

LEGAL AND LEGISLATIVE.

VALIDITY OF CHAIN STORE TAX IN INDIANA IS DEBATED.

The validity of the chain store tax law enacted at the 1929 session of the Indiana Legislature has been argued before a three-judge Federal court. The plaintiff in the case is the Standard Grocery Company. The rate of tax, it was shown, is as follows: Upon one store, \$3.00; upon two stores or more, but not to exceed five stores, \$10.00 for each additional store; upon each store in excess of five, but not to exceed ten, \$15.00 for each additional store; upon each store in excess of ten, but not to exceed twenty, \$20.00 for each additional store; upon each store in excess of twenty, \$25.00 for each additional store. The state contends that it has the power to classify chain stores for the purpose of taxation, and that the police power of the state gives it the right to regulate the growth of such stores.

TAX ON CHAIN STORES IS TESTED IN GEORGIA.

Constitutionality of the Georgia tax on chain stores is now before the Fulton Superior Court in an injunction proceeding brought by F. W. Woolworth Co., Great Atlantic & Pacific Tea Co., J. C. Penney Co., S. H. Kress Co., Lane Drug Stores, Inc., King Hardware Co. and the Southern Grocery Stores, Inc.

The present chain store tax law was enacted at the 1929 session of the Georgia legislature. It imposes a tax of \$50.00 on each store; five or more stores owned, operated, maintained or controlled by the same person, firm or corporation constitute a chain, under the law.

The petition filed by the stores alleges that the act is discriminatory, arbitrary and not uniform; that it is not a *bona fide* taxation measure, "but merely a legislative subterfuge and attempt to prohibit, restrain and restrict trade by imposing an unequal burden on the petitioners."

THE NEED FOR CARE IN HANDLING POISONS.

In a bulletin issued by the Food, Drug and Insecticide Administration, U. S. Department of Agriculture, attention is called to the handling of poisons and reference is made to a case of poisoning that occurred several years ago by emptying a sack of arsenic into a flour barrel; another case in which rat poison had been accidentally thrown into an open sack of

sugar. The bulletin concludes by statements relative to the Federal Caustic Poison Act.

THE RIGHT TO COMPEL PUBLISHERS TO SHOW HOW ADVERTISING IS SOLICITED.

Arguments were recently heard on a question involving the right of the Federal Trade Commission to compel publishers to bring their methods of securing advertising into court.

ALCOHOL-CONTAINING MEDICINE.

The Southern California Retail Druggists' Association has addressed the Drug Trade of California in the interest of Pharmacy. In the circular letter attention is called that care should be exercised in the selling of preparations which may be used for beverage purposes. Attention is also called that no window display should be used or any literature or signs indicating the value of preparations on account of alcoholic contents.

ADDITIONAL VETERANS' HOSPITALS.

H. R. 234 by Representative Johnson of Aberdeen, S. Dakota, Chairman of the Committee on World War Veterans' Legislation, has become law. It authorizes \$15,950,000 for construction of additional hospitals for veterans.

INCREASED BUDGET FOR F. D. I. ADMINISTRATION.

For the administration of the Food and Drugs Act President Hoover requested an appropriation of \$1,596,000, after carrying out the provisions of the Food and Drugs Act. The suggestion has been made to change the name of Food, Drug and Insecticide Administration to Food and Drug Administration.

THOMAS A. EDISON FAVORS CAPPER-KELLY BILL.

Thomas A. Edison has written Congressman Kelly as follows:

"Fair competition between manufacturers is a good thing and will inevitably result in fair prices to the public. The competition developed by the price-cutting methods of certain retailers is harmful to the manufacturer, destructive to the legitimate dealer and of no lasting benefit to the small portion of the public temporarily affected by it. I heartily approve of the Capper-Kelly Bill."

CHAPLAIN ARMY CORPS.

Under the present provisions army chaplains are appointed in the initial grade of First Lieutenant and after successful periods of service are promoted to the grades of Captain,

Major and Lieutenant Colonel. They have an actual rank (without command), pay and allowances of the grade held and the same retirement features common to all officers of the service.

BOOK NOTICES AND REVIEWS.

Die aetherischen Oele, VON E. GILDEMEISTER UND FR. HOFFMANN. *Dritte Auflage*, VON E. GILDEMEISTER. Bearbeitet im Auftrage der Schimmel & Co. Aktiengesellschaft, Miltitz bei Leipzig. Zweiter Band, pp. XXIII, 959, mit neun Karten und zahlreichen schwarzen und bunten Abbildungen, Verlag der Schimmel & Co. Aktiengesellschaft, Miltitz bei Leipzig (Fuer den Buchhandel: L. Staackmann, Leipzig) 1929.

Upon opening the second volume of the third edition, the reader is in doubt what to admire more, the book as a scientific treatise or the tome as a product of the art of bookmaking. Always of a high order, the present volume is enhanced by a number of colored illustrations already familiar to the readers of Schimmel & Co's. "Bericht." These plates, the originals of which were donated to the Duetsches Museum in Muenchen, bear the following legends:

"Edeltannenzapfendestillation in der Schweiz" (opposite page 176).

"Destillation von Palmarosaeol in Vorderindien" (opposite page 296.)

"Destillation von Lemongrasaeol in Vorderindien" (opposite page 304).

"Irisanpflanzen in Nord-Italien" (opposite page 418).

"Destillation von Sternanisaeol in Tongkin" (opposite page 566).

"Canangablueten-Destillation auf Java" (opposite page 582).

"Campherbaum" (opposite page 652).

In addition there are fifty-six black and white illustrations, also nine maps (including one chart) two of which are printed in colors.

However, the general excellence of the workmanship of the bookmaker has not been accomplished at the expense of the real contents, the text. The 674 pages of the corresponding volume of the previous edition have been increased to 959 pages. The number of volatile oil monographs has been increased from 416 to 584.

If the 178 additional monographs in a measure represent the growth of the volatile oil literature represented in the second volume,

they do not by any means represent all of the progress. This may be studied by comparing some of the monographs. Thus, the monograph on camphor oil has been increased from approximately thirty-two to thirty-eight pages. What is more, however, the number of known constituents has been increased from twenty-four to thirty-six. Some of these are caryophyllene, sesquicamphene, sesquicamphenol, sesquiterpene alcohol, α - and β -camphorene (two diterpenes), ethyl guaiacol, *n*-capronic acid, caprylic acid, *d*, *l*-citronellic acid, lauric acid and piperonylic acid. What a contrast this represents when compared with our knowledge of the volatile constituents of the camphor tree little more than a generation ago. It, like many other plant products, constitutes a veritable gold mine for the chemist who has sufficient material and is willing to devote the time to a detailed study of any one of these volatile oils.

Valuable as are these contributions to our knowledge of the volatile oils as a commercially important class of plant products, the greater significance of our increased knowledge lies in the new vistas opened up in the study of the life processes of plants. When one considers how little we know even now, the so-called "pure" scientist must be grateful to those who are making commercially available these products in sufficiently large quantities so as to make possible such detailed studies.

The appearance of the second volume within approximately a year after that of the first of the third edition speaks well for revisor and publisher. It makes us hopeful of being able to welcome volume three before the year 1930 has slipped by.—E. K.

Betäubungsmittel und Rauschgifte. "Stupefacients and Intoxicants, Their Sources, Properties and Dangers." By PROFESSOR HERMANN THOMS. Urban & Schwarzenberg, Berlin and Vienna. Price 7.20 marks.

In order to give a just and adequate review of any book, the critic must take into consideration not only the contents of the literary