

## CONTRIBUTED AND SELECTED

### BATHING ALCOHOL CANNOT BE SOLD WITHOUT INTERNAL REVENUE TAX.

BY OTTO RAUBENHEIMER.

With great interest did I read the article of my friend Burge from Tennessee in the June number of the JOURNAL, namely, "Selling Alcohol without Internal Revenue Special Tax." I was particularly well pleased with the clear statement at the foot of page 539 and at the top of page 540:

"Pharmacists may carry wines and distilled spirits in stock for the manufacture of U. S. P., N. F., and other preparations, and for compounding *bona fide* prescriptions, without the 'special tax,' provided sufficient drugs are used in the alcohol before its sale to render it unfit for use as a beverage. But they cannot sell spirituous liquors or wines not so compounded, even on a physician's prescription, and for purely medical purposes, without the *special revenue license*."

However, I cannot agree with my friend Burge in the following paragraph and the entire balance of his paper, quite especially as to the statement:

"In order to exempt the pharmacist from this special tax, the Internal Revenue Department has approved of the following combinations, by which the alcohol is so denatured that it may be used for bathing and general antiseptic purposes, the intention being that the prescription shall specify the nature and amounts of the ingredients desired in the compound." Then follow 17 formulas for bathing or rubbing alcohol.

This entire matter came before the Committee on National Formulary of the A. Ph. A., together with the recommendation to adopt one of these formulas for "Bathing or Rubbing Alcohol" in the new (4th) edition of the National Formulary. However, when the Committee got in touch with the Internal Revenue Department at Washington, it learned that *these formulas could not be used by the pharmacist for the preparation of a Bathing Alcohol without an Excise License*. Why then were these formulas published? The answer is, for the use of hospitals and other institutions which obtain their alcohol *free of tax, so as to render the alcohol unfit for internal use*.

This matter was thoroughly threshed out and the National Formulary Committee, as early as October 1915, at the Philadelphia meeting, definitely decided *not to adopt a formula for "Bathing Alcohol" in the new edition of the N. F.*

Inasmuch as this fact does not seem to be generally known—quite especially as the Denver Branch even adopted one of the formulas in April 1916—I consider it my duty to call the attention of my brother pharmacists to this important matter. Remember that by selling bathing alcohol, even when denatured by one of the formulas of the Internal Revenue Office, the pharmacist must possess a Federal Alcohol License and, furthermore, in most states also a State Revenue License, or as it is named, to the disgrace of pharmacy, a Retail Liquor License.