

population and spent under the direction of the State Board of Health in co-operation with the local boards of health. This fund, together with the regular State appropriation, would enable each county to have a health nurse and greatly increase her efficiency.

The tax on cosmetics is not only a simple way of raising money, but also taxes moderately those who are both able to pay the additional sum for the luxury and are interested in better health conditions. There is something peculiarly fitting in women defraying the expenses of health work which will bring relief to less fortunate women and children.

As a public-spirited citizen will you not express to your Representatives in the State Senate and House your desire regarding this Bill before the Legislature convenes January 15th?

To Hon.

S. L. Ferguson
Appomattox, Va
(Address)

Please vote and work for this Bill.

(Signed)

Mrs. Chas. R. Caldwell
Address *Appomattox, Va*

PROPOSED TAX ON COSMETICS

FOR

Public Health Work

IN THE

STATE OF VIRGINIA

Endorsed by the Virginia Tuberculosis Association, the Virginia Public Health Association, the Richmond Chapter of the Woman's Auxiliary of the Medical Society of Virginia, and other organizations. * Plan developed from articles written by Dr. B. B. Bagby and published in Christian Advocate, Religious Herald, Southern Churchman, Presbyterian of the South, and Chesapeake Christian.

AN EXAMINATION of health conditions in Virginia reveals an urgent need for more money for health work.

In the hundred counties in Virginia, there are but forty-five public health nurses and because of the limited facilities for making clinics effective and the too small staff of specialists, only a small proportion of the clinics that are needed can be conducted.

In 1924 the school inspection of the 383,936 school children of the State showed that 262,077 had one or more physical defects. Figures available during the World War also revealed a health condition that will exist until funds are secured for its remedy. Forty-eight per cent of the drafted men were unfit for active service because of physical disabilities and 33 per cent were unfit for any sort of military duty. Physicians studying the situation believe that 80 per cent of the ills were entirely preventable. If health is the basis for efficiency in a soldier, is it not also the basis for the highest type of civilian efficiency, and should not means be sought for making sound the bodies of our citizens?

For every crippled child in the State it is estimated that there are at least fifty crippled mothers—crippled at child birth—who could be cured by a few weeks in a hospital for about one-eighth the cost of curing one club-footed child. To these

women are trusted the bearing and upbringing of future citizens. Therefore, to permit them to do their work with lowered efficiency is for the State not only a cruel, but also a false economy.

According to the May Handbook of the Virginia Journal of Education, there was spent in the United States during 1920 for cosmetics, face powder, perfumery, etc., \$750,000,000.00. Estimates based on population and wealth would show that Virginia spent \$12,750,000.00 of this sum. But, as Virginia is primarily a rural State, Mr. J. C. Noel, the U. S. Internal Revenue Collector for Virginia, believes that Virginia spends only about \$2,000,000.00 per year on cosmetics.

During the next session of the Legislature there will be introduced a bill to put a stamp tax of 10% upon cosmetics, lip sticks, rouge, face paints, toilet waters and lotions, perfumery, hair oils, hair tonics, pomades and hair dyes for health work.

The money raised by the proposed tax will be spent as follows:

- 2/3 to be used for nurses and clinics.
- 1/3 to be used for free hospital beds at the University of Virginia, Medical College of Virginia and State Tuberculosis Sanatoria.

All money to be divided among counties and cities of the State according to