

A Brief History of Sales Tax Token & Scrip Collecting

Monte C. Dean (R-384)

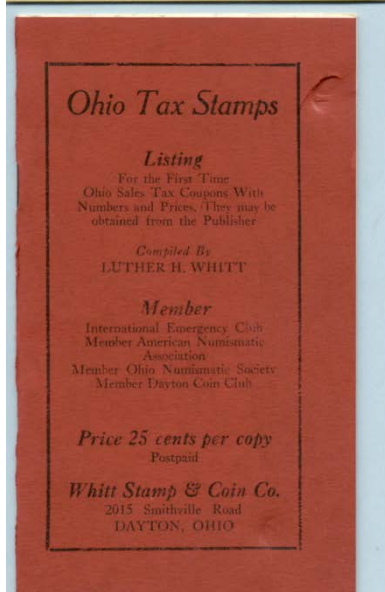
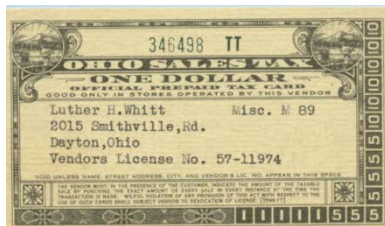
During the 1933 to 1935 period more and more locations and states decided to implement a sales tax and many of them considered or contrived the use of sales tax tokens to help with that collection. Almost immediately there were those who decided these small bits of metal, cardboard, and paper might form an interesting collection.

Much of the information we know today can be attributed to the untiring effort of the many previous collectors and researchers who have left us a legacy of knowledge about this field of study. If we appreciate these fine folks as individuals who enjoyed this one aspect of life as we do, and by their examples set high standards for accuracy, honesty, and dedication, we cannot fail to follow their examples and be rewarded with the passion they engendered in the pursuit of this wonderful past time.

By 1935 the very first dealers began to issue price catalogues and lists specifically dedicated to sales tax tokens and scrip. Perhaps the earliest dealer, known only from the few price lists that still exist today, was L. David Reese of Denver, Colorado.

Mr. Reese issued dozens of price lists offering sales tax tokens and scrip during the 1935-1937 period. In many instances he ordered his supply directly from the State comptrollers for face value plus postage, and was able to sell them for many times that initial investment.

Several of Mr. Reese's price lists from 1936 are shown at the right.

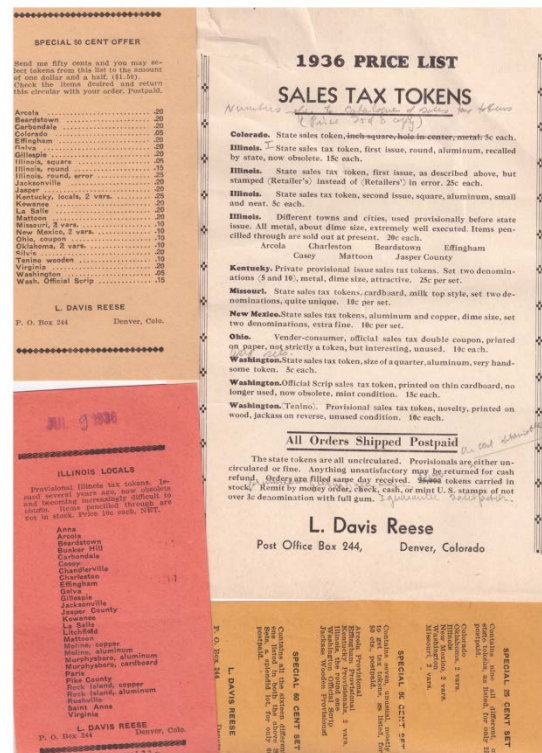


Another of the very earliest dealers who recorded some of the initial research on many subjects pertaining to sales tax stamps and coupons was Luther Whitt of Dayton, Ohio.

The book shown at left also shows one of the Ohio SPCs (State Punch Cards) which Mr. Whitt produced during the time of their use. That SPC is very sought after, primarily because it came from this early author on this subject.

To the left is; *Ohio Tax Stamps*, by Luther H. Whitt, 1st Edition, 1938 from the Independent Press, Dayton Ohio, 22 pages. 3" by 6" red soft cover. This is one of the very first attempts to give a concise listing of known issues, although no attempt was made to list rarity or value.

Above right is one of Mr. Whitt's post-cards sent out June 9, 1938.



SUMMER SPECIALS	
1909-S Indian Head Cents, Fine	\$1.50
1864 Cents, L on Ribbon, Very Good	1.45
1877 Cents, Good-Rare	1.40
8 Wooden Nickels, Unc.	.40
California Sales Tax, The Provisional Issue of 1933, Card or Strip, 30c each or both for 50c.	
Note: The above two Tokens are VERY RARE, and this is the first time they have ever been offered.	
1933 Pedley-Ryan Silver Dollars, Unc. Rare	1.55
Foreign Paper Money, Crisp	each 1c
1932 Washington Quarters	Bril. Unc. .40
Silver Dollars, the scarce CC Mint, Very Good to Fine, Dates my selection,	
This is the last year of the Buffalo Nickel. Have you these Scarce S Mint Dates, 1914, 15, 21, 24, 26 and 31. If not, I can supply them.	
Very Good to Fine	each 20c
100 Mixed Ohio Sales Coupons	.10
Orders over \$2.00 Post Paid Everything Guaranteed. I have a nice stock of Coins, Stamps, Scrip, Tokens, Medals and Paper Money. Let me know what you need and I'll quote prices that will suit your pocket-book.	
LUTHER H. WHITT NUMISMATIST & PHILATELIST 127 MC DANIEL STREET DAYTON, OHIO MEMBER AMERICAN NUMISMATIC ASSOCIATION	

Save for reference

A CHECK-LIST
OF SALES TAX TOKENS OF THE UNITED STATES
(Tax tokens are also known as saleable
money, snidgets, taxies, chits, jiggers)

Compiled and published by George W. Magee, Jr.
6388 Overbrook Avenue, Philadelphia, Pa., U.S.A.
Price - 25¢ per copy.

Why Are Tax Tokens Used?

Mr. Hubert R. Gallagher in State Government, Sept., 1935, says:
"How is it possible to administer a one, two, or three per cent sales
tax on sales of less than fifty cents?"
In states where there is no tax on small sales, customers can
evade the payment of the tax by splitting purchases. When using some
form of the tax token, more exact justice is rendered in small sales
to all parties concerned.

Government Attitude toward Tax Tokens

On August 6, 1935, consideration was given to the issuance of a
half cent coin by the government, but the plan was dropped. The Treas-
ury stated that the coinage of tokens by the states was unconstitutional
but that the matter of prosecution would rest with the Department of
Justice, which has made no objection to date except where the tokens
resembled U.S. coins. (See item 1 under "Illinois" in the check-list.)
See "Small Coin Bill" United States House, Nov. 16, 1935.

About This Check-List

So far as the compiler of this check-list knows, there is no simi-
lar list of this nature available. It is felt that such a list will
fill a long-felt need among collectors and others interested in numis-
matics, especially since the widespread issuance of tokens passages
eventual coinage of money in denominations smaller than one cent. Hence
the preparation of a careful catalogue of these early issues of tax
tokens will be of considerable historical value to later-day collectors.
Most of the data appearing in this list has been obtained first-
hand, by correspondence with the agencies which issued the tokens. The
material as here presented is far from complete in many cases, and de-
spite the care which has been taken, no doubt there are inaccuracies
and omissions.
The compiler will appreciate the comments and corrections of
serious collectors. Subsequent editions of this list will appear peri-
odically, so if you have information or new listings which you feel
should appear in this list, kindly communicate with the publisher at
the address given above.
A brief mention should be made here of the Ohio Proprietary Sales Tax
Vouchers which are included in the check-list. Many persons believe
that these coupons take the place of tax tokens, hence should be listed
as of interest to the collector.
Sizes are given in the United States Standard Scale, a description
of which will be found elsewhere.

Copyright, 1936, by George W. Magee, Jr.
All Rights Reserved. No part of this historical
sketch or check-list may be reproduced in any
form whatsoever without permission in writing
from the publisher. (First Edition.)

Invited in Oct - Sept 9-1936 ✓
Date Aug 29/36


From:
Association of Commerce
Pekin, Ill.

Total number of PEKIN tokens issued 159,000

Approximate date of issue Apr 1933
month - year

Number of tokens left on hand 5,000

(This data needed for catalogue on sales
tax tokens.)

 **STATE OF ALABAMA**
DEPARTMENT OF REVENUE
MONTGOMERY 2, ALA.
May 2, 1946

Mr. George W. Magee, Jr.
6388 Overbrook Avenue
Philadelphia, Pennsylvania

Dear Sir:

We have your letter of April 23 with reference to sales
tax tokens. This is to advise you that 2,500 sales tax tokens
similar to the No. 1 sample were forwarded you by parcel post on
May 1. We sent you a larger quantity of tokens than ordered due
to the fact that postage is paid by this office.

The tokens now used by this office come from the manufac-
turer packed 500 to the box. In the redemption of tokens by this
office, the tokens so released, are counted and packed in rolls of
fifty. However, these latter tokens are all used tokens.

We do not separate tokens of various designs and there-
fore are unable to furnish any tokens except similar to design
No. 1 which, as stated, have been mailed to you.

Yours very truly,
STATE DEPARTMENT OF REVENUE

OK m 248

L. M. Rothermel, Chief
Tobacco Tax Division

MAY - 6 1946

5-1 1946 TRF No 40036

RECEIVED OF George W. Magee, Jr. \$ 2.50
ADDRESS 6388 Overbrook Ave., Philadelphia, Pa.

Quantity	Description	Value
2500	"1"	\$ 2.50
	"3"	\$
	Total	\$ 2.50

Date Ordered 4-23 1946 STATE DEPARTMENT OF REVENUE
By Hubert Bailey Field Agent

ORIGINAL—Purchaser's Copy

By far the most influential collector and dealer of the latter half of the 1930's all the way through the 1970's was George W. Magee, Jr., of Philadelphia, Pennsylvania. Mr. Magee produced the very first attempt at a check list of sales tax tokens and scrip in February of 1936. Although that first initial effort was only three pages, it was the single most informative listing yet attempted.

In a revised edition of November, 1936, Mr. Magee produced the most important *Specialized Catalogue of U. S. Sales Tax Tokens*, listing and describing all known tax tokens with 175 tokens from 11 states.

Not only did it increase to 24 pages in length, but included many of the historical details, to include mintage, order of mintage, and exact descriptions that were carried forward into almost every work specializing in sales tax tokens for many years.

To left is a photo of the first page of that very first check-list.

As was the case with many of these early documents, it is almost certain that some questions will remain unanswered concerning certain statements therein. In this instance, there were listings of reports of provisional issues from Ottawa, Nokomis, and Robinson in Illinois and for Washington Market, F. W. Woolworth, Hoquiam (town), and Olympia (town), in Washington State, which have never been confirmed even to the present day.

From 1935 until the late 1940's Mr. Magee produced more than 85 separate price lists and boasted a stock in 1938 of some 45,000 pieces. Every one of those dozens of issues concentrated solely on sales tax tokens and scrip.

Additionally, he corresponded extensively with numerous other collectors throughout the country and many of those letters give us hints about tokens or scrip that may have existed but that we do not know to be in existence today. One such letter, dated Sept. 7, 1936 from a Mr. F. E. Anderson, mentions sales tax scrip issued in Blaine and Lowell, Washington, yet we know of no existing scrip from either of those two locations.

Another letter to Mr. Magee, dated in 1937, from Mrs. W. N. Hess makes the first known mention of 1/3 cent scrip from North Carolina. Many of the letters also helped to answer questions that would have been impossible to know otherwise. Another letter from W. H. Thomas from Seattle, Washington, detailed his visits to stores in Seattle on May 18, 1936 to try and determine which stores had issued scrip and to find out if there was still any of those store scrip available.

But by far the most valuable of all of the knowledge that Mr. Magee was able to gather came directly from the cities, towns, counties and states that issued sales tax tokens and scrip. Mr. Magee wrote to dozens of different locations in an

effort to find tokens and information about them. On the previous page at left (at center) is an example of one post card returned to Mr. Magee on August 31, 1936 from the Associations of Commerce in Pekin, Illinois, which lists the number of tokens minted, when they were distributed, and how many remained on hand.

On the previous page, bottom left is another example of a letter that was returned to Mr. Magee from the State of Alabama, Department of Revenue in May of 1946, along with the original purchaser's copy of an order for sales tax tokens. Without that diligent effort by Mr. Magee it is likely that we would have lost a great deal of knowledge that would have been impossible to replace.

In 1940 (Dated 1939 on the Copyright page) George D. Cabot issued *Priced Catalogue of the State and City Revenue and Tax Stamps of the United States*, 138 pages, 6" X 9" perfect bound soft cover, brown cover, Roy Press, N.Y., N.Y. This book offers a superb introduction to the subject with intricate detail and amazingly precise black and white illustrations throughout. Although this book was most certainly produced for Revenue stamp collectors, it did the best initial job ever attempted in trying to formulate a reliable method of cataloging the Ohio sales tax stamps and similar Revenues of interest to us today. That book is shown at right.

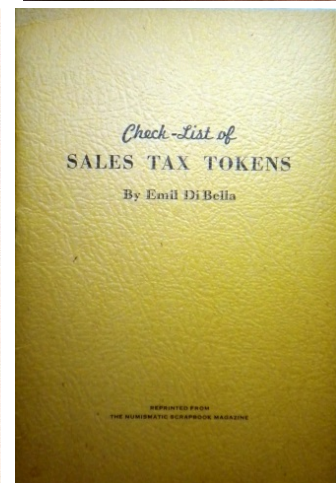
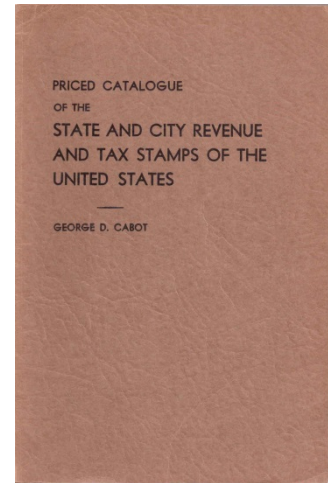
Emil DiBella of Bronx, New York, was likewise a very early influence for recording contemporary information. Below at center is an example of his buying want list issued in 1938. To the far right is an example of his first edition *Checklist of Sales Tax Tokens* that was reprinted from *The Numismatic Scrapbook Magazine* from 1944.

Mr. DiBella continued to issue important articles on a regular basis all the way up until the early 1970's.

By the early 1940's a number of articles began to appear with some regularity concerning sales tax tokens and how to collect them. Two of the best were Sales Tax Tokens, by Joseph Coffin which appeared in *Our American Money* in May, 1940 and another exceptional article by Emil DiBella featured in the September, 1940 issue of The Numismatist which featured a small listing that included the types of errors most commonly encountered.

Likewise, Herbert E. Rowold of Kansas City, Missouri was one of the earliest and most colorful of collectors and he began an earnest attempt at accumulating and gaining knowledge about sales tax tokens in the 1940's, spending considerable effort writing to various organizations in Illinois for the purpose of obtaining examples of the provisional issues of that state. The results of those efforts attempted to shed some light on the difficulty or ease of collecting issues from each location at a much earlier point in our sales tax token collecting history. Mr. Rowold continued to issue summative articles up until 1956 most notably in issues of the Numismatic Scrapbook.

June, 1947 saw the publication of *Missouri Mills* by D. Wayne Johnson which went into the greatest detail ever recorded about the plastic series tokens for that state. Not only did that monograph provide exceptional detail to the classification of varieties and sub-varieties, but it also allowed us a cut-off point to determine which other varieties were only manufactured after that date. In January, 1950, Mr. Johnson extended our knowledge in that area by the publication of the number of Missouri One Mill plastic tokens that were discovered in each variety and sub-variety per one-thousand tokens examined, giving us a much clearer picture as to the scarcity of those issues at that time.



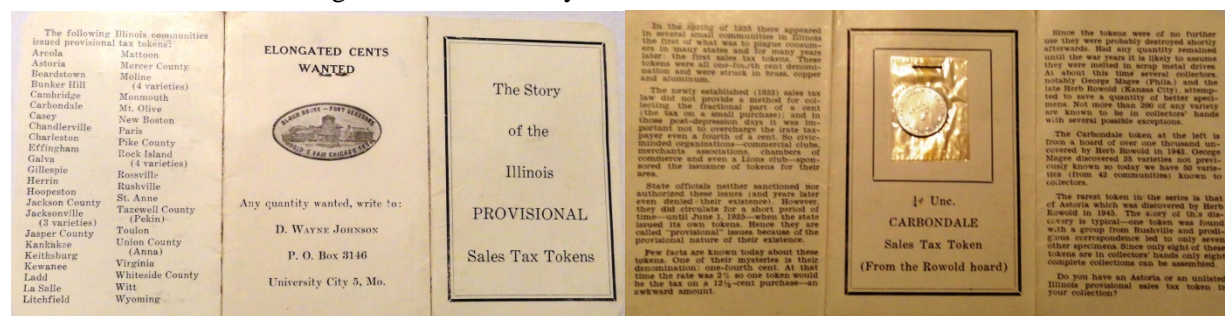
C. R. Ross was a collector who assembled his collection in the 1940's and 1950's. His collection remained unrecognized by the owner, J. L. Hargett of Okmulgee, Oklahoma until it was tracked down by collector Kent Johnson of Rice, Kansas who purchased several key pieces in 1979. The bulk of the collection was then purchased by collector and scholar Tim Davenport of Corvallis, Oregon for a price in the mid three figures. That hoard contained many rare pieces that had only survived because of Ross's early collecting habits and included two previously unknown R10 (Rarity – Unique) pieces.

In 1949 Al Wick of St. Louis, Missouri produced a *Collection of Album Pages for Sales Tax Tokens*, with data and comments. That effort began with the history and other important facts for all of the known states in the United States that had adopted a sales tax up until that point. Those 17 pages of base information were outstanding in the details and facts included. After that introduction, Mr. Wick set up an additional 17 pages as an album with spaces for each known token with details about the known issues available for each state.

Many of those details as to when certain token types were produced and in what order can be traced to that publication. We know, for example, that since he listed the plastic issues of New Mexico but did not list any types of fiber tokens, that those rare fiber issues were the last one produced for that state sometime after 1949. Or at very least remained unknown to Mr. Wick at that time.

In 1953 David Stolaroff wrote one of the most influential references to date; *Sales Tax Tokens: A Study in Fractional Revenue*. This was Mr. Stolaroff's unpublished Master's Thesis in Business Administration, at the American University, in Washington, DC. That thesis did an amazing job of collecting many facts that we had not known before. The mintages of individual token types from many states, as well as their approximate dates of production and additional information about when and where tokens were redeemed and when they became obsolete were all facts that were meticulously researched and expounded upon. A great deal of our present knowledge about those issues was founded on this single important thesis.

1956 saw two notable entries into our collecting history. First was the article by Herbert Rowold that appeared in the Numismatic Scrapbook titled, "*Sales Tax Tokens*". It was one of the best reports issued to date on the subject. For the 1956 ANA convention D. Wayne Johnson prepared a wonderful little trifold hand-out titled "The Story of the Illinois Provisional Sales Tax Tokens", that featured a Carbondale, Illinois sales tax token along with a brief history of the Illinois sales tax tokens.



One of the articles that sparked a rage of collecting for the Illinois provisional metal issues was published in the Numismatic Scrapbook Magazine in July, 1959. That article, *Provisional Sales Tax Tokens of Illinois*, by Charles H. Lipsky, was a definite influence on the number of collectors who began to explore the possibility of collecting sales tax tokens. Even to this day the Illinois provisional tokens are the most highly sought and readily collected of all the sales tax token fields.

One of the largest challenges of collecting sales tax tokens and scrip was trying to decide if the Ohio sales tax revenues should be considered part of our interest, or not. Although a great deal had been listed, all the way back to Whitt in 1938, most sales tax token collectors had arrived via a numismatic background and the revenue stamps, even if specifically for sales tax, was sometimes avoided.

In 1960 Elbert S. A. Hubbard was the foremost researcher and catalogue provider for a great deal of the information we know today about almost any aspect of the revenue collecting realm. That

information included considerable literature and information about the Ohio Sales Tax Revenue series and the books and catalogues he produced were considered the authority in all things “back of book”.

Although Hubbard provided an absolute wealth of information on the Ohio Sales Tax Revenues there were two difficulties associated with those listings. First, they maintained strict chronological listings, or as close to a chronological listing as could be produced. Although this was exceptionally valuable information to the researcher, it did make the actual identification process quite tedious and time consuming. In addition, his catalogues were quite frequently updated, or addenda were added and without those updated or supplementary works it was quite annoying to have to check multiple listings in multiple updates. Regardless, his work on the Ohio Sales Tax Revenues withstood the test of time for many decades without eclipse.

Additionally, Hubbard produced a plethora of literature that crossed the line into sale tax stamp and scrip collecting. He dominated much of the information produced in the 1960's to include: a four-part series published in the State Revenue Newsletter in 1962 and 1963 on the Kroger private issues of Michigan; a checklist of Ohio Sales Tax stamps in the same magazine in September, 1966; a listing of the Kentucky Receipts also in that magazine in May, 1967; an Addenda to the Merrick Lithograph Company printings with O. R. Bloom in January, 1968; an additional Michigan addenda with C. A. Herman in January, 1969; a featured article on Columbian Bank Note Company, Merrick and Reserve with O. R. Bloom in May, 1969; and on and on. It would not be too far off the mark to claim that Hubbard was the single most dominant producer of information on or about sales tax revenues in the entire decade of the 1960's.

Also of particular importance during the early 1960's was the February, 1961 issue of the Numismatic Scrapbook Magazine featured an updated listing of all known sales tax tokens by Emil DiBella, now extended to some 12 detailed pages and including more specifics on previously neglected states such as California, Iowa, Michigan, Nebraska, North Carolina, Pennsylvania and West Virginia.

It was not until 1966 when Harold Schmal of Phoenix, Arizona began to issue a Sales Tax Newsletter that anyone had even thought of trying to form a true catalogue or a society based around this single collecting niche. There was certainly some work accomplished during the three issues that he produced, which included an introduction to a catalogue, prices and values, rarities based on the Fuld system, and correspondence that he received that he attempted to work into that knowledge presented. Unfortunately, that work went no further.

During the ending years of the 1960's Jerry Bates of St. Charles, Missouri, issued price lists of many sales tax tokens and scrip and was one of the primary sources for that material during that period. As was true of all price lists produced during this earlier time it gives us specific positions of value for comparative purposes. Although those prices are far out-of-date today, they still remain valuable for comparing that contemporary difference between tokens and scrip offered during that time. Mr. Bates was also instrumental in the formation of the American Tax Token Society a few years later.

If we were to select a single titan at the end of the 1960's who produced more pages of articulate research on the subject of sales tax tokens, scrip, stamps, and punch cards, that honor would most certainly be awarded to Jerry F. Schimmel. What Hubbard had accomplished for revenues in the 1960's, Schimmel did for sales tax tokens and scrip during the 1970's. The list of articles he produced is exceedingly long and touched on every aspect of our genre.

But even with that elaborate history of publications Mr. Schimmel is especially remembered for his Sales Tax Token Bulletin that was begun in September, 1970, which led to the first real catalogue for our field seven years later. Mr. Schimmel began his bulletin primarily to sell duplicates from the many collections he had recently purchased. He had purchased the collections, or accumulations, from Herbert Rowold, Russell Silvius, Frank Howard, Dick Johnson, Luther Whitt, and Hugh Litwiler, and the bulletin was initially for the sale of those collection duplicates. Mr. Schimmel mentioned in that first bulletin his intention, in coordination with Mike Pfefferkorn, to produce a catalogue for all sales tax tokens and scrip.

In the second of Mr. Schimmel's Sales Tax Token Bulletin issues he announced the first publication of the Tax Token Talley which was dated October, 1970, edited by Mike Pfefferkorn with his wife Sandra as coeditor, which was intended to become a club newsletter. That issue also featured a number of rare

pieces that have never been offered for sale again. The comparative prices, even these many decades later, helps us establish the importance collectors placed on particular pieces during that period.

The third issue of Mr. Schimmel's S.T.T. Bulletin in November, 1970, reported that, "AN STT CLUB IS ON THE WAY – Around the time that this bulletin arrives, you should also receive a call to help organize an STT collector's association for provisional membership. If you haven't, and are interested, please let me know."

Mr. Schimmel continued to issue exceptional price lists of unique and unusual sales tax tokens, scrip, and stamps for many years thereafter. However, that new club, promoted by the Tax Token Tally is the next step in the beginning history of our own society's birth.

From the very beginning the primary purpose of the Tax Token Tally was to issue information put together by Michael Pfefferkorn and Jerry Schimmel that would be used in the production of a true catalogue for sales tax tokens and scrip. In the second issue of the Tax Token Tally, dated December, 1970, Mr. Pfefferkorn suggested that the name of the new club should be The American Tax Tokens Society (ATTS) and offered to make the Tax Token Tally the official publication for the club. Jerry Bates was given credit for the initial formation of the ATTS.

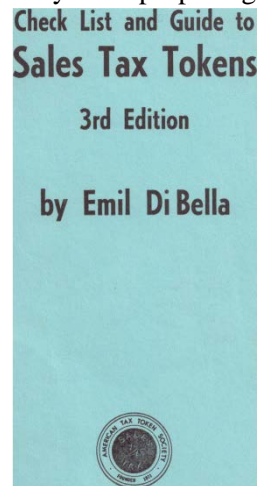
The third issue of the Tax Token Tally, dated February 1971, announced the formation of the ATTS with details about the officers and the organization. The ATTS was modeled after the Society of Ration Token Collectors. It was mentioned that the membership had already grown from 16 in December to 52 in January. Mr. Pfefferkorn again extended his offer of making the Tax Token Tally the official voice of the ATTS and proposed an offer for dues payment for that publication.

The fourth issue of the Tax Token Tally, dated April, 1971, announced that Ernie Altvater had offered to print the newsletter for the ATTS for no cost, other than postage reimbursement. Since Mr. Pfefferkorn had no interest in competing with that offer and because an official vote of the ATTS preferred the free option offered by Mr. Altvater, the possibility of the Tax Token Tally to continue as the voice of the ATTS was defeated.

The Tax Token Tally remained in print for eleven issues up until December, 1972. After the fourth issue, the rest were used primarily for Mr. Pfefferkorn and Mr. Schimmel to list what they were proposing for their new catalogue.

1971 also saw the production of the third edition of Emil DiBella's, "*Check List and Guide to Sales Tax Tokens*." Unfortunately, this third edition was produced after Mr. DiBella had already sold his collection and at least some of the information which was funneled through an inexperienced editor resulted in years of debate and questions about supposed "errors that might be true". Later examination of the actual notes used for the update of this last edition proved that the errors really were just simple errors, rather than new and unknown tokens or patterns.

The first issue of the American Tax Token Society Newsletter was produced in February, 1971. Immediately, the articles that were submitted, all working toward a new catalogue, was impressive. Articles by George Frakes, Larry Freeman, Jerry Bates, Mike Pfefferkorn, Irving Stalwell, Jerry Schimmel, R. Leonard, Jr., Emil DiBella, Dick Wagner and a host of other eminent researchers added to the credibility of the society in very short order.



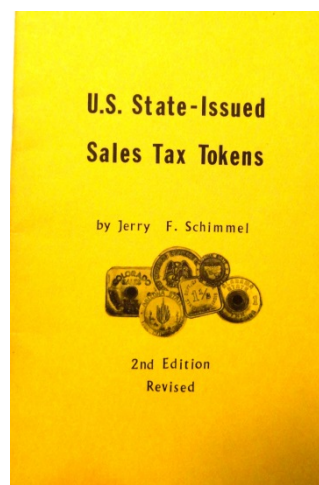


It also became quite common during the last years of the 1960's and the early 1970's for prominent collectors and dealers to begin issuing their own private tokens based on sales tax tokens or featuring an element of collecting sales tax tokens and scrip. To the left are examples of a number of such items, produced by Walter J. Burke, Jr., Jerry Bates, Jerry Schimmel, and

Michael and Sandra Pfefferkorn. Today, these personal, private, and promotional pieces are avidly sought by sales tax token collectors, even though these tokens are not contemporary to the actual period of tax token use. In many instances, these promotional type tokens serve as reminders of friends and fellow collectors of importance.

As the number of new finds continued to be reported on a regular basis the catalogue that Mr. Schimmel and Mr. Pfefferkorn were attempting to produce was delayed further and further as that new information was assimilated. To help stave off the incessant requests for a catalog, Mr. Schimmel decided to publish a small pamphlet in 1973 titled "*U. S. State-Issued Sales Tax Tokens*", listing only the state issued tokens. To right is a photograph of the updated and revised book Mr. Schimmel issued in 1980.

In 1975 the ATTS ran a contest in order to provide the society with a recognizable emblem, which was won by Jerry Schimmel and that emblem has remained the same since its inception. Two-hundred-and-fifty individually numbered Copper-Nickel tokens were issued to match each member's number. Additionally, one example of that token was produced in Brass, Copper, and Aluminum with Mr. Schimmel's club number 3 incuse. Many years later, in 2012, Mr. Schimmel donated those three unique pieces to the ATTS along with many other choice pieces, and those three tokens fetched over \$150.00 each at auction. They are pictured below:



Misc. O1-O4 netted an incredible \$490.49 from 3 different winning bidders!

Finally, in 1977, the first true catalogue for sales tax tokens and scrip was issued. *Chits, Chislors and Funny Money*, by Jerry F. Schimmel and Michael G. Pfefferkorn, 1977, 243 pages plus 24 pages of photo plates, perfect bound soft cover, Scorpion Publishing, Amherst, N.Y., 9" X 6 1/8", 1st Edition, 1st Printing limited to 500 signed and numbered copies. Commonly known as Chits, or sometimes P&S (for the initials of the authors last names), this was the first real attempt to list all of the known sales tax tokens, scrip and stamps. Although there had been a number of articles and smaller books that related only to the state issues published over the years, this was the very first time that anyone made the supreme effort of trying to find and list everything that was known concerning this vast subject.

Considering that this book was accomplished before the age of the internet this first volume represents a huge investment in time and was surprising accurate in most of the areas it discussed. The vast majority of the information gathered for "Chits" relied on good old "snail mail" and the completed book was really a miracle of determination.

Even though there were 500 copies made of this book with no subsequent printing the original edition is very difficult to find. I don't know if most of the examples simply vanished into the estates of one time collectors, or where "so many" copies might have disappeared to, but today it is very rare to see one of these for sale.

In addition to the catalogue itself, Mr. Schimmel and Pfefferkorn also printed, as an addendum: *Pricelist / Checklist to Accompany Chits, Chislers and Funny Money*, 9" X 6 1/8" stapled white cover, 23 numbered pages, 1977, Scorpion Publishers.

The best guess prices that Pfefferkorn and Schimmel could come up with at that time, without having the advantage of the internet or eBay, based almost exclusively on the prices that Schimmel had been selling his massive inventory for. It is an interesting addition to the above two books and does help establish a general idea of considered rarity and value during that instant in time.

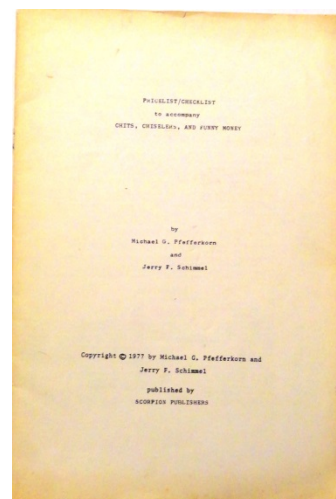
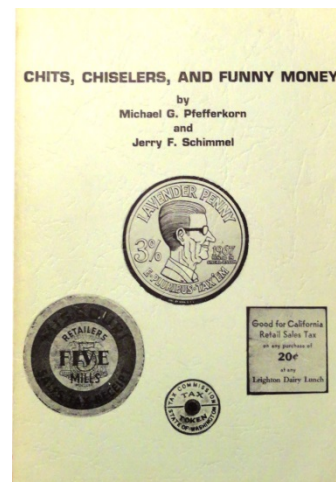
The original 500 copies of *Chits* were sold out so quickly that in 1985, the Editor of the ATTS Newsletter, Merlin K. Malehorn, asked permission to reprint *Chits* as there were lots of collectors who could not get their hands on a copy. This reprint, still dated 1977, was comb bound in the plain paper format and sold through the ATTS. It is unknown how many of the comb bound examples may have been sold, although it is unlikely that as many copies of this reprint were sold as the original, but the reprints seem to show up with surprising regularity in comparison to the original. That reprint is pictured at the bottom right.

Throughout this history this is the first time that Merlin K. Malehorn's name has made an appearance. But anyone who was active in the ATTS during the 1980's all the way until 2004 certainly knows who Merlin was. He produced some of the most wonderfully intricate and detailed articles for the ATTSN while conjuring the most delightful monographs of extensive length on seemingly miniscule varieties. During that period Merlin was by far the most prolific contributor to our information and his reports on new varieties, sub-varieties, new finds, and a virtual cornucopia of material seemed never ending.

Merlin served as the Editor of the ATTSN from 1985 until 1996, also serving as the secretary/treasurer from 1992 until 1997, and maintained the position of New Finds Editor until 2004. The Chits catalogue served our collecting fraternity exceedingly well for over a decade before Merlin and Tim Davenport, the previous Editor of the ATTSN from 1978 to 1984, as well as Secretary/Treasurer from 1977 to 1991, decided that because of the extensive listing of new finds that had been reported since 1977, a new catalogue needed to be formulated.

In 1989 Jerry Schimmel produced an updated value list, titled "Sales Tax Tokens PRICES", which was extremely accurate simply because Mr. Schimmel went to the trouble of recording a number of prominent auctions that had been held for better quality material.

Although the prices contained in this small pamphlet are certainly out of date today, they give a wonderful snap-shot of what collectors of that time considered to be the most valuable tokens and scrip.



It also gives us an easy reference for what was considered the most difficult state issues, plus the sets most commonly sought, such as the Illinois metal provisional issues. This pamphlet is pictured at right.

Throughout the late 1980's and early 1990's Tim Davenport and Merlin Malehorn continued to publish sections of their work in the ATTSN. As was true for Schimmel and Pfefferkorn many years earlier, they hoped that by making their work public prior to the actual printing of a new catalogue that everyone would take the opportunity to correct errors, add information previously unlisted, and generally contribute to the accuracy of their work.

Finally, in 1993, the new catalogue was issued: *United States Sales Tax Tokens and Stamps: A History and Catalog*, Merlin K. Malehorn and Tim Davenport, 1993, 390 pages, Jade House Publishing, Bryantown, Maryland.

This is the book that is commonly referred as the M&D. A great deal of the information included in this book was derived from the previous standard work, *Chits, Chislers and Funny Money*.

Without doubt this was the single most influential book ever published concerning sales tax tokens, scrip and stamps. It was particularly notable for the exceptional historical information that was provided, in addition to the actual listing of the items themselves. Regardless of what other guide books may be published this is an absolutely essential work for anyone with the slightest interest in this subject.

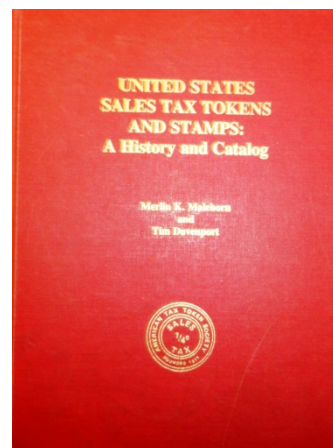
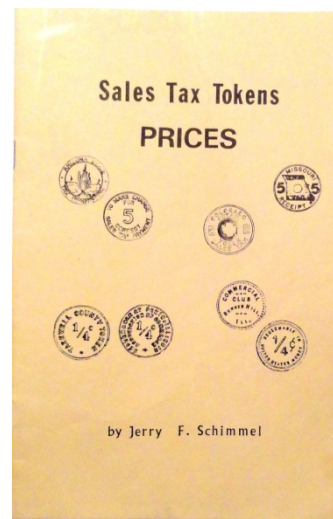
The historical summations provided by Tim Davenport remains without equal, while the intricate details of identification and exceptional picture placement by Merlin K. Malehorn were likewise superb. The M&D has remained the standard for sales tax token, scrip, and stamp collecting for two decades. This book is pictured at right.

As is true anytime a new catalogue is issued Mr. Malehorn, still editor of the ATTSN, was absolutely bombarded with first reports of new finds immediately after the M&D's circulation began. Mr. Malehorn not only made that news available in the ATTSN, but devised a method of issuing Catalogue Supplement Sheets, designed for insertion into the M&D, in order to keep everyone up to date. Within a few years there were many dozens of these Catalogue Supplement Sheets issued and it became more and more difficult to insure that each Catalogue Supplement Sheet issue was properly inserted into the book itself. Mr. Malehorn continued to edit the New Finds all the way up until 2004.

1995 brought the advent of on-line auctions forward, specifically with eBay, and that changed everything about collecting sales tax tokens as well as any and all other type of collectibles. Before eBay, finding sales tax tokens was extremely difficult. You might find someone at a local coin show who had a few, usually much over-priced, and there was at least one dealer, Tom Holifield, who had issued price lists for sales tax tokens, scrip, and stamps during the latter part of the 1980's and into the 1990's. If you wanted to work for new acquisitions, it was possible to make trades with other collectors, but this was often a very time consuming proposal.

Not only did eBay make it a relatively easy task to find the most common state issued tokens on a regular basis, but it also offered new tokens, scrip, stamps, and patterns that we had never seen or had reported before. The two really great things about eBay was that everyone had an opportunity to buy unique pieces at a fair price and add to their collections if they were willing to invest the time in searching that site.

Additionally, it verified the rarity and scarcity of pieces depending on the frequency of their listings and did a marvelous job in helping us establish a much clearer picture of what really was rare, scarce, or more common, along with the prices that were most commonly paid for those items.



In 2005 Monte C. Dean began an attempt to gather all of the previous knowledge issued within the *ATTSN* and have that information edited by a select group of active collectors. The result, which was only issued to those who agreed to help edit the work, was yet another beginning for a new catalogue that would encompass all of the past reports of new items. Unlike past catalogues, however, Mr. Dean had the advantage of using both the internet and email to obtain both information and photographs.

Like previous cataloguers, Mr. Dean sought out the most knowledgeable collectors and dealers in the field and with the ease of the exchanges possible via the web, was able to begin gathering that information. Those new finds were listed in that *ATTSN* as New Finds and Related Memorabilia that was published periodically in that newsletter.

Each contributor was listed and in one case, having to do with the history of Ohio and the punch ticket sales tax cards issued by both the merchants and that state, fifteen different authors and editors were incorporated into a single article.

In 2012, Mr. Dean issued, "*Ohio Sales Tax Revenues; Stamps, Punch Cards, Tokens and Related Memorabilia*", 439 pages with nearly 800 photographs, all for the single state of Ohio. The primary reason for its issue as a separate volume was simply because not all token collectors had found an interest in what was primarily a stamp type collectible. Although fewer token collectors made use of this book, it was received with great appreciation from the Revenue collecting side of the genre. Immediately after its issue, many collectors sent in lists and photographs of new items that may be updated in the last book that will be issued for this series.

In 2013, Mr. Dean issued the second book in the series, "*Sales Tax Tokens and Scrip; Histories*". This book weighed in at nearly 5 pounds with 891 pages and over one-million words. It transcribed several thousand contemporary articles from magazines and newspapers of the time, as well as the very best articles on the subjects for each state previously authored by collectors and researchers.

Additionally, a chronological listing of particular events, especially as they pertained to sales tax tokens, scrip, and related memorabilia led off each state chapter. In this case, this book really was designed primarily as a research tool allowing anyone interested in the subject to garner considerable information for each state.

Mr. Dean hopes to complete the last book in the series, to be titled, "*Sales Tax Tokens and Scrip; Identification and Price Guide*" sometime in 2014.

Comparatively few names are actually listed in this brief history. In each case those researchers and authors who made use of the knowledge they gathered by issuing some type of book or pamphlet on the subject are most heavily noted. But for each name herein contained, there were many dozens of collectors who contributed important information to all of those named subjects, books, and pamphlets.

Sales tax tokens and scrip has the wonderful advantage of offering continued new finds and new information for many decades to come. It is one of the few areas within numismatics or exonomics that offers the very real opportunity to find and report new information and new finds that have never been reported before.

As of this writing, the American Tax Token Society will soon be issuing its 161st issue. It is now in its 42nd year of camaraderie. If you are looking for a great club that has many members who will happily support you in your collecting goals, there is no better group anywhere for any subject. If you have an interest in collecting sales tax tokens, scrip, or related memorabilia membership in the ATTS is a must.

