

The ARTIST TAX on Highly taxed items SYNOPSIS

The purpose of this exhibit is to highlight a little published, little known and short lived tax on photographs to help fund the civil war. The tax on photographs lasted only two years, from August 1, 1864 to July 31 1866.

The exhibit will show only highly taxed items from 75 cent to 10 cent tax rates. Higher rates come from the total cost of the item which include cases, colorizing, blowups and frames. Anything above 10 cent tax and above can be considered very rare to extremely rare. Higher costs resulted in a tax of five cent per dollar of purchase price.

According to Horton (2) 95 percent of taxed items, two and three cent rates (cost under 50 cents), are tintypes and CDV's. My experience is that this is too low probably around 97 percent. He has 10 cent rate at .5 percent and above 10 cent at 2 percent. I think that above 10 cent is less than 1 percent. His book only shows a 15 cent on a lantern slide and a 1 dollar on a tintype for high rates. Baryla (1) shows a photo with a 40 cent rate and a photo with a 15 cent stamp. Baryla (3) shows a 25 cent stamp (no longer on a photo) and a 20 dollar stamp, used to pay monthly fees.

Cancellations were not required to tie stamps to photos just to cancel the stamps used. Almost one half of all taxed photos have no identification as to who the photographer was, the rest list the photographer and often the city they worked in.

Rare items in the exhibit:

- Large photos of which less than 200 exist
- 75 cent rate on tinted photo of Sir Isaac Newtons granddaughter.
- 50 cent rate
- 40 cent rate
- 25 cent rate
- 24 cent rate of family photo in case
- 20 cent rates including solo usage
- 15 cent rate lantern slide
- 15 cent rates
- Many 10 cent rates.

The stamps used were not limited by law: while proprietary stamps were not to be used for documentary purposes, documentary stamps could be used on propriety items like photographs.

I have been collecting photos for about 9 years and exhibiting for over 5 years. The examples for this exhibit come from my collection of over 1700 images and have taken me 7 years to put together for exhibiting and have come from many sources: photo dealers , revenue dealers, estate sales, E-bay, and antique malls .

Bibliography

1. Baryla, Bruce. 1997, *Catalogue of Civil War Photographer Revenue Stamp Cancellations (in CD format).*in APRL
- 2.Horton, David. 2006, *Exposing America: Photographs From August 1 1864 through July 31 1866.*
- 3.Baryla,Bruce "The Civil War Sun Picture Tax" *Eight frame award winning exhibit at [revenue-collector.com/newest pages](http://revenue-collector.com/newest_pages)*

THE “ARTIST “ TAX HIGHLY TAXED ITEMS

The term “Artist” was used by many early photographers.

The purpose of this exhibit is to show examples of highly taxed photographs prepared and cancelled by artists/photographers.

As part of a broad tax to defray the cost of the U.S. Civil War, a tax was imposed on photographs beginning August 1, 1864 and ending July 31, 1866. The tax was based on the total retail price of the photograph which included its case any coloring and any enlargement or modifications.

Less than 26 cents	2 cents tax
26 cents to 50 cents	3 cents tax
51 cents to 1 dollar	5 cents tax
Each additional \$1 or fraction	5 cents tax

Photographs were included in Schedule C of the tax code for Proprietary items. There were no stamps specifically issued to pay this tax. First issue stamps were issued for a vast range of taxes that went into effect October 1, 1862. The stamps were all inscribed for the type of tax to be paid. Many of the photographers used first issue Proprietary stamps but because of a change in the law, after December 25, 1862, any first issue stamp could be used to pay the tax.



Tintype photo of man dated Oct 3 1864 with manuscript cancel. Two 5 cent inland exchange stamps pay the 10 cent tax. A faint circular outline shows this was installed in a case which added to the overall cost.

Reverse of tintype of man sitting on chair leaning on a table.

Shown at 75%.

