

beta eucaine or any of their salts or any synthetic substitute for them, provided that such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and a record of all sales, exchanges, or gifts of such preparations and remedies is kept as provided in article 107.

*Narcotic or narcotics.*—The term “narcotic” or “narcotics,” as hereinafter used, shall be construed to refer to opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof. The so-called exempt preparations, defined above, may be included in this definition.

*Number and gender.*—Words importing the plural number may include the singular; words importing the masculine gender may be applied to females.

*Person.*—The word “person” occurring in these regulations is used to include partnerships, associations, companies, and corporations; also hospitals, colleges of pharmacy, medical and dental clinics, sanatoriums, and other institutions or entities doing any of the things or subjected to any liability of which cognizance is taken herein.

*Practitioner.*—The word “practitioner” may be applied to a physician, dentist, veterinary surgeon, or any other person who may be lawfully entitled to distribute, dispense, prescribe, or administer narcotics to patients.

*Special tax.*—The term “special tax” is used to include any of the occupational taxes imposed upon persons importing, manufacturing, producing, compounding, selling, dealing in, dispensing, or giving away narcotics.

*Stamp tax.*—The term “stamp tax” is used to describe the tax on narcotic drugs payable by attachment of stamp. (See arts. 44 to 55.)

#### REGISTRATION

SECTION 1. That on or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, 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, and pay the special taxes hereinafter provided;

Every person who on January 1, 1919, is engaged in any of the activities above enumerated, or who between such date and the passage of this act first engages in any of such activities, shall within 30 days after the passage of this act make like registration, and shall pay the proportionate part of the tax for the period ending June 30, 1919; and

Every person who first engages in any of such activities after the passage of this act shall immediately make like registration and pay