

JOURNAL OF THE THE PHARMACIST AND THE LAW.

USE OF ALCOHOL IN MEDICINALS.

The Commissioner of Internal Revenue has recently issued regulations for the sale of alcoholics. Preparations, such as elixirs, etc., of the U. S. P. and N. F., that are used largely as vehicles must bear a statement as follows:

"This preparation has been made with non-beverage alcohol, and the sale or use thereof for beverage purposes will render the vendor or user liable to severe penalties."

All persons are forbidden to sell or deliver distilled spirits or wines for use or sale for other than beverage purposes, to any person, firm or corporation not qualified as a user or dealer as herein required (the permit to sell) and then only upon delivery of the person so qualified an application therefor in due form.

The Regulations:

If an alcoholic compound is already listed in T. D. 2544, or subsequent decisions of similar purport as one requiring special tax for its manufacture and sale, permit shall not be issued, nor will permits be issued to retail liquor dealers except pharmacists, as hereinafter provided.

Where the manufacturer desires to make United States Pharmacopoeia or National Formulary products, the permit may be approved by the collector of internal revenue without submitting the matter to this office, and as to such products a statement of the names by classes, such as "tinctures," "extracts," etc., and that they conform to the standards above specified will be sufficient without any further description or statement of formula.

In the case of alcoholic medicinal compounds which are not in conformity with the United States Pharmacopoeia or National Formulary, the manufacturer will file with the collector, when requesting a permit for the use of non-beverage alcohol or non-beverage wines, the following data in duplicate: The name of the preparation, by whom manufactured, for whom manufactured in cases where same is not placed on the market by the manufacturer, the advertising matter distributed with the preparation, and the percentage of alcohol by volume contained in the finished product.

A sworn statement, in duplicate, must be furnished that the medicinal compound contains no more alcohol than is necessary for the purposes of extraction, solution or preservation; that it contains in each fluidounce a

dose as a whole or in compatible combination of one or more agents of recognized therapeutic value; that it contains no agents either chemically or physiologically incompatible with the active medicinal agents upon which the medicinal claims are based, and that it is not a beverage and is not to be sold or used as a beverage. The Commissioner of Internal Revenue reserves the right, when in doubt as to the non-beverage character of the preparation (and the applicant must accept such reservation), to demand at any time the formula and process by which the article is manufactured. The collector immediately after issuing the permit will forward one copy of the data above specified to this office for filing in the Division of Chemistry, retaining one copy for his files.

Where the collector is in doubt as to whether or not the medicinal compound is a beverage, he will issue the permit and submit the entire matter to the Commissioner of Internal Revenue with a commercial package or packages of not less than 16 ounces of the product for determination.

Homeopathic pharmacists, in order to obtain and use non-beverage alcohol in the manufacture of potencies, attenuations or dilutions, or sell the same, are required to make application and obtain permit and give the required bond in the same manner as any other user or dealer in non-beverage alcohol. Such pharmacists in order to obtain and use non-beverage alcohol, must, under all circumstances, qualify by filing bond and obtaining permit regardless of the manufacture and sale of the dilutions.

Any physicians or other person desiring to purchase or use such attenuations, potencies or dilutions or the non-beverage alcohol for making the same, must likewise qualify by filing bond and obtaining permit, except that a Homeopathic physician or any other person may obtain from the pharmacist not exceeding two drachms of any attenuation, potency or dilution at one time without filing bond and obtaining permit. A physician may dispense these attenuations, potencies or dilutions in quantities ordinarily prescribed to patients, and such patients need not file bonds or hold permits. Homeopathic physicians and pharmacists who are unwilling to take out permits and give the required bonds may, prior to June 30, 1919, purchase and use beverage spirits produced from materials fermented

prior to 11 o'clock P.M., September 8, 1917, and tax paid at the beverage rate.

The ruling contained herein as to the use and sale and the right to manufacture such dilutions, potencies or attenuations, places the Homeopathic pharmacist, or physician and user of the dilutions, potencies or attenuations in practically the same position as pharmacists and physicians of other schools. Any person claiming the right to use non-beverage alcohol must establish his right by complying with the laws pertaining to the same and the regulations issued in pursuance thereof.

Non-beverage alcohol and non-beverage wine may be used in the manufacture of bona fide flavoring extracts for culinary purposes and soft drinks where such extracts are manufactured in accordance with the standards prescribed in the U. S. P. and N. F. and by the Secretary of Agriculture. Where not manufactured in accordance with such standards the sworn data and samples required herein as to alcoholic and medicinal compounds will be required. (See Art. 8, d and e.)

Pharmacists who are holders of special tax stamps as dealers will be entitled to use or sell alcohol or wines for other than beverage purposes, but they will be required to obtain permit, give bond, and make application as herein prescribed.

Pharmacists who hold permit and have given bond will be permitted to sell non-beverage alcohol in a quantity not exceeding one pint, without a physician's prescription, to persons who do not hold permits and who have not given bonds, but not in advance of orders, provided they first medicate the same in accordance with any one of the formulas recited hereafter:

- (1) Carbolic acid 1 part, alcohol 99 parts.
- (2) Formaldehyde 1 part, alcohol 250 parts.
- (3) Bichloride of mercury 1 part, alcohol 2,000 parts.
- (4) Bichloride of mercury 0.8 gramme, hydrochloric acid 60 Cc., alcohol 640 Cc., water 300 Cc.
- (5) Bichloride of mercury 1½ grains, hydrochloric acid 2 drachms, alcohol 4 ounces.
- (6) Formaldehyde 2 parts, glycerine 2 parts, alcohol 96 parts.
- (7) Carbolic acid 1 drachm, tannic acid 1 drachm, alcohol 1 pint, water 1 pint.
- (8) Alum ½ ounce, formaldehyde 2 drachms, camphor 1 ounce, alcohol and water, each 1 pint.
- (9) Liquor Cresolis Comp. (U. S. P.), 10 Cc., alcohol 1,000 Cc.

When medicated as herein provided, the alcohol will be regarded as having lost its identity as such and when thus medicated and sold in good faith for rubbing purposes, special tax liability will not be incurred.

The container of such alcohol will bear a "Poison" label.

Any abuse of these privileges will, however, result in recall of the pharmacist's permit and its cancellation.

Attention is hereby called to the fact that non-beverage alcohol cannot be dispensed to persons who do not hold permits, whether upon physician's prescription, or otherwise, except in a quantity of one pint or less, and on condition that the alcohol is first medicated according to one of the 9 formulas set forth herein.

The so-called non-beverage spirits and non-beverage wines must not be dispensed on a physician's prescription, unless in the compounding thereof the same are so medicated as to render them absolutely unfit for use as a beverage. In case of prescription compounding, the druggist will be held absolutely responsible as to the sufficiency of the medication.

Manufacturers of extract of Jamaica ginger will not be issued permits covering the use of non-beverage alcohol in the manufacture thereof unless the same is made in accordance with the process prescribed in the United States Pharmacopoeia. Manufacturers of alcoholic preparations which it is possible to use internally, such as flavoring extracts, must, wherever standard process of manufacture is prescribed by the Secretary of Agriculture, use such process.

Where the same person, firm, or corporation is operating a number of drug stores in the same city, the withdrawal or purchase for sale or use of alcohol and wine for non-beverage purposes at all of these stores may be covered by a single bond, permit, and serial number. The bond in such case must be in sufficient amount to cover the operation at all the different stores, and the name and location of each store where sales are to be made must be stated in the appropriate spaces in the bond. The original permit will be posted at the main store, and a copy of the same must be posted at each of the other stores with a notation in the margin thereof setting forth the fact that the original is posted at the main store, giving the street address where the same is located.

NARCOTIC LAW AND RULINGS.

By the terms of Section 1006 the Harrison Law is amended to require every person who manufactures, imports, produces, compounds, sells, deals in, dispenses or gives away opium, or coca leaves or any of the salts, derivatives, compounds or preparations thereof, to register with the collector of Internal Revenue in his district *within thirty days after the passage of the act* and annually thereafter on or before July 1st. All persons, firms or corporations who engage in such business subsequent to the passage of the Act, shall register in a like manner.

Registration must be accompanied by the payment of a special license tax as follows:

Importers, manufacturers, producers or compounders, \$24.00 per annum; wholesale dealers, \$12.00 per annum; retail dealers, \$6.00 per annum; physicians, dentists, veterinaries, \$3.00 per annum. These taxes are to be in lieu of the present fee of \$1.00.

By the terms of the bill a manufacturer is deemed to be any person "who imports, manufactures, compounds or otherwise produces for sale or distribution any of the aforesaid drugs."

A stamp tax of one cent for each ounce or fraction thereof is to be levied upon all opium, coca leaves, any compound, salt, derivative, or preparation thereof and it shall be unlawful to purchase, sell, dispense or distribute any of the aforesaid drugs, compounds, or preparations except in the original stamped packages or from the original stamped package, except on prescription of a duly registered physician, dentist or veterinary, in which case a label bearing the name and registry number of the druggist, serial number of prescription, name and address of patient, and name, address and registry number of the person writing the prescription.

Section 1007 provides that a record shall be kept of all sales of articles formerly exempted from the provisions of the Harrison Anti-Narcotic law. This section amends Section 6 of the Harrison law, making it read as follows, the new matter as prepared by the Conference Committee being in italics:

"Sec. 6. That the provisions of this act shall not be construed to apply to the *manufacture*, sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth

of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluidounce, or, if a solid or semi-solid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: Provided, that such remedies and preparations are *manufactured*, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this act; *Provided further, that any manufacturer, producer, compounder, or vendor (including dispensing physicians) of the preparations and remedies mentioned in this section shall keep a record of all sales, exchanges, or gifts of such preparations and remedies in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall direct. Such record shall be preserved for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, district, municipal, and insular officers named in section 5 of this act, and every such person so possessing or disposing of such preparations and remedies shall register as required in section 1 of this act and, if he is not paying a tax under this Act, he shall pay a special tax of \$1 for each year, or fractional part thereof, in which he is engaged in such occupation, to the Collector of Internal Revenue of the district in which he carries on such occupation as provided in this Act. The provisions of this Act as amended shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine."*

According to James F. Finneran, N. A. R. D. *Journal*, Commissioner B. C. Keith has ruled as follows:

"An ointment containing either nutgall or nutgall and opium in a quantity sufficient to make an ounce is not considered a preparation coming within the exemption of Section 6 of the Harrison Act, even though the prescription calling for such preparation is marked 'For external use only,' as such preparations are not sufficiently denatured to prevent their use internally.

"A prescription calling for one ounce

Bell's syrup of codeine, one ounce paregoric, and two ounces syrup of wild cherry, is a narcotic prescription, and must be prepared in accordance with regulations; that is, must bear the name and address of the patient, the date, the name and address of the physician and his registry number, and such a prescription cannot be refilled (see T. D. 2309, dated March 11, 1916).

"A prescription for an ordinary cough syrup containing paregoric and no other narcotic preparation is exempt under Section 6, and can be refilled (see T. D. 2309)."

SECTIONS FROM THE NEW WAR REVENUE BILL.

SOFT DRINKS.

Section 628 provides a tax of fifteen per cent on all beverages containing less than one-half of one percent of alcohol. The same section imposes a ten percent tax upon all unfermented grape juice, ginger ale, root beer, sarsaparilla, pop, artificial mineral waters (carbonated or not carbonated), other carbonated waters or beverages, and soft drinks including fruit or berry juices sold in bottles or other containers. This section also imposes a tax of two cents per gallon upon all natural mineral waters or table waters sold by the producer, bottler or importer thereof in bottles or other closed containers, provided the sale price is over ten cents per gallon.

Section 629 provides that the taxes enumerated in section 628 shall be paid by the manufacturer, bottler, producer or importer, who shall be required to make monthly returns and if the tax is not paid when due, a penalty of five percent is imposed in addition to a charge of interest at the rate of one percent for each full month from the time when the

tax becomes due. Sections 628 and 629 become effective May 1, 1919.

Section 630 provides that on and after May 1, 1919, a tax of one cent for each ten cents or fraction thereof of the price be paid by the consumer of soda water, ice cream, ice cream sodas, sundaes, etc. This tax is to be paid by the consumer at the time of purchase.

PROPRIETARY GOODS.

Section 907 imposes a consumption tax of one cent for each twenty-five cents of the retail price of proprietary medicines, toilet articles, cosmetics, etc. This section as passed by the Senate noted that medicinal preparations which are not advertised to the lay public were to be exempted from the tax. This exemption clause has been modified and now reads as follows:

Provided, That the provisions of this section shall not apply to the sale of vaccines and bacterines which are not advertised to the general lay public, nor to the sale by a physician in personal attendance upon a patient of medicinal preparations not so advertised.

The taxes imposed by this section shall be collected by whichever of the following methods the Commissioner may deem expedient: (1) By stamp affixed to such article by the vendor, the cost of which shall be reimbursed to the vendor by the purchaser; or (2) by payment to the vendor by the purchaser at the time of the sale, the taxes so collected being returned and paid to the United States by such vendor in the same manner as provided in section 502.

This section, 502, provides for making monthly returns to the collector of Internal Revenue in accordance with the regulations of the Commissioner.

Section 907 becomes effective May 1, 1919

BOOK NOTICE.

A Compend of Pharmacy. By F. E. Stewart, M.D., Ph.G., Phar.D., revised by Heber W. Youngken, Ph.G., Ph.D. Published by P. Blakiston's Son & Co., Philadelphia. Price, \$1.50.

This is one of "Blakiston's Quiz Compend." The Reviser states that "the object of the author of this Compend is to present information concerning official products and preparations in such clear, concise and condensed form as to be of especial service to the student in memorizing it." And further, "But it is not the purpose of the author to place in the hands of students or drug clerks desiring to pass examining boards a book to serve for 'cramming.' The work will be found of great value

for use in the regular educational course, just the same as a 'quiz' would be, but it is not intended, neither is it adapted, for conducting students 'across lots.' There is but one way to obtain a practical education, and that is by careful, systematic study and practical experience."

The authors have indicated the contents of the book by the quotations given. In the present revision the drugs and preparations of the National Formulary are also considered. There is a demand for books of this kind and in the preparation of this Compend due consideration has been given to its purposes, as outlined by the authors.