

the creation of a pharmaceutical corps in the Army. The resolution follows:

*Resolved,* That the Chamber of Commerce of Lawrence, Kansas, interested in the promotion of all projects for the advancement of national as well as local welfare, join the pharmacists of Lawrence and the faculty of the School of Pharmacy of the University of Kansas, in urging the passage of the Edmonds Bill H. R. 5531, convinced that the establishment of a pharmaceutical corps in the U. S. A. will greatly increase the efficiency of the medical service of the army—whereby dispensing of medicines will be in the hands of trained men skilled in this coordinate branch of medicine. The establishment of this proposed corps will measurably relieve the already overburdened physicians and surgeons

so that they may devote their special attention and care to the treatment of our soldiers in the various hospitals.

#### TEMPLE UNIVERSITY, DEPARTMENT OF PHARMACY.

In the November issue, 1917, on page 987, school 53, item 3, an error was made. This should have been 45 instead of 11. In justice to Secretary Jordan, it should be said that the error occurred in the Journal Office, the ditto mark of a pencil copy being taken for the figure 11, whereas it should have referred to the prior statement "that this report was made before commencement and hence the number of graduates could not be given." Since this time Dean John R. Minehart has given us the number of graduates which, as indicated, was 45.

### THE PHARMACIST AND THE LAW.

#### FEDERAL EXPLOSIVES LICENSES.

An Act of Congress (*Public Document* No. 68, Sixty-fifth Congress) to prohibit the manufacture, distribution, storage, use and possession in time of war of explosives, and the ingredients thereof, provides that a license from the Bureau of Mines is necessary for every person, firm or corporation, to purchase, possess, sell or use, any explosive or the ingredients thereof.

1. It is necessary for pharmacists and druggists to make application for such a license.

2. It is necessary for institutions of learning, for instance, colleges, high schools, etc., to make application for said license.

A chemist conducting a commercial laboratory must make application for the license, if any of the enumerated substances are on hand in quantities of one ounce or over.

Any violation of this Act is punishable by a fine of not more than \$5,000 or by imprisonment of not more than one year, or both fine and imprisonment.

The Bureau of Mines has published the attached list of articles requiring licenses under this Act.

The purchase, possession, sale or use of any one of the ingredients herewith listed below in amounts of *one ounce or over* requires a Federal Explosive License.

Bichromates: ammonium, potassium, sodium; chlorates: barium, potassium, sodium, strontium; chromates: ammonium, barium, calcium, chrome green, chrome yellow, lead, potassium, sodium; nitrates: ammonium, barium, copper, ferric, lead, magnesium, nickel,

potassium, silver, strontium; nitric acid: aqua fortis, fuming, nitric acids of all grades and strengths, mixed acids; perchlorates: perchloric acid, potassium; perborates: magnesium, sodium, zinc; permanganates: calcium potassium, sodium; peroxides: barium, calcium, magnesium, oxon (cubes and cartridges), sodium, strontium, zinc; phosphorus.

#### FLOOR TAX ON ALCOHOL HELD TO HAVE BEEN ILLEGALLY ASSESSED.

The floor tax on alcohol to be used for non-beverage manufacturing purposes has been declared illegal.

In a comprehensive opinion rendered by Attorney General Gregory, the assessments, made by collectors, on alcohol in the possession of manufacturers of drugs, medicine, perfumery, toilet articles, etc., at the time the war revenue act of October 3, 1917, became operative, were illegally assessed. The tax amounted to \$1.10 per proof gallon.

#### RULINGS UNDER WAR REVENUE LAW.

The following additional regulations applying to medicinal and toilet articles were furnished to the N. W. D. A. by B. C. Keith, Deputy Commissioner, of Internal Revenue under date of January 25, 1918.

Where toilet preparations or proprietary preparations of a medicinal character are prepared by a retail dealer on his own premises and sold exclusively to his own customers, such a dealer manufacturing his own products is regarded under the Act as a manufacturer and will be required to pay the tax.

Where a medicinal preparation is "held out

or recommended" as a remedy, even though such recommendation is intended for physicians only, it is a holding out to the public through the physician and is subject to the tax imposed.

Where medicinal preparations are sold under labels which do not indicate that the formula is published, they will be construed to be prepared under secret formula, unless affidavit or other evidence is submitted to show that the formula is not a secret.

Preparations made in accordance with formulas, contained in the United States Pharmacopoeia and National Formulary by pharmaceutical manufacturers and druggists having no special proprietary right to such formulas, and bearing printed labels giving direction as to use, when not held out or recommended by the manufacturers, vendors, or proprietors as proprietary preparations, or as remedies, or specifics for any disease or affection, are not taxable under paragraph (h), Section 600.

If there is not any claim or indication that a medicinal preparation is proprietary and no disease or affection is named for which it is claimed that the medicine is a remedy, the tax does not attach.

Where a medicinal preparation is advertised under the name or initials of the manufacturer, or if any name in the possessive case is used on the label or on literature describing the preparation, the tax is imposed.

A retail dealer, manufacturing a patent medicine by a private formula, is subject to the "manufacturer's" tax even though he sells such a product only in his retail store.

#### SUGGESTIONS FOR THE CONSERVATION OF SUGAR USED IN THE MANUFACTURE OF SODA FOUNTAIN BEVERAGES.

The letter following was received by Secretary F. E. Holliday, of the N. W. D. A., from W. T. Harper, Ottumwa, Ia. Such procedure, as recommended, would require the consent of Federal and State authorities. Under the circumstances regulations authorizing the manufacture, as a conservation measure, might perhaps be provided, but until then, in our opinion, would be inadvisable. The letter reads:

"The writer's connection with the Food Administration has brought home for more serious thought some things in connection

with our business in which a great many of our members will be interested.

"We understand there is now being taken data from the owners of soda fountains as to the quantity and kind of materials used in serving soft drinks. We were already aroused to the fact that the campaign for decreased consumption is being waged all over the country. A lot of sugar is used in soda fountain drinks and soft drinks of all kinds. A lot of sugar is necessary, but there is a lot of it that is wasted.

"The question in our mind is, will this be permitted and will soda fountains and soft drinks be considered as non-essentials and eliminated from business?

"The elimination of any business as a non-essential is a serious problem and the Administration will probably hesitate before doing this. The loyal support, however, of any such business to the Administration will help that business and help the Administration wonderfully.

"In giving this matter consideration we have felt that the owners of soda fountains should eliminate sugar syrup either in the form of rock candy syrup or syrup by percolation from sugar as much as possible. This can be done by using a certain amount of glucose. The quantity of syrup used in any drink has been too much at most places for the profit of the retailer and for the good of the consumers, but it tickles their taste to have a sweetened drink and hence it has been abused.

"Now, the same amount of syrup can be given but it can be given in a different form, will not use as much sugar and will not be quite as sweet. This syrup can be made by using two parts of rock candy or sugar syrup, one part of glucose and one part of distilled water. This will eliminate 50 percent of the sugar used, would still give them a sweetened drink and would reduce the cost to the dispenser.

"We have investigated this matter and find that this formula has been used in the past by soda fountain owners who believed in running them for profit, and the service that they have given was satisfactory and they did a good business on this formula. We believe that something of this kind should be worked out and should be bulletined broadcast across the United States so that every jobber of soda fountain supplies can give this information to his customers, thereby cutting down quickly the use of 50 percent of the sugar which has been used for this purpose."