

preparations as much as possible, assuring themselves at all times that supplies are not diverted to illegitimate purposes, which might be done by fixing a low maximum quantity to be supplied to any one customer at one time.

TREASURY DECISIONS APPLYING TO
MEDICINAL ARTICLES AS RELATED
TO THE EXCISE TAX REQUIRE-
MENTS OF REVENUE ACT
OF 1918.

Articles Given Away as Free Samples.—Article 5 of regulations 51 is supplemented by adding thereto the following:

"Articles given away as free samples are not subject to tax if a notation is made on the package that the article is not to be sold for consumption or use, but is a free sample. If an article taxable under Section 907 is given away free with the purchase of another article taxable under this section the tax shall be computed upon the total amount paid and the proper amount of stamps affixed to the package."

"When a dealer dispenses bromo seltzer, seidlitz powders, tc., to customers he will be considered the consumer and must affix the proper stamps to the bottle."

Sales to the United States or a State.—Article 8 of regulations 51 is hereby amended to read as follows:

"Articles sold to the United States or to a State or a political sub-division thereof for use in carrying on its governmental operations are not taxable."

Cough Drops.—Article 16 of regulations 51 is supplemented by adding thereto the following:

"Where cough drops are held out or recommended as remedies or specifics for a cold or affection of the throat and are sold by or for a dealer or his estate for consumption or use, such sale is subject to a tax of 1 cent for each 25 cents or fraction thereof of the amount paid for the cough drops. If two or more packages of cough drops, troches or lozenges recommended as a remedy for a cold or for an affection of the throat are sold for 25 cents or less, the tax collectible is 1 cent, provided

the container or wrapper in which the packages are sold bears the requisite tax stamp or stamps."

Serums, Vaccines, Etc.—Article 17, sub-division (d), of regulations 51 is supplemented by adding thereto the following:

"Chemical preparations such as serums, vaccines, antitoxins, and salvarsan when prepared by open formula advertised to the medical profession only and the labels and directions indicate use only by the medical profession, are exempt from tax."

COÖPERATION CONTEMPLATED IN A
MEASURE BEFORE CONGRESS IN
THE CARE OF DRUG ADDICTS.

Senator France, of Maryland, has introduced a bill in Congress whereby States co-operating with the Federal Government may utilize hospitals of the Army and Navy for the care and treatment of drug addicts. Part of the enacting clause reads:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that the Secretary of the Treasury is authorized to coöperate with the States through their respective State boards or departments of health, narcotic commissions or other State or municipal officials in charge of the control of the production or distribution of narcotics and habit-forming drugs, or in charge of the care and treatment of drug addicts, in contributing to the care and treatment of drug addicts resident within the confines of the respective States, but no money appropriated under this act and apportioned to any State shall be expended therein until its Legislature shall have assented to the provisions of this act, except that until the final adjournment of the first regular session of the Legislature held after the passage of this act the assent of the Governor of the State shall be sufficient and until an equal sum has been appropriated by the Legislature or provided by municipalities therein or by private contributions from within the State for the prevention or control of drug addiction and the care and treatment of drug addicts.

PUBLICATIONS RECEIVED.

Twentieth Report of the Michigan Academy of Science; Notes on the Michigan Flora; The Yellow Flowered Cypripediums; The Trillium Grandiflorum Group. Oliver Atkins Farwell.

Tsuga Americana (Mill.) Farwell, A Final word; Bromelica (Thurber): a New Genus of Grasses; Necessary Changes in Botanical Nomenclature. Reprints from Rhodora,

Journal of the New England Botanical Club, Vol. 21, 1919. Oliver Atkins Farwell.

Increased Tolerance and Withdrawal Phenomena in Chronic Morphinism. A. G. DuMez, Ph.D.

Botanical Nomenclature of the Pharmacopoeia. Reprint from The Druggists' Circular, Vols. LXII and LXIII. Oliver Atkins Farwell.

The Spatula Soda Water Guide and Book of Formulas for Soda Water Dispensers, by E. F. White. 5th Edition. Spatula Publishing Co., Boston, Mass.

The Supplement to the United States Naval Medical Bulletin, July, 1919. Published for the information of The Hospital Corps of the Navy Issued by the Bureau of Medicine and Surgery, Navy Department.

Proceedings of the Thirty-sixth meeting of the Maryland Pharmaceutical Association, held at Braddock Heights, Maryland, June 25 to 28, 1918.

Proceedings of the Forty-first Annual Meeting of the Pennsylvania Pharmaceutical Association, held at Wilkes-Barre, Penna., June 25 to 27, 1918.

UNITED STATES PUBLIC HEALTH SERVICE.

LIST OF CHANGES OF DUTIES AND STATIONS OF COMMISSIONED AND OTHER OFFICERS OF THE UNITED STATES PUBLIC HEALTH SERVICE, FOR THE PERIOD ENDED AUGUST 13, 1919.

Pharmacist G. W. Iltis. Relieved at Alexandria, La. Proceed to Galveston, Tex., for duty in the outpatient office. July 12, 1919.

Asst. Chemist E. J. Casselman. Relieved at Springfield, N. J. Return to Station at Washington, D. C. July 19, 1919.

Biologist Bruce Mayne. Report to Surgeon L. D. Fricks, Memphis, Tenn., for duty in investigations of malarial. July 17, 1919.

Pharmacist L. C. Spangler. Relieved at Boston, Mass. Proceed to Washington, D. C., for duty in the Marine Hospital Division. July 23, 1919.

Pharmacist Carl Stier. Relieved at Norfolk, Va. Return to Station at Baltimore, Md.

Pharmacist H. B. Megaw. Relieved at the Purveying Depot, Washington, D. C. Proceed to Norfolk, Va., for duty at the Custom House. July 23, 1919.

Pharmacist William G. Beucler. Proceed to

New York, N. Y., St. Louis, Mo., Chicago, Ill., Cleveland, Ohio, Pittsburgh and Philadelphia, Pa., for conference in the matter of closing up the offices of Industrial Hygiene in those cities. July 19, 1919.

Pharmacist David Gleason. Relieved at the Quarantine Station, Galveston, Texas. Proceed to the Marine Hospital, Boston, Mass., for duty. July 22, 1919.

Pharmacist John H. Hayes. Relieved from duty at the Custom House, Norfolk, Va. Proceed to Public Health Service Hospital at Sewell's Point for duty. July 22, 1919.

Pharmacologist A. G. DuMez. Proceed to New York to attend the annual convention of the American Pharmaceutical Association, August 25-30. July 25, 1919.

Pathologist Arthur Lederer. Relieved at the Hygienic Laboratory Washington, D. C. Proceed to the Marine Hospital, Chicago, Ill., for duty. July 29, 1919.

CASUALTY.

Pharmacist T. V. O'Gorman* died at the Marine Hospital, Port Townsend, Washington, July 16, 1919.

* Pharmacist T. V. O'Gorman joined the American Pharmaceutical Association in 1897.