

The Saint Louis Proprietary Provisionals of July, 1898 and the Companies that Used Them

Exhibit purpose: To show the provisional tax stamps used by ten Saint Louis companies in July, 1898. Some additional information on, and artifacts from, those companies during or around the tax period, 1898-1901, will be included.

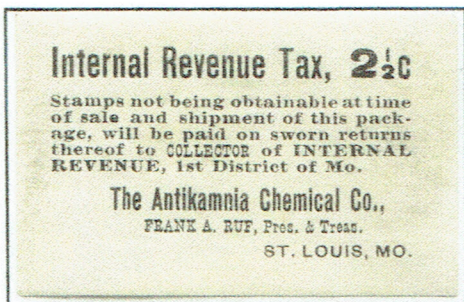
Background: The Spanish American War tax act was signed into law on June 13, 1898, effective July 1 of that year. One new tax imposed in the act covered "medicinal proprietary articles and preparations."

Ten medicine companies in Saint Louis (and one in Macon, Georgia) were concerned that government stamps would not be available by July 1. The local Collector of Internal Revenue agreed to allow them to print their own stamps and pay the proprietary tax by sworn returns for several weeks, until sufficient government issues became available. No other companies are known to have made a successful arrangement of this kind with the Internal Revenue Service.

Use of the provisional stamps ended on or around July 21, 1898.

The tax depended on the price of the product.

Selling Price	Tax
5¢ or less	1/8¢
over 5¢, through 10¢	1/4¢
over 10¢, through 15¢	3/8¢
over 15¢, through 25¢	5/8¢
each additional 25¢ or fraction thereof	5/8¢



Unused Antikamnia Chemical Company provisional.

Right: Antikamnia advertisement from an 1898 pharmaceutical journal.

The IRS ruling mentioned in the ad held that the tax was contingent on the unit price (\$1) at which Antikamnia sold products to druggists, who then used them in compounds sold to the public at various prices.

2½ cts Correct!

COMMISSIONER SCOTT

Under date of September 24th, 1898, wires to
the following effect, to

*THE ANTIKAMNIA CHEMICAL COMPANY,
ST. LOUIS, MO.*

"Have instructed Collectors of Internal Revenue that all Antikamnia stamped at the rate of two and one-half cents per ounce is properly stamped."

THE TRADE will therefore, take notice, that all Antikamnia Preparations are to be stamped two and one-half cents **ONLY**, and to avoid any confusion, we stamp every ounce, as required by law, before shipping.

The price remains **\$1.00** per ounce, as heretofore, **INCLUDING STAMPS.**

The Antikamnia Chemical Company
FRANK A. RUF, PRES. & TREAS.

Exhibit Plan: Five of six varieties of wording on the stamps were used by Saint Louis companies: they are grouped by wording here. (Type V is assigned in the Scott *Specialized* catalog to the Macon, Georgia provisional, not in this exhibit.)

Type I	Antikamnia and Phenique	pp 2 - 4	Fourteen provisional stamps shown are currently believed to be one of a kind. These are identified by a double framed box and a ✓ at upper right.
Type II	Van Dyke	p 5	
Type III	Fairchild, Lambert, Milliken, Walker	pp 5 - 8	
Type IV	Prickly Ash Bitters and Meyer Brothers	pp 9 - 11	
Type VI	Sayman	p 12	

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The Saint Louis Proprietary Provisionals of July, 1898 And The Companies That Used Them

The purpose of this exhibit is to show the provisional propriety revenue stamps issued by ten companies in Saint Louis, Missouri to meet the July 1, 1898 deadline for applying tax stamps to medicinal preparations. Other information on the companies involved is included to round out the picture.

Background. The ten companies that used provisionals feared that government-issued stamps would not be available to meet the July 1 deadline. By special arrangement with the local IRS Collector they were allowed to print and use provisional stamps in conjunction with sworn aggregate tax returns in order to satisfy the requirement. The Collector specified the wording to be used on the stamps, although there were minor variations by company in the ones produced.

Plan of the Exhibit: The month of use was the same for all companies, July of 1898. Two companies with one stamp and scant information are shown on one page to conserve space.

Challenges. Many of these stamps are known in one or two copies only. Assembling the group shown here was the first challenge. It includes all of the known Saint Louis varieties, a total of 37. I also own the only known copy of the Macon, Georgia stamp but it is not included because it was not used by a St. Louis company. This is the first time that all of these stamps have been represented in one collection.

An exhibiting challenge is that if one page was used for each company there would be only eleven pages counting the title page, and some of those pages would have only one small and rather unimpressive stamp on them. To avoid this, other material on each company is included, so far as any could be found. As far as possible this is limited to the tax period, 1898-1902, or at least 1890 to 1910.

The next problem is that very little is known about several of the companies, even after a diligent search of material owned by the Missouri Historical Society. It is quite possible that one or two were primarily engaged in the production of alcoholic beverages being presented as medicinal preparations to achieve a lower tax rate. This suspicion was strengthened by finding in local business directories for 1893 and 1918 one of them, the Van Dyke Bitters Company, listed only as a wholesale liquor dealer.

Where possible, cancels on government-issued revenue stamps used in the tax period are shown as supplementary material. However, in many cases the cancels for a company have not been identified, as they could have been something like "W.P.C. - 1899" which could refer to many different companies. Anything along this line shown here has been identified as having been used by the company in question with certainty or strong probability.

Balance was also a challenge. One company, Antikamnia, left behind quite a lot of interesting material, while several others left little that is identifiable. Several lie in between these two extremes. Please view balance considering this.

Also note that in the 2012-14 Scott Specialized catalogs the denomination of the 1¼¢ green Meyer Brothers stamp is erroneously listed as being 1½¢. It was listed correctly in the 2008-11 catalogs and is listed correctly in the 2015-20 catalogs.

Knowledge. I wrote the essay in the 2008 Scott Specialized that appeared the first year these stamps were listed, based on anything I could find written on them in the past and my own conclusions. I have attempted to find out as much as possible about the companies involved by consulting records in Saint Louis plus other sources.

Completeness. As mentioned, this exhibit includes examples of all known Saint Louis provisionals. Other stamps mentioned in writings early in the Twentieth Century may or may not exist, as explained in the first reference below. All thirty seven of the listed St. Louis stamps are included in this exhibit.

Highlights. I acquired my first Saint Louis Provisional stamp in about 1956. I have been informally tracking this material when offered for sale for more than 30 years. No formal inventory or census is known. Virtually all of this material is rare, with the possible exception of the 2½¢ Antikamnia, the 2½¢ red Lambert Pharmacal and the series of black Meyer Brothers stamps. Even these are far from common.

One or two of a kind stamps in this exhibit are:

Fairchild Chemical Laboratory Co.,
Meyer Brothers Drug Co. in green,
All eight Phenique Chemical Company stamps except the 5/8¢ on yellow paper, of which I am aware of three copies,
T.M. Sayman,
Walker Pharmacal Co.

As the exhibit includes fourteen provisionals that are the only known copies, it would be impossible to duplicate.

References:

Ivester, Hermann, *The Saint Louis Provisionals*, Scott Specialized Catalogue of United States Stamps and Covers, 2008 edition, p. 597-601. *Best and most current reference. General background and some technical data.*

Other references for more background are listed below.

Nast, Charles A., *A New and Complete Catalog of the Revenues of the United States, Embracing all Documentary and Proprietary Stamps... and a List of all Known Varieties of Provisional ... Stamps of the Spanish American War period*, ca. 1907, Geo. J. Carter, Publisher.

The Nast catalog is the first and only catalog listing prior to the 2008 Scott Specialized. 20 varieties listed or referred to on the 19th unnumbered page.

Nast, Charles A., *St. Louis Provisionals of 1898*, Year Book of the United States Revenue Society, Second Annual publication, Dec. 1908. 27 varieties listed or referred to on page 23.

Joyce, Morton Dean, *Provisional Proprietary Labels Produced and Used in 1898*, Scott's Monthly Stamp Journal, Dec. 1970. 32 varieties listed or referred to on pp. 291-97.

Note the progression of number of varieties from 20 in 1907 to 27 in 1908 to 32 in 1970. The current Scott listing has 37 varieties, only one of which is due to the same stamp being printed on two types of paper.