



Societies

PHI DELTA CHI FRATERNITY CONVENTION.

The sixteenth annual Grand Council of the Phi Delta Chi Fraternity was held in San Francisco August 12th, 13th and 14th, simultaneously with the convention of the American Pharmaceutical Association. The objects of the fraternity are to advance the sciences of pharmacy and chemistry among college men and to foster and promote a fraternal spirit among its members.

Among the delegates representing the various chapters were the following: Dean W. J. Teeters of the State University of Iowa; Caswell A. Mayo and Dr. Geo. Diekman of New York; Azor Thurston, State Chemist of Ohio; Mr. R. A. Lyman and Mr. Niels P. Hansen of the University of Nebraska; Dean Wulling, Prof. E. L. Newcomb, Mr. I. H. Robitshek and Mr. Peterson of the University of Minnesota; Dean C. W. Johnson of Seattle; Mr. Fox of Columbus, Ohio; Prof. E. H. La Pierre of Boston; Prof. Poe of University of Colorado; W. G. Gaessler of the Iowa State College at Ames; and Dr. Hayden M. Simmons and many others of the University of California.

In addition to many other matters of importance accomplished during the meetings, a scholarship prize to be known as the "Azor Thurston Scholarship Prize" was established and as a result the active chapter of the fraternity having the highest average grade in his studies for the year will be awarded \$25 in cash. Also a silver loving cup to be known as the A. B. Prescott Scholarship Cup will be presented to the chapter ranking highest in scholarship. Any chapter winning this cup three times may keep it permanently.

The following national officers were elected for the ensuing year:

Azor Thurston, Grand Rapids, Ohio—Grand President.

J. C. Buckner, Galveston, Tex.—Grand Vice President.

W. G. Gaessler, Ames, Iowa—Grand Secretary.

F. F. Ingram, Jr., Detroit, Mich.—Assistant Grand Secretary.

Niels P. Hansen, Lincoln, Neb.—Grand Treasurer.

Edward Spease, Columbus, Ohio—Grand Editor.

The next Grand Council will be held in Minneapolis in February, 1916.



THE TAXES ON TOILET ARTICLES.

We publish the following letter because it has an interest for retail druggists and in order that such action as may be deemed necessary may be taken. Some thoughts are embodied and emphasized that are deserving of consideration.

To Our Friends In the Trade:

The recent utterances of the Secretary of the Treasury, that it is the purpose of the administration to ask Congress to continue the present Emergency War Revenue Act until the conclusion of the war in Europe, causes us to bring to the attention of the trade and the American people generally the great injustice of the tax on perfumes and other toilet preparations levied under the aforementioned act.

It is inconceivable that Congress, when placed in possession of the facts, will continue the imposition of a tax that is not only inequitable, but likewise so contrary to the express intent of its authors, in that it is not a tax on the *consumers* of luxuries, but a tax on the *manufacturers* and *retail dealers* in these articles.

The wording of the Emergency War Revenue Act makes it practically impossible to pass the tax on to the consumer. How can one-eighth or one-quarter of a cent be added to the retail price of an article without either splitting a cent into fractional coins or else multiplying the tax to the consumer in order to make it a full cent. This injustice the consumer would be sure to resent and to nullify by an appeal to trade competition, thus saddling the tax on the *retailer*.

Taking the expressed intention of Congress, that the tax levied according to Schedule "B" of the Emergency War Revenue Act is a tax on the *consumer* of luxuries, the injustice of the tax is immediately apparent in these enlightened days of sanitation and hygiene, by the inclusion in the list of taxable articles of such absolute necessities of modern civilized life as perfumery, dentifrices, talcum powders, deodorants, mouth washes, cold creams and hair tonics.

If these articles are to be classed as luxuries, why not include all other luxuries in the list? Why arbitrarily single out for special and discriminatory taxation the manufacturers, or dealers in one class of questionable luxuries, and leave the great mass of unquestioned luxuries untaxed?

Under existing conditions, no possible excuse exists for this form of taxation. Were this country at war, we would cheerfully contribute to the requirements of any emergency situation. But, we are at peace with all the world, and a proper revenue system would most certainly make adequate provision for the financial necessities of the Government.

But even conceding for the moment that our industry is properly the subject of discriminatory taxation: what defense can be found for an arbitrary tax that takes no heed of our incomes, profits or losses, but that demands a huge daily tribute, even though it involves a great financial loss to us, or as an alternative, demands that we pass the burden along to the retailer

Let us see just what this tax means. A tax of one-eighth of a cent on a 5-cent article at retail is $2\frac{1}{2}$ per cent, or on the manufacturer's average price of $2\frac{1}{2}$ cents for a 5-cent article, 5 per cent. This tax of 5 per cent runs through the entire series of 5, 10, 15-cent and other retail prices. this enormous tax, imposed in the face of war conditions in Europe which have greatly increased the cost of raw materials for perfumes and other toilet preparations, is levied regardless of whether the manufacturer is making or losing money. To all of us, the payment of this tax is proving an intolerable burden, and to many of the most reputable and worthy members of our industry it means downright confiscation.

The manufacturer doing a business of \$250,000 a year considers himself fortunate if his net profits, exclusive of the war tax, are 10 per cent, or \$25,000 a year. Now, however, the Government steps in and appropriates 5 per cent of the business total, or \$12,500—just 50 per cent of his net earnings. But this is not the worst of it. If the business should for any reason show a loss of \$25,000 a year, the Government would nevertheless exact from the unfortunate manufacturer the identical tribute of \$12,500.

As manufacturers in the industry thus

assailed, we enter our solemn protest to the National Government and the American people. If the tax is reimposed at the coming session of Congress, we shall have to determine for ourselves individually the expediency and necessity, as a measure of self-preservation, of passing the burden along to the retailer, who, it is hoped, will find a way to combat or escape the severity of the tax. It is hoped that this necessity will not be forced upon our industry, and we therefore urgently appeal to our friends in the retail trade to aid us in bringing the facts before the attention of Congress.

We repeat: there is not a shadow of reason why we should be made the exclusive victims of discriminatory taxation. We ask no favors. But, we do demand the same measure of justice that is extended to all other legitimate industries.

No other American industry, we contend, yields to the Government a 700 per cent tax on alcohol; a 20 per cent increase in the tariff on its raw materials; a corporation and income tax, and a present tremendous increase in the cost of its raw materials, besides an increased custom tax derived from this increased cost of these raw materials.

As to the foregoing, we have entered no open protest or complaint. But when on top of these contributions to the National Revenue, a far greater tax is to be again indefinitely imposed on our business, a sense of self-respect forbids that we remain silent.

A. M. SPIEHLER,

President, The Manufacturing Perfumers' Association of the United States, 309 Broadway, New York City.



COMMITTEES NATIONAL WHOLESALE DRUGGISTS' ASSOCIATION.

President Charles Gibson, of the National Wholesale Druggists' Association, has announced appointments of the committees to serve during the ensuing year, the names of each chairman being given, as follows:

Commercial Travelers—Henry D. Faxon, Kansas City, Mo., Faxon & Gallagher Drug Co.

Credits and Collections—R. R. Ellis, Memphis, Tenn., Hessig-Ellis Drug Co.

Drug Market—C. L. Huisking, New York.

Employers' Liability—C. W. Whittlesey, New Haven, Conn., the Chas. W. Whittlesey Co.

Fire Insurance—C. E. Bedwell, Omaha, Neb., E. E. Bruce & Co.

Legislation, Geo. W. Lattimer, Columbus, Ohio, Kauffman-Lattimer Co.

Local Associations, C. S. Martin, Nashville, Tenn., Spurllock-Neal Co.

Membership—G. Barrett Moxley, Indianapolis, A. Kiefer Drug Co.

Memorials—H. J. Schnell, New York, Oil, Paint and Drug Reporter.

Prevention of Adulteration—C. Mahlon Kline, Philadelphia, Smith, Kline & French Co.

Proprietary Goods—W. P. Ritchey, New York, Bruen, Ritchey & Co.

Rates and Routes—Chas. E. Matthews, Chicago, Ill., Sharp & Dohme.

Trade-Marks—E. K. Hyde, Buffalo, N. Y., Mentholatum Co.

Transportation—A. H. Van Gorder, Cleveland, Ohio, Hall-Van Gorder Co.

Suits—W. Jay Schieffelin, New York, Schieffelin & Co.

Paints, Oils and Glass—Nelson P. Snow, Syracuse, N. Y., C. W. Snow & Co.

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STEVENS BILL INDORSED BY NEW YORK RETAILERS.

About 300 retail merchants, representing practically all branches of trade in Greater New York, gathered at the Hotel Astor on October 27 to discuss ways and means for bringing about the passage of a price maintenance measure at the next session of Congress.

Dr. W. C. Anderson, chairman of the Conference of Independent Retailers of the Metropolitan District, Inc., under whose auspices the meeting was held, called the meeting to order and introduced the speakers of the evening.

Dr. Lee Galloway, professor of commerce and industry at New York University, spoke of the social and economic foundation underlying the price maintenance idea. He stated that nearly all evils in merchandizing could be traced back to price-cutting.

He pointed out that retail merchants generally regarded trade-marked and proprietary articles unfavorably and made little effort to sell them because of the prevailing cut prices. It would, therefore, be to the interest of the manufacturer as well as to the retailer if a set price were maintained. Looking at it from the consumer's point of view, Professor Galloway said that while the argument might be advanced that maintained

prices would mean greater outlay for some articles by the public, the doing away with advertised sales of standard articles at cut rates in order to coax people into an establishment and then sell them something else on which a huge profit is made would by far overshadow this objection.

Samuel C. Henry, chairman of the Legislative Committee of the N. A. R. D., said that the success of legislation covering price maintenance depended on the amount of energy put behind the Stevens bill by the retailers. He guaranteed the support of the organization which he represented in bringing about the passage of this bill.

Dr. Anderson made a plea for co-operation on the part of all retail merchants in protecting their individual interests. He urged the retailers to see their Congressmen and place before them the arguments for the necessity of price maintenance.

Before adjournment was taken, resolutions were adopted indorsing the Stevens bill and protesting against the unfair methods used to oppose its passage. These resolutions were ordered to be sent to the President, all members of both houses of Congress, all members of the Federal Trade Commission, all members of the State legislature and to the Governor.

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RECIPROCAL REGISTRATION FOR PHARMACISTS ESTABLISHED WITH THIRTY-SIX STATES

Interchange of Certificates Becoming Universal.

Registered Pharmacists who are registered by examination with certain grades and other qualifications in any of the 36 "active" member states of the National Association of Boards of Pharmacy may now secure registration by reciprocity to any other member state of the Association. The official application with instructions for executing and filing the same, may be obtained from H. C. Christensen, Secretary N. A. B. P., No. 450 Bowen Avenue, Chicago, Illinois, by remitting the required fee of \$5.00. Also any inquiry regarding reciprocity will receive prompt attention. The list of active and associate members follows: Active: Alabama, Arkansas, Arizona, Connecticut, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri,

Montana, Nebraska, New Hampshire, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, West Virginia, Wisconsin.

Associate: Colorado, New York, North Carolina, Pennsylvania.

While extending reciprocal registration is one of the objects of the N. A. B. P., that Association has other and, perhaps, more important functions—some of which might be mentioned:

(a) Higher standards of education both as regards preliminary and college education.

(b) More uniform examinations by Boards of Pharmacy—based on minimum standards of Pharmaceutic education and uniform legislation.

(c) Placing the Association on a financial basis that will enable it to render to members, schools, etc., the highest degree of service.

Decidedly better conditions are being brought about with reference to some of these conditions by the tendency to closer coöperation between those who teach pharmacy and those who pass final judgment on candidates for registration as pharmacists.

Proceedings of the Local Branches

"All papers presented to the Association and its branches shall become the property of the Association, with the understanding that they are not to be published in any other publication than those of the Association, except by consent of the Committee on Publication."—By-Laws, Chapter X, Art. III.

Reports of the meetings of the Local Branches should be mailed to the Editor on the day following the meeting, if possible. Minutes should be *plainly* written, or type-written, with wide spaces between the lines. Care should be taken to give proper names correctly, and manuscript should be signed by the reporter.



BALTIMORE.

Minutes of the October meeting, Baltimore Branch, American Pharmaceutical Association, held in the Assembly Hall of Hynson, Westcott & Company's Pharmacy, S. E. corner Charles and Franklin Streets, Wednesday, October twentieth, Nineteen Fifteen, at eight p. m.

The notice of the meeting read: As this is to be the first meeting after the summer recess, it is to be more in the nature of an autumn rally. During this recess, the meeting of the parent association has been held, as well as those of the other pharmaceutical bodies and the Baltimore delegates to these meetings are full up to overflowing with enthusiasm, information and ideas and they are to be with us and are to share them with us, so that the coming meetings should be the best in the history of the Baltimore Branch. Some of the delegates are too modest to allow their names to appear on the program, so all the names have been withheld and as there are other things besides those strictly pharmaceutical to be told after a trip from ocean to ocean this meeting should be a rally, not only for pharmacy, but also for our glorious country.

In the absence of the president, Mr. Hodson, Mr. Robert S. McKinney was called to the chair and he presided.

Dr. Engelhardt, who was to have reported, telephoned his inability to be present as visitors from a distance had unexpectedly arrived at his home and he would have to withhold his remarks for a later meeting.

During the different accounts of the meeting in San Francisco, it was brought out that Maryland was very well represented and in proportion to its membership was the best represented of the eastern states.

Six members of the Branch were present; one of the members took his family along, and one member went all the way to Alaska.

Mr. McCarthy of the New York Branch, who is an ex-Baltimorean, was also present on the coast and was likened to the title of Otis Skinner's play at one of the local theatres, in that he seemed to be the "Cock of the Walk."

There was a little criticism of the editing of the accounts of the meeting in that some of the names of those present were misspelled, Miss Cole appearing under the aliases of Cote, Kohl, *et cetera*.

The attendance, to those who have been used to larger meetings in the east, seemed small, but when the distance from the great centers of population was considered, along with the work done, put in shape and planned for the future and when it was realized that the results of the deliberations will be manifested in progress in pharmacy and result in enactments by congress and the legisla-