

# American Veterinary Medical History Society

"Devoted to the Diffusion of Veterinary History"

## Vintage Veterinary Instrument #9

### Veterinary Narcotics Permit and Inventory

DUPLICATE  
INVENTORY OF OPIUM, ETC.  
(Forward original to collector;  
keep duplicate on file)

COLLECTION OF INTERNAL REVENUE  
District, Milwaukee, Wis.

ANNUAL INVENTORY OF  
Applicant, A. R. Madson  
(Name of person, firm, or company)  
Address, Mishicot, Wis. Class, 4 & 1  
(Class, U.S.C.)

AFFIDAVIT  
Archie R. Madson, being first  
named and other persons it herein naming the affiant, by the name of A. R. Madson, do hereby certify that

I, the undersigned, state that on June 19, 1934, the narcotic drugs and preparations described  
in Section 1 of the act of Congress approved December 17, 1914, as amended, which were then in possession  
of the above-named applicant, as a member of the class or classes indicated, were inventoried, and that the  
following is a true statement of the names, descriptions, and quantities of such drugs and preparations in the  
possession of such applicant at the close of business on that date.

A. R. Madson  
Signature of person making the affidavit  
John J. Madson  
Signature of person making the affidavit

\* No returns required on this form for 1934 or 1935.

NAME AND DESCRIPTION OF EACH OF PREPARATIONS  
(If a list of these items is given on a separate sheet)

REGISTRY  
(In duplicate, one copy to collector,  
other, 20¢, to affiant)

**\$1.00** SPECIAL TAX STAMP INTERNAL REVENUE 37804  
THIS STAMP EXPIRES JUNE 30, 1935  
THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS.  
PRACTITIONER DISPENSING OPIUM, COCA LEAVES, ETC.  
YOUR REGISTRY NUMBER IS 471  
Issued by the Collector for the District of Wisconsin on 01.05  
A. R. Madson, D.V.S.,  
Mishicot, Wis.  
THIS OFFICE OF INTERNAL REVENUE COLLECTOR (REGISTRY) IS 1 7034  
ALWAYS KEEP WELL RESPONDED

This is an example of an annual inventory certificate dated June 19, 1934 and federal tax stamp used by Archie R. Madson, DVS from Mishicot, Wisconsin concerning the dispensing and inventory of narcotics and controlled substances. In the 1920s and 1930s as the result of the Harrison Narcotics Tax Act approved by an act of Congress on December 17, 1914, veterinarians were required to display a United States Internal Revenue Special Stamp (\$1.00) permit, which read: PRACTITIONER DISPENSING OPIUM, COCA LEAVES, ETC. This act was intended to regulate and tax the production, importation, and distribution of opiates and coca products. Compare this to the range of controlled and sophisticated substances that was available in the 1980s.

In association, veterinarians were also required to maintain an inventory record and certify their use of opium. The most common use at that time was for the treatment of colic in horses.

**Further Reading:**

Milks HJ. *Practical Veterinary Pharmacology and Therapeutics*. New York: The Macmillan Company, 1917; pp. 136-147. *Internet Archive*, <https://archive.org/details/cu31924000867634>

Stalheim OH. Flowers in the blood: opium and veterinary medicine. *J Am Vet Med Assoc*. 1990 Nov 15;197(10):1324-5.

Description and item provided by Fred J. Born, DVM (Fond du Lac, WI), December 2020