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Interesting stamp facts about--

MINNESOTA

--circa 1950, Regulation #2

- TAX RATES:** Liquors (per gallon)- Unfortified Wines 14 to 21%: 30¢; 21 to 24%: 60¢; all other Liquors: \$1; Beer (per barrel): 3.2% or less- \$1, over 3.2%- \$2.
- MALT LIQUORS** containing under  $\frac{1}{2}\%$  alcohol by volume were tax exempt.
- LIQUOR STAMPS** called for were 5/8¢, 1¢, 1 $\frac{1}{4}$ ¢, 1 7/8¢, 2¢, 2 $\frac{1}{2}$ ¢, 3¢, 3 3/4¢, 4¢, 5¢, 6¢, 6 $\frac{1}{4}$ ¢, 7 $\frac{1}{2}$ ¢, 8¢, 10¢, 12¢, 12 $\frac{1}{2}$ ¢, 15¢, 20¢, 25¢, and 30¢.
- LOCAL OPTION** could be exercised by cities and counties on their 'wet' or 'dry' status. Evidently some cities had their own tax on beer.
- BEER STAMPS** required for cases and barrels were: 3.2% or less- \$.03629, .06451, .07258, .09677, .14516, .125, .25, .50, and \$1. Stamps for beer over 3.2% alcohol were double these values.
- BEER BOTTLE** stamps called for were: 3.2% or less- \$.0032 (12 oz. bottle) blue and \$.0064 (24 oz. bottle) purple. Over 3.2%- \$.0064 (12 oz. bottle) red and \$.0128 (24 oz. bottle) green. These stamps were issued without denominations and read "Liquor Control-- etc."
- PURCHASE** of the stamps was limited to instate and outstate wholesale distributors.
- "PETERSON"** stamps combined the formerly required "Certification Label" with the tax stamps. As a result, the lengthy certification (of purity etc.) was incorporated into the tax stamp design and a surtax of 1¢ per stamp charged for the certification.
- "MEDICAL CERTIFICATION"** labels at 1¢ each, also, were required on all containers of medical liquors and were sold only to Minnesota manufacturers and distributors.
- CASE LABEL** stamps were required on all liquor imported from outstate, in addition to the regular tax stamps. Cost was also 1¢ each.
- STAMP AFFIXING** was to be in such a manner that nothing else on the container was touched or covered, according to regulations.
- PAID DEFAACEMENT** of stamps by State Inspectors cost \$1 per hour plus mileage and expenses. If that puzzles you, it's for legal defacement of stamps on liquors to be shipped outstate, when a refund of the stamp tax is desired. The liquor distributor must, in addition, pay the manufacturing cost of the stamps so defaced. --Want any of your stamps legally defaced??
- AFFIXING TIME** of the stamps was supposed to be before the first sale was made, except on wines under 25% alcohol in volume. Stamps could be affixed to them at any time prior to the final sale to a consumer!
- WHO KNOWS--** What are the "Package Stamps" for "Foreign and Imported Liquors"? What cities of Minnesota issued their own beer or liquor tax stamps?

---Elbert S. A. Hubbard  
SRS Director