

SYNOPSIS

U.S. First Issue “Playing Cards” Revenue Stamps and Uses (1862-67)

Purpose

This revenue exhibit illustrates the diverse legally and illegally uses for the **only** U.S. First Issue Revenue stamp designated for a specific manufactured good; “Playing Cards.” These stamps were produced to collect the taxes imposed by the Revenue Act of 1862 following the start of the U.S. Civil War. The initial intent of the six “Playing Cards” stamps was to **ONLY** collect the tax on decks of playing cards. The exhibit shows examples of “Playing Cards” stamps on deck wrappers as well as with playing card manufacturer cancels. The “Playing Cards” stamps were also used to pay the proprietary tax on photographs and stereoviews (14 examples and one with a block of six 5¢ “Playing Cards” stamps) and on perfumes, medicines, and other concoctions are shown starting at the end of Frame 2.

But the above represent only a small fraction of “Playing Cards” stamp applications. More “Playing Cards” stamps survive on documents for which they were never intended to be used on. This exhibit shows over 45 taxed documents that have “Playing Cards” stamps illegally applied to documents such as agreements, checks, and receipts. The reason for the improper use was that less than three months after the Revenue Act of 1862 went into effect, the act was amended to allow any correct denomination stamp to be used on any item. There was a caveat that proprietary stamps were exempt. The exception was not abided by as frames 3 and 4 show documentary items that were illegally taxed using “Playing Cards” stamps.

When “Playing Cards” stamps were unavailable, other revenue stamps called provisional, were precanceled by the playing card manufacturers and attached to the box or wrapper of cards. Also, during this period, the 4 largest playing card companies utilized their own privately printed tax stamps which are also shown at the end.

Just as every cover has a story to tell, so do the cancels and documents in this exhibit. Extensive research went into retrieving details about the people, places of employment, and locations referenced on the taxed items. This information was discovered from the U.S. Census, Civil War military records, newspaper articles, county and state history books, and the internet.

Material Highlights

Early Matching Usage (EMU) is a term coined by Mike Mahler in *A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era* for a revenue stamp that was used before June 30, 1863 (or 9 months after the act was in affect) for its original intended use. In this exhibit, green highlights have been placed around EMU stamps that were canceled within **three months** of the stamp’s issuance by playing card manufacturers.

Several items deserve special attention. Large multiples of these stamps were seldom used and 5 out of 6 of the largest blocks are shown while the remaining one is the 2nd largest known block. The exhibit does show 9 playing card wrappers with tax stamps, yet these temporary card holds were usually thrown away when the decks were opened or most certainly destroyed when the cards were worn out. However, taxed documents were kept for decades if not a hundred years at the bottom of a desk drawer or in a folder. In this exhibit throughout Frames 3 to 6, illegal uses of “Playing Cards” stamps are shown on documents and in many cases in combination with other 1st Issue Revenue stamps.

The use of 1¢, 3¢, and 4¢ “Playing Cards” stamps on documents is rarely seen, yet in Frame 4 each of these stamps were illegally used on different promissory notes. Also, in Frame 5 is a 4¢ playing cards stamp on a delivery receipt of all things, a coffin. Lastly, the end of the exhibit shows provisional stamps used when the “Playing Cards” stamps were unavailable both on and off wrappers.

Organization

The exhibit is laid out vertically for the viewing pleasure of the observers as well as the jury. With a vertical layout the viewers may read all pages by moving from left to right **ONCE** (not 3 times) thereby, saving time, shortening the distance traveled, and not backing into other viewers in an effort to fully examine this exceptional exhibit.

Informational Sources (in the order of recommended reading)

IT’S A WRAP! U.S. Revenue Stamps Used on Playing Cards 1862 – 1883; Kristin Patterson, 2003. Tax stamps, lists of cancels, historical details, and statistical information on revenue stamps used on playing card decks.

A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate; Michael Mahler, 1999. A study of the usage of the U.S. Revenue stamps that was required on documents.

United States Civil War Revenue Stamp Taxes; Michael Mahler, 1988. An in-depth compendium of U.S. Congress Civil War statutes, decisions, rulings, and correspondence pertaining to U.S. documentary and proprietary taxes.