



# A short introduction to US WWII Motor Vehicle Use Tax Stamps

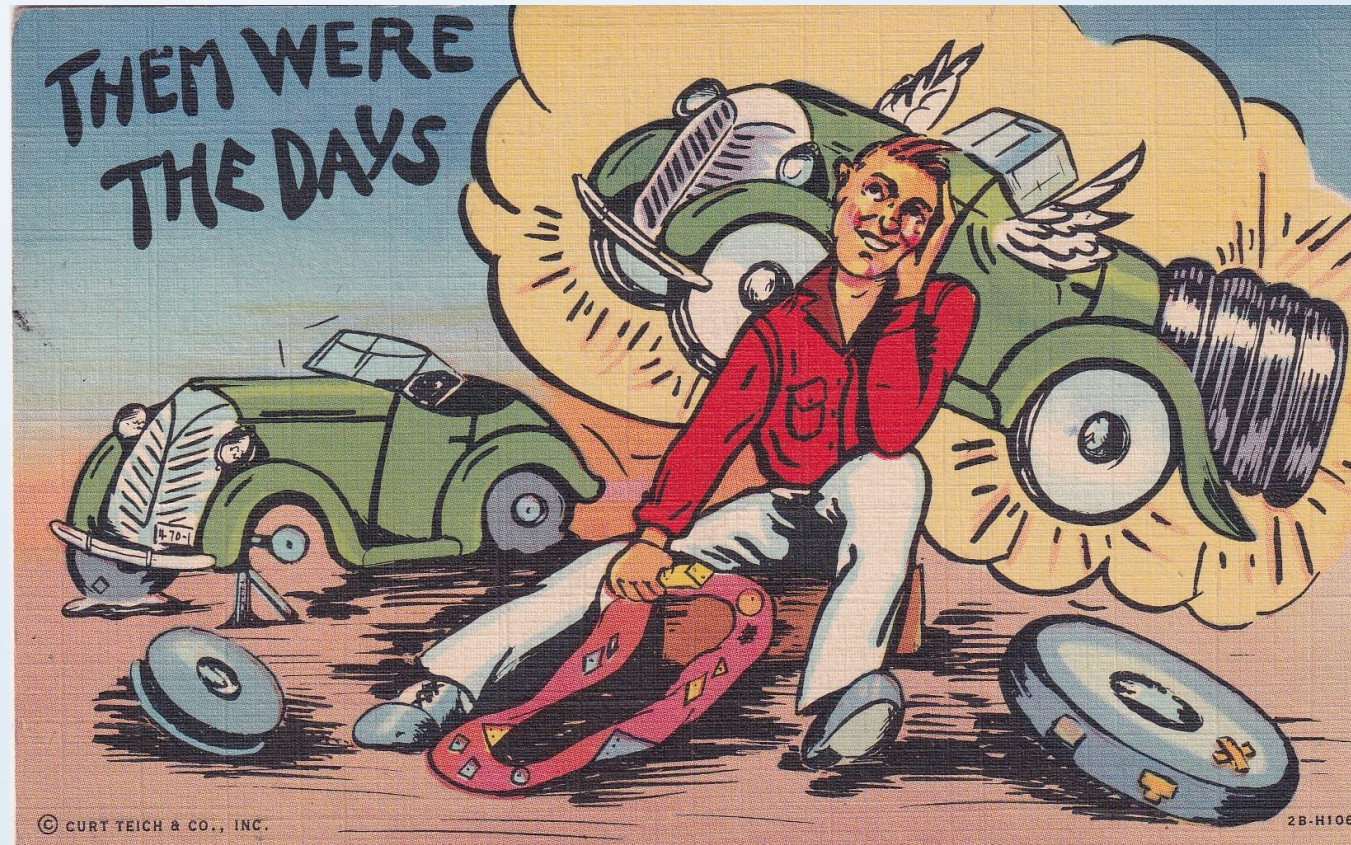
A PSLC Show and Tell Presentation  
By Scott Ney  
04/28/2021

# A new tax for motorists . . .

- The war-time federal motor vehicle use tax was in force from February, 1942 through June, 1946
- The tax was \$5 per fiscal year, broken down to \$0.42 per month
- While the motor vehicle use tax was one of several headaches the war brought on for motorists, it was a much smaller one in comparison to tire and gasoline rationing. The average worker saw his/her spending power increase during the war years, but had less to spend it on . . .



While most motorists had more money in their pockets for gas and tires during the war, both were strictly rationed and widely unavailable.





1942: The “common stamp” is \$2.09 with blank gummed back



Prorated stamps were issued for instances when the tax was not paid at the beginning of the fiscal year



- Prorated stamps are rare, and therefore more expensive
- All passenger automobile production ceased in early 1942, and did not resume until after the end of the war
- As the stamp was transferable, there was little need for stamps issued during the fiscal year
- This stamp was issued in May, 1942 ( $0.42 \times 2 \text{ months} = 0.84$ )



# 1943 Back Variety – the reverse of the prorated stamp



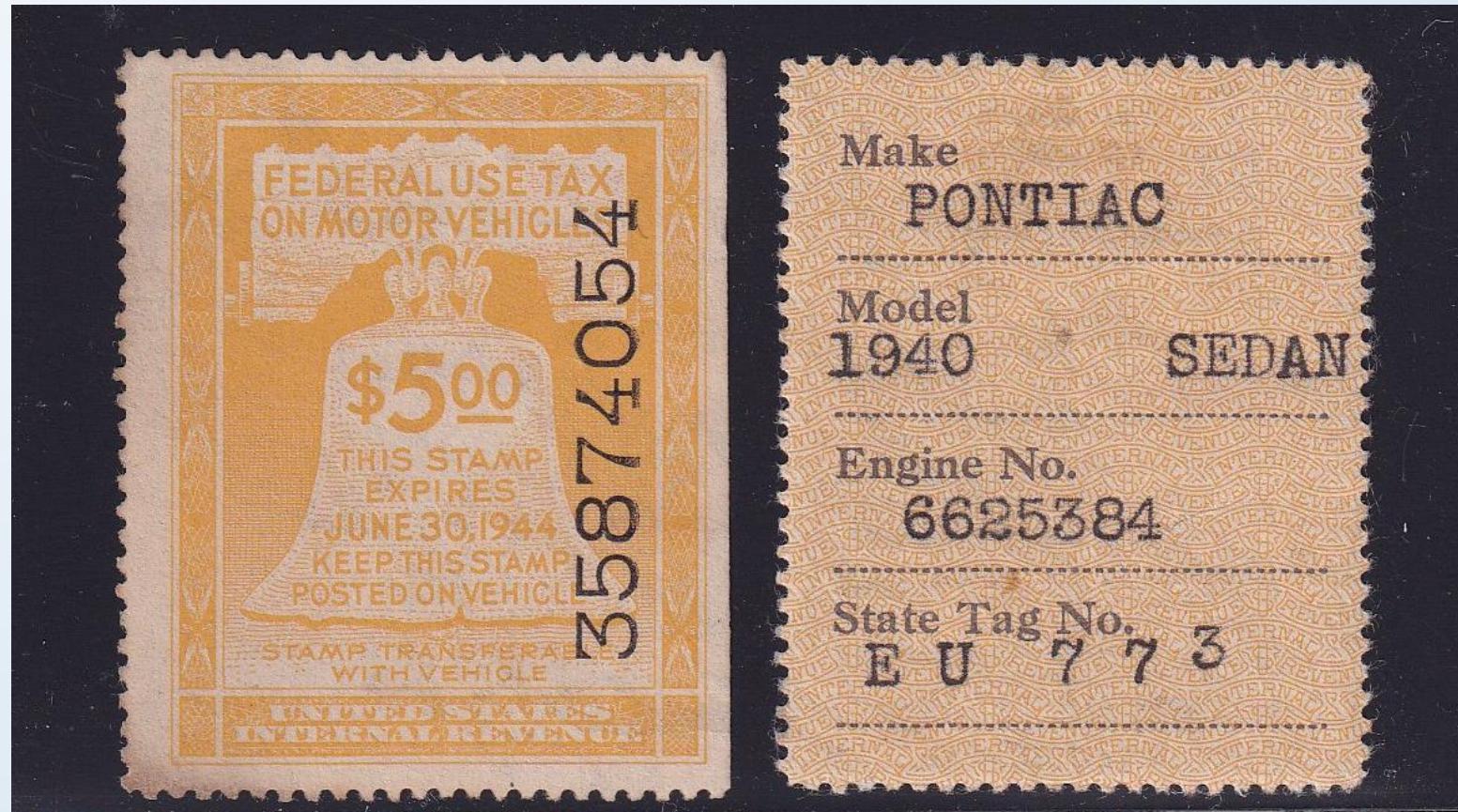


1942 – 1943: Common value \$5.00, gummed on the front so that they could be displayed on the vehicle's windshield





1943 – 1944: Common value \$5.00





1944 – 1945: Common value \$5.00





1945 – 1946 Common value \$5.00





# Daniel Manning?



- He was the 37<sup>th</sup> Secretary of the Treasury (under Cleveland)
- From New York
- Also appeared on the Series 1886 \$20 silver certificate
- I do not know why he was on a revenue stamp in 1946



These stamps are found in the revenues section of the Scott U.S. Specialized Catalog, after the Private Die proprietary listings (prefixed "RV")





I'll never own a '36 Ford, but I have  
a stamp that belonged to one



# Nice website for Motor Vehicle Use Tax stamps:

- [US Revenue Stamps - Motor Vehicle Use Tax Stamps of 1942-1946 \(stamp-collecting-world.com\)](http://stamp-collecting-world.com)
- Stamp Collecting World has a lot of other great content, too. I found this website very early on as a collector, and will be using it until the owner takes it down



# Special thanks to . . .

- Paul Petersen
- This was intended to be a small segment of the show and tell I had prepared for Intro to Revenues night last month, but there were so many presentations I decided to rework it and do a presentation focusing only on these stamps at a later time
- Last month, I was missing the 1943 – 1944 stamp, so I didn't even have a set of the common values. Paul took an interest in my presentation and provided me with several examples from his own collection, making this “introductory” presentation deeper than it would have been otherwise!