

also his mother and one brother who is a pharmacist in the Navy at Brest, France.

Funeral services were conducted by Rev. John Wall, of St. John's Catholic Church. Interment was made in St. John's cemetery at Jackson.

ROSE P. SCHMID.

Miss Rose P. Schmid died in Los Angeles, May 7, where she had gone about a year ago, seeking to improve her health.

Miss Schmid graduated from the Pharmacy Department of the University of Illinois in

1910. She was employed in the drug store of her brother, Louis Schmid, Chicago, and also for a time as pharmacist in the Chicago Hahneman Hospital.

The funeral ceremonies were held in Chicago and under the auspices of the Eastern Star. Many students and members of the faculty of the University of Illinois and representatives of the Chicago Retail Druggists' Association attended the burial services.

Miss Schmid joined the American Pharmaceutical Association in 1911.

THE PHARMACIST AND THE LAW.

Reports from Washington indicate that many Senators and Congressmen are heartily in favor of the repeal of the soda water and ice cream tax and also of the "luxury tax." The latter, in the opinion of the majority, will be repealed and it is believed by many that the soda water tax will be eliminated along with luxury levies. President Wilson in his message stated:

"Many of the minor taxes provided for in the revenue legislation of 1917 and 1918, though no doubt made necessary by the pressing necessities of the war time, could hardly find sufficient justification under the easier circumstances of peace, and can now happily be got rid of. Among these, I hope you will agree, are the excises upon various manufactures and the taxes upon retail sales. They are unequal in the incidence on different industries and on different individuals. Their collection is difficult and expensive. Those which are levied upon articles sold at retail are largely evaded by the readjustment of retail prices.

ALCOHOL LEGISLATION.

The Revenue Department is evidently desirous of handling the alcohol question without unreasonable restrictions, that may be permissible under the law. The officials realize the conditions and are willing to credit pharmacists with a desire to conform to the regulations. Common sense and necessity demand that no legislation be enacted that would prevent the manufacture and sale of bonafide medicinal preparations containing alcohol. Druggists should interest themselves more in the questions involved. President Charles H. LaWall, of the A. Ph. A., and other members of the Association, recently had a very satisfactory interview with the officials of the Revenue Department. They also

attended the hearing of the Food Officials of the U. S. Department of Agriculture when proposed revision of the rules and regulations for the enforcement of the Food and Drugs Act was discussed, May 19.

EXCISE TAXES ON TOILET AND MEDICINAL PREPARATIONS.

IMPOSITION OF TAX.

SEC. 907. (a) That on and after May 1, 1919, there shall be levied, assessed, collected and paid (in lieu of the taxes imposed by subdivisions (g) and (h) of section 600 of the Revenue Act of 1917) a tax of 1 cent for each 25 cents or fraction thereof of the amount paid for any of the following articles when sold by or for a dealer or his estate on or after such date for consumption or use.

ARTICLE 1. *Effective date.*—The tax is effective as to all sales made on and after May 1, 1919, superseding the manufacturers' tax imposed by subdivisions (g) and (h) of section 600 of the Revenue Act of 1917, which tax remains in force until and including April 30, 1919.

ART. 2. *Basis of tax.*—The tax is measured by the price for which the article is sold. It is on the actual sales price and not on the list price, where that differs from the sales price. The tax is payable in respect to a sale made, whether or not the purchase price is actually collected. * * *

ART. 4. *Giving of premiums.*—The giving of so-called "premiums" in return for wrappers, labels, coupons, trading stamps, or other scrip delivered or sold in connection with the sale of a commodity is a sale by a dealer within the meaning of this section if the premium is within the class of enumerated articles. In such cases the tax attaches at the time title

in the premium passes to the person receiving it in exchange for such scrip and is to be computed on the fair market value of the premium at such time.

ART. 7. *Amount of the tax.*—The amount of the tax is 1 cent of each 25 cents or fraction thereof of the amount paid by the purchaser for the articles; and the dealer, after exactly determining the selling price of the article, must affix thereto stamp or stamps of the proper denomination denoting the correct amount of the tax; and these two amounts, being distinct separate entities, must be clearly shown to the purchaser to be the price of the article sold and the amount of the tax due thereon.

TOILET PREPARATIONS.

(1) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet powders (other than soap powders), or any similar substance, article, or preparation by whatsoever name known or distinguished, any of the above which are used or applied or intended to be used or applied for toilet purposes.

ART. 9. *Toilet preparations.*—Section 907 includes concentrated extracts or essences sold to the user to be used in connection with the toilet, bath, or the care of the body, or upon the clothing as a perfume or toilet article. However, concentrated essences sold for the purpose of making toilet articles, but not for use as such, are not subject to the tax.

Toilet soap powders are expressly exempted by the act. Toilet soaps are not taxable under section 907, but they, as well as toilet soap powders, are taxable under section 900 when sold by the manufacturer, producer, or importer.

ART. 10. *Containers.*—The tax is upon the combined price of the container and its contents. The containers of taxable articles constitute a part of the article sold when sold filled with the taxable preparation.

MEDICINAL PREPARATIONS.

(2) Pills, tablets, powders, tinctures, troches or lozenges, sirups, medicinal cordials or bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters (except those taxed under section 628 of this act), essences, spirits, oils, and other medicinal

preparations, compounds, or compositions (not including serums and antitoxins), upon the amount paid for any of the above as to which the manufacturer or producer claims to have any private formula, secret, or occult art for making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or trade-mark, or which (if prepared by any formula, published or unpublished) are held out or recommended to the public by the makers, vendors, or proprietors thereof as proprietary medicines or medicinal proprietary articles or preparations, or as remedies or specifics for any disease, diseases, or affection whatever affecting the human or animal body: *Provided*, That the provisions of this section shall not apply to the sale of vaccines and bacterines which are not advertised to the general lay public, nor to the sale by a physician in personal attendance upon a patient of medicinal preparations not so advertised.

ART. 11. *Medicinal preparations: Articles included.*—A medicine, medicinal preparation, or specific is a preparation of any substance whatever intended to be applied for the prevention, cure, or mitigation of pain or disease in the human or animal body. Medicinal preparations for beasts, when the same would be taxable if used by man, are taxable; thus, for example, Arona, National Corn Remover, and Criswell's Jimson Weed Plasters are taxable. But sprays to be applied to cows, horses and other animals, to keep off flies, vermin, etc., are not taxable. (See Art. 17.)

PREPARATIONS NOT TAXABLE.

ART. 17. *Preparations not taxable.*—(a) Preparations made in accordance with formulas contained in the United States Pharmacopoeia and National Formulary by pharmaceutical manufacturers, when not held out or recommended as proprietary medicines or medicinal proprietary articles or preparations, or as remedies or specifics, are not subject to the tax, but if so held out or recommended they are taxable, although not identified by any name, trade-mark, or otherwise.

(b) Food preparations as distinguished from medicinal preparations are not taxable; thus products recommended as food for the sick (other than as remedies or specifics for an ailment), such as Thompson's malted milk,

malted beef peptone, or Horlick's malted milk, are not taxable. So, too, articles and preparations commonly known as stock foods, avenerious carbolineum, mixed feeds, chicken feeds, etc., not recommended or held out as remedies or specifics for affections or diseases, but as feed only, and other food preparations, whether for man or beast, unless held out or recommended as remedies or specifics for diseases of the human or animal body, are not taxable.

(c) Poisons and exterminators of rodents and insects, insecticides, disinfectants (other than those manufactured and sold for use in the

treatment of wounds or as cleansers of any portion of the human or animal body), are not medicines or medicinal preparations, compounds, or compositions within the meaning of this section, and are not taxable.

(d) Vaccines and bacterines which are not advertised to the general lay public, and all serums and antitoxins, are specifically exempted from taxation.

(e) Natural mineral waters and table waters, and artificial mineral waters (whether carbonated or not), and other carbonated waters, are not taxable under section 907 if intended for use solely as beverages.

BOOK NOTICES AND REVIEWS.

Sex and Sex Worship. (Phallic Worship.) A scientific treatise on sex, its nature and function, and its influence on art, science, architecture, literature and religion—with special reference to sex worship and symbolism. By O. A. Wall, M.D., Ph.G., Ph.M. 625 pages, $6\frac{3}{4} \times 9\frac{3}{4}$, with 375 beautiful illustrations, including halftones and line drawings, from one of the largest collections in the world on the subject. Beautifully printed on special sepia paper and bound in blue silk cloth with gold stamping on front cover and backbone. Price, postpaid, \$7.50.

Professor Wall has written the first book that treats of phallic worship in connection with the evolution of the human body and mind. He has been an ardent student of the subject for more than a third of a century and only recently consented to the publication of his material. The book is authoritative. It explains the nature of sex and the ideas associated with it from primitive times to the present day; its influence on achievements of the human race in developing its religions, arts, architecture, literature, science and social relationships. The whole study is profusely illustrated with examples of ancient, medieval and modern art and ornamentation, Pagan as well as Christian.

Some of the subjects covered: Sex; Modern Religions; Other Beliefs; How Old is Mankind? Nature of Sex; Nature of Reproduction; Status of Woman; Cosmogonies; Gemetria; Bible of the Greeks; In Animals and Mankind; Light on a Dark Subject; Social Relations of Men and Women; Gratification of the Senses; Art and Ethics; Sculpture; Art Anatomy; Credulity; Lycanthropy; Origin of Religious Ideas; Primitive Beliefs; Sexual Relationships

of the Gods; Gods Lived Like Men; Monogamy, Polygamy; Phallic Worship; Plant Worship; Animal Worship; Some Gods; Eternal Feminine; Virgin Worship; About Goddesses; Mere Mortal Women; Sexual Union among Deities; Serpent Worship; Worship of Heavenly Bodies; Phallic Festivals; Water; Is There an Immortal Soul?

Sex and Sex Worship has more or less interest for every student; however, few have given sufficient study thereto to attempt a critical review, hence this writing must be in the form of a notice. The name of the author and his extensive library on related subjects speak for the thoroughness with which the text has been prepared, and the publishers, C. V. Mosby Company, of St. Louis, have produced a work of art. The book is beautifully printed on tinted paper and handsomely bound in blue silk cloth with gold stamping on front cover and backbone.

Manual of Laboratory Practice for Students of Pharmacy. By George B. Kauffman, B.Sc., Phr.D., James H. Beal, D.Sc., Phr.D., and Julius A. Koch, Ph.D., Phr.D. Third edition, 92 pages, interleaved. Published by The Midland Publishing Company, Columbus, Ohio. Price, \$1.50 plus postage.

This is the third edition of the Manual; the arrangement follows preceding editions. There are five parts and these are concerned with Physical Operations; Galenical Preparations; Preparation and Purification of Chemicals; Prescription Practice; Volumetric Analysis; Gravimetric Analysis and Pharmaceutical Assaying.

The purpose of the Manual is to serve as a guide for students in the laboratory work con-