

**Potato Tax Stamps** - It appears when the country meets hard times Congress can create all sorts of "protective" legislation.

One such law resulted in creating a series of collectable stamps was the an offshoot of the Potato Control Law (1929) was based upon an economic policy enacted by U.S. President Herbert Hoover's Federal Emergency Relief Administration at the beginning of the Great Depression. The policy (and stamps) became a formal act in 1935, and as an effort from its legislative sponsors (from state of North Carolina). The law was enforced by the Agricultural Adjustment Administration (AAA) to protect about 30,000 farmers who made their main living growing potatoes, and who feared that the potato market would be invaded by other farmers whose land became idle by under AAA controls.

The Potato Act restricted the export of potatoes and mandated that they be used instead to provide direct relief to those in need. Because of the federal government's direct involvement in the economic affairs of American potato growers, this law was widely regarded as one of the most radical and controversial pieces of legislation enacted during the New Deal. The United States Supreme Court declared it unconstitutional in January 1936.

The Potato Control legislation prevented individuals and companies from buying or offering to buy potatoes which were not packed in closed containers approved by the Secretary of Agriculture and bearing official government stamps. Penalties included a \$1,000 fine on the first offense, while for a second offense, violators faced a year in jail and an additional \$1,000 fine. Farmers and brokers could not receive the necessary official stamps unless they paid a tax of \$0.45 per bushel (60 lbs), or if they received tax-exemption stamps from the Secretary of Agriculture.

This law sparked considerable (Tea Party?) protest, as evident in the following 1935 declaration signed by citizens of West Amwell Township, New Jersey:

***"That we protest against and declare that we will not be bound by the 'Potato Control Law,' an unconstitutional measure recently enacted by the United States Congress. We shall produce on our own land such potatoes as we may wish to produce and will dispose of them in such manner as we may deem proper."***

Besides regulating Potatoes, the act included a provision that created the Federal Surplus Relief Corporation, a forerunner to The Emergency Food Assistance Program (TEFAP) (the forerunner of the Food Stamp Program of 1964), which provides commodity food items like potatoes to soup kitchens, homeless shelters, and similar organizations that serve meals to the homeless and other individuals in need.

As a result of this 'landmark' piece of legislation, we have 18 stamps - 13 (R11 – R113) issued for Tax Paid Potatoes and five (R114 – R118) issued for Tax Exempt Potatoes. The stamps were valid for 68 days (December 1, 1935 to February 10, 1936).



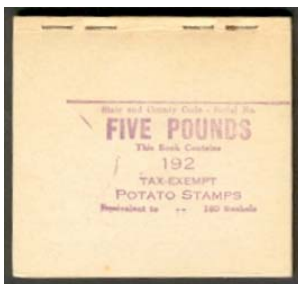
Tax Paid Set R11 – R113

The whole set of the Tax Paid issues (R11 – R113) retails at about \$60.00.



Tax Exempt – R114

R116 Pane



R115 Booklet

The Tax Exempt are collected in three formats, single stamps (Set of 5 retails at \$620.00 with the R117 5 lb issue ~ \$600.00), booklet panes of 12 stamps and booklets of 16 booklet panes.

