

Promoting and Marketing Florida Citrus: Inspection Fees and Advertising Taxes

Inspection Fee

Initiated 1925

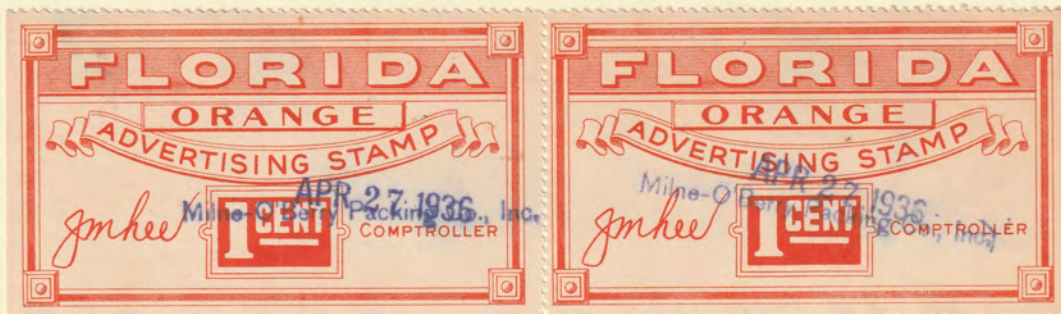
1 1/2¢ per box (2 cubic feet, 80 pounds)



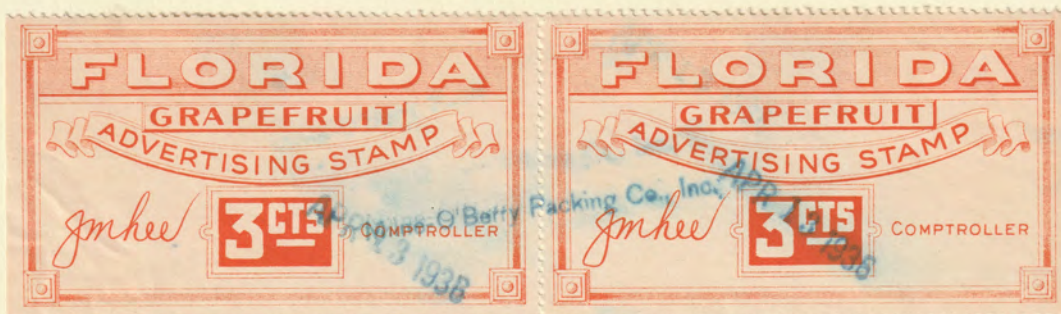
Citrus Advertising Tax

Initiated 1935

Oranges (1¢ per box)



Grapefruit (3¢ per box)



Outline

State Fruit Inspection Programs to Improve Quality

Florida Citrus Inspection

Raising Money to Advertise and Promote Fruit

Post AAA - The Florida State Fruit Advertising Programs

State Fruit Inspection Programs to Improve Quality

State efforts at improving the quality of produce began in the World War I era, California being the first state to impose a fee to help offset the cost of inspecting apples. The cited reason for this initiative was to improve the quality of California grown apples so that they could compete favorably with Washington state apples which were being sold in California. Several other states initiated similar inspection programs in the 1920's: Florida citrus in 1925, Texas citrus in 1927, and Georgia apples and peaches in 1927. Two of these programs (Texas and Florida citrus) continue to the present, although the use of stamps to show evidence of the payment of the inspection fee has been discontinued. Florida's use of stamps ceased at the end of World War II. The use of citrus inspection stamps in Texas ceased after the 1980 season.

California Standard Apple Act of 1915

Inspection Fee 1 1/2 ¢ per box



**Georgia
Apples and Peaches**

1927

Tax rate 1/2¢ per container
Perforated 12 1/2



1928

Perforated 12 1/2



These stamps were used to pay for the inspection of apples and peaches to improve the quality of fruit that came to market so it could compete favorably with fruit shipped from other states.

Texas
Mature Citrus Fruit

1927

Perforated 12

Signatures of Commissioner of Agriculture and Plant Pathologist



1928

Perforated 12 1/2



1929

Enlarged

Perforated 12 1/2



In 1927 Texas became the fourth state to establish a quality inspection program for fruit. The stamps from the early years are elusive. Although it is generally acknowledged that there should be two denominations of stamps for each year, in the early years many remain unreported. Tax 1 1/2¢ per half carton; 2 1/2¢ per full standard carton.

**Florida
Citrus Inspection**

Florida was the second state to initiate a tax to support a state fruit inspection program. The dual purpose of the program was to insure quality and to establish the reputation of Florida citrus so that it could compete favorably with citrus from other states in the marketplace. Florida's program initially covered both oranges and grapefruit.

Tax Rate 1 1/2 ¢ per box (2 cubic feet, 80 pounds)

Perforated 14

1925

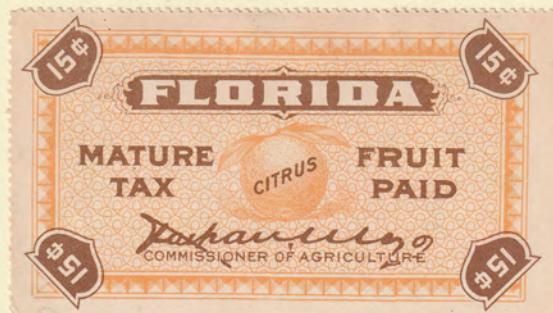
Single Color



1926

Bicolor

Shadow on border towards center on all four sides



Florida Citrus Inspection

1926

Tax Rate 1 1/2 ¢ per box

Perforated 14

Frame on border towards outside on one side

Right

Top



1927

Tax Rate 2 1/2 ¢ per box

Right frame shadow away from the center

Perforated 12



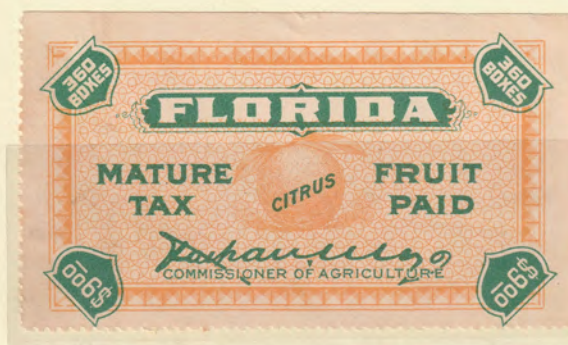
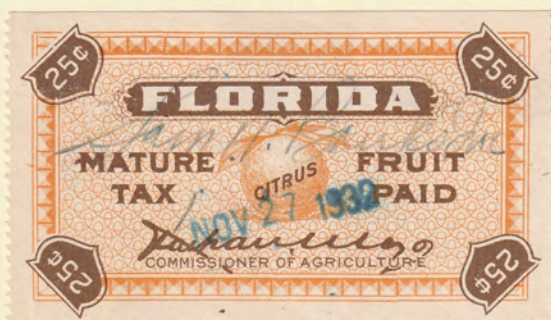
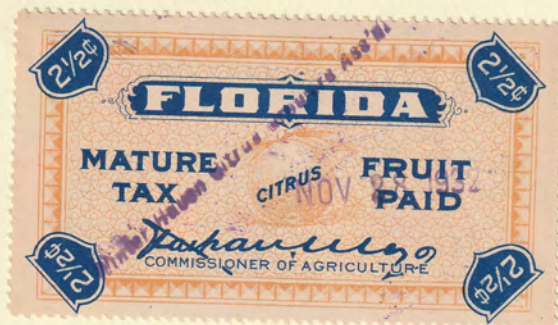
For the 1927 growing season the tax rate was increased to 2 1/2¢ per box. On most of the denominations there are two varieties of the shadows along the right side. Here we see the right frame shadow towards the center. These were issued in panes of ten with a tab to the left where the booklets were stapled together.

Florida Citrus Inspection

1927

Tax Rate 2 1/2 ¢ per box

All frame shadows toward the center
Perforated 12

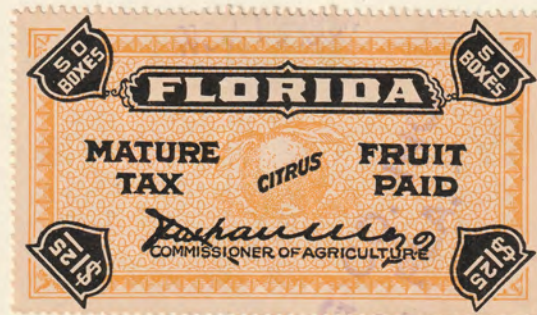
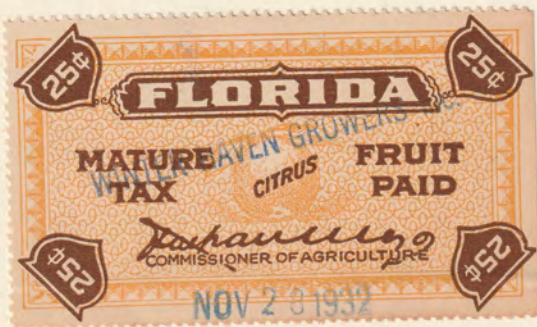
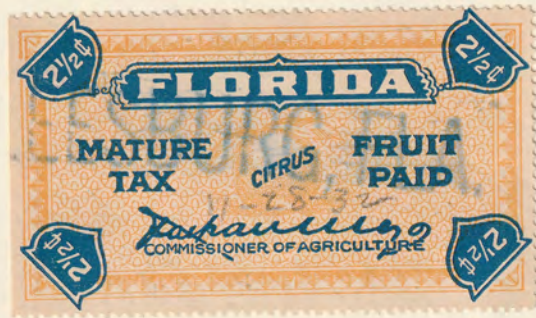


For the 1927 growing season the tax rate was increased to 2 1/2¢ per box. On most of the denominations there are two varieties of the shadows along the right side. Here we see the right frame shadow towards the center. These were issued in panes of ten with a tab to the left where the booklets were stapled together.

Florida
Citrus Inspection

1932
Larger Shields

Perforated 12



During the 1932 growing season new plates were made. The shields in the four corners are larger and the size of the pane of the issued stamps is 10 (2 x 5). All stamps have at least one straight edge.

Florida
Citrus Inspection

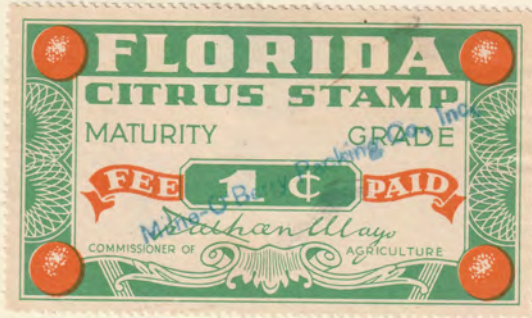
Inspection of 50 boxes paid
with 5 panes of 10 shingled and attached to document



The scarcity of the higher denominations is attested to the use of 50 of the lowest denomination where one \$1.25 cent stamp would have sufficed.

Florida Citrus Inspection

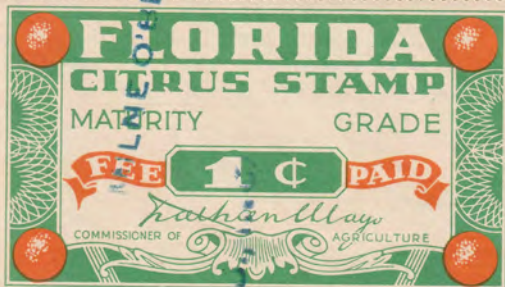
1935
Perforated 12 1/2



With the creation of the Florida Citrus Commission in 1935 came the reduction of the inspection fee to 1¢ per standard shipping box and the establishment of separate advertising funds for oranges, grapefruit, and tangerines (to be seen later).

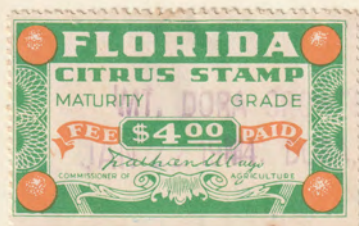
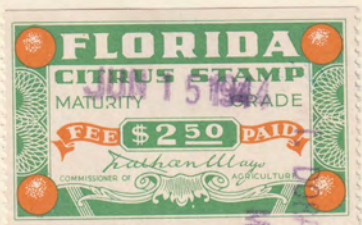
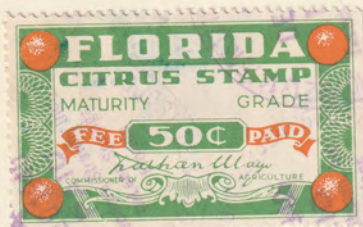
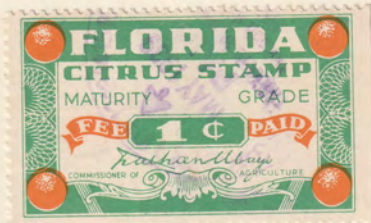
Florida
Citrus Inspection
1935

The 1935
stamps
were dis-
tributed
in panes
of 10.



Florida
Citrus Inspection

1937
Smaller
Perforated 12 1/2



In 1937 the size of the citrus inspection stamps were reduced in size. They were required until 1945, when their use became optional. Beginning in 1945 the growers could pay the required fees directly to the state treasurer.

Raising Money to Advertise and Promote Fruit

A private venture included many of the elements that were to become standard in the federal Agricultural Adjustment Act of 1933 and its subsequent amendments of 1934 and 1935. Several state programs were initiated under the federal program that used these same ideas of taxation to limit production and the use of these revenues to promote consumption of the commodity. The state and federal programs eventually failed judicial review.

The International Apple Shippers Association

Specimen



The Issued Stamps



In 1930 the International Apple Shippers' Association initiated a fund to cover the losses that would be incurred by selling apples below market price. This Depression effort benefited the grower, the shipper, and the dealer by promoting consumption of apples. The program allowed the jobless to buy apples on credit and sell them on street corners for a nickel. By November, 1930, there were an estimated four to six thousand people selling apples on the streets of New York City. But the program had largely disappeared two years later.

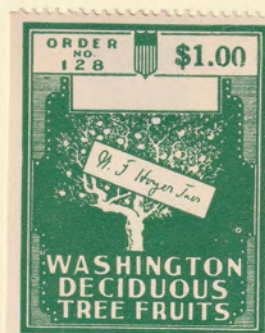
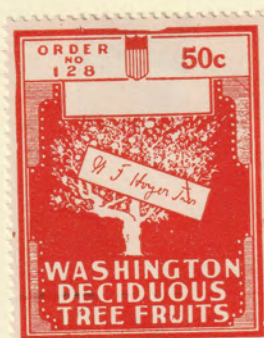
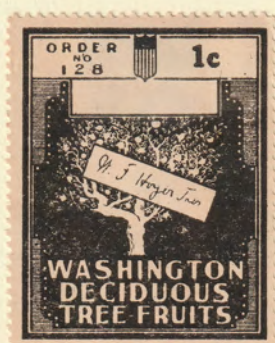
State Agricultural Adjustment Act

Washington State Deciduous Tree Fruit

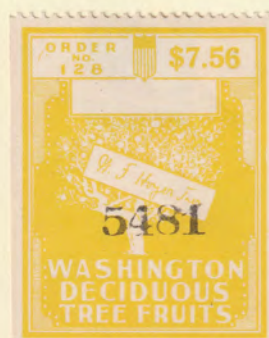
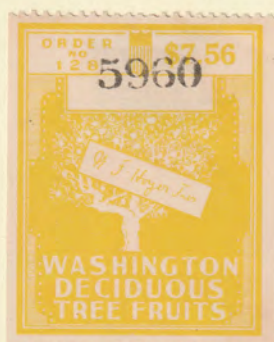
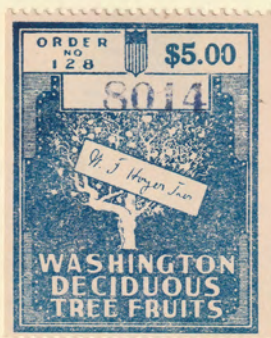
1934

Rate 1¢ per box

Perforated 12



Number outside
serial panel



The 1¢ stamp was printed in sheets of 25 (5 x 5); the 10¢ and 50¢ in sheets of 10 (2 x 5); the three highest denominations were printed in sheets of 5 (1 x 5). All margins are imperforate. Serial numbers have only been reported on the higher denominations.

These stamps were issued to help pay for the administrative costs of the state's Agricultural Adjustment Act, modeled after the federal AAA.

State Agricultural Adjustment Act

Florida Citrus Control Committee Prorating stamps

1933

Rouletted 14



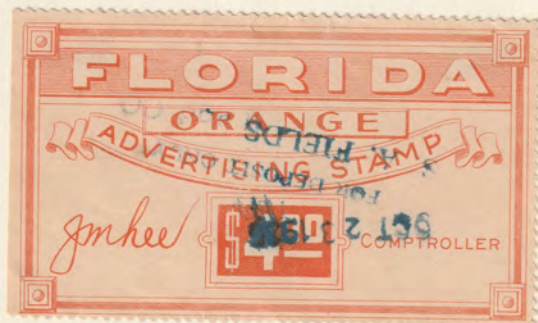
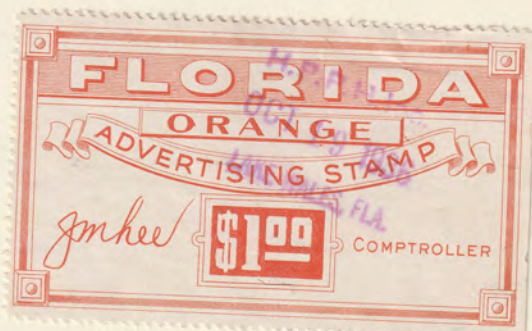
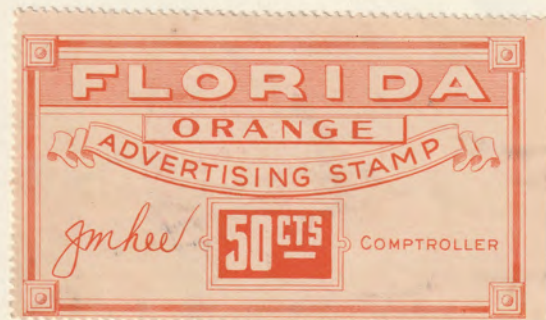
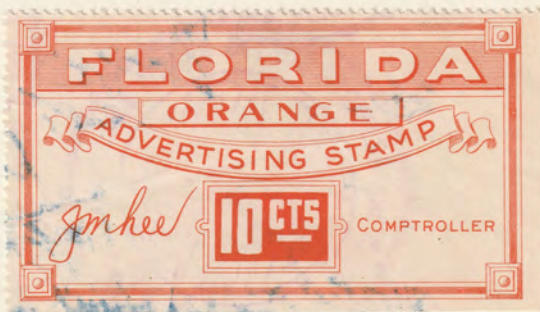
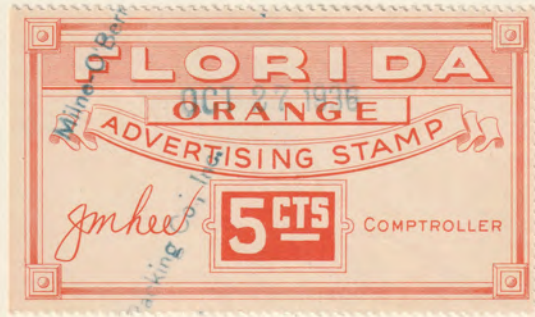
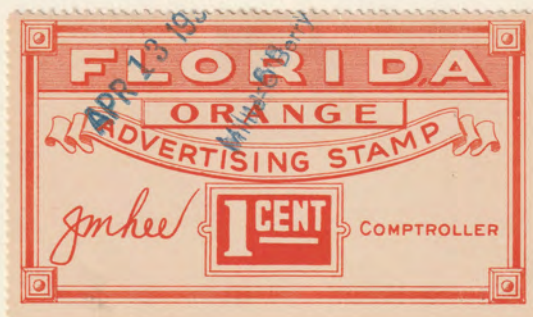
These very scarce stamps were issued by the Florida Control Committee, an organization created under a state version of the federal Agricultural Adjustment Act. The intended purpose of the committee was to stabilize prices by regulating the supply of Florida citrus - prorating - to interstate and international markets. The program, which probably included oranges, grapefruit, and tangerines, was almost certainly declared unconstitutional. The tax rates remain unknown, but may have been the same that were enacted when the Florida Citrus Commission was created in 1935.

**Post AAA:
The State Fruit Advertising Programs**

After the failure in the courts of the state programs under the Agricultural Adjustment Act, many of the states created programs to advertise their fruit. Florida was the first of these programs, but Washington, Michigan, and Missouri would later develop state advertising programs to promote the fruit from their state growers.

**Florida
Orange**

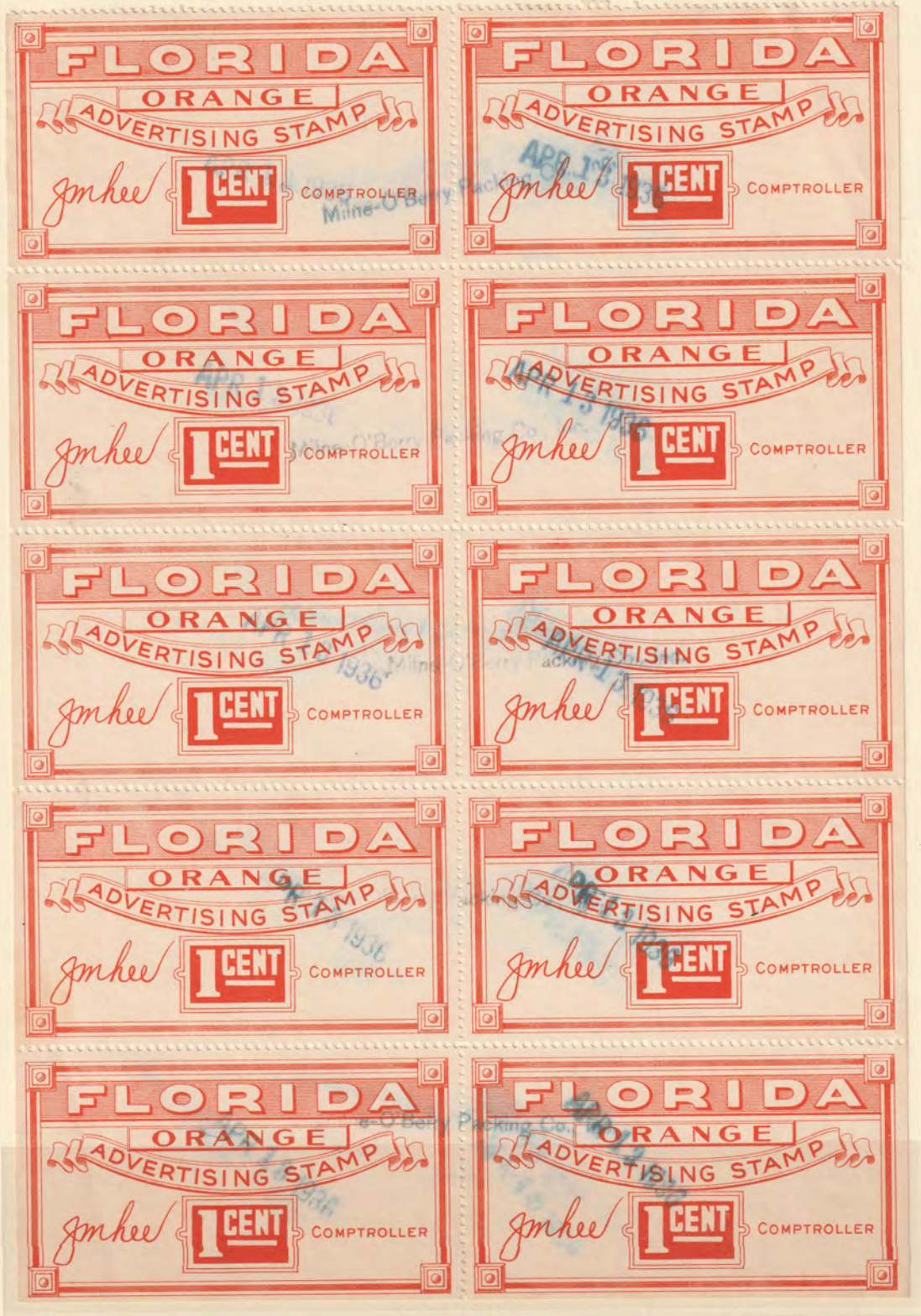
1935
Perforated 12½



These stamps were issued by the Florida Citrus Commission and payments were directed to the State Comptroller for the Orange Advertising Fund (the citrus inspection tax continued to be levied). The rate of the advertising tax on oranges was 1¢ per standard box of 1¾ bushels.

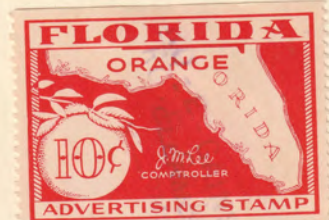
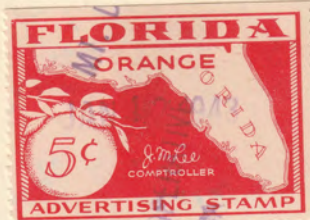
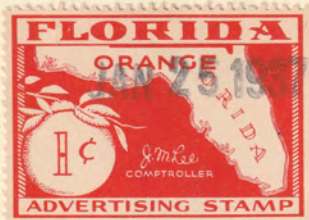
Florida
Orange Advertising
1935

Complete Pane, Binding Tab at Top Missing

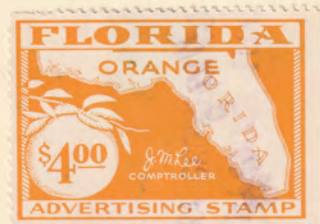
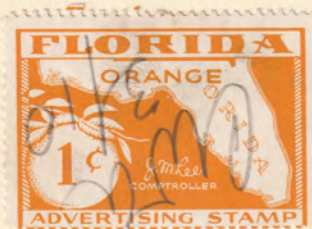


Florida
Orange Advertising

Perforated 12 1/2
1936



1937



The stamps were reduced in size, although all issues remained valid for paying the tax. One occasionally sees late usage of the earlier issues.

Florida Orange Advertising

Complete Pane of 20



These stamps were distributed in booklets containing panes of 20 stamps with the binding tab at the left.

**Florida
Orange Advertising
1937**

RAILWAY EXPRESS AGENCY
INCORPORATED

UNIFORM EXPRESS RECEIPT—NON-NEGOTIABLE—TERMS AND CONDITIONS

1. The provisions of this receipt shall inure to the benefit of and be binding upon the consignor, the consignee and all carriers handling this shipment and shall apply to any reconsignment, or return thereof.

2. In consideration of the rate charged for carrying said property, which is dependent upon the value thereof and is based upon an agreed valuation of not exceeding fifty dollars for any shipment of 100 pounds or less and not exceeding fifty cents per pound, actual weight, for any shipment in excess of 100 pounds, unless a greater value is declared at the time of shipment, the shipper agrees that the company shall not be liable in any event for more than fifty dollars for any shipment of 100 pounds or less, or for more than fifty cents per pound, actual weight, for any shipment weighing more than 100 pounds, unless a greater value is stated herein. Unless a greater value is declared and stated hereon, the shipper agrees that the value of the shipment is as last above set out and that the liability of the company shall in no event exceed such value.

3. Unless caused by its own negligence or that of its agents, the company shall not be liable for—

- Difference in weight or quantity caused by shrinkage, or evaporation.
- The death, injury, or escape of live freight.
- Loss of money, bullion, bonds, coupons, jewelry, stones, valuable papers, or other matter of extraordinary value, unless such articles are enumerated in the receipt.

4. Unless caused in whole or in part by its own negligence or that of its agents, the company shall not be liable for loss, damage, or delay caused by—

- The act or default of the shipper or owner.
- The nature of the property, or defect or inherent weakness.
- Improper or insufficient packing, securing, or sealing.
- The Act of God, public enemies, authority of law, riots, strikes, perils of navigation, the hazards or dangers incident to a state of war, or occurrence in customs warehouse.
- The examination by, or partial delivery to the consignee of C O D shipments.
- Delivery under instructions of consignor or consignee at stations where there is no agent of the company after such shipments have been left at such stations.

5. Packages containing fragile articles or articles consisting wholly or in part of glass must be so marked and packed as to insure safe transportation by express with ordinary care.

6. When consigned to a place at which the express company has no office, shipments must be marked with the name of the express station at which delivery will be accepted or be marked with forwarding directions if to go beyond the express company's line by a carrier other than an express company, if not so marked shipments will be refused.

7. As conditions precedent to recovery claims must be made in writing to the originating or delivering carrier within nine months after delivery of the property or, in case of failure to make delivery, then within nine months and fifty days after date of shipment; and suits shall be instituted only within two years and one day after the date when notice in writing is given by the carrier to the claimant that the carrier has disallowed the claim or any part or parts thereof.

8. If any C. O. D. is not paid within thirty days after notice of non-delivery has been mailed to the shipper the company may at its option return the property to the consignor.

9. Free delivery will not be made at points where the company maintains no delivery service; at points where delivery service is maintained delivery will not be made at addresses beyond the established and published delivery limits.

10. Special provisions as to Shipments Forwarded by Vessel from the United States to Places in Foreign Countries, as specified in this receipt is in a foreign country, shall, as to transit over ocean routes and by such means, be subject to all the terms and conditions of lading of ocean carriers as accepted, and of foreign carriers participating in such transit as accepted for transits, loadings, laws, regulations, and orders, custodians, and governments.

11. The carrier shall be liable for loss, damage, or delay to the property and their foreign connections, occurring outside the boundaries of the United States, may be occasioned by any such acts, omissions, or failures of the carrier or its agents. Claims for loss, damage or delay shall be made at the port of export or to the destination of the property within ninety days after delivery of the property or failure to make such delivery then within two years and one day after the date when notice in writing is given by the carrier to the claimant that the carrier has disallowed the claim or any part or parts thereof. Where claims are not so made, and/or suits are not instituted thereon in accordance with the foregoing provisions, the carrier shall not be liable.

12. It is hereby agreed that the property destined to such foreign countries, and assessable with foreign governmental or customs duties, taxes or charges, may be stopped in transit at foreign ports, frontiers or depositories, and there held pending examination, assessments and payments, and such duties and charges, when advanced by the company shall become a lien on the property.



| | | | |
|---|-----------------|---|---------------------------|
| To Destination Office <i>East Haven Conn</i> | | Enter Date Shipped <i>3/22</i> | |
| Consignee <i>Mrs. Mrs. James C. Barker</i> | | Receipt Number <i>48-75-39</i> | |
| Street Address or Non Agency Destination <i>633 Man St</i> | | Name of Forwarding Office <i>(2345-M) Boca Raton, Fla. (S)</i> | |
| Pieces | Article | Description | Weight |
| <i>1</i> | <i>Bo boxes</i> | <i>Wholesale</i> | <i>23</i> |
| Shipper | Class | | Paid Beyond |
| <i>James C. Barker</i> | | | <i>100</i> |
| Shipper's Street Address | Scale or Rate | Verified by | C. O. D. Service Charge |
| <i>James C. Barker</i> | <i>PREPAID</i> | | <i>Write in YES or NO</i> |
| | (Original) | | <i>X</i> |

SHIPPER'S PREPAID RECEIPT

(Form 5084-O)

NOTE—The Company will not pay over \$50, in case of loss, or 50 cents per pound, actual weight, for any shipment in excess of 100 pounds, unless a greater value is declared and charges for such greater value paid.

RAILWAY EXPRESS AGENCY
INCORPORATED

Received shipment described hereon, subject to the Classifications and Tariffs in effect on the date hereof, value herein declared by Shipper to be that entered in space hereon reading "Declared Value," which the Company agrees to carry upon the terms and conditions printed hereon, to which the Shipper agrees and as evidence thereof accepts this receipt.

| | | |
|------------------------|---------------|-----------|
| <i>James C. Barker</i> | Number Pieces | Hour |
| | <i>1</i> | <i>27</i> |

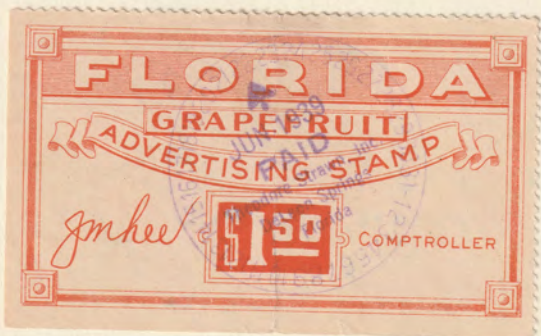
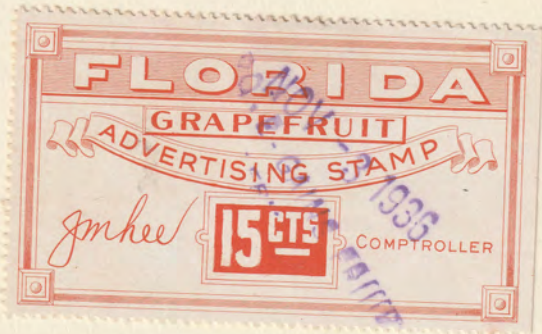
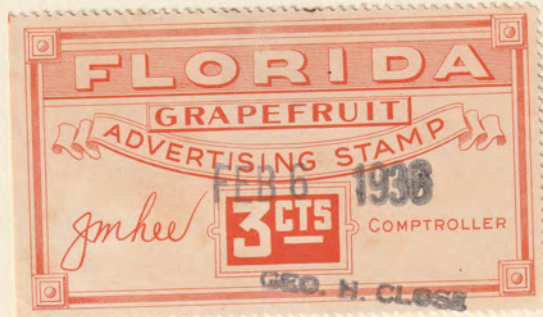
For the Company

Orange Advertising 1¢ per box

No inspection fee assessed on this shipping document because this was a gift sent by a private individual and the inspection fee was probably paid by the retailer in a separate transaction,

Florida
Grapefruit Advertising

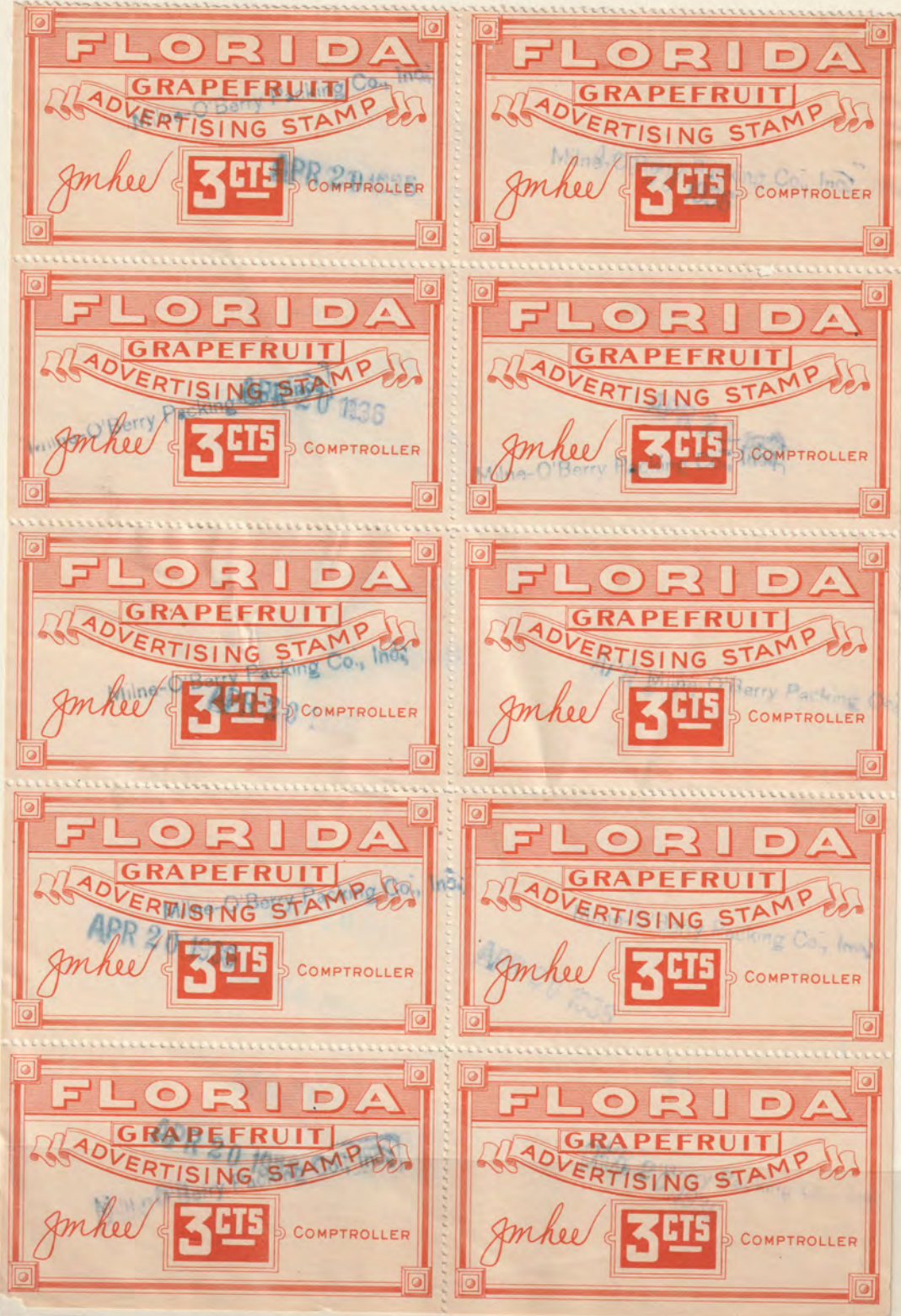
1935
Perforated 12 1/2



These stamps were issued by the Florida Citrus Commission and payments were directed to the State Comptroller for the Grapefruit Advertising Fund (the citrus inspection tax continued to be levied). The rate of the advertising tax on grapefruit was 3¢ per standard box of 1 3/5 bushels.

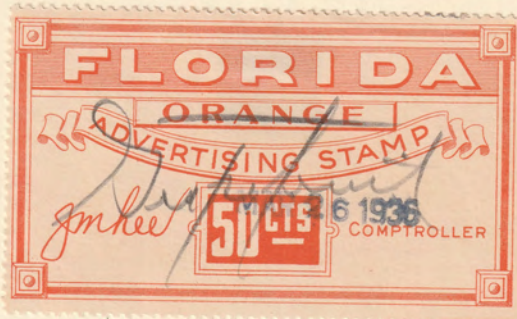
Florida
Grapefruit Advertising
1935

Complete Pane, Binding Tab at Top Missing



Florida
Grapefruit Advertising
Provisional Denominations

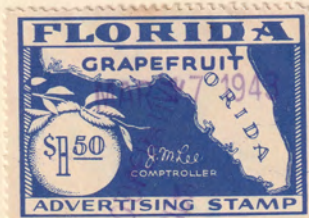
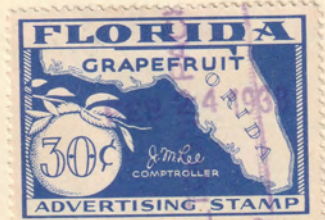
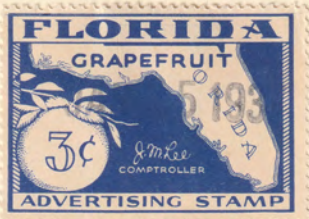
Perforated 12 1/2



These manuscript provisional grapefruit advertising stamps were created by the Citrus Commission inspector presumably when the grapefruit stamps were unavailable locally. The necessity of the provisional is so the income would be credited to the grapefruit advertising account, not the orange advertising account. Note that the denominations are not the same as any of the issued grapefruit advertising stamps.

Florida
Grapefruit Advertising

Perforated 12 1/2
1936



1937



The stamps were reduced in size, although all issues remained valid for paying the tax. One occasionally sees late usage of the earlier issues.



Citrus Fruit Inspection Certificate

Few inspection certificates showing use of the stamps have survived. This certificate was for a shipment of 30 boxes of oranges and 5 boxes of grapefruit and thus includes payment for the inspection of the fruit and the also the advertising assessment

| | |
|-------------------------------------|-----|
| Inspection fee (2½¢ per box) | |
| 35 boxes of citrus | 85¢ |
| Orange advertising (1¢ per box) | |
| 30 boxes | 30¢ |
| Grapefruit advertising (3¢ per box) | |
| 5 boxes | 15¢ |

STATE OF FLORIDA
DEPARTMENT OF AGRICULTURE
CITRUS FRUIT INSPECTION
CERTIFICATE
No 359226

Date: Nov 20 1928
1928 A. Time: 10:20 Pkg. Hse. Registr. No: 152-17

Inspection Point: ... County: ... Dist. No. 16

Shipper: ... Address: ... City: ... State: ...

FOR SHIPMENT: Car Initials & No. ... Destination: ...
Truck No. ... Trailer No. ...

Track Owner: ... Address: ...

PRODUCTS: 30 boxes of oranges, 5 boxes of grapefruit

LOADING: ...
PACK: ...
SIZE: ...

QUALITY AND CONDITION:
fruit is mature, firm, generally well formed, few slight defects, mostly colored, some yellow, some green, mostly satisfactory, and slightly thick, some rough and thick.

GRADE: U.S. No. 2

JUICE CONTENT AND MATURITY TEST:

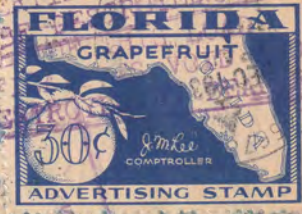
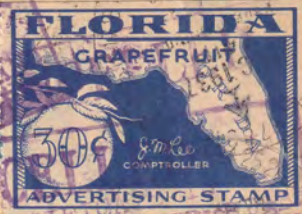
| | | | | | | | | |
|----------|----------------|--------|--------------|------|-------------|--------|--------------|------|
| ORANGES: | SALLES PER BOX | ACID % | TOTAL SOLIDS | BATH | GRAPEFRUIT: | ACID % | TOTAL SOLIDS | SALT |
| | 52 | 1.11 | 10.10 | 9.10 | | 1.20 | 5.50 | 5.33 |

Advertising Assessment: \$ 11.00 \$ 30.00

Inspector No. 158

REMARKS: Oranges colored added

INSTRUCTIONS TO INSPECTORS—Make two copies of this certificate. Mail one (original) to the Commissioner of Agriculture, Tallahassee, Florida. Give second copy to truck owner or transportation company. Give third copy to carrier of fruit. Give fourth copy to transportation company or warehouse. Give fifth copy to the grower and sixth copy to the carrier.



Citrus Fruit Inspection Certificate

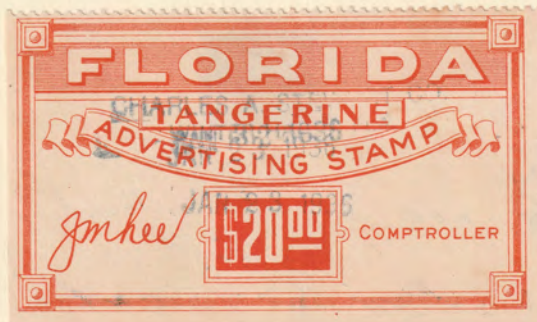
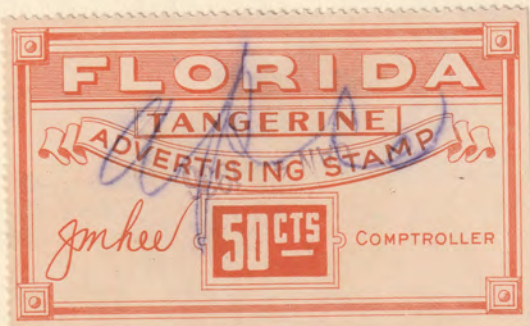
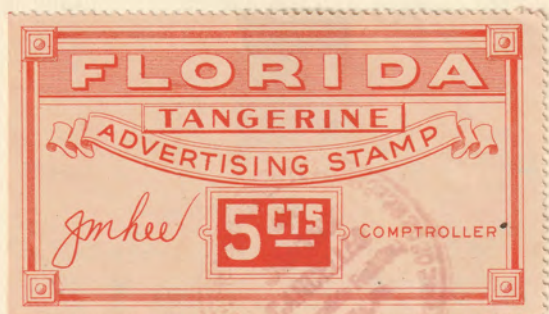
Few inspection certificates showing use of the stamps have survived. This certificate was for a shipment of 30 boxes of oranges and 5 boxes of grapefruit and thus includes payment for the inspection of the fruit and the also the advertising assessment

| | |
|--|--------|
| Inspection fee (2½¢ per box) | |
| 98 boxes of citrus | \$2.45 |
| Erroneously calculated as \$2.35 and so stamped. | |
| Orange advertising (1¢ per box) | |
| 78 boxes | 78¢ |
| Grapefruit advertising (3¢ per box) | |
| 20 boxes | 60¢ |



Florida
Tangerine Advertising

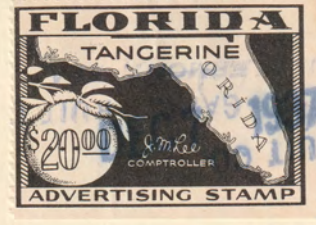
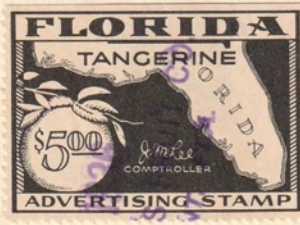
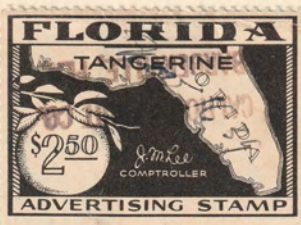
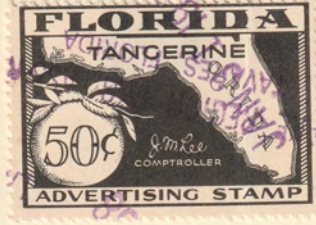
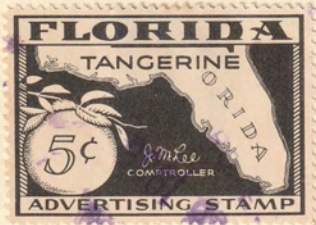
1935
Perforated 12 1/2



These stamps were issued by the Florida Citrus Commission and payments were directed to the State Comptroller for the Tangerine Advertising Fund (the citrus inspection tax continued to be levied). The rate of the advertising tax on tangerines was 5¢ per standard box of 1 3/5 bushels.

Florida
Tangerine Advertising

Perforated 12 1/2
1936



1937



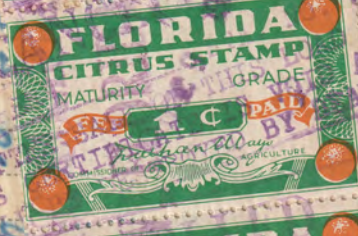
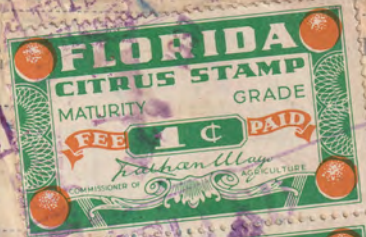
The stamps were reduced in size, although all issues remained valid for paying the tax. One occasionally sees late usage of the earlier issues.

No. 23119

STATE OF FLORIDA
DEPARTMENT OF AGRICULTURE
CITRUS FRUIT INSPECTION
CERTIFICATE



Date: 1931
Time: 10:30
Inspection Point: ...
County: ...
Dist. No.: ...
Pkg. Has. Registr. No.: ...



Citrus Fruit Inspection Certificate

Few inspection certificates showing use of the stamps have survived. This certificate was for a shipment of 30 boxes of oranges and 5 boxes of grapefruit and thus includes payment for the inspection of the fruit and the also the advertising assessment

| | |
|------------------------------------|-----|
| Inspection fee (2¢ per box) | |
| 4 boxes of citrus | 8¢ |
| Tangerine advertising (5¢ per box) | |
| 4 boxes | 20¢ |

| | | | | | | |
|-------|-------------|-----|--------|--------------|------|-------|
| | 70s | 80s | 96s | 126s | 150s | CC |
| RATIO | GRAPEFRUIT: | | ACID % | TOTAL SOLIDS | | RATIO |
| | TANGERINES: | | 1.25 | 10.55 | 8.44 | |

No. Boxes: GRAPEFRUIT 4 ORANGES 4 TANGERINES 4 Total 4 Insp. Fee \$.08
Advertising Assessments: GRAPEFRUIT \$.20 ORANGES \$.20 TANGERINES \$.20 Total Adv. \$.20

E. J. ... Inspector

INSTRUCTIONS TO INSPECTORS—Make five copies of this certificate. Mail first (original) copy to Commissioner of Agriculture, Winter Haven, Florida. Give second copy to truck driver or transportation company. Give third copy to owner of fruit. Give fourth copy to transportation company to accompany way bill, and retain fifth copy for your own use.

Florida Lime Advertising

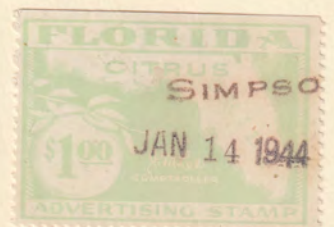
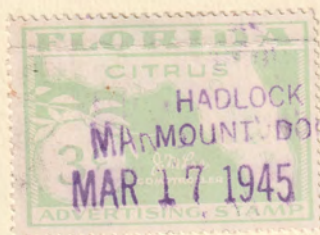
1941
Perforated 12 1/2



The Lime Advertising Fund was established for the 1941 growing season. It remains the most elusive of the Florida citrus categories. The tax rate was 4¢ per standard box of 1 3/5 bushels.

Citrus Advertising

1943



The several citrus advertising funds (orange, grapefruit, tangerine, lime) were consolidated into a single Citrus Advertising Fund in 1943. The various titles were abandoned and replaced with stamps with the generic Citrus title.

Florida Citrus Advertising

Use of stamp on express receipt

RAILWAY EXPRESS AGENCY
INCORPORATED

UNIFORM EXPRESS RECEIPT—NON-NEGOTIABLE—TERMS AND CONDITIONS

1. The provisions of this receipt shall inure to the benefit of and be binding upon the consignor, the consignee and all carriers handling this shipment and shall apply to any reassignment, or return thereof.

2. In consideration of the rate charged for carrying said property, which is dependent upon the value thereof and is based upon an agreed valuation of not exceeding fifty dollars for any shipment of 100 pounds or less and not exceeding fifty cents per pound, actual weight, for any shipment in excess of 100 pounds, unless a greater value is declared at the time of shipment, the shipper agrees that the company shall not be liable in any event for more than fifty dollars for any shipment of 100 pounds or less, or for more than fifty cents per pound, actual weight, for any shipment weighing more than 100 pounds, unless a greater value is stated herein. Unless a greater value is declared and stated herein the shipper agrees that the value of the shipment is as last above set out and that the liability of the company shall in no event exceed such value.

3. Unless caused by its own negligence or that of its agents, the company shall not be liable for—

- a. Difference in weight or quantity caused by shrinkage, leakage, or evaporation.
- b. The death, injury, or escape of live freight.
- c. Loss of money, bullion, bonds, coupons, jewelry, precious stones, valuable papers, or other matter of extraordinary value, unless such articles are enumerated in the receipt.

4. Unless caused in whole or in part by its own negligence or that of its agents, the company shall not be liable for loss, damage or delay caused by—

- a. The act or default of the shipper or owner.
- b. The nature of the property, or defect or inherent vice therein.
- c. Improper or insufficient packing, securing, or addressing.
- d. The Act of God, public enemies, authority of law, quarantine, riots, strikes, perils of navigation, the hazards or dangers incident to a state of war, or occurrence in customs warehouse.
- e. The examination by, or partial delivery to the consignee of C. O. D. shipments.
- f. Delivery under instructions of consignor or consignee at stations where there is no agent of the company after such shipments have been left at such stations.

5. Packages containing fragile articles or articles consisting wholly or in part of glass must be so marked and be packed so as to insure safe transportation by express with ordinary care.

6. When consigned to a place at which the express company has no office, shipments must be marked with the name of the express station to which delivery will be accepted or be marked with forwarding directions if to go beyond the express company's line by a carrier other than an express company. If not so marked shipments will be refused.

7. As conditions precedent to recovery claims must be made in writing to such originating or delivering carrier within nine months after delivery of the property or, in case of failure to make delivery, then within nine months and fifteen days after the date of shipment; and suits shall be instituted only within two years after the date of shipment when notice in writing is given by the claimant that the carrier has disallowed the claim or a portion thereof.

8. If any C. O. D. is not paid on or before the date of delivery, notice of non-delivery has been mailed to the consignee, or the carrier has returned the property to the consignor, the company shall, at its option, either re-deliver the property to the consignee or return it to the consignor.

9. Free delivery will be made by the company maintained and published delivery schedule. The company shall not be liable for any loss, damage, or delay to property consigned to a country, and by the carrier, and by the consignee, in terms of the regulations, and their employees.

10. The company shall not be liable for any loss, damage, or delay to said shipments, occurring outside the boundaries of the United States, being occasioned by any such acts, including laws, regulations, or customs of any country, which must be made in writing to the carrier at the port of export or to the carrier issuing this receipt within nine months after delivery of the property at said port or, in case of failure to make such delivery then so made against said delivering or issuing carrier shall be deemed to have been made against said delivering or issuing carrier within two years and one day after the date when notice in writing is given by the carrier to the claimant that claims are not so made, and/or suits are not instituted thereon in accordance with the foregoing provisions, the carrier shall not be liable.

11. It is hereby agreed that the property destined to such foreign countries, and assessable with foreign governmental or customs duties, taxes or charges, may be stopped in transit at foreign ports, frontiers or depositories, and there held pending examination, assessments and payments, and such duties and charges, when advanced by the company shall become a lien on the property.

12. It is hereby agreed that the property destined to such foreign countries, and assessable with foreign governmental or customs duties, taxes or charges, may be stopped in transit at foreign ports, frontiers or depositories, and there held pending examination, assessments and payments, and such duties and charges, when advanced by the company shall become a lien on the property.

To Destination Office *Plant Mch*

Consignee *Mrs. L. M. [unclear]*

Street Address or Non Agency Destination *403 East St.*

Name of Forwarding Office *(2044-K) Pomona, Fla. (S)*

Enter Date Shipped *2-11*

Receipt Number *81-26-78*

Declared Value _____ Value Charges _____

| Package | Article | Description | Weight | Express Charges |
|---------|-----------------------|-------------|-----------|-------------------|
| 1 | <i>Box of Oranges</i> | | <i>90</i> | <i>2.20</i> |
| | | | | Tax <i>.07</i> |
| | | | | Total <i>2.27</i> |

Shipper *Pomona Citrus Packers*

Shipper's Street Address _____

Class _____ Paid Beyond _____

Scale or Rate _____ Verified by _____

PREPAID (Original)

SHIPPER'S PREPAID RECEIPT

C. O. D. Service Charge Write in YES or NO X

(Form 5034-C)

RAILWAY EXPRESS AGENCY
INCORPORATED

Received shipment described hereon, subject to the Classifications and Tariffs in effect on the date hereof, value herein declared by Shipper to be that entered in space hereon reading "Declared Value," which the Company agrees to carry upon the terms and conditions printed hereon, to which the Shipper agrees and as evidence thereof accepts this receipt.

Number Pieces _____ Hour _____

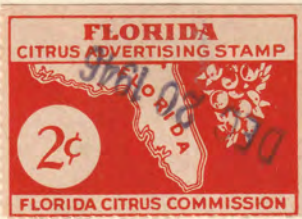
For the Company

The excise tax on citrus to support the various citrus advertising funds remained the same, even though they were paid with generic citrus advertising stamps. Thus we see a 1¢ stamp on an express receipt for the shipment of a box of oranges.

Florida Citrus Advertising

1946
Perforated 12 1/2

Use of stamp on express receipt



RAILWAY EXPRESS AGENCY
INCORPORATED

EXPRESS RECEIPT—NON-NEGOTIABLE—TERMS AND CONDITIONS

This receipt shall inure to the benefit of and in favor of the consignee and all carriers handling this to any reconignment, or return hereof.

7. As conditions precedent to recovery claims must be made in writing to the originating or delivering carrier within nine months after delivery of the property or, in case of failure to make delivery, then within nine months and fifteen days after date of shipment; and suits shall be instituted only within two years and one day after the date when notice in writing is given by the carrier to the claimant that the carrier has disallowed the claim or any part or parts thereof.

8. If any C. O. D. is not paid within thirty days after notice of non-delivery has been mailed to the shipper the company may at its option return the property to the consignee.

9. Free delivery will not be made at points where the company maintains no delivery service; at points where delivery service is maintained free delivery will not be made at addresses beyond the established and published delivery limits.

10. Additional Provisions as to Shipments Forwarded by Vessel from the United States to Places in Foreign Countries.

11. If the destination specified in this receipt is in a foreign country, the property covered hereby shall, as to transit over ocean routes, and by connections to such destination, be subject to all the terms and conditions of the receipts or bills of lading of ocean carriers as accepted by the company for the shipment, and of foreign carriers participating in the shipment, and to such transit as accepted for trans-shipment by sea, air, or land, and to the laws, regulations, and customs of the countries and foreign carriers, custodians, and governments, and agents.

12. The company shall not be liable for any loss, damage, or delay in shipments over ocean routes and their foreign connections, the destination of which is in a foreign country, occurring outside the boundaries of the United States, which may be occasioned by any such acts, omissions, laws, regulations, or customs. Claims for loss, damage or delay must be made in writing to the carrier at the port of export or to the carrier issuing this receipt, within nine months after delivery of the property at said port or in case of failure to make such delivery then within nine months and fifteen days after date of shipment; and claims for loss, damage or delay against any carrier which may be liable hereunder, must be made against said delivering or issuing carrier shall be deemed to have been made against any carrier which may be liable hereunder. Suits shall be instituted only within two years and one day after the date when notice in writing is given by the carrier to the claimant that the carrier has disallowed the claim or any part or parts thereof. Where claims are not so made, and/or suits are not instituted thereon in accordance with the foregoing provisions, the carrier shall not be liable.

13. It is hereby agreed that the property destined to such foreign countries, and assessable with foreign governmental or customs duties, taxes or charges, may be stopped in transit at foreign ports, frontiers or depositories, and there held pending examination, assessments and payments, and such duties and charges, when advanced by the company shall become a lien on the property.

a. Unless caused in whole or in part by it or its agents, the company shall not be liable for loss or damage caused by—

- The act or default of the shipper or owner.
- The nature of the property, or defect or imperfection in the property.
- Improper or insufficient packing, securing, or stowage.
- The Act of God, public enemies, authority of law, riots, strikes, perils of navigation, the hazards of war, or occurrence in customs.
- The examination by, or partial delivery to the consignee, of C. O. D. shipments.
- Delivery under instructions of consignee or consignee at stations where there is no agent of the company after such shipments have been left at such stations.

b. The death, injury, or escape of animals.

c. Loss of money, bullion, bonds, securities, stones, valuable papers, or other articles, unless such articles are specifically insured.

d. Packages containing fragile articles or articles consisting wholly or in part of glass must be so marked and be packed so as to insure safe transportation by express with ordinary care.

e. When consigned to a place at which the express company has no office, shipments must be marked with the name of the express station at which delivery will be accepted or be marked with forwarding directions if to go beyond the express company's line by a carrier other than the express company. If not so marked shipments will be refused.

To Destination Office *Adwards Muse*

Consignee *Adwards Muse* Enter Date Shipped *12/15/46*

Street Address or Non Agency Destination *Smith Station* Receipt Number *44-52-13*

Name of Forwarding Office *(2243-C) Tampa, Fla.* Declared Value *(S)* Value Charges

| Pieces | Article | Description | Weight | Express Charges |
|----------------------------------|---------|--------------|------------------------|-----------------|
| 1 | Box | Citrus Fruit | 55 | 1.00 |
| 1 | Basket | Citrus Fruit | | .24 |
| | | | | Total |
| Shipper <i>Stump Stevedoring</i> | | | Class <i>XX</i> | 1.24 |
| Shipper's Street Address | | | Paid Beyond <i>XXX</i> | |
| | | | Scale or Rate | Verified by |
| | | | PREPAID | C. O. D. |
| | | | (Original) | |

SHIPPER'S PREPAID RECEIPT

C. O. D. Service Charge Write in YES or NO

NOTE—The Company will not pay over \$50, in case of loss, or 50 cents per pound, actual weight, for any

The excise tax on citrus continues. But beginning in 1945, the state provided for direct payment to the state as an alternative to stamps for paying the tax. Nonetheless stamps continued in use at least through the early 1950's as seen here. In 1946 a redesigned set of stamps came into use. Four denominations up to five cents are the only stamps that have been recorded in collectors' hands.