

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to the Association and its branches shall become the property of the Association, with the understanding that they are not to be published in any other publication than those of the Association, except by consent of the Committee on Publication."—By-Laws, Chapter X, Art.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 typewritten, with wide spaces between the lines. Care should be taken to give proper names correctly, and manuscript should be signed by the reporter.

CHICAGO.

The 91st monthly meeting of the Chicago Branch of the American Pharmaceutical Association was held November 22, 1917, at Kuntz-Remmler's Restaurant. The meeting was preceded with a dinner. There were about 50 members and guests in attendance. An exhibit of U. S. P. and N. F. galenicals at the A. M. A. convention, to be held in Chicago next June, was favored.

The first subject for discussion was the new pharmacy law in Illinois and its relation to the scarcity of clerks.

William S. Denton, of the Illinois Board of Pharmacy Examiners, explained the workings of the new pharmacy law, especially the prerequisite features and the need for a greater number of assistant registered pharmacists. The prerequisite will not affect candidates for examination for some time to come. Apprentices should be encouraged to come up for the assistant registered examination just as fast as they can meet the requirements.

H. C. Christensen stated that more registered assistants was the solution of the clerk problem. He also said that statistics he was now gathering pointed to the fact that about sixty percent of the candidates now appearing before state boards for full registration were high school graduates.

T. H. Potts discussed the evolution in retail business brought on by war conditions and stated that he believed many of the financially weaker drug stores would not be able to weather these conditions, but he also believed this dropping out of the weaker stores would eventually much improve conditions in the retail drug trade and would help solve the clerk trouble.

I. M. Light was very optimistic over conditions in Chicago and stated that druggists generally were prosperous and were solving the clerk difficulty. Stores were kept open

fewer hours daily, the wives of druggists and women clerks were frequently found assisting in stores and a general re-adjustment was being made. He stated that the demand for clerks was very much lessened and that the wages for clerks had reached their highest point.

William B. Day discussed the requirement of three years' experience before the apprentice can take the assistant examination and held that in case the applicant had completed his college work during these three years, the full amount of time spent in the college should be allowed as experience. Under the present ruling of the State Board only one college year is allowed in this experience time. If a young man enters the college immediately after his high school course, completes the college work in two years, and then is required to put in two more years in a drug store as apprentice, he has qualified for the full registered examination.

The next subject for discussion was the alcohol question, most ably presented by Samuel C. Henry. Mr. Henry explained the status of tax-paid beverage alcohol, the effect on the alcohol situation of the Food Control Act and the numerous regulations regarding the purchase, use and sale of non-beverage and medicated alcohol. He prophesied that the time was near at hand when the vexatious libel of "retail liquor dealer" would be lifted from the pharmacist and that a new condition would be brought about whereby all dealers in alcoholic medicines, including dispensing doctors, will be licensed by the national government. The license probably will be less expensive than \$25, it will not give the privilege of selling alcoholic beverages and it will remove the stigma from pharmacists of being retail liquor dealers. Mr. Henry was the center of a storm of questions for nearly an hour.

E. N. GATHERCOAL,
Secretary.

CINCINNATI.

The regular monthly meeting of the Cincinnati Branch of the American Pharmaceutical Association was held at the Gibson House, Tuesday, November 13. President Louis Werner presided. Secretary Apmeyer made a full report of the preceding meeting, while Treasurer Greyer made a statement regarding the financial affairs of this Branch, the same showing a perfectly healthy condition, and eventually leading to a new spirit with the result of ten new men seeing the necessity of joining the A. Ph. A.

The President then introduced the speaker of the evening, Prof. C. T. P. Fennel, whose subject, "Pharmacology and Pharmacy of To-day," was well received. Prof. Fennel states that pharmacology is really a modern term and does not mean alone pharmacy, but according to the Pharmaceutical Syllabus includes *materia medica*, botany, chemistry, pharmacy, physics, arithmetic, Latin, as well as pharmacognosy, toxicology, posology and biology, not omitting even commercial training in its curriculum.

Prof. Fennel expressed himself freely and frankly as concerns the advancement and changes that have been made in the direction of pharmacy, including pharmacology and its connection with medicine, in general. He called attention to the fact that the old-time compounds made by pharmacists have been practically displaced through the changes that have taken place in medical education. He showed how insidiously and irresistibly the practice of pharmacy has undergone a revolution and that the pharmacist of the olden time has been practically relegated to obscurity, very few being now in a position to make a living by old-time processes and methods.

The relationship between pharmacist and physician has also undergone a revolution, the physician now depending in his practice largely upon preparations made by manufacturing pharmacists and dispensed (not made) by apothecaries.

The Professor cited a personal experience, where, in visiting a drug store where one of the brightest graduates of the college of pharmacy was employed, he found to his surprise that said clerk was employing a concentrated tincture, made by a manufacturing house, instead of using the crude drug, etc., and following the U. S. P. direc-

tions, in order to obtain the finished tincture.

This seems to exemplify the changes that have taken place in other directions, in which the apothecary is leaning increasingly upon the manufacturing pharmacist.

Another very serious cause to further estrange the pharmacist from pharmaceutical manipulations is the War Tax placed upon alcohol, which has become so heavy as practically to prevent extemporaneous manipulative processes, wherein crude drugs are used by maceration or percolation, as the pharmacist has not the means of recovering the waste alcohol by distillation, nor by physical expression, for according to Dr. John Uri Lloyd's estimate, "you lose for every pound of drug employed one pint of alcoholic menstruum." This, added to the expense of manipulation, the loss of the second percolate, together with the expense of assaying the preparation for both the alcoholic content and its drug qualities, may possibly lead the apothecary of the near future to purchase most of this class of preparations from the manufacturing pharmacists.

Prof. Fennel received a vote of thanks for his most excellent discourse, after which President Werner introduced the next speaker, Attorney Frank H. Freericks, who addressed the members on "The New Income Tax and on the Sale, Taxation and Use of Non-Beverage and Special Denatured Alcohol."

Mr. Freericks very ably handled these subjects by means of discourse, charts and questionnaire, bringing all the intricate points to a clear understanding of his attentive auditors.

Returns of Income Tax must be made upon forms furnished by the Internal Revenue Department.

The Act of September 8, 1916, requires returns on income tax only from persons with incomes of \$3,000.00 and allows exemption of \$3,000.00 to single persons, and \$4,000.00 to heads of families, either husband or wife, but not both as individuals.

Under the new War Revenue Law, all single persons, whose annual income is \$1,000.00 or more, and all married persons living together, whose income is \$2,000.00 or more, are required to make return. Married persons who are separated must make return on the same basis as single persons.

Returns are to be made for the period January 1, 1917, to December 31, 1917, inclusive. Same must be filed in the collector's

office on or before March 1, 1918. Tax assessed on the returns must be paid on or before June 15, 1918.

Incomes of single persons up to \$3,000.00 a year are subject only to the tax imposed under the War Revenue Act of October 3, 1917. The new law operates exclusively also on incomes of married persons up to \$4,000.00 a year. Where the income of a single person is in excess of \$3,000.00, and of married persons in excess of \$4,000.00 a year, then both the new and the old laws operate. The income in excess of the amount exempted under the old law—\$3,000.00 for single persons and \$4,000.00 for married persons—is subject to a total tax of 4 percent; and the amounts in excess of \$1,000.00 in the case of single persons and \$2,000.00 in the case of married persons, and under \$3,000.00 and \$4,000.00, respectively, is subject to a total tax of 2 percent. In addition to the exemption of \$2,000.00 to married persons provided for under the new law, there is an additional exemption of \$200.00 allowed for each child under 18 years old. Where the income of any individual is \$5,000.00 or more above exemption, the new act imposes surtaxes, ranging from 1 percent to 50 percent. Where the income is \$20,000.00 or more, surtaxes are assessed under both the new and the old acts.

The new law requires all persons making payments to others of \$800.00 or more in the year 1917, shall report the same to the collector on blanks to be obtained in the collector's office.

Losses incurred in trade are proper deductions. However, on any transactions entered into for profit but not connected with trade or business, the losses actually sustained may be charged off to an amount not exceeding the profits derived during the year. Stock dividends are considered income to the amount of surplus, undivided profits and earnings so distributed. Contributions or gifts within the year for religious and charitable purposes may be charged off as a reduction to an amount not in excess of 15 percent of the taxpayer's net income. Salaries received from the city and state are not taxable under the provisions of the Federal Law and need not be included in the returns. Failure to file return of income is penalized by the assessment of an additional tax of 50 percent and the imposition of a specific penalty of from \$20.00 to \$1,000.00.

The two following resolutions, which were

adopted by this Branch are self-explanatory.

"WHEREAS, There is a conflict in the provisions of the war excess profit tax under Sections 201 and 203, under which it can be held that every merchant with a net income of \$2,000.00 is liable to the payment of excess profits up to as much as \$1,000.00, and others in proportion, when it is intended that excess profit shall only be levied on net income in excess of \$6,000.00, plus from 7 to 9 percent on invested capital; therefore be it

Resolved, That the Cincinnati Branch of the American Pharmaceutical Association call this conflict to the attention of our Congressmen and United States Senators to the end that they will be interested to see the law either amended or otherwise so construed by the Commissioner of Internal Revenue as to cause no injustice to the smaller merchants of the country."

"WHEREAS, The revenue laws of the United States under certain restrictions provide for tax-free 'specially denatured alcohol' to be made at 'industrial distilleries' suitable for use by bonded manufacturers in the preparation of many medicines for external use, lessening their cost to the public by approximately four dollars (\$4) per gallon, and

"WHEREAS, Cincinnati is the logical center for the establishment of such industrial distillery with a view of supplying the needs of the entire middle west, therefore be it

Resolved, That the Cincinnati Branch of the American Pharmaceutical Association bring this matter to the attention of the Cincinnati Chamber of Commerce so that it may become instrumental in the establishment here of such industrial distillery."

DETROIT.

At the meeting of the Detroit Branch of the American Pharmaceutical Association held Nov. 16th, Dr. John E. Clark, Medico-Legal Expert and Toxicologist for Wayne County, gave a decidedly interesting lecture on "Experiences of a Toxicologist." He explained the various kinds of cases which come to him and showed the great progress made by science in its relationship to law.

Mr. Charles M. Woodruff, member of Detroit bar, and legal expert for Parke, Davis & Co., gave an informal talk, which was very instructive and enlightening, on "Laws and Responsibilities of a Pharmacist."

MAY STRAWN,
Secretary.

NASHVILLE.

The regular meeting of the Nashville Branch of the American Pharmaceutical Association was held in joint session with the Nashville Drug Club, November 15. D. J. Kuhn of the latter organization presided.

E. J. Schott reported for the Sanitary Committee that the law regulating operations at the soda fountain became effective November 1st and that it was being complied with generally. The smaller stores are using paper cups and at the larger fountains the glasses are being sterilized by use of hot water.

President Kuhn called attention to the fact that several local druggists had recently been arrested for selling Tincture of Ginger for beverages and that considerable publicity had been given this in the daily papers. He commented that this reflected on all druggists to some extent and that attention should be given this matter. A committee was appointed, consisting of Messrs. E. J. Schott, Ira B. Clark and D. S. Sanders, who at once investigated the matter and reported that most of these sales had been made at one store, the proprietor of which had formerly been in the saloon business. The following resolution was unanimously adopted:

"Resolved, That the druggists of Nashville oppose the sale of Tincture of Ginger or any other medicine for beverage purposes and that we look with contempt upon any man in the drug business who will lend himself to such sales, and that the influence of these associations be used for prosecuting these offenders."

A special session was called to meet November 16 to discuss this matter with the officials and offer every support in prosecuting the violators of the law.

It was reported that the sale of cigarettes had been stopped, pending a decision of the Tennessee Supreme Court now in session. The War Revenue Bill was discussed in its various phases. It was reported that the store of Page

& Sims Co. was broken into on the night of November 13 and a quantity of narcotics stolen.

At the special meeting held on November 16, county officials were present and exhibited a large number of bottles of Tincture of Ginger that had been seized. A communication was read from Food and Drug Commissioner, Harry Eskew, stating that he would prepare a ruling relative to the sale of Tincture of Ginger. The following resolution was agreed on and adopted:

"Resolved, That we the members of the Nashville Drug Club and the members of the Nashville Branch of the American Pharmaceutical Association agree to take an inventory of our stock of Tincture of Ginger and report thereon to the sheriff of Davidson County, and, we further agree to keep this preparation separated from the other drug stock, and we will not sell any of it except on prescription until there is a ruling by the Pure Food and Drug Commissioner and the Attorney-General of the State, and further,

"Resolved, That we urge all other retail druggists of Nashville to do likewise."

WILLIAM R. WHITE,
Secretary.

WASHINGTON CITY.

The recent meeting of the City of Washington Branch A. Ph. A. was given over largely to a detailed account of the meeting of the Association at Indianapolis and of the Pharmaceutical Section of the American Chemical Society at Boston. Mr. Lewton, of the National Museum, spoke of the progress made in gathering pharmaceutical collections. The collection of official drugs is complete and work is under way to develop the collection of pharmaceutical forms and an exhibit of manufacturing processes.

H. C. FULLER, *Secretary.*

DRUG RAISING IN WISCONSIN.

The report of the Pharmaceutical Experiment Station of the University of Wisconsin on the cultivation of drug plants during the past season shows that several acres were planted and that the year's harvest includes an acre of belladonna, a half acre of hyoscyamus, an acre of peppermint, a half acre of wormwood and a half acre of digitalis.

The cultivation of medicinal drugs on a commercial scale was begun by the station this year at the request of the office of drug plant and poisonous plant investigations of the Federal Bureau of Plant Industry. The work was made possible by a special legislative appropriation as a war measure and to handle the increased activities. W. O. Richtmann was appointed pharmacognosist.