



The Stainless Banner

Florida Society of the Military Order of the Stars
and Bars

Spring 2019



2019 Annual Florida Society Meeting

The annual Florida Society meeting will be held on June 8, 2019 in Ocala, Florida at 3:30 pm. The meeting location will be held at the Holiday Inn Express located at 3600 SW 38th Avenue, Ocala, Florida 34474. Note that this meeting will be held in conjunction with the SCV Florida Division Annual Convention that will be taking place this weekend also.

For those that are planning to attend, please let Jeff know at adjutant@mosbfl.org or Tarry know at t.tarry.beasley.2@gmail.com. The MOS&B Florida Society hopes that you will consider attending this breakout session meeting since it has been several years since we have had a MOS&B Florida Society meeting.



Calling for Volunteers to Serve as Florida Society Officers

When the annual meeting takes place on June 8, 2019, the MOS&B Florida Society will be electing new officers for the upcoming two year term. If you are willing to serve as an officer of committee chairmen for the MOS&B Florida Society, please us know when you send in your RSVP that you will be attending this meeting.

MOS&B Commander General Speaking Engagement

At the 49th Annual SCV Florida Division Reunion, Commander General Byron Brady will be the banquet speaker. This banquet meal can be RSVP by filling out the SCV Florida Division registration form. The meal cost is \$38.00 and will be held on June 8, 2019 at the Holiday Inn Express in Ocala, Florida.

Commander General Brady's topic for this evening banquet is titled "The Escape Route of John Wilkes Booth. Please plan to attend.



Re-Activating Society Chapters

The Florida Society would also like to see other chapters be re-activated in the Florida Society. The areas that we would see likely starting back non-active chapters are in the following areas. Note that the former chapter names have been listed for your reference also.

St. Augustine, Florida - Lt. Colonel William Baya
MOS&B Chapter # 140
Leesburg/Tavares, Florida - Lt. Nelson N. Sumner
MOS&B Chapter # 147
Ocala, Florida - Marion Dragoons MOS&B Chapter # 164
Madison/Tallahassee, Florida - Captain Richard Bradford
MOS&B Chapter #215

If you know of prospective members that would be interesting in serving as an officer in starting these chapters back up or could be potential members for the respective locations, please let the MOS&B Florida Society know. Your assistance is greatly appreciated.

There are also other names available if there is another area of the state that a chapter can be started up so don't hesitate to pursue recruiting members. The MOS&B Florida Society is encouraging activating chapters that have been non-active for awhile due

to the fact that these reactivated chapter will have lower chapter numbers and don't require start up costs that would be incurred if a chapter started completely new.

At present, there are eleven (11) active chapters in the Florida Society. Our Florida Society membership is around a 55 members. Your assistance is greatly appreciated.

Late Annual Dues

The Florida Society values all members for retaining their membership in the Military Order of the Stars and Bars. Please consider encouraging your fellow members to consider paying their dues to the MOS&B and the MOS&B Florida Society. Payments can be made to the Society Adjutant in the amount of \$55.00.

Chapter News

If your chapter has held a banquet, chapter project, or any other news that you would like to share with the members of the Florida Society MOS&B, please forward your pictures, and articles to Editor Jeff Sizemore at editor@mosbfl.org. Announcements of upcoming re-enactments in your area are also welcomed. Your submittals will greatly be appreciated.

Society Adjutant's Message

We value your membership in the Military Order of the Stars and Bar and ask that you consider recruiting new members to join the Order and to encourage former members to get reinstated as the lifeblood of this organization is that we continually add membership while retaining our membership base.

As a reminder, the objectives of the Military Order of the Stars and Bars Florida Society is that of being Historical, Educational, Benevolent, Memorial and Patriotic. Now, how do you see making this important to you, your local chapter and your State Society. These objectives can be further defined as : (a) collecting and preserving the material necessary for a truthful history of the War Between the States and to protect, preserve, and mark the places made historic by Confederate valor, (b) assisting descendants of worthy Confederates in securing a proper education, (c) fulfilling the sacred duty of benevolence toward the survivor of the War and those dependent upon them, (d) honoring the memory of those who served and those who fell in the service of the Confederate States of America, and (e)

cherishing the ties of friendship among the members of the Order.

Since each generation gets further away from the times of 1861 to 1865. We all began to have different perspectives that we bring to the table. We can all still come together for fellowship and blend together as we learn more about the period that became known as the War Between the States. In doing so, we can retain and grow the membership of the Military Order of the Stars and Bars.

I would also suggest that chapters that are close by consider doing regional meetings as a means to have larger turnouts for programs and participation in local projects. If you chapter is planning an event, the Florida Society will be glad to assist in promoting your event to Florida Society membership.

Thanks again for your continued membership in the MOS&B, the MOS&B Florida Society, and your local MOS&B chapter.

Listing of Active Chapters in the Florida Society

The Society Chapters that are currently active in the State of Florida are as listed. We encourage all members to belong to one of our many chapters in the State of Florida.

Brevard County: B.G. Theodore W. Brevard #10

Columbia County: Capt. Asa A. Stewart # 24

Duval County: Capt. J. J. Dickison # 29

Orange County: Col. L. M. Park #52

Polk County: Col. Francis S. Bartow #65

Hillsborough County: M.G. William W. Loring Chapter # 146

Marion County: Marion Dragoons #164

Osceola County: Capt. William J. Rogers # 212

Volusia County: Capt. John Maffit # 252

Broward County: Capt. Leslie T. Hardy # 278

Alachua County: Col. David Lang # 289

Note that some of these chapters have sufficient members to be considered active, but are in need of someone to step up to serve as the chapter officers.

Greetings from the MOS&B Army of Tennessee Commander

The Florida Society of the Military Order of the Stars and Bars is an essential building block in the Army of Tennessee of the Military Order of the Stars and Bars. Not only does the Florida Society provide a good body of membership and financial support, but the great Florida Society has provided excellent leadership. In recent years, the Order has benefited from the legal skills and leadership ability of T. Tarry Beasley, who, last year, received the Robert E. Lee Chalice, the highest award given by the Military Order of the Stars and Bars.

For some years, the Military Order of the Stars and Bars have benefited from having Florida's Jeff Sizemore as our Editor General. Commander Sizemore is a superb Editor with a true heart for the work of the MOS&B. Commander Jeff Sizemore is also a recipient of the Robert E. Lee Chalice, awarded annually as the highest honor given by the Military Order of the Stars and Bars.

As Army Commander, I am thankful for the support and assistance given by the compatriots of the Florida Society. Please allow me to express appreciation to you for your willingness to be identified with your ancestor. We must not surrender our Southern heritage nor should we retreat from advancing the true history of our Confederate forebears.

The MOS&B has excelled in promoting quality publications on the true history of the Confederacy. Rising scholars need to have access to the Southern point of view concerning the War. We should pray and work toward production of a balanced textbook that presents the states rights view of government, the heroism of our Southern ancestors, and the accurate causes of the War. Please think toward this end and feel free to offer suggestions.

The Military Order of the Stars and Bars is making progress, growing and fulfilling the goals set by our founders. Our Commander General, Byron Brady, is an excellent manager and a forward thinker. The Order is stable and ready to continue on for years to come.

Thank you for paying your dues. Thank you for being open with your MOS&B membership and thank you for any participation in this great, historical organization-- founded by the veterans themselves.

John H. Killian

Greetings from the MOS&B Judge Advocate

At the request of Byron Brady our Commander General and with the assistance of Raleigh Worsham, our Florida Society Commander, it is with great pleasure to announce the **FLORIDA SOCIETY REUNION** this year will be held in conjunction with the Florida Division of the SCV commanded by Kelly Crocker. Plans are under way to convene in Ocala at the Holiday Inn on June 8th for our business meeting and elections, upon the completion of the SCV business session on Saturday.

The Saturday evening banquet with the SCV will have our own Byron Brady as the guest speaker. You will not want to miss his talk. Many of you will be going to the SCV Reunion anyway and this will accomplish two events at the same time as well as save you time and money.

The election of offices and plans for the development of programs to assist the Chapters in recruiting, reactivating members who have been dropped, retention of members and programs will be set forth for the following year.

Please consider how you can be involved and assist by volunteering to be an officer and announce your candidacy for an office. If you are interested please send a short resume and the office you wish to fill with a plan you would peruse in the development of our Society a selfie would also help identify you to the members. A list of candidates will be published in the next issue, be sure your name is on it for an office you would like full fill and see benefit the Society and

Chapters thru your plan and efforts.

See you in Ocala June 8th and if you would like to call me direct, I can be reached at 901-240-2014.

Tarry Beasley

The First American Income Tax

by Pam Wilhoite

The year was 1861. President Abraham Lincoln was facing a major conflict with the Southern states. How would he pay for the War Between the States?

From the first days of the nation, the founders feared a large government body with strong taxing powers. No central taxing agency was planned in the Articles of Confederation. All taxes were to be collected by the states. In the early nineteenth century, America depended primarily on tariffs to finance the expenses of the federal government. A tariff is a duty levied on select imports such as manufactured and finished products. The purpose of the American tariff was to not only raise revenue but also to protect northern industries from foreign competition. High tariffs were particularly difficult for Southern agricultural states who exported cotton and tobacco and imported most of their manufactured items.

To pay for the War of 1812, Congress raised the tariff rate to 20%, applied new excise taxes and issued Treasury notes. After the war, the taxes were repealed and for the next 44 years, the federal government was financed by tariffs and sale of public land. However a tension continued to pit Northern manufacturers who wanted higher tariffs against the agricultural South. Repeated attempts to raise the tariff rates prompted threats of secession. A major economic depression occurred in 1857. Federal revenues dropped dramatically and Congress was facing a shortfall. In May 1860, Congress passed the Morrill Tariff Bill which raised the tariff rate to 37% and provided for increases to 47% in three years. Tariffs paid by Southern states were already providing more than 80% of the federal revenue. This new law created economic hardship for Southerners and was a major factor in states' decisions to secede.

Revenues continued to decline and by December 1860 the national debt was 62 million dollars. Newly elected President Lincoln named Salmon P. Chase to serve as Secretary of the Treasury. In July 1861, Chase reported to Congress that the Union would need \$320,000,000 for

war expenses in 1862. He recommended a combination of financing options which included raising tariffs, creating new direct taxes on real estate and personal property, and borrowing 240 million dollars.

Congress soon took up the proposed legislation and immediately controversy arose. As the U. S. Constitution required that all direct taxes be imposed in proportion to the population of a state, Chase's proposal would weigh heavily on the agricultural states in the west. Representative Colfax from Indiana complained, "I cannot go home, and tell my constituents that I voted for a bill that would allow a man, a millionaire, who has put his entire property into stock, to be exempt from taxation, while a farmer who lives by his side must pay a tax." In addition, the collection of the taxes appeared uncertain since the Internal Revenue Service had not yet been created. Consideration turned to a personal income tax. Most congressmen soon were persuaded. Representative Morrill endorsed an income tax. "I have no doubt that it will, in the end, be adopted as it would be most just, and undoubtedly the most popular, if any tax can be popular."

The Revenue Act of 1861 included a three percent tax on all incomes exceeding \$800 and a variety of other new taxes. The tax was to be levied on money earned during 1861 with payment due in six months after end of the year. Only the richest Americans were expected to pay the income tax. The bill did not specifically address collection procedures. Secretary Chase was not in favor of the legislation and did nothing to implement it.

Before the end of 1861, total Federal expenditures greatly exceeded revenues and more money was needed. The Revenue Act of 1862 decreased the individual exclusion from \$800 to \$600 which greatly expanded the number of Americans who would pay and help to increase total revenue. Tax payers with incomes over \$10,000 would pay five percent. The Bureau of Internal Revenue (BIR) was created to handle tax collection. Corporations were required to collect taxes on interest and dividends paid and remit the taxes to the BIR. Withholding was now deducted from the salaries of government workers.

The war did not end quickly as most Americans expected. After three years, a major revenue shortfall was imminent. The Revenue Act of 1864 established a more progressive tax system. Incomes between \$600 and \$5,000 were now taxed at 5 per-

cent. Individuals with incomes between \$5,000 and \$10,000 now paid 7.5 percent. All incomes over \$10,000 were taxed at 10 percent. The tax was extended through 1870.

Before the 1864 law took place, Congress also passed a special surcharge of 5% on all 1863 income. This tax was designed to cover the cost of a bounty which was planned to help boost Union army enlistment.

Over at the Bureau of Internal Revenue, new regulations were written. All taxpayers were required to file a tax return. The income of all taxpayers was published in the newspaper. According to the BIR commissioner, the purpose was to afford every taxpayer an opportunity to ascertain what returns his neighbors had made. Of course the real purpose was to reduce the number of tax cheats. In the event a person failed to file, collectors could estimate the tax due and add a 50% penalty. The Bureau could issue summons and search homes and businesses. A delinquent taxpayer's possessions could be sold, but he would be allowed to keep his professional tools, guns, furniture and a cow.

The tax forms looked surprisingly similar to today's Form 1040. Taxpayers completed a list of income types and allowed deductions. Proper deductions included traditional business expenses and four personal expenditures: losses on real estate, interest paid, taxes paid to national, state or local governments, and rent paid on a homestead. On Schedule A, taxpayers listed categories of personal property which was subject to tax such as gold watches, pianofortes, billiard tables, and pleasure boats. By the end of the war, the Bureau was up and running, but plagued with scandals. Income tax collections are estimated at \$2 million in 1863, \$20 million in 1864, \$32 million in 1865, and \$73 million in 1866.

The need for Federal revenues declined dramatically by 1866. Soon there was a movement to repeal the income tax. Advocates for repeal claimed the tax was adopted as a "war tax" and now that the war was over, it must go. And go it did in 1872, only to return in 1894.

Pam Wilhoite, a retired CPA, serves as president of Parsons' Rose #9, Texas Society Order of Confederate Rose in Waxahachie, Texas. She is a 2013 recipient of MOS&B's Varina Howell Davis award. For more information, visit www.omroberts.com or www.tsocr.org.

Jeff Davis's Crown of Thorns

By Felicity Allen

"Then the soldiers of the governor [Pontius Pilate] took Jesus ... stripped him, and put on him a scarlet robe. And when they had platted a crown of thorns, they put it on his head ... and they bowed the knee before him, and mocked him, saying, Hail, King of the Jews! ... And after that they had mocked him, they ... led him away to crucify him (Matt. 27:27-31)."

This ironic crown, combining highest honor and degrading torture, became a premier symbol for the Passion of Christ – all that he suffered before and during his crucifixion. Like the Cross itself, however, it was made glorious by his resurrection. At the end of the War for Southern Independence, which the South lost, the only president of the short-lived Confederate States of America was treated like a criminal. He was clapped into solitary confinement in a military prison, at Fortress Monroe, Virginia. The discipline was so strict that Jefferson Davis and his guards (and at first two were right in the cell with him) were forbidden to speak to each other. Davis could never for a moment, even for the needs of nature, leave their presence or the small stone room.

News soon leaked out to his wife, Varina, who was also held in custody with their four young children, that to Davis's rigorous confinement and constant surveillance had been added the disgrace of chains. She could not write to him at the time; no one could; his confinement was solitary indeed. But later she told him: "I could not keep the children ignorant [of the fact that he was chained]." "So I made them feel it was a crown of thorns, and glory." Thus she passed on to her children a Christian tradition going back to St. Paul, the privilege of uniting one's own private suffering to the Saviour's on the Cross (See, e.g., Phil. 4:7).

Coming out of the mysterious prison isolation where no reporters were allowed, the tale of Jefferson Davis's chains swelled and contracted with the telling. They were variously termed "manacles," "fetters," or "irons"; they were fixed on his ankles, his wrists, or both; the fixing was done placidly, or with a great struggle; Davis wore his chains for only a few hours, or, they had never been removed. In actuality, the President resisted as vio-

lently as he could under the circumstances. It took four men to hold him down. But of course he was completely overpowered. The public outcry against this insult was so great, even in the North, that the very heavy ball and chain were struck off his ankles by the blacksmith five days after they were riveted on.

The original crown “platted” by the Roman soldiers was three-dimensional real. It became an object of reverence almost equal to the Cross itself. Its reality was tacitly attested when it became a piece of merchandise. The sainted king, Louis IX of France, purchased it from the Byzantine Emperor Baldwin II in 1247, along with a piece of the True Cross. To house these holiest of relics, King Louis built in Paris the exquisite little church, La Sainte-Chapelle.

Varina’s crown was metaphorical, a symbol of anguish plucked from her Bible-rich memory. Many years later, when Davis’s sufferings all had ended, an Episcopal priest revived her image. He was dedicating the memorial window to the President in his war-time church, St. Paul’s, Richmond. The speaker called his imprisonment, especially the shackling, “wanton cruelty to the innocent.” “And see, “ he went on, “how God reversed all this.” “Yes, and the thorn crown of that shame and anguish which wicked hands forced down on his noble brow crowned him a king to the hearts of his people as he had never been crowned before. It changed to a diadem of beauty and a crown of glory ... His people love him most of all because he suffered this for them.”

But there is another crown of thorns connected with the name of Jeff Davis. It is material and symbolic both. Like the original, it is made up of actual thorns taken from nature, some of them two or more inches long, held together by fine wire. The maker and the intent of this crown have been, like the details of Davis’s shackling, shrouded in confusion. Its reality is not in question. I saw it myself at the Confederate Museum in New Orleans in 1978, when doing research for *Jefferson Davis, Unconquerable Heart*. It was hanging rather jauntily on the upper right corner of a large, heavily carved, wooden frame. Inside the frame was the portrait photograph of Pope Pius IX which the pontiff himself had inscribed and sent to Davis in his prison in December of 1866. Thereby hangs the tale.

The position of the crown in the display not only suggested, but almost demanded a connection with Pope Pius. The identifying card in the glass case when I saw these objects only deepened the mystery: “Crown of Thorns Prized by President Jefferson Davis To be placed over the head of Pope Pius IX [.]” But why?

The pope’s picture, and his handwriting across the bottom, are attested by a cardinal as genuine. Basically, “Pio Nono,” as Davis calls him, quotes the Latin of St. Matthew’s gospel omitting one phrase “Venite ad me omnes qui laboratis, et ego reficiam vos, dicit Dominus” [Come unto me, all ye who labor and I will refresh you, saith the Lord] (Matt. 11:28). Jeff Davis saw this as “the comforting invitation our Lord gives to all who are oppressed.” The pope’s voice, he said, “came from afar to cheer and console me in my solitary captivity.” Davis’s ardent Catholic friend, Lucius Bellinger Northrop, however, saw it as proselytizing: “You did not understand all the significance of his kindly act...[He] delicately invited you to come to him as [Christ’s] vicar.” Northrop’s interpretation could find some support in a second picture of Pope Pius, identical with the one in New Orleans. It has the same date, but a different inscription. This time the pope quotes the Latin of Psalm 94 (KJV 95:7-8): “To day if ye will hear his voice, Harden not your heart.” And in 1863, His Holiness, writing as one head of State to another, had prayed that God would illumine the Confederate president “with the light of His grace, and attach you to us by a perfect friendship.”

But what had the crown of thorns to do with the pope, or the pope with it? This question vexed my research for several years. I could find no one who even mentioned the second picture. I vouch for its existence. I saw it at Beauvoir in 1978 when the museum collection was displayed underneath the house. There was no card identifying it. I merely recognized it from the other one. There was no crown of thorns.

Only two writers, to my knowledge, deal with the crown at all. Ishbel Ross in *First Lady of the South: The Life of Mrs. Jefferson Davis* (Harper and Brothers, 1958) shows Varina donating it to the New Orleans museum and says she had made it for her husband in prison. This author does not explain why, in that case, it “hung over the picture of Pope Pius IX.” Hudson Strode evidently mulled over this question. In *Jefferson Davis: Tragic Hero* (Harcourt, Brace and World, 1964) he announced his conclusion as if it were fact: the “chaplet of thorns” was “woven by the Pope’s own fingers.” Two years later, in *Jefferson Davis: Private Letters 1823-1889* (Harcourt, Brace and World, 1966), he again stated his opinion as fact. The pope “had sent him a large photograph of himself with a

crown of thorns woven by the papal fingers.” Strode was very knowledgeable about the Davis family. His word is taken as law about the crown to this very day.

His rationale was sensible enough, given the relation of crown to picture in the museum, but, unless it was perhaps part of the fancied papal plan to draw Davis into Catholicism, it just didn’t ring true. Stewing dissatisfied, I decided in 1980 to go to the source. I wrote to the Vatican archives, asking if they had any record of the photograph or the crown. Two months later a reply came back on Vatican stationery, postmarked Washington, D.C. “It is not possible to satisfy your request for information.”

One of the advantages of being an “independent scholar,” as my publisher calls me, is that one is free to pursue leads in obscure places. I had often thought that the *Confederate Veteran* was crammed with first-hand information, but I seldom, if ever, saw it cited as a source. I had photocopied some of its Davis items, and shortly after the Vatican blank wall, I picked up one to read. It was “Reminiscences of Jefferson Davis,” published in Vol. 37, No. 5 (May, 1930). Its author was “Miss Nannie Davis Smith.” Suddenly, all the pieces of my puzzle fell into place. Nannie was a granddaughter of Davis’s oldest sister, Anna, who had cared for him from infancy like a second mother. Nannie became very close to the presidential couple after the War. She was helping Varina nurse Uncle Jeff when he died. She mentions the gift of the pope’s picture. Then she says: “Suspended over this picture is a crown of thorns, woven by the recipient after Pope Pius IX had likewise been despoiled and persecuted.” (By 1870, the unification of Italy had stripped from Pope Pius’s hands every Papal State except the Vatican City.)

“The recipient” can only mean Jefferson Davis. Perhaps he helped, or suggested this way of repaying the pope for his sympathy. But Varina was the handy one of the pair. She was always busy with her fingers, sewing, knitting, crocheting, fashioning little decorations. Jeff could handle big things: he made a wooden bench and chair for the Beauvoir porch. But he managed to wrench off, in short order, the top of a little coffee pot that someone sent him in prison. “Awkwardly done” he pronounced over an attempt to tie up a lock of his hair for a keepsake, so dear to Victorian hearts. As a matter of fact, it was Varina who made the crown.

It had occurred to me long before that the gift of crown and picture might have come to the New Orleans Confederate museum with a description by the donor. A member of the museum board had informed me that all their records were now housed in the Howard-Tilton Me-

morial Library at Tulane University. The Head of the Rare Books and Manuscripts division there, Wilber E. Meneray, replied on August 6, 1985:

We do have a list of the items donated by the Davis Family over a period of time from 1891 through 1907. The majority were donated in 1891. . . . The inventory states “. . . picture of Pope Pius IX with an autograph comforting Latin sentence inscribed on it. . . . The Pope sent this picture to Jefferson Davis whilst a prisoner at Fortress Monroe. Accompanying the picture is a crown of thorns made by Mrs. Davis that hung above it in Mr. Davis’ study.”

What a relief came with that last sentence! I was finally face to face with the crown-crafter herself. Varina’s description also cleared up another mystery – why Nannie Smith says the crown was “suspended,” why Ishbel Ross says it “hung over” the picture, and why Hudson Strode, in a footnote to page 302 in *Jefferson Davis: Tragic Hero*, says “the photograph with the crown of thorns hangs on the walls of the Confederate Memorial Hall in New Orleans.” In the text of the same page, he describes its location as I do, on the carved wooden picture frame, so he must have seen it in both places. My guess is that the curators originally replicated the arrangement in the Jefferson Davis household described by Nannie Davis, but at some point, possibly for safety, brought both items down into the glass case.

So it was, after all, not by the pope or for Davis – that the crown was made, but *for the pope*, to link his suffering to Christ’s. And its maker can no longer be in doubt. It is simply “Mrs. Davis.”

About Felicity Allen

Felicity Allen is an independent scholar in Auburn, Alabama. She is the author of *Jefferson Davis, Unconquerable Heart* (2000).

Source: <https://www.abbevilleinstitute.org/blog/jeff-daviss-crown-of-thorns/>