

This Day in History... February 1, 1942

Motor Vehicle Use Tax Stamps

A tax on motor vehicle use went into effect on February 1, 1942, to help fund World War II. These short-lived stamps were meant to be displayed on the inside of the windshield, to easily show the tax had been paid.

A provision of the Revenue Act of 1941 placed a tax on motor vehicles, effective February 1, 1942. The motor vehicles referred to in the act included automobiles, trucks, and motorcycles that used public highways. Motor Vehicle Use stamps were sold at post offices.

This tax was instituted largely because of the war-time shortages brought on by World War II. Gas was in high demand for the war effort, so the motor vehicle tax was created to encourage people to take public transportation. And those that purchased the stamps, were contributing the war effort. According to the commissioner of Internal Revenue, the motor vehicle use tax affected more individuals than all other categories of federal taxes combined.

The first stamp, with a \$2.09 face value, was issued to cover the period from February 1, 1942, to June 30, 1942. Motorists needed to purchase a new stamp in June to cover the tax for the next year. The \$5 stamp showed the tax had been paid for July 1, 1942, to June 30, 1943. The price was 42¢ per month or \$5 for the year. That was equal to about \$80 for the year in today's value.

These stamps had the gum on the front, so they could be attached to the inside of the windshield. The back of these stamps had spaces for motorists to enter the make, model, engine number, and state tag number of their vehicle. According to the act, the stamps had to be affixed to the car "where it will be conspicuous and will not become mutilated or detached."

Motorists had to buy new stamps every year, which were in effect from July 1 to June 30. The stamps were available in several denominations, so people could buy them at any time of the year, and still pay the appropriate tax for the number of months left in the fiscal year. Passenger automobile production was halted in early 1942, and the stamps were transferable if people sold the cars. So the prorated stamps covering less than 12 months were scarcely used and are harder to find today.

The first set of motor vehicle use tax stamps were produced between February 1942 to June 1945. They were all offset printed, watermarked, perforated 11, and pictured the Liberty Bell. A new design was created for the period of July 1945 to June 1946. These stamps were similarly offset printed, watermarked, perforated 11, and gummed on the front. These stamps, however, had a vertical format and pictured the Daniel Manning, the US Secretary of the Treasury from 1885 to 1887. Interestingly, Manning was also pictured on an 1886 silver certificate.



The first Motor Vehicle Use stamp was issued for use between February 1 and June 30, 1942.



This stamp would have been purchased by someone to cover the tax for the month of June 1942.



This stamp paid the one-year tax on a motor vehicle covering the period of July 1, 1942, to June 30, 1943.



The July 1943 to June 1944 stamp

30. The stamps were available in several denominations, so people could buy them at any time of the year, and still pay the appropriate tax for the number of months left in the fiscal year. Passenger automobile production was halted in early 1942,



The last Motor Vehicle stamp, issued to pay the tax for June 1946



The July 1944 to June 1945 stamp

This Day in History... February 1, 1942

Motor Vehicle Use Tax Stamps

A tax on motor vehicle use went into effect on February 1, 1942, to help fund World War II. These short-lived stamps were meant to be displayed on the inside of the windshield, to easily show the tax had been paid.



This stamp would have been purchased by someone to cover the tax for the month of June 1942.



The July 1943 to June 1944 stamp

30. The stamps were available in several denominations, so people could buy them at any time of the year, and still pay the appropriate tax for the number of months left in the fiscal year. Passenger automobile production was halted in early 1942,



The last Motor Vehicle stamp, issued to pay the tax for June 1946

A provision of the Revenue Act of 1941 placed a tax on motor vehicles, effective February 1, 1942. The motor vehicles referred to in the act included automobiles, trucks, and motorcycles that used public highways. Motor Vehicle Use stamps were sold at post offices.

This tax was instituted largely because of the war-time shortages brought on by World War II. Gas was in high demand for the war effort, so the motor vehicle tax was created to encourage people to take public transportation. And those that purchased the stamps, were contributing the war effort. According to the commissioner of Internal Revenue, the motor vehicle use tax affected more individuals than all other categories of federal taxes combined.

The first stamp, with a \$2.09 face value, was issued to cover the period from February 1, 1942, to June 30, 1942. Motorists needed to purchase a new stamp in June to cover the tax for the next year. The \$5 stamp showed the tax had been paid for July 1, 1942, to June 30, 1943. The price was 42¢ per month or \$5 for the year. That was equal to about \$80 for the year in today's value.

These stamps had the gum on the front, so they could be attached to the inside of the windshield. The back of these stamps had spaces for motorists to enter the make, model, engine number, and state tag number of their vehicle. According to the act, the stamps had to affixed to the car "where it will be conspicuous and will not become mutilated or detached."

Motorists had to buy new stamps every year, which were in effect from July 1 to June 30. The stamps were available in several denominations, so people could buy them at any time of the year, and still pay the appropriate tax for the number of months left in the fiscal year. Passenger automobile production was halted in early 1942, and the stamps were transferable if people sold the cars. So the prorated stamps covering less than 12 months were scarcely used and are harder to find today.

The first set of motor vehicle use tax stamps were produced between February 1942 to June 1945. They were all offset printed, watermarked, perforated 11, and pictured the Liberty Bell. A new design was created for the period of July 1945 to June 1946. These stamps were similarly offset printed, watermarked, perforated 11, and gummed on the front. These stamps, however, had a vertical format and pictured the Daniel Manning, the US Secretary of the Treasury from 1885 to 1887. Interestingly, Manning was also pictured on an 1886 silver certificate.



The first Motor Vehicle Use stamp was issued for use between February 1 and June 30, 1942.



This stamp paid the one-year tax on a motor vehicle covering the period of July 1, 1942, to June 30, 1943.



The July 1944 to June 1945 stamp