

LEGAL AND LEGISLATIVE.

STATE BOARD OF HEALING ARTS IN PENNSYLVANIA.

A bill has been introduced by Dr. Paul Correll in the Pennsylvania Legislature, to be known as the State Board of Healing Arts. Under the provisions of the measures, the single board, comprising eleven members, would have charge of the licensing and regulation of homeopathic, allopathic, neuropathic and osteopathic physicians and chiropractors, midwives and nurses. Dentists, optometrists and pharmacists, however, are excluded from the provisions of the measures.

TENNESSEE PHARMACY DECISION.

In a decision of vital importance to the retail drug trade, the Tennessee State Supreme Court has reversed the conviction of Tate L. Ernest, arraigned in the Knox County Criminal Court on a charge of violating the 1919 pharmacy law. The court held that a drug store can operate in the absence of a registered pharmacist provided no poisons are sold or prescriptions compounded.

STATE LEGISLATION.

Arizona bill, H. 203, proposes a new pharmacy practice act. Physicians, apparently, are prohibited from dispensing drugs and medicines and may administer them only in emergencies.

New Mexico bill, S. 94, proposes a new act to regulate the manufacture, possession, use, control and disposal of narcotic drugs.

Oklahoma bill, S. 127, amends the narcotic act, proposes to include in the list of those substances classed as narcotics "marijuana, cannabis, its preparations or derivatives."

New York bill, A. 1723, proposes to make it a misdemeanor to broadcast by radio any speech or remarks relating to medicine or using medical terms, or diagnosing any disease or ailment, or prescribing or recommending any form of medical or surgical cure, or any form of diet, unless the speaker is a duly licensed physician.

House bill No. 149 of the Maryland Legislature has become law. Section 240 permits the sale by general merchants of commonly used household or domestic remedies, in original, unopened packages, or *farm remedies or ingredients for spraying solutions*, in bulk or otherwise, provided the said household or domestic remedies are clearly labeled with the ordinary name of the article or articles contained therein and the name of the manufac-

turer or distributor thereof, or the sale by such general merchants of doses of household or domestic remedies to be consumed upon the premises.

House bill No. 150, which was passed by both houses, discontinues the registration of *assistant pharmacists*.

"Pharmacy," "pharmacist," "drug store," "druggist," are clearly defined in the Maryland pharmacy law.

NORTH CAROLINA SALES TAX.

Governor Gardner, speaking relative to the Sales Tax, said in part:

"Any tax that we add to sales within the State helps to turn the scale against business in North Carolina and in favor of business outside of North Carolina. I cannot favor any system of taxation that imposes this additional burden on the retail merchants of North Carolina, and that penalizes business within and encourages business without the State.

"As to its practicability: If the sales tax were not fundamentally objectionable and unsound in principle, it would still be impractical for use in any large way in a program of State taxation, because no State can police its borders against interstate commerce.

"The same reasons that condemn a general sales tax have their application to the selection of articles of common use among the whole body of citizenship of the State, and the designation of such articles as luxuries, and the imposition of extreme rates of tax upon the retail sales of such articles.

"This is but a little more ingenious method of imposing taxes to relieve wealth, and without regard to ability of those who are taxed to pay the tax.

"It seems to me a narrow comprehension of the subject to designate such articles as luxuries. The use of such articles recognizes no rank of nobility or fortune. Their use is as common among the poorest as among the wealthiest classes, and a 20 per cent tax upon those who can ill afford to pay it as is a small percentage tax upon general sales.

"It is contrary to my conception of a fair tax in that it is a perversion of the doctrine of ability to pay. In the last analysis, it is not paid by the producer of the article taxed but is passed on to the consumer and is in fact a tax on poverty."