the list through 1899, but not 1900.

**Exhibit Plan:** Introduction and plan, evolution of design: First row, Frame 1.

One-cent proofs, samples, colors, placement: Second row, Frame 1

One-cent imprint problems: Page 1, row three, Frame 1.

One-cent usage: Rows three and four, Frame 1.

Two-cent proofs, samples, colors, placement: Frame 2.

Two-cent imprint problems: First three rows, Frame 3.

Two-cent usage: Bottom row, Frame 3, through first half of third row, Frame 5.

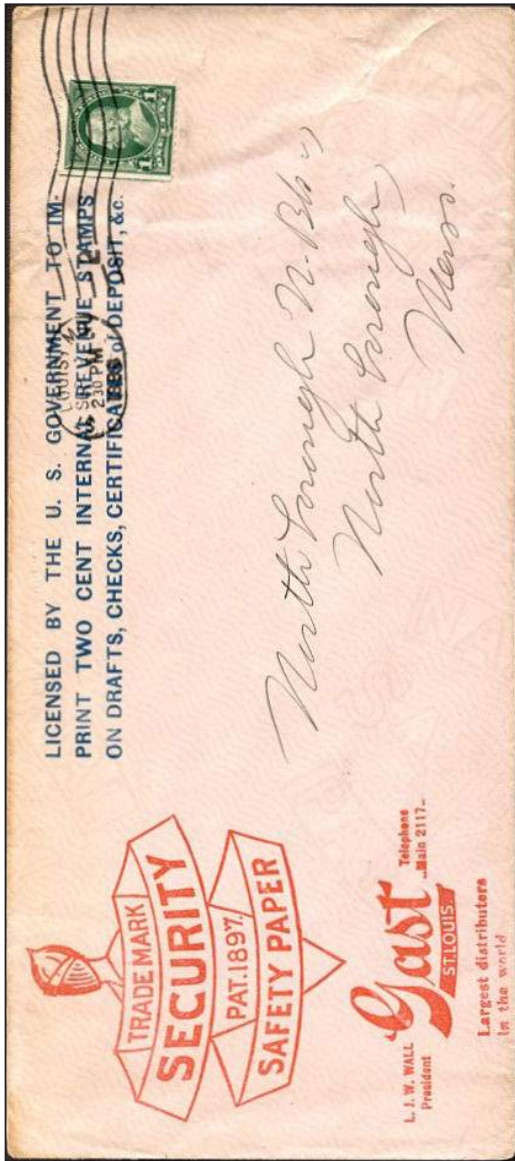
End of the tax period, imprint redemption: Second half of third row through end, Frame 5.

**Exhibit Mechanics:**

Tax information is inside a blue box.

A red marker is placed in one corner of the frame for items where four or fewer copies are known.

And a red check mark, perhaps easier to see, is placed by the rare item.



September, 1898 cover from the Gast Bank Note Company advertising their license to imprint two-cent internal revenue stamps on various documents.

# Revenue Stamped Paper of the Spanish American War Tax Era

## Minnesota Stamp Expo 2025

The purpose of this exhibit is to show the origin and use of the Spanish American War revenue imprints.

It is treated as a traditional revenue exhibit. Where the design came from is shown, as there are no known essays. Then, for each of the two denominations, the imprint itself and its placement on documents is shown, followed by errors, flaws and oddities, then uses. Then the end of the imprint use.

**Importance:** Imprinted paper was a component of the array of documentary tax stamps issued to fund the Spanish American War effort. It was deemed important enough for the government to set up a network of 28 contract printers to handle the demand and to supply these printers with dies for production of the imprints.

**Completeness:** This exhibit is virtually complete in showing examples of all known types of use, proofs, samples, and EFO's. In the one-cent usage section at least one parlor car ticket from each company known to have used imprints is shown. Every type of document using an imprinted revenue is included for both denominations.

**The Scott Specialized Catalog listings are incomplete and erroneous.** They are **not suitable** to be used for judging completeness of this material.

**Personal Study and Research:** I think it is fair to say that I am currently considered the authority on these imprints, yet I'm still learning things about them from time to time. The best reference on them is my article in the 2003 Congress Book, but since then I've learned more about imprint redemption, dating of Pullman tickets, and taxation of bills of exchange. These findings are reflected in changes to this exhibit since it was shown in the last decade. I am writing a book on this material.

**Challenges.** There was effectively no detailed reference material for this area until I wrote it for the 2002 and 2003 Congress Books. Much of the information for the exhibit had to be gathered from original laws and regulations which were difficult to find until some of them were recently digitized and posted online. Interpretation of these can still pose a challenge.

A number of items in the exhibit are unique, or perhaps two to four copies are known, though there are no formal censuses of this material. (I assume that if the major revenue dealers and I know of, say, two, I'm conservative in saying there are probably no more than four.) These are marked by a red corner on the frame line surrounding the item.

## **Material Highlights:**

Unique trial color proofs.

Unique parlor car tickets:

Used partial "simplex" ticket

Unused Pullman two-part horizontal ticket

Hocking Valley and other one-part tickets

Other tickets known in two or three copies only, including one of two known unused two-cent Pullman tickets.

Unique olive green two-cent imprint on a check.

Rare imprinted money orders.

Used check with imprint on both sides.

Checks with double impressions or inverses of the revenue.

One of two known checks with imprint reading down at the right.

Unique imprinted check with printed Alaska dateline.

Imprinted check from Hawaii.

Imprinted check used in Mexico.

Possibly unique imprinted check with Puerto Rico dateline.

Very early and last day of use documents. (First day use not known. Last day use that can be proven as such is shown: possibly unique.)

## **Changes since last showing**

Organization changes. Elimination of single pages.

## **References:**

Robert D. Hohertz, *Spanish-American War Revenue Stamped Paper - The Two-Cent Imprints*, The Congress Book 2003, Marrakech Express, 2003. *Best reference currently available.*

Bill J. Castenholz, *Some Rare X Types*, Field Guide to Revenue Stamped Paper, Part 1, The Western States, Castenholz and Sons, 1996, revised version only. *Covers some of the more unusual items only. Use if you want a non-exhibitor source.*

Robert D. Hohertz, *A Centennial Look at the Revenue Imprinted Railroad Tickets of 1898-1902*, The Congress Book, 2002, Marrakech Express, 2002. *Useful only for the parlor car tickets shown in several places in the exhibit.*

I have posted a series of short articles on this material at <http://1898revenues.blogspot.com>. Look in the column at the far right on the home page of the blog or the tab toward the top with my name on it to find them. Some of these postings give details on the problems in the *Scott Specialized* listings.

I will email a pdf of my book on the subject to any judge who would like to study the subject that way. Contact me at [rdh@northfieldmail.com](mailto:rdh@northfieldmail.com).