

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.