

# Civil War Revenue Stamps

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The 1862-1871 revenue stamps helped fund the civil war and reconstruction. When the Civil War erupted in 1861, the country needed a way to pay for the cost of the war. A plan was developed to generate internal revenue by taxing certain items. Revenue stamps were used to pay these taxes.



**Certificate stamps** were used on birth, death and marriage certificates. Cancellation of revenue stamps was usually done in pen and ink, as illustrated on this stamp.

**Contract stamps** were used on a variety of different types of contracts, including stocks, bonds, and real estate sales. Hand-stamped cancellations such as the cancellation on this stamp and the adjacent inland exchange stamp were less common.



**Playing cards** were subject to the excise tax for goods considered to be sinful or luxury items.

**Inland exchange stamps** covered the tax of buying and selling items across state borders.



Among the most notable instances of tax stamp usage occurred in the photography trade. As the Civil War progressed, the demand for photographs of family members and soldiers going off to war increased dramatically. The Federal government saw the opportunity to raise revenue for the war, and on August 1, 1864, passed a **photography tax** which required photographers to pay a tax on the sale of their photographs. These stamps were applied to the back of the photograph. However, no photography stamps were issued, so other stamps were substituted.

The photography tax was repealed on August 1, 1866, after photography companies lobbied successfully for their removal, complaining that they were shouldering too much of the tax burden.

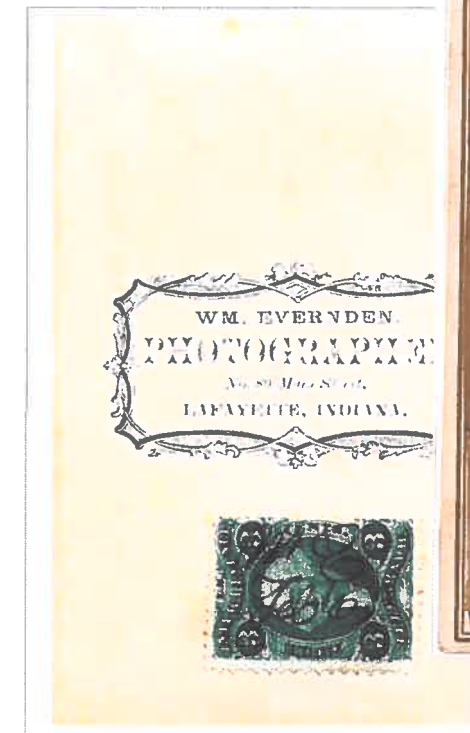
**Proprietary tax stamps** were used to pay the tax on perfumes, matches and patent medicines.

By 1861, telegraph wires ran across the country and people were able to send messages coast to coast. **Telegraph stamps** verified that the tax for the message had been paid.

At the end of the Civil War, the Federal government still had not paid the \$2.7 billion debt it had acquired. The excise taxes were finally repealed in 1883.



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