

THE
STATUTES AT LARGE

OF THE
UNITED STATES OF AMERICA

FROM
MARCH, 1913, TO MARCH, 1915,

CONCURRENT RESOLUTIONS OF THE TWO HOUSES OF CONGRESS,
AND
RECENT TREATIES, CONVENTIONS, AND EXECUTIVE
PROCLAMATIONS

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IN TWO PARTS

PART 1—Public Acts and Resolutions
**PART 2—Private Acts and Resolutions, Concurrent Resolutions,
Treaties, and Proclamations**

PART 1

WASHINGTON
1915

PUBLIC ACTS OF THE SIXTY-THIRD CONGRESS

OF THE

UNITED STATES

Passed at the third session, which was begun and held at the city of Washington, in the District of Columbia, on Monday, the seventh day of December, 1914, and was adjourned without day on Thursday, the fourth day of March, 1915.

WOODROW WILSON, President; THOMAS R. MARSHALL, Vice President; JAMES P. CLARKE, President of the Senate *pro tempore*; CLAUDE A. SWANSON, Acting President of the Senate *pro tempore*, December 21 to 23, 29 to 31, 1914, and January 2, 1915; NATHAN P. BRYAN, Acting President of the Senate *pro tempore*, January 22, 1915; CHAMP CLARK, Speaker of the House of Representatives.

CHAP. 1.—An Act To provide for the registration of, with collectors of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations, and for other purposes.

December 17, 1914.
[H. R. 6282.]
[Public, No. 223.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of March, nineteen hundred and fifteen, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away opium or coca leaves or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business, and place or places where such business is to be carried on: *Provided,* That the office, or if none, then the residence of any person shall be considered for the purposes of this Act to be his place of business. At the time of such registry and on or before the first day of July, annually thereafter, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs shall pay to the said collector a special tax at the rate of \$1 per annum: *Provided,* That no employee of any person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs, acting within the scope of his employment, shall be required to register or to pay the special tax provided by this section: *Provided further,* That the person who employs him shall have registered and paid the special tax as required by this section: *Provided further,* That officers of the United States Government who are lawfully engaged in making purchases of the above-named drugs for the various departments of the Army and Navy, the Public Health Service, and for Government hospitals and prisons, and officers of any State government, or of any county or municipality therein, who are lawfully engaged in making purchases of the above-named drugs for State, county, or municipal hospitals or prisons, and officials of any Territory or insular possession or the District of Columbia or of the United States who are lawfully engaged in making purchases of the above-named drugs for hospitals or prisons therein shall not be required to register and pay the special tax as herein required.

Opium and coca leaves.
Producers, etc., of, and compounds, required to register.
Post, p. 1912.

Provisos.
Place of business.

Special tax imposed.

Employees exempt.

Condition.

Public officials exempt.

Production, etc.,
without registration
unlawful.

It shall be unlawful for any person required to register under the terms of this Act to produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away any of the aforesaid drugs without having registered and paid the special tax provided for in this section.

"Person" defined.

That the word "person" as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; and all provisions of existing law relating to special taxes, so far as applicable, including the provisions of section thirty-two hundred and forty of the Revised Statutes of the United States are hereby extended to the special tax herein imposed.

General laws appli-
cable.
R. S., sec. 3240, p. 622.
Vol. 34, p. 387.

Rules, etc.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this Act into effect.

Sales, etc., except on
prescribed written or-
der, unlawful.

SEC. 2. That it shall be unlawful for any person to sell, barter, exchange, or give away any of the aforesaid drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue. Every person who shall accept any such order, and in pursuance thereof shall sell, barter, exchange, or give away any of the aforesaid drugs, shall preserve such order 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 officials named in section five of this Act.

Preservation of or-
ders.

Duplicates required.

Every person who shall give an order as herein provided to any other person for any of the aforesaid drugs shall, at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue, and in case of the acceptance of such order, shall preserve such duplicate for said period of two years in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned. Nothing contained in this section shall apply—

Exceptions.

Professional use by
physicians, etc.

(a) To the dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon registered under this Act in the course of his professional practice only: *Provided*, That such physician, dentist, or veterinary surgeon shall keep a record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist or veterinary surgeon shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in this Act.

Proviso.
Record to be kept.

Issue on prescrip-
tions.

(b) To the sale, dispensing, or distribution of any of the aforesaid drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under this Act: *Provided, however*, That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: *And provided further*, That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned.

Proviso.
Details required.

Preservation.

For exportation to
countries regulating
entry.

(c) To the sale, exportation, shipment, or delivery of any of the aforesaid drugs by any person within the United States or any Terri-

