

"The future pharmacologist will rely upon his own resources and, having first found out the real cause of the disease, will then set out to devise and construct a compound that counteracts it specifically with as little incidental injury to the patient as possible.

"Pharmacists are the defenders of our lives against foes more dangerous than those of the late war. Even during that conflict the Allies suffered more fatalities from the germs

than from the Germans. Success in chemical warfare, whether with munitions or medicinals, depends upon scientific research. We must invent new weapons of attack and means of defense, antiseptics and prophylactics.

In the drug business there is opportunity for development, first, in the discovery of new medicinal plants, second, in their cultivation for the increase of the active principle and, third, in the invention of synthetic remedies.'

THE PHARMACIST AND THE LAW.

SALES TAX BILLS.

The bill introduced by Senator Smoot seeks to repeal the tax on proprietary medicines and toilet articles imposed by Section 907 of the Revenue Act of 1918; Sections 628, 629 and 630, under which it is necessary to make monthly returns and tax imposed on ice cream, soda fountain beverages, mineral waters, etc. If enacted, the provisions become effective July 1, 1921.

The Smoot bill provides for a tax "upon all goods, wares or merchandise sold or leased on or after July 1, 1921, equivalent to 1 per centum of the price for which sold or leased, such tax to be paid by the vendor or lessor." This sales tax provision "shall not apply to sales and leases made during any year in which the total price for which the taxable sales and leases are made does not exceed \$6,000."

Representative Bacharach's bill is much more comprehensive than the Smoot bill. The bill repeals the excess profits tax and in order that corporations may not have an advantage over individuals a new tax of 10 percent on undistributed earnings is imposed. The \$2,000 corporation exemption is eliminated and the 10 percent normal tax of corporations is retained.

Miscellaneous taxes which are repealed by the bill are the transportation and insurance taxes, the tax on all fountain drinks and ice cream, a tax on admission and duties and certain of the special excise taxes such as the tax on candy, chewing gum, toilet soaps, carpets, rugs, wearing apparel, perfumery, cosmetic and medicinal preparations, etc.

RESOLUTIONS OF AMERICAN DRUG MANUFACTURERS' ASSOCIATION.

SALES TAX.

Resolved, That the American Drug Manufacturers' Association favors the levying on

each and every business involving the sale of any commodities or merchandise produced, manufactured, or purchased by the vendor for sale, a tax not exceeding 1 percent of the gross sales of such business, and that such tax be collectable monthly from the vendor, who shall be compelled under penalty to keep a true record of such sales.

HARRISON ACT AMENDMENTS.

Resolved, That the American Drug Manufacturers' Association endorses the following recommendations of the Committee on Legislation, with respect to the Harrison Act:—

(1) That the definition of a wholesaler should be amended so as to read:—"Every person who sells or offers for sale any of said drugs for resale to others, shall be deemed a wholesale dealer."

(2) That the definition of a retail dealer should read:—"Every person who sells or offers for sale any said drugs for use or consumption, or who dispenses said drugs, shall be deemed a retail dealer."

(3) That the Harrison Act should be so amended as to carry out the intent of Congress, and obviate the injustice of a construction that taxes the inert and inexpensive diluent, solvent, vehicle, etc., as much per ounce as the narcotic content itself.

(4) That the Bureau of Internal Revenue should adopt a system of triplicate order forms, one copy to be retained by the party placing the order, in his own file, two copies to be sent by him to the jobber or manufacturer, the latter being required to forward one of these copies at the end of each month to the collector's office, retaining one for his own record of narcotic sales, and that no further record or reports be required.

SOCIAL INSURANCE.

Resolved, That the American Drug Manufacturers' Association hereby declares its belief in the following propositions:—

(1) That compulsory health insurance is contrary to the fundamental principles of American institutions in that it deprives the individual of the inherent right of disposing of his earnings as he sees fit and in that it tends to build up in our government a bureaucratic system that is repugnant to personal liberty.

(2) That compulsory health insurance tends to demoralize its supposed beneficiaries by destroying their self-reliance, encouraging them to live for to-day and let the government take care of to-morrow, and tempting them to shirk their just share of labor and secure their monetary support by malingering, thus lowering the thrift, morality and industriousness of our people generally.

(3) That compulsory health insurance tends to the utter demoralization of the medical profession in that it would make the practice of medicine a cheap contract proposition, attractive only to men of little ambition, incompetent of making a better living in other ways.

(4) That compulsory health insurance is demoralizing to the state in that it adds an overwhelming tax burden, due to the enormous expenses of administration and tends to build up an indifferent and parasitic army of government employees.

Resolved, That the Committee on Legislation be instructed to lend its most vigorous aid to the opponents of this movement.

STANDARD PHARMACEUTICALS HELD FREE FROM WAR REVENUE SALES TAX, REGULATIONS 51.

Under comprehensive amendments manufacturers of standard pharmaceuticals can place their names on their products, print usual indications, dosage, etc., without tax liability, provided these goods are held out to physicians and the drug trade solely, and not to the general public. The amendments follow:—

Article 12 (c), 14, 15, 16 (a) and (d), and 19 (b) of regulations 51 (revised, May 1920) are hereby amended to read as follows:—

Art. 12 (c). They are prepared, uttered, vended, or exposed for sale under any letters

patent or a trade-mark appropriated to the particular article as distinguished from a general trade-mark applied by a manufacturer to his various products; or

Art. 14. Medicinal preparations:—Under private formula or exclusive right. Medicinal preparations as to which the manufacturer or producer claims to have any private formula, secret or occult art for making or preparing the same, are taxable. Medicinal preparations made according to a formula or process protected by means other than secrecy are held to be manufactured or produced under an "exclusive right or title." To render an article taxable it is not necessary that the exclusive right or title should actually be perfected or, so long as there is a claim thereto, that there be, in fact, any exclusive right or title.

Art. 15. Medicinal preparations:—Under letters patent or trade-mark.—Medicinal preparations sold under letters patent are taxable. A general trade-mark applied by a manufacturer or dealer to his various products does not of itself render such product taxable, but where a medicinal preparation is sold under what appears to be or what is intended to be a trade-mark appropriated to the particular article, the tax attaches. The coined name for a particular medicinal preparation, to distinguish it from the same or like preparations of other manufacture, is a trade-mark under section 907, and amounts to a holding out of that preparation as proprietary.

Art. 16. Medicinal preparations:—Held out.—(a) The taxability of a medicinal preparation is determined by the manner in which it is put upon the market. "Held out or recommended" includes representation by any means as by personal canvass, statements on labels, or in pamphlets or advertisements, or otherwise. The term "to the public" means the public at-large or general lay public. A holding out or recommendation intended only for physicians, pharmacists or druggists, or any of them, is not a holding out to the public.

(d) Many articles or substances which are not usually considered as belonging to materia medica may become taxable medicinal preparations by being held out or advertised as remedies for diseases affecting the human or the animal body; thus, boric acid when held out as a medicinal preparation or sold under a trade-mark as a medicinal preparation is

taxable, and licorice put up in sticks, lozenges or other forms suitable for medicinal purposes and sold under a trade-mark is subject to the tax. (See articles 12 and 15.)

Art. 19 (b) The autographic name of the company or manufacturer of a medicinal preparation, or the possessive use thereof, printed

on the label, may or may not constitute a trade-mark and may or may not amount to a holding out of the preparation as proprietary, within the meaning of section 907 (a) (2), depending on the character of the preparation and the manner in which it is held out or recommended. (See article 14.)

BOOK NOTICES AND REVIEWS.

Laboratory Manual for the Detection of Poisons and Powerful Drugs. By Dr. William H. Autenrieth. Fifth American edition translated by William H. Warren, Ph.D., from the Fourth German Edition. Published by P. Blakiston's Son & Co., Philadelphia, 1921. Pp. xv + 342. Price \$3.50.

The fifth English edition is a translation of the fourth German and contains but little matter not found in the fourth English edition which very closely followed the text of the fourth German edition.

An author's index has been added to the very complete subject index. Methyl alcohol has been added to the list of volatile poisons. Strange to say the author mentions none of its many synonyms and even the term "methanol" is missing.

The author has chosen the following from the long list of qualitative tests: Hinkel's, Denigès-Simonds, Copper Oxidation and Permanganate Oxidation Tests. Under the United States Pharmacopoeia test a very curious error appears: "If methyl alcohol is present, the liquid will be colorless after ten minutes' standing." This of course should read "If methyl alcohol is absent, etc."

The book will undoubtedly continue to be very popular both as a textbook for the student and as a reference for the laboratory worker.

JEANNOT HOSTMANN.

An Introduction to Chemical Pharmacology. By Hugh McGuigan, Ph.D., M.D., Professor of Pharmacology, University of Illinois. 8 vo. xii + 418 pages. Cloth \$4.00. P. Blakiston's Son & Co., Philadelphia.

The author has made a comprehensive attempt to correlate the chemical structure of medicinal products with pharmacologic action. No book with this object can be expected to be final, yet a very laudable presentation of numerous chemical facts in a small scope has been accomplished.

"The writer is of the opinion that in the teaching of pharmacology, the chemical side should receive much more attention than it

does at present. In this way the student will have an opportunity to review and add to his previous work in chemistry and enter the clinical years better equipped and with a fuller appreciation of the most promising avenue of advance."

To pharmacists, who are quite aware of the imperfections of the average physician in regard to chemical knowledge, the suggestion is made that this book would be a most helpful and appreciated gift. Even the pharmacist with his greater familiarity with things chemical could read it with profit to himself and greater safety to his customers. While obviously not intended to be an elaborate treatise on organic chemistry it contains much useful information in an accessible form.

Structural formulas are freely used throughout the text with identification tests and a brief statement of pharmacological action.

Paraffins, important drugs of the methane series, anesthetics, narcotics, soporifics, hypnotics, aldehydes, ketones, organic acids, iodoform, benzene, phenols, aromatic alcohols, aniline derivatives, carbohydrates, fats and oils, waxes, resins, glucosides, alkaloids, proteins, enzymes and colloids are all considered, which clearly shows that between the covers of this little book may be found a wealth of information which may be of practical value to the pharmacist, medical student and physician.

W. A. PEARSON.

PUBLICATIONS RECEIVED.

Theses, which have been presented to the Pharmaceutical Faculty of the University of Paris for Doctor in Pharmacy degree.

No.1, Zinc in the Human Organism. By Sinicha Giaya, Pharmacist of the 1st Class; Licentiate in Science University of Belgrade.

The conclusions have been reached by him that zinc exists in all organs of the human body, and in the bodies of all animals, the proportion augmenting with the age of the subject—oscillating between 10 and 50 milligrammes per kilogramme of viscera.