SOCIETIES AND COLLEGES.

NATIONAL PHARMACEUTICAL SER-VICE ASSOCIATION.

Fifty new members, representing twenty-two states, the District of Columbia and Canada, were elected into the National Pharmaceutical Service Association at the regular monthly meeting, held October 8th, at the Philadelphia College of Pharmacy.

Dr. F. E. Stewart, who had been sent to the Convention of the Pennsylvania Medical Society by the Association, to secure their cooperation in the movement for the organization of a Pharmaceutical Corps, reported that the matter would be taken up in the *Pennsylvania Medical Journal*, which is the official organ of the Society.

The report of Treasurer J. C. Peacock showed a balance of \$65.15.

A letter from Mr. C. A. Mayo, recommending a concerted effort to obtain publicity in the lay press for the organizing of a Pharmaceutical Corps, was read and referred to the Executive Committee.

President George M. Beringer read an extremely interesting paper on "The Pharmaceutical Service in the French Army." The paper is to be published and distributed to the members of the Association and to others interested.

A vote of thanks was given to Mr. Beringer for his interesting presentation of the subject.

Dr. F. E. Stewart and Messrs. E. G. Eberle and C. H. LaWall discussed the paper.

It was reported that the Edmonds Bill, which seeks to create a Pharmaceutical Corps in the Army, would not be brought to the floor of the House by the Committee on Military Affairs until the December Session of Congress. At that time, it is hoped that a hearing will be arranged so that representatives of the pharmaceutical profession can present their opinions in detail.

The Association desires particularly to keep in touch with pharmacists who have enlisted, or who have been conscripted, so that if the Bill should pass, provision can be made to have them transferred to the Pharmaceutical Corps.

Applications for membership should be sent to the Secretary, Robert P. Fischelis, 828 N. Fifth St., Philadelphia, Pa.

ROBERT P. FISCHELIS, Secretary.

NATIONAL WHOLESALE DRUGGISTS' ASSOCIATION.

The forty-third annual meeting of the National Wholesale Druggists' Association was held in Chicago during the week beginning October 1. The attendance was large and the proceedings reflected the condition of the times. One of the most satisfactory reports was that of the Committee on Suits against Members, which conveyed to the members the pleasing information that the Parke suit, long pending against them, had been settled.

Chairman Dr. A. W. Miller presented an excellent report on the metric system, in which replies from about 100 members were incorporated expressing their views on a general adoption of this system; the majority of the



CHARLES E. BEDWELL, President N. W. D. A.

replies were favorable. Membership was authorized in the American Metric Association.

The plan of Ex-President F. J. Wulling of the American Pharmaceutical Association, providing for a federation of all drug interests, was presented and referred to the Board of Control to be reported on at next annual meeting.

An interesting and valuable report was made by Dr. A. R. L. Dohme, chairman of the Committee on Prevention of Adulteration on the condition of the drug and chemical markets.

W. L. Crounse, representative of the N. W. D. A. at Washington, explained the War Revenue Law and the effect on the wholesale drug and manufacturing interests.

Adopting the recommendations of President James W. Morrison, the membership of the Board of Control was increased, and a Senior Council established, composed of the expresidents of the Association. Each president, upon expiration of his term of office, automatically becomes a member of this Council.

The report of the Legislative Committee dealt in detail with enacted legislation, both state and national, and a discussion of proposed measures that failed.

The Association has provided for prizes to be given for papers on the subject of "The Advantages of Buying through the Jobber." The contest is open to salesmen representing the membership of the Association.

New York City was selected for the next



F. E. HOLLIDAY Secretary N. W. D. A.

place of meeting, and the following officers were elected:

President, Charles E. Bedwell, Omaha, Neb. First Vice-President, Robert H. Bradley, Toledo, Ohio.

Second Vice-President, Saunders Norvell, New York, N. Y.

Third Vice-President, H. C. Risher, Waco, Texas.

Fourth Vice-President, W. C. Miller, Richmond, Va.

Fifth Vice-President, Clarence E. Hope, Boston, Mass.

Secretary, F. E. Holliday, New York, N. Y. Assistant Secretary, Evans E. A. Stone, New York, N. Y.

CHICAGO VETERAN DRUGGISTS' ASSOCIATION.

October 22, the Chicago Veteran Druggists' Association celebrated the eighty-eighth birthday of O. F. Fuller, honorary president of the Association. Thirty-three members and nonmembers were assembled, and kind words spoken of the living with expressive carnations added to the happy event. N. A. R. D. Secretary Samuel C. Henry was introduced officially and responded in an appreciative and hopeful manner.

The example set by Chicago should stimulate like associations in other cities; it may be that the influence of the Chicago meeting of the A. Ph. A. will bring this about, responsive to the repeated call of Fra Wilhelm Bodemann.

NEW YORK COLLEGE OF PHARMACY.

We are advised that Dean H. H. Rusby has returned from his South American trip. In a letter he communicated that he had secured many specimens and much information, both scientific and commercial, regarding medicinal plants and drugs.

BROOKLYN COLLEGE OF PHARMACY.

Brooklyn College of Pharmacy will celebrate the twenty-fifth anniversary of two of its professors, D. C. Mangan and H. W. Schimpf. In honor of the event a dinner will be given November 21, at Elks Club. The chairman of the Dinner Committee is Henry B. Smith and of the Press Committee A. Percival Lohness.

MASSACHUSETTS COLLEGE OF PHARMACY.

War activities of various kinds are strongly in evidence at the Massachusetts College of Pharmacy. Thirty graduates and twenty-four students of the College have been reported as being in some branch of war service; many more are in training and expect to be called soon. Most of those in service are in base hospitals, ambulance corps, and army and navy medical corps, with a few in the aviation service or in the infantry.

During the last two weeks representatives of the Liberty Loan Committee of New England addressed the various classes and Dean Bradley was invited to serve on a sub-committee to secure subscriptions from the drug trade. Bonds amounting to more than two thousand dollars were taken by students and their friends.

The students in attendance have subscribed

to a fund for the purchase of a service flag to be displayed by the College, with a star for each student who has entered war service.

Scholarships for the session of 1917–1918 have been awarded as follows: the Massachusetts State Pharmaceutical Association Scholarship to Argiris G. Sampanis, of Boston; the

Eastern Drug Company Scholarship to R. Tracy Burrows, of Noank, Conn.; the Brewer and Company Scholarship to Francis J. Connors, of Westerly, Rhode Island; the Baird Memorial Scholarship to Leo D. Steinberg, of Boston; the Greenleaf Memorial Scholarship to George C. Schicks, Jr., of Lowell.

THE PHARMACIST AND THE LAW.

THE WAR TAXES.

ALCOHOL.

Section 303 of the war revenue law reads: "That upon all distilled spirits produced in or imported into the United States upon which the tax now imposed by law has been paid, and which, on the day this act is passed, are held by a retailer in a quantity in excess of 50 gallons in the aggregate, or by any other person, corporation, partnership or association in any quantity, and which are intended for sale, there shall be levied, assessed, collected and paid a tax of \$1.10 (or if intended for sale for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, a tax of \$2.10) on each proof gallon."

A ruling by the Commissioner of Internal Revenue of October 23, T. D. 2547, reads:

"Floor tax-sections 600, 601 and 602—(1) Alcohol held on October 3, 1917, by manufacturers of proprietary medicines for use in manufacture as an ingredient in the manufacture of medicines is subject to the floor tax, unless on the day the act took effect it was in process of manufacture and had been rendered unfit for beverage purposes."

From this it would appear that all alcohol in the hands of manufacturers on October 3, if in its original condition, is subject to the excess tax on distilled spirits.

SODA FOUNTAIN SUPPLIES.

Section 313, subdivision a, reads in part: "Upon all prepared syrups or extracts (intended for use in the manufacture or production of beverages, commonly known as soft drinks, by soda fountains, bottling establishments, and other similar places) sold by the manufacturer, producer, or importer thereof, if so sold for not more than \$1.30 per gallon, a tax of 5 cents per gallon; if so sold for more than \$1.30 and not more than \$2 per gallon, a tax of 8 cents per gallon; if so sold for more than \$2 and not more than \$3 per gallon, a tax of 10 cents per gallon; if so sold for more

than \$3 and not more than \$4 per gallon, a tax of 15 cents per gallon, and if so sold for more than \$4 per gallon a tax of 20 cents per gallon."

A tax of five cents per pound is levied on "carbonic acid gas" in drums or other containers.

TOBACCO, ETC.

Section 403 reads in part: "That there shall also be levied and collected upon all manufactured tobacco and snuff in excess of one hundred pounds at any one place of business, and upon cigars in excess of five hundred at any one place of business and upon cigarettes in excess of one thousand at any one place of business, which were manufactured or imported and removed from factory or customs house prior to the enactment of this act, bearing taxpaid stamps affixed to such articles for the payment of the taxes thereon, and which are, on the day after this act is enacted, held and intended for sale by any person, corporation, partnership, or association, an additional tax equal to one-half the tax imposed by such sections upon such articles and upon all manufactured tobacco, snuff, cigars, or cigarettes, removed from factory or customs house after the passage of this act, but prior to the time when the tax imposed by Section 400 or Section 401, upon such articles takes effect, an additional tax equal to one-half the tax imposed by such sections upon such articles."

PERFUMES AND PROPRIETARIES.

Subdivisions b and c of Section 601 read in part as follows: "Upon all perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentrifices, tooth pastes, aromatic cachous, toilet soaps and powders, or any similar substance, article, or preparation by whatsoever name known or distinguished, upon all of the above which are used or applied or intended to be used or applied for toilet purposes, and which are sold by the manufacturer, importer, or producer, a tax equivalent