

OBITUARY.

F. W. R. PERRY.

F. W. R. Perry, President of Detroit Drug Company, Michigan, died of pneumonia April 22. Mr. Perry graduated from the University of Michigan, Class of 1880; he retained his interest in the school and was always one of the leading spirits among the alumni of his Alma Mater. He was widely known as an Association worker and as a successful business man, the company of which he was the head owning ten or more retail drug stores in Detroit. Mr. Perry was for a number of years a member of the Michigan Board of Pharmacy, and President of the Detroit Retail Druggists' Association, and for a term President of the Michigan State Pharmaceutical Association. He was Local Secretary for the Mackinac meeting of the American Pharmaceutical Association and quite a regular attendant of the annual conventions of the A. Ph. A.



F. W. R. PERRY.

Mr. Perry was sixty years of age; he joined the Association in 1895. Mrs. Perry and a sister survive the deceased.

CLARENCE G. STONE.

Clarence G. Stone, late of Mt. Vernon, N. Y., was born in Detroit, Mich., July 3, 1859. After attending the public schools of the latter city he graduated from Detroit High School in 1875, and then attended the School of Pharmacy of the University of Michigan, where he

earned the degree of pharmaceutical chemist. After graduation, Mr. Stone was engaged in the retail drug business for three years.

His first experience in the wholesale business was as a traveling salesman in Michigan territory and the Northwest for the firm of McKesson & Robbins, of New York, and he remained with them for seven years. In 1888 he decided to re-enter the retail business and bought a fourth interest in H. J. Milbourn & Co., of Detroit, by whom he had formerly been employed as a clerk, but after a year he again went on the road as a traveling salesman for the Mellin's Food Company. From 1889 to 1902 he held this position, traveling in Missouri, Michigan, Illinois, Nebraska and Minnesota, and later in New York State. He came to New York City in 1896, and left the company to go with the Lambert Pharmaceutical Company as New York manager of their eastern branch, which position he held until his death.

While Mr. Stone was frequently in attendance at the annual conventions of the American Pharmaceutical Association, his interests were largely with those of the National Wholesale Druggists' Association. He joined the A. Ph. A. in 1901.

The deceased was a member of quite a number of social and fraternal organizations, among the latter the Detroit Masonic bodies.

Mr. Stone married Miss Alice J. Evans, a sister of the late William J. Evans, of McKesson & Robbins, at Hamilton, Canada, in 1887. She died in 1902. He leaves a sister, Miss Edith May Stone, and two sons, Clarence G. Stone, Jr., and Evans E. A. Stone, both of Mt. Vernon.

Burial services were held in Detroit, Mich.

EDGAR R. THOME.

Edgar R. Thome died at his home, Jackson, Mich., March 22, 1919, of bronchial pneumonia. Mr. Thome was born October 11, 1885, at West Hanover, Pa. He was a graduate of the University of Maryland, Class of 1906. He was associated with Dr. Engelhardt, of Sharp & Dohme, Baltimore, Md., for three years, then accepted a position as chemist for the Tilden Company, New Lebanon, N. Y. At the time of his death he was chemist for the O. F. Schmid Chemical Co., Jackson, Mich., which position he had held for seven years; he was highly esteemed by the Company.

He is survived by his wife and two children,

also his mother and one brother who is a pharmacist in the Navy at Brest, France.

Funeral services were conducted by Rev. John Wall, of St. John's Catholic Church. Interment was made in St. John's cemetery at Jackson.

ROSE P. SCHMID.

Miss Rose P. Schmid died in Los Angeles, May 7, where she had gone about a year ago, seeking to improve her health.

Miss Schmid graduated from the Pharmacy Department of the University of Illinois in

1910. She was employed in the drug store of her brother, Louis Schmid, Chicago, and also for a time as pharmacist in the Chicago Hahneman Hospital.

The funeral ceremonies were held in Chicago and under the auspices of the Eastern Star. Many students and members of the faculty of the University of Illinois and representatives of the Chicago Retail Druggists' Association attended the burial services.

Miss Schmid joined the American Pharmaceutical Association in 1911.

THE PHARMACIST AND THE LAW.

Reports from Washington indicate that many Senators and Congressmen are heartily in favor of the repeal of the soda water and ice cream tax and also of the "luxury tax." The latter, in the opinion of the majority, will be repealed and it is believed by many that the soda water tax will be eliminated along with luxury levies. President Wilson in his message stated:

"Many of the minor taxes provided for in the revenue legislation of 1917 and 1918, though no doubt made necessary by the pressing necessities of the war time, could hardly find sufficient justification under the easier circumstances of peace, and can now happily be got rid of. Among these, I hope you will agree, are the excises upon various manufactures and the taxes upon retail sales. They are unequal in the incidence on different industries and on different individuals. Their collection is difficult and expensive. Those which are levied upon articles sold at retail are largely evaded by the readjustment of retail prices.

ALCOHOL LEGISLATION.

The Revenue Department is evidently desirous of handling the alcohol question without unreasonable restrictions, that may be permissible under the law. The officials realize the conditions and are willing to credit pharmacists with a desire to conform to the regulations. Common sense and necessity demand that no legislation be enacted that would prevent the manufacture and sale of bonafide medicinal preparations containing alcohol. Druggists should interest themselves more in the questions involved. President Charles H. LaWall, of the A. Ph. A., and other members of the Association, recently had a very satisfactory interview with the officials of the Revenue Department. They also

attended the hearing of the Food Officials of the U. S. Department of Agriculture when proposed revision of the rules and regulations for the enforcement of the Food and Drugs Act was discussed, May 19.

EXCISE TAXES ON TOILET AND MEDICINAL PREPARATIONS.

IMPOSITION OF TAX.

SEC. 907. (a) That on and after May 1, 1919, there shall be levied, assessed, collected and paid (in lieu of the taxes imposed by subdivisions (g) and (h) of section 600 of the Revenue Act of 1917) a tax of 1 cent for each 25 cents or fraction thereof of the amount paid for any of the following articles when sold by or for a dealer or his estate on or after such date for consumption or use.

ARTICLE 1. *Effective date.*—The tax is effective as to all sales made on and after May 1, 1919, superseding the manufacturers' tax imposed by subdivisions (g) and (h) of section 600 of the Revenue Act of 1917, which tax remains in force until and including April 30, 1919.

ART. 2. *Basis of tax.*—The tax is measured by the price for which the article is sold. It is on the actual sales price and not on the list price, where that differs from the sales price. The tax is payable in respect to a sale made, whether or not the purchase price is actually collected. * * *

ART. 4. *Giving of premiums.*—The giving of so-called "premiums" in return for wrappers, labels, coupons, trading stamps, or other scrip delivered or sold in connection with the sale of a commodity is a sale by a dealer within the meaning of this section if the premium is within the class of enumerated articles. In such cases the tax attaches at the time title