

of this step to the Pennsylvania Board of Pharmacy and to the pharmaceutical journals, in order that pharmacists may prepare for these changes by giving intelligent advice to young men and women contemplating the study of pharmacy so that they may be properly prepared when these advances go into effect.

J. A. KOCH,
Dean of the Pittsburgh College of Pharmacy.

JOHN R. MINEHART,
Dean of Dept. of Pharmacy, Temple Univ.

CHARLES H. LA WALL,
Dean of the Philadelphia College of Pharmacy.

THE PHARMACIST AND THE LAW.

REVENUE LAW OF 1918.

TENTATIVE REGULATIONS GOVERNING AMENDED HARRISON NARCOTIC LAW.

(See also *April Issue*, p. 340.)

Hospitals, educational institutions and similar organizations, as well as physicians, are required to register and pay a special tax at the rate of \$3.00 a year. Institutions of the character named herein are permitted to dispense articles not specifically exempted by Section 6 only to persons being treated therein. Any dealings in packages or dispensing from packages to other persons will render the institution liable as either a wholesale or retail dealer, or both, as the case may be, and subject to the special tax governing those classes.

Physicians are permitted to dispense only to bona fide patients, and any sale or administration other than that provided will render the physician liable either as a wholesale dealer or as a retail dealer, or both, as the case may be, and subject to the special tax for those classes.

Manufacturers having branch houses and firms, or corporations operating more than one store, are required to take out a special license and pay special tax for each branch or each store.

General stores dealing only in preparations or remedies specifically exempted under Section 6 are required to register and pay a special tax at the rate of \$1.00 a year.

RECORDS, ETC.

Records showing purchases and sales will be required of each class of registrant, and records must not be combined if person is registered in more than one class.

All persons manufacturing or selling any of the articles exempted from the tax by the terms of Section 6 are required to keep a record of their transactions in those articles. These records must show the name and quantity of the preparation or remedy purchased and

sold; the name of person from whom purchased; the name and address of the person to whom sold, and the date of purchase and sale.

GOODS ON HAND FEBRUARY 25TH.

Wholesalers and retailers, as well as physicians, hospitals and educational institutions, should affix to every broken or unbroken individual bottle or other container of unstamped narcotic drugs and preparations not specifically exempted under Section 6, now in stock, their own label or pasters with the words "In Stock—Inventory as of February 25, 1919" thereon, and the initials of the owner. This action is necessary to avoid possible seizure of the narcotic drugs and preparations which were on hand on that date. Collectors of Internal Revenue in some districts have held that revenue stamps must be placed on stocks on hand as of February 25, but this was an error.

ADHESIVE STAMPS FOR NARCOTIC PACKAGES.

The amended narcotic law imposes an internal revenue tax at the rate of 1 c. per ounce, and prescribes that any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the IMPORTER, MANUFACTURER, PRODUCER or COMPOUNDER, and to be represented by appropriate stamps which are to be affixed to the bottle or other container so as to securely seal the stopper, covering or wrapper thereof.

Adhesive stamps to be affixed to taxable narcotic packages have been issued by the Bureau to meet the requirements of the Harrison Narcotic Law, as amended. The initial supply consisted of documentary stamps overprinted with the word "Narcotic." These overprinted stamps will be in denominations of 1 c., 2 c., 4 c., 8 c. and 10 c. A combination of two or more such stamps may be made where necessary or expedient in stamping packages, until such time as new strip stamps are prepared and distributed.

RETAIL DEALERS—WHEN LIABLE AS
MANUFACTURERS.

A retail dealer who compounds preparations containing more than an amount of narcotic drug specifically exempted under Section 6 of the law, as amended, does not incur liability as a manufacturer when, as a convenience, he compounds what may be termed "Stock Solutions" containing narcotic drugs which he intends to use solely in filling prescriptions. If a retail dealer removes from the container any quantity of the narcotic stock solution originally prepared for dispensing on prescriptions and places it in another container to sell on an order form, he incurs liability to tax as a manufacturer, producer, or compounder, and must pay the special tax at the rate of \$24.00 a year, and affix to each container sold on order form a stamp denoting payment of tax of 1 c. on each ounce or fraction of an ounce of the narcotic solution.

RETAIL DEALERS—WHEN LIABLE AS WHOLE-
SALERS.

The description "Wholesale Dealers" as those who sell in the original stamped packages and of "Retail Dealers" as those who sell from such packages, involves the question as to whether or not a retail dealer is liable to payment of tax both as a wholesale and retail dealer. If a retail druggist fills a prescription covering a large quantity of narcotic drugs by furnishing an original stamped package of it or to accommodate another dealer he furnishes one or more original stamped packages upon receipt of an order form, he would be liable to tax as a wholesale dealer. A retail dealer, therefore, may not sell original stamped packages unless he is also registered as a wholesale dealer.

PAYMENT OF TAX ON NON-EXEMPTED NARCOTIC
DRUGS AND PREPARATIONS.

No matter how many times the narcotic drug or preparation may have been taxed, if it is used in the further manufacture of another preparation, which, in its finished state, does not come within the exemptions of Section 6, it is taxable every time a new product is manufactured. The tax of one cent for each ounce or for any fraction of an ounce in an individual container applies to the volume of any narcotic preparation or remedy not specifically exempted, and not on the narcotic

drug alone contained in the preparation or remedy.

REVISED RULES AND REGULATIONS
FOR FEDERAL FOOD AND DRUGS
ACT TO BE DISCUSSED MAY 19.

A public hearing will be held by the officials in charge of the enforcement of the Federal Food and Drugs Act on Monday, May 19, 1919, at 10 A.M., in the Bureau of Chemistry, United States Department of Agriculture, Washington, to discuss a proposed revision of the rules and regulations for the enforcement of that act. All interested persons are invited to attend and present their views either orally or in writing.

Tentative revised rules and regulations have been prepared by the United States Department of Agriculture, which will form a basis for discussion. Views of the trade and other persons interested are desired in reference especially to the proposed changes, but recommendations for additional amendments or changes will be considered.

No drastic changes in the present regulations are contemplated, say the officials. Most of the proposed changes in wording are for the purpose of clarifying or making more specific regulations now in effect. Some minor modifications in the rulings have been made.

Copies of the tentative rules and regulations may be obtained by interested parties upon application to the Bureau of Chemistry, United States Department of Agriculture, Washington, D. C. Recommendations or suggestions may be made in writing on or before the date of the hearing.

"ADDICT" DEFINED UNDER NEW
YORK STATE NARCOTIC LAW.

Dr. Royal S. Copeland, New York Commissioner of Health, has announced the following definition for drug addiction:

For administrative purposes, a person who requires or demands the daily administration of a narcotic drug for a longer period than three weeks shall be considered a drug addict; provided, however, that the attending physician may file with the New York Department of Drug Control a statement that the patient has an incurable disease or gives other sufficient professional reason for the continued use of the drug. In such a case the patient shall not be considered an addict.

ALCOHOL PROVISION OF NEW YORK
ENFORCEMENT BILL REVISED TO
MEET NEW YORK DRUG TRADE
OBJECTIONS.

Revision by the New York anti-saloon league of its "enforcement" bill has materially changed the section affecting the drug trade.

Provision is made for the appointment by the commissioner of a committee of three physicians and two druggists who shall decide upon the basis of analysis made by the Department of Health, of suspected liquids, whether the same are in fact so medicated as to be incapable of beverage use. The druggist provisions are put into a separate section, likewise the provisions respecting physicians. The fee for a retail druggist in a place of 5,000 or less is reduced to \$5, and in other places \$10, while the fee for manufacturers or wholesale druggists remains at \$10.

Several matters of detail that are already sufficiently covered by the general laws of the State have been omitted. Provision has been made to protect bona fide manufacturers of de-alcoholized wines. The cider feature has been made more explicit to permit pasteurization of apple juice or de-alcoholization.

The section authorizing possession of standard remedies has been recast in accordance with the suggestions of the Druggists' Associations.

OHIO PROPRIETARY RESTRICTIONS
OFF.

Restriction on the sale of proprietary medicines and other remedies and commodities

containing alcohol, as far as they affect the retail druggist in Ohio, have been removed. This is the announcement of Professor Edward Spease, chairman of the legislative committees of the Ohio State Pharmaceutical Association and the Northern Ohio Druggists' Association of Cleveland. The permit system which was to have regulated the sale of these goods was stricken from the prohibition measure by the house committee at Columbus this week. However, the permit system will apply to manufacturers.

NEW TEXAS LAW REGULATING AD-
VERTISEMENTS AND SALES OF
"PATENT" MEDICINES.

Governor Hobby, of Texas, has signed the bill regulating sales of medicines. Section 3 of the law reads:

"It shall be unlawful to manufacture for sale, offer or expose for sale, sell or exchange, any drug, medicine or device advocated for the cure of diseases, if the package or label or any representation pertaining to same shall bear or contain any statement, design or device regarding the curative or therapeutic effect of such article or any of the ingredients or substances contained therein, which is misleading, false and fraudulent."

Section 5 of the bill vests the Food and Drug Commissioner and his inspectors with powers of a peace officer to enter into any factory, store, salesroom, drug store or laboratory, or place where he has reason to believe drugs are made, prepared, sold or offered for sale or exchange, and to examine the files and books of such places.

BOOK NOTICES AND REVIEWS.

Essentials of Pharmacy. By L. E. Sayre, PhG., Ph.M., Dean of the School of Pharmacy of the University of Kansas, and Professor of Pharmacy and Materia Medica, and L. D. Havenhill, Ph.C., Phar.M., Professor of Pharmaceutical Chemistry in the School of Pharmacy of the University of Kansas. 12mo. of 495 pages. Philadelphia and London: W. B. Saunders Company, 1918. Cloth, \$2.75 net.

The authors of "Essentials of Pharmacy" state in the Preface that the object of the book is not to furnish an exhaustive treatise on pharmacy, but rather to give a simple, brief outline of the important pharmaceutical data in convenient arrangement, and to inspire the

student to make free use of the U. S. Pharmacopoeia and National Formulary and other works of reference.

The subjects are discussed under six chapter headings: I, Introductory pharmacy, as general definitions, metrology, specific gravity, heat, thermometry, pharmaceutical processes and terms; II, Medicinal substances, chiefly inorganic chemicals; III, Organic chemicals; IV, Pharmaceutical preparations of the U. S. P. and N. F.; V, Incompatibility; VI, Toxicology. The arrangement under each division is alphabetic, for easy reference, and an Index is provided.

The vegetable materia medica has not been touched upon, mainly, the authors state, be-