

pected to master, without some knowledge of physics and some understanding of the structure and functions of vital mechanisms.

"Early journeymanship, originally spent at seats of learning discussing debatable questions and 'wrangling' for degrees, was replaced by a system of "walking the hospitals." This developed into 'a course of professional studies' which expanded at the expense of pupilage until the latter disappeared.

"Medicine found that professional training gave better results than the practical instruction of pupilage, but that the opportunities for education, as contrasted with instruction, which pupilage affords, cannot be provided during a course of professional study. More was needed than a widening of the scientific foundation on which sound professional training rests. In order to 'kill two birds with one stone' the 'training in pure science' which future practitioners ought to undergo, was made

a discipline distinct from the professional training which had to be imparted. The purpose was as sound as the theory on which it is based. But the extent to which it may be attained depends on the nature of the scientific discipline provided.

"The policy interests you. Pharmacy sometimes pays it the compliment of advocating its adoption. This suggestion emanates from men of vision who foresee a time when, in pharmacy too, pupilage may be only a memory. When that day comes the need to follow medical example may have arisen. But while practical pupilage in pharmacy remains possible the need for a preliminary 'course in pure science' is not clear, and the policy long adopted by the Society seems preferable. When Pharmacy has to devise a new policy, she may do well to study, rather than copy the example set by medicine. She may then, perhaps, avoid some far from trivial difficulties."

## THE PHARMACIST AND THE LAW.

### SALES TAX.

The plan of the Smoot Bill provides in brief:

1—Personal income taxes retained, but with surtaxes reduced to the point of demonstrated efficiency. 2—Retention of the present corporation tax. 3—Customs duties. 4—Existing inheritance or estate tax. 5—The tobacco tax. 6—A tax of 3 percent on manufacturers and producers.

The best tax is one that is least felt and most easily collected. Some have denominated the Finance Committee bill a "near-atrocity," and it is said that the Smoot Sales Tax Bill is growing in favor. The reason for hesitancy in adoption is the belief that this is an innovation in taxation methods; it is not and is gaining strength wherever there is an intelligent discussion of it. Seemingly the plan promises squareness and fairness, economy of collection and riddance of the burden of taxation under which business and industry are bending.

The Sales Tax was defeated, but it will come again in some form or other. We need a system of taxation which will not discourage thrift, production or consumption.

### NARCOTIC IMPORTATIONS.

Health Commissioner of New York City Dr. Royal Copeland, in an address before Cincinnati City Club, stated that prohibition had increased the illicit use of narcotic drugs. This country, he said, imports sixteen times as much opium as any other civilized country,

and that in 1920 importations amounted to 645,000 pounds, which is enough to give every man, woman and child three grains. He further stated that 25,000 pounds are sufficient for all legitimate medical purposes of the country for a year.

### SHEPARD-TOWNER BILL.

The Shepard-Towner Bill (S. 1039) has been passed by the Senate and will soon come up for consideration in the House of Representatives. The *Journal of the American Medical Association* in an editorial of a recent issue expresses its opposition to the measure, "because (1) the principle of federal State aid as a means of financing public health work is an unsound financial policy; (2) public health work, except those activities which are clearly national in character, is essentially a function of the State and local government and should be supported out of State and local funds; (3) there are no reliable statistics by which it can be proved that the United States stands seventeenth in maternal death rate as the advocates of the measure claim; (4) the measures provided in the bill will not afford an effective remedy for existing conditions, and (5), and most important, if the federal government intends to inaugurate activities for the care of maternity and infancy or for any other public health measure, such work should be delegated to the United States Public Health Service and not to a bureau of the Department of Labor.

"The Hon. Samuel E. Winslow of Massachusetts is chairman of the committee to which the bill has been referred."

#### TAX ON PERFUMERY AND OTHER TOILET ARTICLES.

The paragraph of the Senate tax measure relating to perfumes, cosmetics and toilet preparations has been adopted with amendments eliminating the tax on tooth and mouth washes, dentifrices and tooth pastes and toilet powders other than soap powders. As amended the paragraph reads: Perfumes, essences, extracts, toilet waters, cosmetics, hair oils, powders, hair dressings, hair restoratives, hair dyes, aromatic cachous or any similar substance, article or preparation by whatsoever name known or distinguished, any of the above which are used or applied or intended to be used or applied for toilet purposes except tooth and mouth washes, dentifrices, tooth pastes, toilet powders, 4 per cent.

#### WADSWORTH-CALDER AMENDMENT.

Senator Wadsworth, explaining that it was not intended to impose a double tax on wines and medicines, has moved to change that part of the amendment to read as follows:

Sec. 601. That upon all vinous liquors, including such vinous liquors as are used in those medicinal preparations which are authorized to be manufactured under the regulations of the Treasury Department pursuant to

the national prohibition act, and which liquors are or have been produced in or imported into the United States, there shall be levied, collected and paid, when sold or removed for consumption, in lieu of the revenue taxes now imposed thereon by law, a tax of \$1.20 per wine gallon, *less the amount of any internal revenue taxes previously paid thereon.*

After all the discussion on alcohol taxation the tax will not be changed. It may safely be stated that this result is due to the active interest of druggists.

#### RETAILER NOT LIABLE AS WHOLE-SALER IN DIRECT SHIPMENT ON DOCTOR'S ORDER.

If a physician issues an official narcotic order to a wholesale dealer or manufacturer who sends the narcotic desired direct to the physician and makes collection for the same through a retail dealer such retail dealer does not incur liability to tax as a wholesale dealer on account of making such collection, it, of course, being understood that the retailer does not issue or receive any official narcotic order or secure possession or control of the narcotic at any time in acting solely as a collection agency for the wholesale dealer or manufacturer.

If the shipments are made for account of the retailer, that is, the title to the narcotics is vested in the retailer, then the latter is liable as wholesaler.

### BOOK NOTICES AND REVIEWS.

*Die Gewürze, ihre Herkunft, Geschichte und Verwendung, ihre morphologischen und chemischen Eigenschaften, ihre Handelssorten und ihre Verfälschungen.* gr. Octavo, 60 pp., mit 19 Abbildungen im Text und einem ausführlichen Sachregister, von Dr. Ernst Küster, a. o. Prof. der Botanik in Bonn. M. 7.50 Leipzig, Akademische Verlagsgesellschaft m. b. H.

This is a reprint of the chapter on spices in the classic work "Lebensmittelgewerbe" (Food Industry), edited by the late Professor Karl von Buchka, Director of the Government Technical Laboratories in Berlin and compiled by experts in their respective field.

The monograph is divided into two parts, General and Special. The first classifies the spices as parts of plants, presents a chapter on chemical and microscopical analysis and ends with a very complete bibliography. The Special Part treats the following 10 spices: pepper, paprika, mustard, cloves, allspice,

ginger, nutmeg and mace, cinnamon, vanilla and saffron. How thoroughly this is done can be seen from the arrangement: Botanical Origin, History, Morphology, Microscopy, Chemistry, Commercial Varieties, Adulterants and Substitutes. A very complete double column index of six pages concludes this excellent monograph, which we can heartily recommend.

OTTO RAUBENHEIMER, PH.M.

*Elemente der Physikalischen und Chemischen Krystallographie von Paul Groth.* Octavo, 363 pp. mit 4 Tafeln, 962 Textfiguren und 25 Stereoskopbildern, gebunden. M. 90. München, R. Oldenbourg, 1921.

Crystallography first attracted attention in connection with mineralogy, but now has obtained an important place in both physics and chemistry. The early crystallographers treated the subject merely from the standpoint of mineralogists, examining the external