



TAXATION IN THE LAND OF ENCHANTMENT

The State Tax Stamps of New Mexico



Dating back to the late 1920s, New Mexico has a long and rich history of using tax stamps to show payment of state taxes on a variety of items. New Mexico used three basic categories of tax stamps:

- Agricultural
- Alcohol
- Tobacco

The first New Mexico tax stamps were issued in 1929 to fund inspections to ensure the quality of both feed and fertilizer. The agricultural theme later continued with stamps for eggs and honey.

As have all US states, New Mexico taxed alcoholic beverages, issuing tax stamps for three classes of product:

- Beer (labeled as "Malt", "Malt Tax", or "Malt Beverage")
- Liquor
- Wine

Additionally the following tobacco products were taxed:

- Cigarettes
- Tobacco (for pipes, snuff, or bulk packages for "roll your own")

Today, cigarettes are the last remaining product using tax stamps in New Mexico. Collection of taxes for all other products is done primarily by either monthly or quarterly administrative reporting.

The purpose of this exhibit is to provide an introduction to New Mexico's state tax stamps.



TAXATION IN THE LAND OF ENCHANTMENT

The State Tax Stamps of New Mexico

New Mexico state records detailing the start and end of when tax stamps were used are very limited. The years of use are derived from printed cancelation dates on used stamps, from public laws and published accounts in stamp collector's newspapers spanning the 1930s – 1960s. Further research on years of use is ongoing.

AGRICULTURAL TAX STAMPS



Eggs

194? – 196?

Feed & Feed Tags

1929 – 1957?

Fertilizer & Fertilizer Tags

1929 – 1957?

Honey

1941 – 1957



ALCOHOL TAX STAMPS

Beer

1938 – 1954?

Liquor

1934 – 194?

Wine

1937 - 1954



TOBACCO TAX STAMPS

Cigarettes

1943 – Present

Tobacco

1943 – 1949?



HUNTING & FISHING STAMPS

Hunting & Fishing

1975 - 1995

Agricultural Tax Stamps

Egg Stamps

Eggs sold in New Mexico paid a tax of 1/3rd cent per dozen. Money raised from this tax paid for inspectors to ensure the quality of the eggs sold in New Mexico.

Two basic kinds of "stamps" were used for the dozen egg containers. The first style was printed in rolls of 3,000. The blue and pink stamps below are from this series. Each grade was printed on a different color paper. Grade AA was blue, Grade A was pink, Grade B was cream, Grade C was yellow, and Unclassified was green.

The second style was simply a continuous tape roll, cut and dispensed by a machine.

Each one dozen egg container received one tax "stamp".



Grade "AA" Large



Grade "A" Medium



Generic Egg "Tape"

Agricultural Tax Stamps

Feed Stamps

Another of the agricultural inspection stamps, "feed" stamps also paid for personnel to inspect animal feed sold in New Mexico. These inspections worked to protect the safety of the human food chain from unauthorized materials and chemicals in animal feed. The tax rate was 12 cents per ton!

New Mexico tax stamps offer two interesting error items for the stamp collector. The first is a printing error where the "50" (for 50 pounds) was printed upside down during printing.



Normal "50"



Inverted "50"

New Mexico also had stamps for bulk shipments of feed including stamps for 500 pounds, 2,000 pounds, 10,000 pounds, and 20,000 pounds of feed.

Only 4 copies each of the 10,000 and 20,000 pound stamps are known.

This stamp certifies that the inspection fee has been paid in
New Mexico on
10,000 lbs. BULK COMMERCIAL FEEDING STUFFS
and the sale of this feed authorized subject to the provision
of the
New Mexico Commercial Feeding Stuffs Law

Firm Name.....
Date..... Invoice No.....

This stamp must be imprinted with firm name of seller,
dated and attached to invoice at time of sale.

New Mexico State Department of Agriculture
FEED & FERTILIZER CONTROL OFFICE
State College, New Mexico

10,000 Pound Bulk Feed Stamp

Agricultural Tax Stamps

Feed Tags

Sellers of feed had two options to show their payment of the tax.

The first option allowed the use of the tax stamps placed on the analysis tag, which usually was sewn into the top seam of the bag.



Tax stamp on piece of analysis tag.

The second option was to purchase preprinted feed tags with the weight printed on the tag, which then had to be attached to the bag.

Preprinted feed tax tags were available for 25, 50, or 100 pounds.



50 Pound Feed Tax Tag

Agricultural Tax Stamps

Fertilizer Stamps and Tags

Fertilizer was taxed at 25 cents per ton – twice the rate of the feed stamps. As with the other agricultural taxes, the tax paid for inspectors to ensure safety of materials entering the human food stream.

Inspectors verified product labels and advertisements for false or misleading statements and collected samples of fertilizer and soil conditioners to ensure that manufacturers met their guarantees shown on the analysis tags, and that products were safe.

Each bag of fertilizer sold in New Mexico had to either have a stamp on the analysis tag, or use one of the official New Mexico fertilizer tax tags.

New Mexico issued fertilizer tax stamps for 5, 25, and 100 pounds.



5 Pound



25 Pound



100 Pound

New Mexico tags were issued for 25, 50, 100, and 125 pounds.



125 Pound Fertilizer Tax Tag

Agricultural Tax Stamps

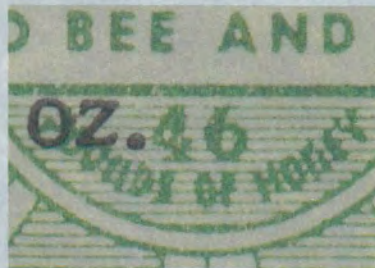
Honey Stamps

Honey sold in New Mexico paid a tax of ¼ cent per pound. The tax money raised paid for agricultural inspectors to ensure the health of the bee hives located in New Mexico. Hives also had to be inspected before they could be imported into New Mexico. Bees play a direct role with pollination of important food crops.

The second of two known stamp design and printing errors on New Mexico stamps occurred with the honey stamps. The 46 ounce (oz) stamp was actually designed and printed as 46 pounds. The "OZ" overprint was used to fix the stamps incorrectly printed with "pounds".



46 Ounce
Error in Design; "Pounds"



Close-up Scan

Honey tax stamps were issued in a range from 8 ounces to 60 pounds!

First Series (1941)

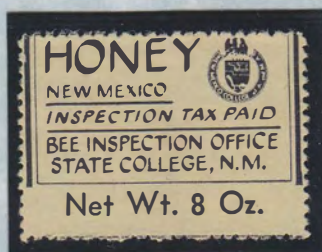


8 Ounce



60 Pounds

Second Series (1945)



8 Ounce



60 Pounds

Alcohol Tax Stamps

Beer Stamps

Although New Mexico taxed beer, all stamps used the terms "Malt", "Malt Tax", or "Malt Beverage." They were first issued in 1934, and were believed to be used until the mid-1950s.

The 1934 beer tax rate was \$1.00 per barrel. The 25 and 50 cent stamps shown below paid the 1934 tax for one quarter and one half barrels of beer. In 1937, the rate increased to \$1.50 per barrel and remained unchanged through the mid-1950s.



25 Cent ¼ Barrel Stamp



50 Cent ½ Barrel Stamp

One of the unusual designs of the New Mexico beer stamps was for the 11 cent strip stamp. This stamp was designed to "seal" a case of beer so it couldn't be opened without destroying the stamp.



11 Cent "Case" Stamp



Alcohol Tax Stamps



Beer Stamps

Overprinted Issues – True Beer Rarities!

Two of the beer issues were actually overprints on then existing liquor tax stamps. These two issues are extremely difficult to find and easily have the highest catalog value of all New Mexico beer stamps.



Enhanced Close-up Scan



5 Cent Liquor with "MALT" Overprint
Less than 10 copies known

The "MALT" overprint on the 5 cent liquor stamp paid the rate for a one gallon bottle of beer (also known as a "Picnic Beer" container).



3 of the 6 or 7 known copies (1 may be double counted)
Only known multiple

The "3 1/2" overprint issue was intended to be used with a 7 1/2 cent stamp to pay the 11 cent tax for a case of 24-12 ounce beer bottles.

Printing the 11 cent strip stamp eliminated the need for this overprint.



Alcohol Tax Stamps

Beer Stamps

In addition to the normal beer (malt) tax, New Mexico had an "Alcoholism Tax" which was paid in addition to the beer tax. The "1/2" cent stamp paid the alcoholism tax for a half case of 12 twelve-ounce beers. The 11 cent stamp paid the normal beer tax for 38 seven-ounce beers (sometimes called "lady beers" - originally intended target for the smaller bottles).



1/2 Cent Alcoholism Tax Stamp



11 Cent Beer Case Stamp

Later designs were printed as decals, replacing the paper stamps.



11 Cent Decal



Two Decals Pay Case Tax (12 Cents)
and Alcoholism Tax (1 Cent)

Alcohol Tax Stamps

Liquor Stamps

First issued in 1934, New Mexico's early liquor stamps pose a challenge to the specialist collector due to the many known color shades. Stamps are known from pale salmon, various oranges, and run almost to a pale red. This variation is attributed to multiple reprintings and lack of a consistent quality control for the printing colors.

In total, there were six different designs issued from 1934 through 1954.



Examples of the first (1934) series showing the wide variation in colors.



1937 Series



1938 Series



1940 Series



1945 Series



Pane of the 1954 Series

Alcohol Tax Stamps

Wine Stamps

From 1937 until sometime after 1954, New Mexico issued four different series of wine tax stamps.

Prior to the 1954 issue, wine stamps were denominated by their value in cents.



First Series 2 Cent



Second Series 24 Cent



Third Series 5 Cent

In 1954, wine stamps transitioned to volume based denominations. The 1954 stamp series ranged from "12 oz. or less" to "½ gallon".

Fourth Series



Close-up Scan



"12 Oz or Less"



"½ Gallon"



Close-up Scan

Today, the tax rate for wine in New Mexico is 45 cents per liter (\$1.70 a gallon).

Tobacco Tax Stamps

Cigarette Stamps

New Mexico first started taxing cigarettes in 1943. Water transfer decals and "Meters" were used instead of traditional paper stamps.



First Series



Second Series



4 Cent Tax "Meter"

Cigarette tax is New Mexico's last remaining tax stamps. These modern "stamps" are heat transfer decals, known as "fusions". The current tax rate is \$1.66 per pack of 20 cigarettes.

The state excise stamp is used in normal retail outlets (not on tribal land) and reflect the state tax has been paid for that pack of cigarettes.



In use 1980s



In use 2012

The tax-credit stamp is for use on tribal/pueblo lands where the tribe has its own state authorized cigarette tax. Only pueblo members are allowed to purchase these cigarettes. Tax paid from these sales stay with the pueblo, and do not go to the state.



2006 Tribal Stamp



Current Tribal Stamp

Tobacco Tax Stamps

New Mexico City Cigarette Stamps

Not to be outdone by the state, several New Mexico cities passed local ordinances requiring city cigarette taxes to be paid in addition to the state tax.

Today, New Mexico state law prohibits local jurisdictions from taxing cigarettes – only the state and tribes have the authority to tax cigarettes.

Cigarette tax stamps have been verified from Clovis, Santa Fe, and Taos. Hobbs and Portales have been reported to have cigarette tax stamps, but no surviving examples are known.



Block of 10 Clovis 1/2 Cent Stamps
Only example known of this stamp.



Santa Fe 1 Cent Stamp



Santa Fe 1 Cent Stamp



Santa Fe 1 Cent Stamp



Taos 1 Cent Stamp

Tobacco Tax Stamps

Tobacco Stamps

Tobacco tax stamps include some of the most colorful designs of New Mexico's tax stamp series, including multicolor designs.

From 1943 through 1949, there were three series of tobacco stamps ranging from 1 to 50 cents. While the cigarette tax was for the final manufactured product (a pack of cigarettes), the tobacco tax covered loose tobacco, chewing tobacco, snuff, pipe tobacco, and tobacco for rolling your own cigarettes.

1937 Series



Close-up Scan



2 Cent



25 Cent



Close-up Scan

1947 Series



Close-up Scan



3 Cent



50 Cent



Close-up Scan

1949 Series



Close-up Scan



4 Cent



10 Cent



Close-up Scan

Hunting & Fishing License Stamps

Although not technically tax stamps, hunting and fishing license stamps are avidly collected as well. New Mexico issued stamps for both hunting and fishing.

1993 NEW MEXICO WATERFOWL STAMP

FEATURING THE BERNARDO WATERFOWL MANAGEMENT AREA



1993 Waterfowl Sheet



1974 Trout Stamp



1982 Trout Stamp