

clearing house for the information of Boards and members on questions pertaining to examinations and legislation. With the changing personnel in Boards, which is quite constant when we consider all the members of the Association, it seems highly desirable that there should be a central office to which questions can be referred and to which the members may feel free to send questions and have them answered. In my opinion, the National Association of Boards of Pharmacy should strive to be in a position to exercise this function.

In conclusion I want to add—and I am speaking now from my six years' experience—that the plan proposed of dividing the United States into eight districts with a vice-chairman in each district to act as a divisional officer, would enable the Association to carry along its work more expeditiously and efficiently.

SIXTH NATIONAL EXPOSITION OF CHEMICAL INDUSTRIES.

The Sixth National Exposition of Chemical Industries will open in Grand Central Palace, New York, September 20th, and continue until 25th, inclusive. The expansion in the industry, as shown by the increased number of exhibitors, necessitates the use of four floors in the Palace. Total applications for space up to June 30, were 358, which is a new record. In Chicago last year there were 351 exhibitors, while at the previous New York show in 1918, the number was 334. Considering the fact that the first exposition was staged in 1915 and that only 83 exhibits were in place, the growth of the exposition is really remarkable. The increase in the attendance is also evidence of the interest that has been aroused. In 1915 only 63,000 visitors attended the show, while in Chicago last year the records showed that more than 111,000 had seen the exposition.

During and since the war chemistry has come more and more in contact with the great

American industries. In fact recently the chemical industry has been referred to as "the partner of big business." Manufacturers are realizing on the money that has been put into research and the returns as the experiments progress promise even more wonderful dividends. There is now no doubt but that much responsibility rests on chemistry to bring the activities of the nation back to their accustomed channels.

NEW ORLEANS DRUG CLUB.

A Gurd Club Banquet was held June 24 under the auspices of the New Orleans Drug Club. It was a most enjoyable affair and largely attended by the members of the drug trade of the next A. Ph. A. Convention City. Wives and daughters of the members graced the occasion. Robert F. Grace reports the accession of many Louisiana druggists to the Association.

RESEARCH CHAIR IN CORNELL PROVIDED FOR BY AN ENDOWMENT.

A gift of \$500,000 by August Heckscher, of New York City, for the endowment of a chair of research in Cornell University, was announced by Jacob Gould Schurman, president, at the University's fifty-second commencement. The income of the fund to be created by Mr. Heckscher's gift will be used to maintain professorships of research and to provide facilities for scientific work.

ANNUAL MEETING OF JOHN BARTRAM ASSOCIATION.

John Bartram, "seventh," direct descendant of the founder of the society, was present at the annual (June) meeting of the Association. George B. Kaiser, Dr. A. W. Miller, A. Ph. A. member and also of the Society, conducted the visitors about the grounds, and gave them an historical account of some of the trees, and places of interest.

THE PHARMACIST AND THE LAW.

TIME FOR TAX READJUSTMENT.

We are quoting from a recent editorial in the *New York Commercial*.

"Both the excess profits and the income taxes contribute to the high cost of living and the general extravagance. Particularly is this true of the excess profits tax, which is an invitation to pad costs of production and to all kinds of extravagance on the theory that

otherwise the Government would get the money. On the other hand, state and municipal bonds being tax exempt, because of constitutional inhibitions, are in tremendous demand by those not in active business by which to escape surtaxes. Those who are in active business are taxed above an arbitrary figure, which may or may not represent a fair return on their operations.

"The thought is gradually making its way in the public mind that the best remedy for our taxation dilemma is to reduce it to its lowest terms—a simplification which will spread itself evenly over the whole people. This is sought to be accomplished by means of a sales tax, say of 1 percent. This is easily collectable and is levied upon the outgo rather than the income, and would at once place a check upon extravagance. There will, of course, have to be a normal income tax, otherwise absentee landlords and owners of securities would escape taxation.

"Members of Congress are giving this very serious thought. At first sight it is apt to raise objections, but upon closer study the idea appeals very forcibly to clear thinkers. It is worth considerable thought and study between now and the time Congress meets, so that if the public mind is made up on it, it can be passed very quickly, as a simple measure requiring comparatively little machinery for its collection."

**TRADE-MARKED PHARMACEUTICALS
RELIEVED FROM PAYING TAXES
PROVIDED NOT SUBJECT TO TAX
UNDER OTHER PROVISIONS OF
SECTION 907, WAR REVENUE
ACT.**

A ruling of the San Antonio Revenue Office held trade-marked pharmaceuticals subject to tax, even though dispensed in prescriptions. Mr. Crouse, attorney for National Wholesale Druggists' Association, presented the unreasonableness of the proposition to the U. S. Revenue Department, in part, as follows:

"A literal interpretation of this ruling would result in the imposition of taxes far in excess of those contemplated by Congress, for nothing less than a one-cent stamp would be employed to denote the use of the smallest possible quantity of an identified preparation; hence the contents of a package costing the retailer one dollar or less might easily furnish the basis for taxes aggregating 250, 500, or even 600 percent.

"Not only is a heavy additional burden thus placed upon the sick, but retail pharmacists are afforded a strong inducement—either to save their patrons the additional cost of the tax or to increase their own profits—to employ inferior medicinal products made by unknown manufacturers, for it is a general practice among reputable producers in the drug trade to employ identification marks in addition to their firm names on all their labels.

"The acting solicitor of the U. S. Revenue Department recognized the illegality of the action of the San Antonio officials, and upon his recommendation the Commissioner of Internal Revenue forwarded to the collector at San Antonio a peremptory order instructing him to suspend the rulings taxing prescriptions and to cease collecting retroactive taxes."

**ALCOHOL SOLUTIONS WITH LESS
THAN EIGHT GRAMS OF PEPSIN
CLASSED AS "INTOXICATING
LIQUORS."**

The Federal Prohibition Commissioner has issued the following instructions to regional prohibition directors and others concerned, relative to alcoholic preparations of pepsin:

You are informed that, in accordance with the provisions of regulations 60, it has been decided to issue the following ruling relative to alcoholic solutions whose sole medication is pepsin or a similar principle. All such preparations containing less than eight (8) grains of pepsin to the fluidounce will be classed as intoxicating liquors, and the manufacture and sale of same must be in accordance with the regulations for such intoxicating liquors. As pepsin is known to lose its efficiency in time, it will be necessary that persons holding in stock preparations supposed to contain in excess of eight (8) grains of pepsin to the fluidounce assure themselves that, at the time of sale, the preparation does in fact contain the active properties of such an amount of pepsin. If upon analysis it is found that a preparation purporting to contain eight (8) grains or more of pepsin in each fluidounce does not in fact contain such an amount of pepsin, the preparation will be held to be an intoxicating liquor whether proof can be obtained that eight (8) grains of active pepsin were introduced at the time of manufacture or not.

THE COLLECTION OF TAX ON FOUNTAIN BEVERAGES.

The soft drink tax of 1 cent for each 10 cents or fraction thereof of the amount paid applies to all sales of soft drinks, ice cream, ice cream sundaes and similar articles of food and drink in an ice cream parlor or similar place of business if sold for consumption in or in proximity to the place of sale. All sales from soda fountains of the articles mentioned are taxable, regardless of the nature of the place of business in which the fountain is located. In these two instances the tax ap-

plies whether or not the sale is accompanied by the purchase of substantial articles of food or drink as part of a meal.

If the sale is made at a hotel, restaurant, cafeteria, lunch room or club house as part of a meal, and the articles are not sold from a soda fountain, no tax is due. Sales at such places when made separately and not as part of a meal are taxable.

If several articles are purchased at the same time, the total price paid is the unit for computing the tax. Thus, if a purchaser orders two sodas each selling for 15 cents, the total tax is 3 cents, and not 4 cents.

Regulations governing the collection of the soft drink tax require that daily records be kept, showing the number of sales and the tax thereon. In case the vendor does not use an adequate cash register or check system from which records may be kept the regulations require that a separate receptacle shall be used to retain the tax collections.

Vendors are required to make on or before the last day of the month return and payment of the tax collected during the preceding month. The penalty for failure to make a return and pay on time is a fine of not more than \$1,000. For wilful refusal to truly account for and pay over the tax, the penalty is a fine of not more than \$10,000, or one year's imprisonment, or both.

TO LIBERALIZE ALCOHOL REGULATIONS.

A delegation of business men and representatives of associations appeared before the Internal Revenue Department in Washington, June 17 and presented arguments for the creation in the Internal Revenue Bureau of a special organization to supervise the operations of legitimate users of industrial or non-beverage alcohol, the head of such organization to be a man familiar with industrial processes and to some extent with the demands of chemistry as involved in the research laboratory work of manufacturing establishments.

Quoting the *Paint, Oil and Drug Reporter*, another point strongly emphasized was the necessity for simplifying the present regulations of the Internal Revenue Bureau under the prohibition law, and especially the routine prescribed thereunder for the procurement of alcohol by manufacturers of established reputation. Such manufacturers are now subject to the same petty annoyances, delays and embarrassments as are visited upon the

most suspicious characters who are seeking to exploit the prohibition law through the manufacture and sale at exorbitant prices of intoxicating liquors thinly disguised as legitimate products of the drug and allied industries.

"It was also urged with great vigor that it is impossible for the staff of prohibition agents now engaged in detecting violations of the Volstead Act through the diversion of alcoholic products to beverage uses, to give adequate attention to the interests of the many thousand legitimate manufacturers who use alcohol in the production of their goods. These men, it was pointed out, are overwhelmed with their routine work and possess absolutely no technical knowledge that would enable them to appreciate the great importance of the industrial use of non-beverage spirits."

S. L. Hilton, who represented the American Pharmaceutical Association, in writing of this meeting, states that the conditions existing relative to the production of alcohol since the enactment of the prohibition law shows a reduction of 53 percent in manufacture, due to many distilleries going out of business. It was further pointed out that if under present conditions war was to start there would not be enough alcohol produced to supply the demand for munitions. A representative, the head of the Chemical Warfare Service, was present, and discussed this feature. It was pointed out also that alcohol was not a beverage under Section 3, and should not be so considered, that the regulations should not be so drastic and hamper those requiring alcohol. The sale of alcohol should be looked after and enforced by persons who are familiar with the uses and necessity for alcohol.

Mr. Hilton discussed the question from a purely medical and pharmaceutical standpoint: That the use of alcohol in the manufacture of medicinal preparations was necessary; the present day medicinal preparations were the result of centuries of development, that the knowledge of their physiological effects is based on medicinal products made with alcohol; that nothing so far had been discovered to take the place of alcohol; many solvents have been tried, but none proved satisfactory; that if something was found, it would be necessary, before it could be generally used, to make thousands of experiments on animals, then on human beings, before adoption, otherwise the present system of medicine would fall.

He also referred to the difficulties in pur-

chasing alcohol, and that the classification of certain U. S. P. and N. F. preparations were causing trouble; that many retail pharmacists could not afford to obtain permits and give bonds to purchase. Even though the latter conditions did not obtain it would be of no avail, as many manufacturers had discontinued these preparations owing to the regulations and the difficulties in supplying the demand under the regulations, and if the retail pharmacist could not obtain alcohol it would be impossible for him to manufacture them. Mr. Hilton contended that it was clearly the physician's province to indicate what he desired in each case, and that of phar-

macists to fill prescriptions. The products referred to were vehicles and not generally used otherwise.

It was suggested that if the Commissioner invited the Conference to advise with him they would be willing to name a committee to assist the Commissioner along the lines indicated, which no doubt would result in better understanding, and eliminate many of the present troubles.

On account of sickness the Commissioner was unable to attend, but stenographers reported the meeting and the matter will be placed in his hands for consideration and action.

BOOK NOTICES AND REVIEWS.

Treatise on General Industrial Inorganic Chemistry, by Dr. Ettore Molinari, 3d Revised and Amplified Italian Edition. Translated by Dr. Ernest Feilmann, B.Sc., Ph.D., F.I.C. 280 illustrations, 1 chromolithographic plate, 2 photographic plates. P. Blakiston's Son & Co. \$12.00.

There are many industrial chemistries available at the present time, but this new edition of Molinari's work covering the inorganic field will be welcomed by those with whom the previous edition found favor, on account of its conciseness, its thoroughness, its large number of illustrations and its statistics and cost figures.

The new edition is increased over the last one by 186 pages of text and 40 illustrations. The statistics, which in the former edition included figures up to 1909, have in the new edition been brought up to 1915 in some instances, although there are many chapters in which the latest figures are those of 1911.

Among the particular features of the new book are a rearrangement of the subject matter under the nitrogen group and the introduction of a new section on the hydrogenated and halogenated nitrogen derivatives.

Synthetic nitric acid is given a section of 11 pages containing a number of new illustrations and much valuable matter concerning statistics and costs.

The space devoted to sulphuric acid has also been increased and there have been added detailed illustrations of the Gay Lussac Towers which to-day are built of lead and up to 40 feet in height.

The section on chemical fertilizers, too, has been amplified and a number of new processes have been described and illustrated.

Under Iodine reference is made to the utilization of the kelp beds along the Pacific coast of the United States, and these are also referred to in connection with the subject of the potassium salts, which section also contains much new material.

There are, however, several disappointing features in the new work. One is the failure to mention the new sources and uses of helium. Another is the failure to discuss the hydrogen ion concentration subject in connection with the use of the hydrogen electrode and the potentiometer, nor is any detailed explanation given of the meaning of the expression "PH" now so frequently met with in current literature.

No mention either is made of the Carrel-Dakin Solution under any of the headings where it might have been discussed, nor is it mentioned in the index.

The most discouraging part of the new edition, however, is the index. In the former edition the indexing was done very thoroughly and many cross references were given, the entire index occupying 31 pages. In this new edition, which has been increased between 25 and 30 percent in size over the old one, the index occupies but 17 pages, and as might be expected, is very incomplete.

The book is one which, in spite of this latter drawback, should be in every library of up-to-date practical works upon chemical subjects.

C. H. LAWALL.

The Microbiology and Microanalysis of Foods. By Albert Schneider, M. D., Ph.D., Professor of Pharmacognosy at the College of Pharmacy of the University of Nebraska; etc. 131 illustrations. P. Blakiston's Son & Co. \$3.50.