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WASHINGTON STATE FRUIT COMMISSION TAX STAMPS

Fred. E. Carver

The Washington State Fruit Commission used tax stamps from 1947 to 1952. This Commission was established by state law, in early 1947, for promotion of and market research on apricots, cherries, peaches, prunes (purple plums), and Bartlett pears--the so-called "Soft fruits." The Commission's objectives were to do for these fruits what the Washington State Apple Advertising Commission had been doing for apples since 1937.

The Apple Commission collected its tax by use of stamps (see The State Revenue Newsletter for May, June, and July, 1960), so it was natural for the new Fruit Commission to use the same medium of collection.

The first 1947 Fruit Commission issue consisted of seven values--1¢, 5¢, 10¢, 25¢, 50¢, \$1 and \$5 stamps. The 39 x 23 mm. stamps had "WASHINGTON STATE/FRUIT COMMISSION" in two lines of colorless letters in a yellow green panel at the top, the state seal in dark green at the lower right, a carmine cherry at the lower left, a green sheet control number across the center and the numeral of value at the lower center in a different color for each value, viz: 1¢ yellow, 5¢ grey, 10¢ dark violet blue, 25¢ brown, 50¢ dark purple, \$1 orange red and \$5 red (Figure 1). The stamps were printed in sheets of 20, with a top margin which bore the control number preceded by "No.", at the upper right, in the same color as on the stamps (green in this case) and the imprint "Pioneer, Inc., Tacoma--" in carmine. The stamps were separated by a coarse rouletting that caused the sheets to break very easily and practically precludes the saving of used blocks.



Figure 1

The tax rate was 50 cents per ton for each fruit. The stamps were bought by shippers of soft fruit and were either affixed to the bills of lading of rail shipments or, for truck shipments, affixed to the copy of the (continued on page 47)

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DECEASED

#37 CABOT, GEORGE D. 62 King Avenue, Weehawken, New Jersey

"Certificate of Transportation", a Fruit Commission form that the shipper was required to fill out for every shipment and to return to the Commission. The stamps affixed to the returned Certificates of Transportation were cancelled as the certificates were audited upon receipt at the Commission office, and those on railroad bills of lading as they were audited at regular intervals in the railroad offices.

Five thousand of each of the 1¢, 5¢, and \$1 stamps and 2,500 of the 10¢, 25¢, 50¢ and \$5 stamps were printed. Practically the entire issue was used and few mint copies exist.

It would appear that the Commission originally planned to issue a series of stamps for each fruit which it was promoting. If this were the case, they quickly realized that, were the use of an issue of stamps to be limited to a particular fruit, the many mixed shipments that occur would require several different kinds of stamps on one bill of lading or Certificate of Transportation and be an unnecessary burden to the shippers. Therefore, later in 1947 a second series of the same seven values was issued with the picture of the cherry, in the lower left corner, replaced by a five-line inscription "Cherries/Apricots/Peaches/Plums-Prunes/Bartlett Pears" in dull red brown (Figure 2). The colors of this issue were otherwise the same as for the first issue except that the control numbers and marginal imprint were in light greenish blue. The stamps were rouletted, but the sheets were not quite as fragile as the preceding ones.



Figure 2

Fifty thousand of each of the 1¢, 5¢, and \$1 were printed and 25,000 of the 10¢, 25¢, 50¢ and \$5. Mint copies of all values exist, but there were very few of the \$5 as remainders when use of the stamps ceased. The first "cherry" issue was used along with this second issue to pay the tax on any fruit, until the first issue was practically exhausted.

In 1948, the rates were increased to \$1.00 per ton on peaches, prunes, and Bartlett pears and to \$1.50 on apricots and cherries. The 1948 stamp issue was printed in deep blue except for the values, control numbers and marginal imprint. The printer's marginal imprint read: "Pioneer, Inc., Tacoma--1002," and it and the control numbers were in light grey. Six values, in sheet stamps, were issued and their colors were 1¢ pale blue, 10¢ dark red violet, 25¢ brown, 50¢ deep purple, \$5 scarlet and \$10 black.

A new form of stamp was introduced in the 1948 "blue" issue--a \$100 single stamp. The stamp was larger than the others (54 x 41 mm.), had the value in red, had the control number, which was different for every stamp rather than being a sheet control

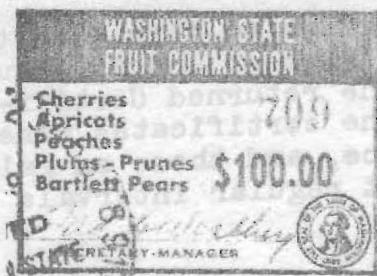


Figure 3

number, in grey and bore no marginal imprint. A space for the secretary-manager's signature was placed at the bottom of the \$100 stamp and the fruit names raised to the left center, the control number raised to the right just below the colored panel and the value placed between the control number and the state seal (Figure 3). The signature found on these stamps is that of Fred H. Westberg, who has been Secretary-Manager of the Commission since

its inception. Almost all of the used 1948 blue \$100 stamps I have seen were signed and about 50% were also cancelled in the same way lower value stamps were cancelled. Unlike the other stamps, the \$100 stamps were used only in the Commission offices to denote payment for large blocks of shipments made by individual shippers to whom credit was extended for short periods as a means of reducing the bookkeeping problems encountered by the larger shippers.

You will note that there were no 5¢ or \$1 stamps in the 1948 series. There were 30,000 each of the 1¢ and 10¢ printed and 10,000 each of the 25¢, 50¢, \$5 and \$10 and only 1,000 of the \$100. There were no mint remainders of the \$100 stamps and very few of the \$5 and \$10, with the 25¢ also being rather scarce mint.

Stocks of the \$10 and \$100 stamps were replenished in 1949 by a series printed entirely in orange except for the grey control numbers and the values which were in black for the \$10 and red for the \$100. No mint sheets or used sheets or pieces bearing the marginal imprints have been seen, so they cannot be described for the \$10 stamps, but they may be presumed to have been similar to the others. Seven thousand of the \$10 and 1,000 of the \$100 stamps were printed. Only about half of the used copies of the \$100 stamps I have seen were signed and relatively few were cancelled. Since these stamps were used only in the Commission office and remained in their files, it was decided that there was no need for the additional work entailed in cancelling them after they were affixed to the records. There were no mint remainders of these orange \$10 and \$100 stamps.

In 1951, stocks of several denominations were diminishing and a red series was prepared. The panel, seal and wording were printed in red, and the control numbers were in bright blue green for all values except the \$100, which had light violet control numbers. The printer's imprint read: "Pioneer, Inc., --11327" on all the sheets and is in the same color as the control numbers.

Ten thousand copies of the 50¢ stamps were printed but none sold, so used copies of this value do not exist. Twenty thousand copies of each of the \$1, \$5, and \$10 stamps and 5,000 of the \$100 stamps were printed. Not over one-quarter of the printing of any of the values issued were used.

In 1952, the rates were increased to \$2.50 per ton on sweet cherries, but remained at \$1.50 per ton on red tart cherries and apricots and \$1.00 per ton on peaches, prunes and Bartlett pears.

The soft fruit stamps were used through the 1952 season. Beginning with the 1953 season the assessments have been collected on a cash or billing basis by using the Certificates of Transportation in a bookkeeping procedure. Mint stamps still in the hands of shippers at the end of the 1952 season were redeemed at face value by the Fruit Commission for a reasonable period of time and then the mint remainders were demonitized.

A word of recapitulation on mint and used stamps may be well. Nearly all the sheet stamps were cancelled, though occasionally some were missed and appear as "mint without gum." No "mint without gum" stamps appeared in the remainders of any of the stamps. All of the blue and orange printings of the \$100 stamps were used, and, while some were not signed or cancelled, all one may expect to find will have been used and be without gum. The mint remainders of the \$100 red stamps all had gum and, since few of these stamps were signed or cancelled, the sign of their having been used is lack of gum.

The control numbers on each value of each series of stamps started at number 1, the number being repeated on each of the 20 stamps in a sheet of those issued in sheets. The highest control numbers found on all of the issues is compatible with the numbers of stamps printed, whether they were issued in sheets or singly, except for the second 1947 issue. This issue apparently was prepared in haste, and, when defective sheets were found during manufacture, they were replaced by ones bearing higher control numbers rather than by ones that duplicated the numbers on the defective sheets (a most annoying situation for anyone who depended on the sheet numbers as a check on count at inventory time). For example, on the second 1947 \$1 stamps, the highest number expected would be 2500, but stamps bearing control numbers in the 2700's have been seen.

Elbert Hubbard, who bought the mint remainders of the soft fruit stamps from the Fruit Commission, has sent me a small supply of some of these stamps and asked me to make them available to collectors. If you will send a stamped, self-addressed envelope to Fred. E. Carver, 1509 Summitview Avenue, Yakima, Washington, I will be glad to send those values he has made available to me for this purpose as long as my supply lasts.

REVENUE DEAN GEORGE CABOT PASSES ON.

George Cabot, SRS 37, passed away on February 22, 1961, at the home of his eldest son, George Cabot, Jr., in Warwick, Rhode Island.

Mr. Cabot was born in Lawrence, Massachusetts, in 1881, and was interested in stamps since early childhood. He became interested in revenues, with special attention to those of the various states. In 1940 he published his catalog of state revenues, the first general catalog put out since the early twenties. He also has been the author or many articles on the subject which have appeared in a number of different publications.

He has been one of the leaders in the field, and will be missed by his many friends.

NEW JERSEY AGAIN MAKES TROUT STAMPS AVAILABLE

The fish and game division of the New Jersey Department of Conservation has announced that they are now (March 17, 1961) placing on sale the third issue (1955) of the New Jersey Trout Fishing Stamps for collectors to add to their stamp collections. There are two denominations--a \$1.00 blue on white stamp for resident fishermen, and a \$5.00 black on pink stamp for non-resident fishermen, which may now be purchased at reduced prices.

The stamps come in sheets of ten, each stamp in the sheet being fully perforated. Collectors may purchase them in single sets, blocks-of-four sets or in full sheet sets. The set of two stamps (\$1.00 and \$5.00 denominations) is offered at 50¢, blocks of four at \$2.00, and in full sheets at \$5.00.

Remittances should be made by check or money order, payable to the New Jersey Division of Fish and Game. Postage stamp payments cannot be accepted because of accounting problems. Orders should be sent to: Trout Stamps, Division of Fish and Game, 230 West State Street, Trenton 25, New Jersey.

All revenue received from the sale of these stamps is used for fish and game management.

The opportunity to secure this third issue of Trout Stamps in mint condition is limited to requests received before June 1, 1961. Present plans are to destroy any remainders of this limited issue after that date, as was done with the two previous issues.