PHARMACISTS IN U. S. SERVICE.

Resolved, that the N. A. R. D. heartily endorse the spirit of the Edmonds' bill and strongly urge the passage of a similar bill to advance the standing of pharmacists in the Army and also heartily endorse the introduction and passage of a suitable bill to reorganize the Hospital Corps of the Navy and grant higher rating and advanced commissions to the pharmacists in that corps.

THEODORE F HAGENOW, *President*
N. A. R. D., St. Louis, Mo.

Resolved, that every effort and influence at our command be exerted toward the enactment of H. R. 4760, which proposes to provide a permanent commission to members of the Hospital Corps in the United States Navy and that it is but just and right that the honorable and praiseworthy services rendered by many pharmacists in this branch of the service be suitably recognized.

NO LIQUOR PERMITS.

Resolved, That in view of the pending and proposed legislation to prohibit the sale of alcoholic liquors, the N. A. R. D., in convention assembled, is of the opinion that such legislation should not provide for the sale by the pharmacists of the country of such alcoholic liquors for any purpose and urges every retail druggist to refrain from taking out a liquor permit.

HARRISON ANTI-NARCOTIC LAW.

Resolved, That the N. A. R. D. express its intense disapproval of the classification of dealers under the Harrison anti-narcotic law which makes it necessary for the retail druggists to register in two or more classes.

NO COMPULSORY HEALTH INSURANCE.

Resolved, That the N. A. R. D. continue its efforts to prevent the enactment of compulsory health insurance legislation, either by the legislatures of the several states or by the Congress of the United States.

COÖPERATION.

Resolved, That it is the sentiment of this convention that methods should be adopted to insure the closer coöperation of the two parent national organizations of retail pharmacists and that a committee be appointed by the N. A. R. D. with instructions to cooperate with a similar committee of the A. Ph. A. in order to devise the best ways and means toward the accomplishment of this end.

THE PHARMACIST AND THE LAW.

ARMY REORGANIZATION—PROPOSED SECTION RELATING TO MEDICAL SERVICE CORPS.

A Medical Service Corps is hereby established, which shall be a part of the Medical Department, and shall consist of a commissioned force and an enlisted force.

The commissioned force of the Medical Service Corps shall consist of officers, the total number of whom shall approximately be equal to one for every 2,000 of the total enlisted strength of the Regular Army authorized from time to time by law, and shall be distributed by grades as follows: Majors, 25 percent; captains and first lieutenants, 75 percent: *Provided,* That if by reason of a reduction by law of the authorized enlisted strength of the Regular Army the total number of officers in the Medical Service Corps commissioned previously to such reduction shall for the time being exceed the equivalent of one for 2,000 of such reduced enlisted strength, the total number of said officers shall be reduced to said equivalent in the manner prescribed by the first proviso of section 10 of the National Defense Act approved June 3, 1916

(39 Statutes at Large 166), respecting the Medical Corps: *Provided further*, That the number of majors in the Medical Corps authorized by section 10, of the National Defense Act, approved June 3, 1916 (39 Statutes at Large 166), shall be diminished by the number of majors in the Medical Service Corps, and the number of captains and first lieutenants in the Medical Corps shall be diminished by the number of captains and first lieutenants in the Medical Service Corps: *Provided, however*, That nothing in the last preceding proviso shall be held or construed so as to discharge any officer from the Medical Corps of the Regular Army or to deprive him of the commission which he now holds therein.

The officers of the Medical Service Corps shall be utilized so far as practicable in the performance of the business and administrative functions of the Medical Department, to wit, as adjutants of Medical Department units, registrars of hospitals, pharmacists, medical property and supply officers, medical finance officers, hospital mess officers, and in other positions where the special professional training of medical officers is not required.

Officers of the Medical Service Corps shall be appointed by the President, by and with the advice and consent of the Senate, from among the noncommissioned officers of the Medical Service Corps and of the Veterinary Corps who shall have served not less than 5 years in one or both of said corps, including service in the Hospital Corps and in the enlisted force of the Medical Department, and not less than 3 years in noncommissioned grades, who shall at the date of appointment be citizens of the United States and not more than 32 years old, and who shall have been found qualified by a board of not less than three officers of the Medical Department for the duties of commissioned officers of the Medical Service Corps upon such examination as shall be prescribed by the Secretary of War: *Provided*, That persons who, having previously been enlisted men in the Medical Department of the Army for not less than 5 years, shall have served honorably as commissioned officers in the Army of the United States during the war with Germany, shall until July 1, 1920, be eligible regardless of age for appointment to original vacancies in any grade in the Medical Service Corps created by this section.

The enlisted force of the Medical Department is hereby merged into the Medical Service Corps, and from and after the passage of this act shall constitute and be known as the enlisted force thereof. The total strength of the enlisted force of the Medical Service Corps shall be approximately equal to, but not exceed, except as provided in section 10 of the national defense act approved June 3, 1916 (39 Stat. L., 166), the equivalent of $5^1/_4$ percent of the total enlisted strength of the Regular Army authorized from time to time by law, and shall include the grades of chauffeur and wagoner. Chauffeurs and stable sergeants of the Medical Service Corps shall have the same rank, pay, and allowance as sergeants of the Medical Service Corps, and wagoners the same pay and allowances as wagoners of Infantry. Privates first class of the Medical Service Corps shall be eligible for ratings as surgical assistant, laboratory assistant, X-ray assistant, dispensary assistant, dental assistant, or nurse, each at $5 a month: *Provided*, That no enlisted man shall receive more than one rating for additional pay under the provisions of this section, nor shall any enlisted man receive any additional pay under such rating unless he shall have actually performed the duties for which he shall be rated.

Except as hereinbefore provided, original appointments in the commissioned force of the Medical Service Corps shall be in the grade of first lieutenant, and first lieutenants shall, subject to the prescribed examination, be promoted to the grade of captain after five years' service in the commissioned force of the Medical Service Corps: *Provided, however*, That the period during which any first lieutenant of the Medical Service Corps shall have served between April 6, 1917, and July 1, 1920, as a commissioned officer in the Army of the United States, shall be counted as a portion of the period of service required to make him eligible for promotion to the grade of captain.

Except as hereinbefore provided, the laws governing promotion in the Medical Corps shall so far as applicable govern promotion in the commissioned force of the Medical Service Corps.

Officers of the Medical Service Corps shall exercise command only in their own corps: *Provided*, That nothing in this act or any other law shall be held to deny or abridge the right of officers of the Medical Corps to exercise command in and over the Medical Service Corps.

Surgeon General Ireland favors the incorporation of this section.

WHOLESALE AND RETAIL LIQUOR DEALERS' SPECIAL STAMP TAXES.

Under existing internal revenue laws, persons who qualify as wholesale dealers in distilled spirits, whether for beverage or non-beverage purposes, are required to pay a Federal stamp tax of $100 per year, as wholesale liquor dealers. This tax covers those dealers who sell alcohol in quantities of five gallons or more. A stamp tax of $25 per year as retail liquor dealer is required of those who sell alcohol in quantities of less than five gallons. If a wholesale drug house sells less than five gallons at a time and also five gallons or more it is necessary to pay both special taxes and keep such records as are required for dealers selling in quantities of five gallons or more.

Owing to the confusion that followed the enactment of the Food Control Act of August 10, 1917, differentiating between beverage and non-beverage alcohol, and the inauguration of the bond and permit system, collectors of internal revenue in some localities have failed to enforce the tax requirements universally.

The following is reprinted from a letter of Attorney W. L. Crounse to Secretary F. E. Holliday of the N. W. D. A.:

"In view of the general misunderstanding which appears to prevail, not only among wholesale druggists but among collectors of internal revenue and their subordinates in certain districts, concerning liability of wholesale druggists to pay a special tax as wholesale liquor dealers if they handle spirits, even though their operations may be confined to the purchase and sale of non-beverage alcohol, the following facts are presented:

"When Congress first differentiated non-beverage alcohol from beverage alcohol and provided different rates of tax thereon, the Internal Revenue Bureau officials informally decided that dealers handling non-beverage alcohol, but not handling beverage spirits of any kind, could not be exempted from the provisions of the law requiring them to pay a special tax either as wholesaler or retailers, according to the quantities dealt in. This ruling was not formally promulgated: hence many dealers did not have it brought to their attention at the time.

"When it became necessary to revise Treasury Decision 2788, the bureau officials decided to incorporate therein a specific provision holding parties selling non-beverage alcohol to be liable to special tax as liquor dealers. This provision in T. D. 2788 as revised and approved February 26, 1919, follows:

"17. Special tax as retail or wholesale liquor dealer must be paid by all persons who sell beverage or non-beverage distilled spirits or wines as such, including homeopathic potencies, attenuations and dilutions; with the exception that under the provisions of section 3246, revised statutes, special tax will not be incurred by wine-makers who sell wine produced by them at the place where produced or at one general business office."

"Notwithstanding the incorporation of this provision in T. D. 2788 a number of wholesale druggists and a few collectors of internal revenue have evidently remained in ignorance of its existence. Certain collectors have quite recently advised wholesale druggists that if their dealings in spirits were limited to non-beverage alcohol they were not liable for a special tax.

"The Internal Revenue Bureau adheres strictly to the provision in section 17, T. D. 2788, above quoted, and calls attention to the fact that the statute is retroactive as to any period for which the tax has not been paid, and further points out that failure to pay the tax within thirty days after same became due involves a penalty of 50 percent of the tax. It is understood, however, that where dealings have been limited strictly to non-beverage spirits and where the circumstances of the case, as indicated by the collectors' report thereon, show that the delinquent dealers have acted in good faith and were in fact ignorant of the requirement of the law and regulations, the penalty will be waived.

"It should be understood that the liability of a dealer to pay a special tax depends upon the quantities in which spirits are sold. Dealers selling less than five gallons in a single transaction are liable as retailers, and those selling five gallons or more, as wholesalers, while those whose sales include both more and less than five gallons must qualify as both wholesalers and retailers."

MEDICINAL STANDARDS FOR ALCOHOLIC OR WINE PREPARATIONS.

The Bureau of Internal Revenue has expressed its requirements for medicinal preparations in which non-beverage alcohol or non-beverage wine are used, as follows:

Any preparation in which an alcoholic menstruum is used, whether distilled spirits or wine, if the same contains in each fluidounce

a dose as a whole, or in compatible combination of one or more agents of recognized therapeutic value, and that contains no agents either chemically or physiologically incompatible with the active medicinal agents upon which the medicinal claims are based and only sufficient alcohol for extraction, solution and preservation, will be held to be a bona fide medicine if made and sold in good faith, as such. Any such preparation will be properly entitled to the use of non-beverage alcohol or non-beverage wine.

MANUFACTURERS LIABLE WHEN PREPARATIONS ARE SUB-STANDARD.

Where flavoring extracts and toilet articles have been manufactured and marketed otherwise than strictly according to regulations (see T. D. 2788), the manufacturer will be subjected to the taxes and penalties provided, despite any lack of evidence of bad faith or neglect on his part. This is the practice of the Commissioner of Internal Revenue as outlined in recent instructions to collectors. It is necessary, therefore, that every manufacturer sees to it that his preparations are at all times made in accordance with prescribed standards and regulations and marketed under conditions that will assure him of their legitimate consumption.

HARRISON NARCOTIC LAW.

The amendments to the Harrison Anti-Narcotic Law went into effect on February 25, 1919, and under the provisions of those amendments manufacturers, wholesalers, retailers, physicians and general stores were all placed in separate classes, each to pay a different license fee.

The fees for special taxes are as follows:

Manufacturers, importers, etc.	$24.00 per year
Wholesalers	12.00 per year
Retailers	6.00 per year
Physicians, hospitals, colleges, etc.	3.00 per year
General store (selling exempted articles)	1.00 per year

The wholesaler is defined as a dealer in original stamped packages.

The retailer is one who dispenses from an original stamped package on the prescription of a duly registered physician.

The manufacturing class covers any one who imports, compounds, produces or manufactures any opium, coca leaves or any of their salts, derivatives or compounds, provided such preparations or compounds contain a larger quantity of narcotic than is specifically exempted by section 6 of the law as amended.

The definition of manufacturer caused some difficulty among retailers who occasionally compound preparations or repack preparations to be sold on an official order form. Such acts render the retailer liable for the manufacturer's special tax.

Similarly the sale of a single stamped package of narcotics to a hospital or physician renders the retailer liable for the wholesaler's special tax of $12 per year.

Special records for each class of registrant must be kept and returns rendered monthly to the collector of internal revenue, forms for such returns to be embodied in the regulations of the Commissioner of Internal Revenue.

Retailers may, however, without incurring liability as a manufacturer or as wholesale dealer, furnish upon a properly made out order form of a registered person an aqueous, narcotic solution, not to exceed one ounce.

The ruling on this subject is as follows:

The office has decided that a person registered as a retail dealer can furnish upon the properly prepared order form of a registered person, an aqueous narcotic solution in an amount not to exceed one ounce, without incurring liability as a wholesale dealer.

No change has been made in regard to the sale on order forms of other narcotic drugs in small quantities. In such case liability is incurred by the druggist as wholesale dealer, if he sells in the original package, or as a manufacturer if he repacks and sells on an order form a quantity less than an original stamped package.

H. M. GAYLORD,
Deputy Commissioner.

FIRST-AID IN FRANCE.

Recently a French pharmacist was requisitioned by the municipal authorities of Grenoble to attend a wounded man. The pharmacist refused to do so, and the case was taken into court, where judgment was rendered against him. Seemingly the case was to try out the legality of giving first aid in pharmacies.