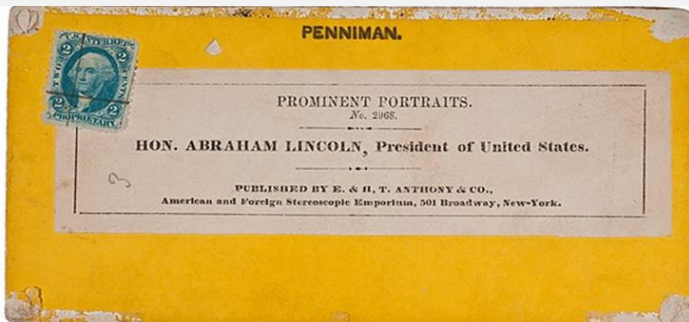


# Luxury Tax on Stereoviews Paid with Revenue Stamps

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Faced with the financial demands of the Civil War, a June 30, 1864, act of Congress placed a new luxury tax on "photographs, ambrotypes, daguerreotypes or any other sun-pictures." As such, included in this tax affected list were stereoviews.

A stereoview (Abraham Lincoln example seen below left) is comprised of two images taken about 3 inches apart, the approximate distance between your eyes. A special camera was used that had two lenses. When viewing a stereoview in the specially designed viewer (below right), a person will see the image in three dimensions.



Photographers were required to affix a properly denominated revenue stamp on the back of the stereoview image card (above lower left) and they were supposed to cancel the stamp in pen

with their initials and the date. However, you will quite often see the revenue stamp cancelled only with an "X" or some other hash mark notation.

There was not a special revenue stamp created for "photography", much less one for stereoviews. Most of the time, photographers would use a "Proprietary" revenue stamp. But you will also see on the backs of stereoviews revenue stamps originally intended for Bank Checks, Playing Cards, Certificates, Bill of Lading, etc. All of the stamps were accepted by the Federal Government on the stereoview cards as long as the stamp denomination was appropriate.



2¢ "Proprietary"  
Scott R13c



3¢ "Proprietary"  
Scott R18C



2¢ "U.S. Inter.Rev."  
Scott R15c



2¢ "Playing Cards"  
Scott R17c



3¢ "Telegraph"  
Scott R19c

The amount of tax required for a stereoview was determined by the cost of the photograph.