Theme 1: Your Role as a Taxpayer Lesson 2: How Taxes Evolve

In the late 1920s, there were widespread losses of wetlands in the United States, particularly in the Dust Bowl prairie states. This loss of wetlands caused a decrease in the population of migrating waterfowl.



Credit: U.S Fish and Wildlife Service

A special interest group of sportsmen and conservationists lobbied Washington for a federal program to protect migratory waterfowl and the wetlands. In 1934, a federal act was passed that authorized what is now the Migratory Bird Hunting Stamp Act, commonly called the Duck Stamp Act. This legislation is a good example of the informal tax legislation process.

The Duck Stamp is a direct tax that applies only to hunters. Anyone in the United States who wants to hunt waterfowl must purchase a federal Duck Stamp in addition to a hunting license. About 1.5 million stamps are sold each year at a cost of \$15 each.

Today, the money collected from the Duck Stamps goes to the U.S. Fish and Wildlife Service to be used for the purchase, development, and maintenance of the nation's wetlands.

As of 2012, sales of Federal Duck Stamps had generated over \$750 million—enough funds to preserve over 6 million acres of waterfowl habitat in the United States. Many of the more than 510 national wildlife refuges have been paid for entirely or in part by Duck Stamp money.