

EXTRACTS FROM THE REPORT OF THE COMMISSIONER OF INTERNAL REVENUE, 1926, IN REGARD TO THE ENFORCEMENT OF THE INTERNAL REVENUE NARCOTIC LAWS

NARCOTIC DIVISION

On June 30, 1926, 322 persons were registered under the Harrison Narcotic Act, as amended, as importers and manufacturers, 1,826 as wholesale dealers, 48,459 as retail dealers, 143,879 as practitioners, and 119,146 as dealers in and manufacturers of untaxed narcotic preparations, the latter number including registrants not required to pay special tax by reason of paying another tax under the act, or a total of 313,632 registrations.

During the year a total of 5,926,688 ounces of taxable narcotic drugs was imported. There was an aggregate of 1,654,333 ounces of narcotic drugs, both in pure form and as part content of compounds and preparations, in the possession of manufacturers on July 1, 1925. Imports amounting to 5,926,688 ounces were added to this quantity during the year, making a total of 7,581,021 ounces. During the year manufacturers exported 1,188 ounces of this supply or of the drugs derived therefrom through manufacturing, and 467,349 ounces of like description were sold by them to domestic purchasers, leaving a total of 1,606,332 ounces in the possession of manufacturers on June 30, 1926. A mathematical balance can not be produced from the foregoing statement, as an alkaloid or derivative is not the equivalent in weight of the drug from which it is obtained through a manufacturing process.

During the year ended June 30, 1925, a total of 3,366,368 ounces of narcotic drugs of all kinds was imported while during the year ended June 30, 1926, an aggregate of 5,926,688 ounces was imported, an increase of 3,560,320 ounces. During the same periods 8,541 ounces and 5,723 ounces, respectively, were exported, showing a decrease of 2,818 ounces. The net aggregate quantity of pure drugs of all kinds contained in products sold by manufacturers to domestic purchasers during the fiscal year 1925 amounted to 441,677 ounces, and domestic sales of this description for the fiscal year 1926 involved 467,349 ounces, or an increase of 25,672 ounces. The drugs exported involved 265,416 taxable ounces of products and those sold to domestic purchasers 4,680,428 taxable ounces. (Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug.)

During the year 1926, a total of 9,147 ounces of narcotic drugs and preparations was seized or purchased as evidence through enforcing the internal revenue narcotic laws.

At the beginning of the year 3,303 violations of the Harrison Narcotic Act were pending against persons not entitled to registration under the law, and a total of 6,602 violations against such persons was reported during the year. At the beginning of the year 2,755 violations of the law were pending against registered persons. During the year penalties, imposed by section 3176 of the Revised Statutes, as amended, were assessed against 23,506 registered persons on account of failure to register and pay special tax as required under the act, and 3,656 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 9,905 violations accrued during the year against unregistered persons and 29,917 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law 4,835 were convicted, 189 were acquitted, 54 submitted acceptable offers in compromise of their liability, 1,744 cases were dropped, and 3,083 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 23,506 cases, 223 persons were convicted, 12 were acquitted, and 1,965 submitted acceptable offers in compromise of their liability, 12 cases were dropped, and 2,802 cases were pending at the close of the year.

At the beginning of the year 88 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium, were pending and 84 cases were reported during the year, or a total of 172 violations. During the year 62 persons were convicted, 3 were acquitted, 46 cases were dropped, and 61 violations were pending at the close of the fiscal year.

A total of 5,120 convictions under the internal revenue narcotic laws was had, for which the courts imposed sentences aggregating 6,797 years, 11 months, and 10 days and fines amounting to \$374,677.23. A total of 2,019 cases was compromised, the aggregate amount collected being \$144,054.70. During the year ended June 30, 1925, a total of 10,297 cases of criminal character was reported, whereas during the last fiscal year 10,342 such cases were reported. An increase of 45 cases over the previous year is to be noted, indicating a more effective operation of the field force and more efficient means for disclosing violations of the law. Sentences for the past year totaled 6,797 years, 11 months, and 10 days, whereas the aggregate for the preceding year was only 6,361 years, 11 months, and 7 days. Fines imposed decreased from \$453,330.27 to \$374,677.23.

Monthly returns of sales, etc., rendered by importers, manufacturers, and wholesale dealers afford means not only for controlling the manufacture and sale of narcotics but also for a systematic scrutinizing of all purchases. As far as possible with the present force, every person the aggregate of whose purchases has appeared excessive, has been investigated. An abstract system, operated in connection with the audit of the monthly returns for apprehending such purchasers, has resulted in directing the inspections and investigations of registered persons most essential to that aspect of the enforcement of the law. Greater economy in the operation of the field force in making inspections is also thereby afforded.

The number of agents and inspectors in the narcotic field force averaged 294 for the year. The collections under the narcotic laws for the fiscal year ended June 30, 1926, were \$981,739.07, a decrease of \$109,193.66 under the collections for the previous year, which were \$1,090,932.73.

TABLE 38.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1926, BY STATES AND BY CLASSES ¹

State	Class 1	Class 2	Class 3	Class 4	Class 5	Total
Alabama	7	30	709	2,215	988	3,949
Alaska	2	2	20	46	23	91
Arizona	5	5	128	362	151	646
Arkansas	3	17	610	2,168	926	3,724
California	12	106	2,910	7,818	5,378	16,224
Colorado	38	38	550	1,791	2,453	4,832
Connecticut	2	25	668	1,882	1,379	3,956
Delaware	1	1	94	274	490	850
District of Columbia	2	12	239	899	463	1,615
Florida	23	23	714	1,615	919	3,271
Georgia	7	61	903	2,891	1,914	5,776
Hawaii	3	9	20	292	95	419
Idaho	6	6	229	668	233	1,136
Illinois	22	106	3,253	10,352	7,229	20,962
Indiana	10	84	1,099	4,044	4,922	10,229
Iowa	5	50	905	3,358	4,548	8,846
Kansas	30	30	801	2,485	3,309	6,715
Kentucky	5	37	794	2,830	2,925	6,601
Louisiana	3	16	776	1,732	1,542	4,069
Maine	1	10	340	1,067	1,319	2,737
Maryland	12	31	600	2,031	1,829	4,503
Massachusetts	8	64	1,872	6,610	8,161	16,715
Michigan	12	70	1,060	4,528	2,472	8,742
Minnesota	3	28	1,062	2,848	1,185	5,126
Mississippi	18	519	519	1,604	1,147	3,288
Missouri	22	71	1,975	5,047	3,723	11,488
Montana	2	12	264	488	413	1,179
Nebraska	2	15	733	2,070	2,934	5,764
Nevada	1	1	41	154	200	396
New Hampshire	1	5	171	572	675	1,424
New Jersey	5	25	1,763	3,892	6,152	11,887
New Mexico	2	2	86	351	219	658
New York	70	106	5,746	14,208	12,448	32,688
North Carolina	1	44	732	2,288	1,573	4,638
North Dakota	9	9	263	565	280	1,117
Ohio	27	109	2,167	8,930	5,882	17,115
Oklahoma	2	25	1,008	2,443	1,243	4,716
Oregon	1	19	474	1,254	574	2,322
Pennsylvania	35	123	3,322	11,691	7,797	23,469
Rhode Island	3	12	333	748	578	1,674
South Carolina	2	22	459	1,321	1,290	3,113
South Dakota	7	7	324	666	821	1,818
Tennessee	12	53	826	3,031	1,869	5,791
Texas	6	85	2,768	6,229	3,607	12,705
Utah	1	7	101	484	491	1,298
Vermont	9	9	127	509	705	1,156
Virginia	4	40	620	2,419	3,650	6,742
Washington	1	36	622	1,553	736	2,948
West Virginia	3	21	428	2,693	2,030	5,175
Wisconsin	4	23	1,076	3,089	2,995	7,187
Wyoming	6	6	50	194	53	342
Total	322	1,826	48,459	143,879	119,146	313,632

¹ Explanation of classes: Class 1, importers, manufacturers, producers, and compounders; class 2, wholesale dealers; class 3, retail dealers; class 4, physicians, dentists, veterinary surgeons, and other practitioners and hospitals, sanitoria, etc.; class 5, dealers in and manufacturers of untaxed narcotic preparations.

TABLE 39.—GENERAL STATEMENT OF IMPORTS AND MANUFACTURERS' STOCK OF TAXABLE NARCOTIC DRUGS, AND DISPOSITIONS MADE THEREOF, YEAR ENDED JUNE 30, 1926

	Opium	Morphine	Codeine	Heroin	Dionin	Other opium alkaloids and derivatives	Cocaine	Coca leaves
Manufacturers' stock July 1, 1925.....	<i>Pounds</i> 35,741.5	<i>Ounces</i> 56,490	<i>Ounces</i> 46,937	<i>Ounces</i> 8,064	<i>Ounces</i> 1,721	<i>Ounces</i> 2,097	<i>Ounces</i> 24,868	<i>Pounds</i> 58,893.25
Imported.....	107,747.5							262,670.5
Total.....	143,489	56,490	46,937	8,064	1,721	2,097	24,868	321,563.75
Exported by manufacturers.....	17.75	206	126	104	2	90	216	10
Sold by manufacturers (domestic).....	11,496.75	106,871	127,127	1,550	4,878	3,621	32,704	410
Miscellaneous dispositions (destroyed, theft, etc.).....	224.5	733	307	45	6	3	75	94.75
Manufacturers' stock June 30, 1926.....	21,756.5	41,359	40,911	2,944	1,962	3,748	24,124	71,448.75
Total.....	33,495.5	149,169	168,471	4,643	6,848	7,462	57,209	71,963.5

TABLE 40.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC SALES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921-1926¹

	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable						
Imports:	<i>Pounds</i>	<i>Ounces</i>						
1921.....	47,024.25	755,381	317	2,152	131	208	2	198
1922.....	135,093	2,161,488	2,124	2,124	1,547	1,547	305	305
1923.....	99,353.5	1,589,662						
1924.....	87,943.5	1,397,408						
1925.....	100,478	1,607,648						
1926.....	107,747.5	1,723,960						
Exports:								
1921.....	2,013.5	49,869	2,569	95,119	1,546	7,993	402	229,068
1922.....	1,271.75	47,012	2,767	48,758	2,665	11,228	1,123	440,200
1923.....	242.75	39,523	630	40,998	355	4,859	450	241,534
1924.....	123.5	11,260	794	47,533	297	3,898	487	327,045
1925.....	192.75	80,869	642	47,041	429	4,996	524	239,264
1926.....	183.75	38,779	803	37,291	387	5,421	126	110,524
Domestic sales:								
1921.....	19,727.25	1,273,680	321,715	3,456,118	94,507	544,787	16,635	1,498,527
1922.....	63,952.75	1,898,225	183,671	2,410,222	107,408	466,919	18,009	1,081,338
1923.....	58,946.5	1,831,612	195,877	2,681,980	165,776	690,504	31,173	1,613,879
1924.....	10,786	610,944	77,597	1,313,428	75,805	268,904	16,885	874,763
1925.....	11,429.25	1,036,346	106,164	2,606,305	96,896	523,362	4,958	908,079
1926.....	11,496.75	997,404	106,871	2,487,769	127,127	561,813	1,550	179,360

¹ Figures reported in the columns headed "Net quantity" represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 40.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC SALES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921-1926—Continued

	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Imports:	<i>Ounces</i>	<i>Ounces</i>	<i>Ounces</i>	<i>Ounces</i>	<i>Ounces</i>	<i>Ounces</i>	<i>Pounds</i>	<i>Ounces</i>
1921.....	1	74	3,691	6,140	26	14,078	387,195	6,195,120
1922.....	110	110	560	560	4,452	4,462	33,080	529,280
1923.....							286,932.5	4,590,920
1924.....							208,862	3,341,792
1925.....							109,920	1,758,720
1926.....							262,670.5	4,202,728
Exports:								
1921.....	82	185	171	1,440	7,928	99,346	940	15,269
1922.....	25	287	106	1,714	3,386	28,312	605.75	9,801
1923.....	58	362	116	2,318	1,686	39,229	444	8,028
1924.....	23	156	74	543	489	31,518	147.5	3,152
1925.....	24	232	31	2,001	385	28,235	214	3,423
1926.....	23	57	92	1,940	392	50,444	60	960
Domestic sales:								
1921.....	5,512	36,609	6,731	61,916	81,520	738,270	886.25	18,122
1922.....	4,302	25,453	3,696	42,022	58,320	428,127	1,274.5	24,668
1923.....	5,229	30,264	4,262	48,090	57,123	436,608	66,972.5	1,101,985
1924.....	4,638	26,523	4,006	42,877	37,051	273,551	176.75	12,717
1925.....	4,554	32,184	3,419	38,407	33,838	344,143	561.25	18,144
1926.....	4,878	42,132	3,621	62,208	32,794	335,344	410	14,398

TABLE 41.—TAXABLE NARCOTIC DRUGS IMPORTED INTO THE UNITED STATES, YEAR ENDED JUNE 30, 1926, BY COUNTRIES

Drug ¹	England		Greece		Turkey in Europe		Persia	
	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax
Opium.....	<i>Pounds</i> 12,210	\$1,953.60	<i>Pounds</i> 44,959.5	\$7,198.52	<i>Pounds</i> 47,243.75	\$7,559.00	<i>Pounds</i> 800	\$128.00

Drug ¹	Turkey in Asia		Holland		Peru		Total	
	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax
Opium.....	<i>Pounds</i> 2,534.26	\$406.48	<i>Pounds</i> 129,617	\$20,738.72	<i>Pounds</i> 133,053.5	\$21,288.58	<i>Pounds</i> 107,747.5	\$17,239.60
Coca leaves.....							262,670.5	42,027.28
Total.....	2,534.26	406.48	129,617	20,738.72	133,053.5	21,288.58	370,418	59,266.88

¹ Importations restricted by law to opium and coca leaves.

TABLE 42.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1926, BY COUNTRIES¹

Country	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable						
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Bermuda	6	96	5	513				
British Honduras	34	332	162	214	1	4	1	40
Canada	24	366	96	7,732	2	60	3	6,256
Costa Rica	95	536	10	520	4	4		
Guatemala	10	42	4	538			1	48
Honduras	70	631	20	1,384	51	104	1	10
Nicaragua	11	112	7	542	13	28		
Panama	23	332	12	676	13	195		
Salvador	21	294	1	64				
Mexico	57	756	30	4,105	2	117		
Newfoundland and Labrador			3	225	1	16		
British West Indies	50	141	25	1,031	1	7		
Cuba	83	1,133	84	8,936	1	20		
Dominican Republic	78	298	10	305	8	13		
Haiti	103	900	1	20	37	300		
American Virgin Islands	10	96	1	52	1	10		
England			1	48			45	30,252
China	103	1,229	86	8,520	17	1,016		
British East Indies	7	68			4	1,080		
Hongkong			1	10				
India			10	4,789	7	539	45	40,865
Siam	14	208	1	84	1	4		
Australia							8	6,751
New Zealand			1	24			3	2,688
Other British Oceania	1	4						
Philippine Islands	379	713	33	4,577	22	750	4	2,160
Porto Rico	421	2,309	140	5,932	196	1,124	1	1,839
Bolivia	77	748	1	25				
Brazil							1	192
Colombia	1,117	24,925	25	2,859	4	14		
Ecuador	16	129	1	25				
British Guiana	1	16	1	64				
Peru	88	1,545	4	474				
Venezuela	43	880	26	2,391	1	16	1	24
Union of South Africa			1	12			12	10,896
Total	2,941	88,779	803	57,291	887	5,421	126	110,524

Country	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Bermuda	1	1						
British Honduras								
Canada	1	10	83	1,307	23	1,364		
Costa Rica					1	1		
Guatemala					2	26		
Honduras			1	3	7	145		
Nicaragua					8	8		
Panama					6	656		
Salvador					5	108		
Mexico					12	835		
Newfoundland and Labrador					1	6		
British West Indies					7	420		
Cuba					32	25,266	752	752
Dominican Republic					9	26		
Haiti							160	160
American Virgin Islands					4	4		
England					110	12,920		
China					4	407		
Australia					48	4,432		
New Zealand					1	72		
Philippine Islands	18	18	1	400	18	93		
Porto Rico	2	27	7	230	79	1,311		
Colombia	1	1			6	1,373	48	48
Ecuador					1	216		
British Guiana					1	3		
Peru					2	420		
Venezuela					2	297		
Union of South Africa					1	6		
Total	23	57	92	1,940	392	50,444	960	960

¹ Figures reported in the columns headed "Net quantity" represent exact quantities of narcotic drugs, both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 43.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS SOLD WITHIN THE UNITED STATES BY MANUFACTURERS, YEAR ENDED JUNE 30, 1926, BY STATES ¹

State	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Alabama.....	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Arkansas.....	556	6,096	34	5,286				
California.....	328	4,052						
Connecticut.....	999	3,656	9	230	88	3,232	2	22
Delaware.....	7	7			3	46		
District of Columbia.....	8	149			48	1,656	1	8
Georgia.....	1,108	6,432	31	6,552	5	5	1	3
Hawaii.....	56	251	2	28	5	14	1	25
Illinois.....	857	14,114	2,588	100,901	580	10,984	11	1,075
Indiana.....	22,814	207,152	16,274	479,431	9,059	106,888	4	1,297
Iowa.....	137	1,575	257	8,064	105	1,238	1	63
Kentucky.....	421	4,974	540	4,355	86	606	1	20
Louisiana.....	217	1,987	1	4	2	6	1	16
Maine.....	6	105	1	16				
Maryland.....	14,348	148,002	10,848	332,388	6,949	73,068	6	891
Massachusetts.....	2,843	26,426	2,244	39,724	1,364	14,199	1	142
Michigan.....	14,692	154,180	13,356	416,957	9,018	103,617	6	283
Minnesota.....	14	171	1	24	1	66	1	10
Missouri.....	24,435	28,306	15,199	793,362	25,600	52,389	5	1,066
Montana.....	3	3	1	8	1	1	1	1
Nebraska.....	9	52	1	180	8	108	1	33
New Hampshire.....	108	1,639	123	2,470	37	1,328	1	112
New Jersey.....	14,545	25,650	4,140	24,725	23,107	51,199	4	318
New York.....	23,394	178,077	14,551	158,141	18,249	80,394	1,430	162,371
North Carolina.....	34	130						
Ohio.....	2,895	33,225	1,709	32,484	1,007	13,827	3	1,402
Oklahoma.....	270	1,567	1	528			1	64
Oregon.....	164	1,595			1	42	1	16
Pennsylvania.....	55,190	99,709	23,570	38,674	30,503	44,315	47	0,560
Rhode Island.....	39	527	15	344	13	204	1	63
South Carolina.....	268	3,051	1	32	6	119	1	378
Tennessee.....	2,206	29,496	1,040	18,024	74	960	15	173
Texas.....	612	7,430	297	23,228	81	911	1	62
Utah.....	23	240			1	2		
Virginia.....	420	3,482						
Washington.....	137	1,504	1	128				
West Virginia.....	32	397	1	1	1	1		
Wisconsin.....	126	1,986	25	1,260	178	419	1	86
Total.....	183,949	997,404	108,871	2,487,769	127,127	561,813	1,550	179,360

¹ Figures reported in the columns headed "Net quantity" represent exact quantities of narcotic drugs, both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 43.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS SOLD WITHIN THE UNITED STATES BY MANUFACTURERS, YEAR ENDED JUNE 30, 1926, BY STATES—Continued

State	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Alabama					1	20		
Arkansas					1	2		
California	4	15			352	32,353		
Connecticut								
Delaware	1	1			4	88		
District of Columbia					9	188		
Georgia	1	1	1	1	2	11		
Hawaii	1	2	1	1	13	105		
Illinois	6	390	7	126	143	2,154	7	7
Indiana	1	13	2	33	900	27,721	69	69
Iowa	1	1			25	113		
Kentucky					22	1,349	16	16
Louisiana			1	2	2	204		
Maine								
Maryland	6	65	3	66	580	8,336		
Massachusetts	1	1	1	19	9	336	81	1,324
Michigan	21	783	5	240	1,741	56,136	4,120	4,331
Minnesota					7	62	1	1
Missouri	1,088	4,815	762	3,233	9,585	29,549	194	863
Montana					8	449		
Nebraska	1	352						
New Hampshire	1	2			4	68		
New Jersey	2,589	16,005	1,975	18,173	10,489	28,472		
New York	352	1,461	853	40,021	4,388	36,043	170	955
North Carolina								
Ohio	44	12,524	1	3	1,061	88,317	177	104
Oklahoma	3	3			2	36		
Oregon	1	253			1	5		
Pennsylvania	751	4,973	2	122	3,363	21,661	1,652	6,614
Rhode Island					3	98	70	392
South Carolina								
Tennessee			7	168	46	924		
Texas	2	4			20	206	4	32
Utah					4	246		
Virginia								
Washington					1	8		
West Virginia					2	102		
Wisconsin	3	465			6	90		
Total	4,878	42,132	3,621	62,208	32,794	335,344	6,561	14,398

TABLE 44.—NARCOTIC DRUGS AND PREPARATIONS SEIZED BY NARCOTIC OFFICERS OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE INTERNAL REVENUE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1926, BY STATES

State	Opium		Morphine		Heroin		Cocaine		Other drugs		Total	
	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains
Alabama	1	166	27	227		26		290		180	30	14
Alaska	18	358									16	358
Arizona	35	208	9	315		94	5	91		391	51	224
Arkansas	2	388									4	388
California	745	119	275	31	1	408	203	189		12	1,225	322
Colorado	16	302	1	146		1	1	44		147	19	293
Connecticut	21	243	2	80		142		28			24	56
District of Columbia		249	1	199		285	2	109			4	66
Florida		176	24	51	2	69	4	317		125	31	301
Georgia	3	246	9	429		28		163			13	429
Hawaii	404	382	3	299		103	2	101			411	10
Idaho	216	168		15							216	173
Illinois	118	73	508	232	1	386	68	269			697	85
Indiana	3	375	12	124		16		122			16	199
Iowa	1	90	3	239			1	176			6	67
Kansas	3	58	2	172				88			5	318
Kentucky	10	60	62	111		7	17	42			39	220
Louisiana	3	181	151	260		6	5	148			160	158
Maine	5	40	2	405		18		231			8	256
Maryland		12	66	65	9	164	21	208			42	437
Massachusetts	60	179	66	250		3		50			127	45
Michigan	152	43	153	185		11	32	384			338	185
Minnesota	107	292	80	279		63	5	87		70	193	354
Mississippi		257	34	107			1	259		120	36	306
Missouri	31	314	45	245		112	130	353	3	53	211	202
Montana	12	3		431				70			13	60
Nebraska	1	45	3	168		85		42		5	4	245
Nevada	10	29									10	29
New Hampshire				95							95	
New Jersey	48	377	1	172	16	418		191			67	283
New Mexico		2					1	25			1	25
New York	2,359	364	655	260	748	290	194	297	2	100	3,930	426
North Carolina	11	55	5	431		263	18	152			36	26
North Dakota	4	110	21	43				1			25	154
Ohio	92	136	85	72		276	18	261			196	308
Oklahoma	11	8	24	37		8		385		67	36	67
Oregon	178	171	3	44		1		308		405	183	144
Pennsylvania	103	258	27	225	6	395	25	173	3	412	167	150
Rhode Island	37	364	12	94		9		20			50	50
South Carolina			2	284		10					2	284
South Dakota		186		11								197

TABLE 44.—NARCOTIC DRUGS AND PREPARATIONS SEIZED BY NARCOTIC OFFICERS OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE INTERNAL REVENUE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1926, BY STATES—Continued

State	Opium		Morphine		Heroin		Cocaine		Other drugs		Total	
	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains
Tennessee.....	25	227	18	307	1	269	2	46			47	411
Texas.....	51	364	80	47		346	3	419	1	88	137	389
Utah.....	3	185	1	52		14					4	201
Vermont.....			2								2	
Virginia.....	75	185	7	415		60	7	242			91	27
Washington.....	33	125	23	188		55	70	197	10	33	137	160
West Virginia.....		160	5	383		86	3	385			10	139
Wisconsin.....	2	211	1	14		83		220			4	80
Wyoming.....				9								9
Total.....	5,006	250	2,476	373	794	226	844	271	24	21	9,146	265

REPRODUCTION OF THIS TABLE FOR THE YEAR ENDED JUNE 30, 1926, BY STATES
 TABLE 44.—NARCOTIC DRUGS AND PREPARATIONS SEIZED BY NARCOTIC OFFICERS OF THE BUREAU OF INTERNAL REVENUE IN THE

TABLE 45.—VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1926, BY STATES

State	Violations							Dispositions														
	Unregistered			Registered				Grand total	Unregistered					Registered						Grand total		
	Pending at the beginning of the year	Reported during the year	Total	Pending at the beginning of the year	Delinquent payments of special tax	Violations reported during the year other than delinquent payments of special tax	Total		Convictions	Acquittals	Dropped	Compromised	Pending at the close of the year	Total	Collections of specific penalty assessed	Convictions	Acquittals	Dropped	Compromised		Pending at the close of the year	Total
Alabama	67	73	140	87	212	43	342	482	62	3	30	45	140	212	17	40	21	52	342	482		
Alaska		43	43	1		1	2	45	27			16	43			1	1		2	45		
Arizona	10	40	50	12	121	1	134	184	24		17	9	50	121		9		134	184			
Arkansas	9	30	39	103	359	154	616	655	16		13	2	39	359	1	77	96	83	616	655		
California	101	506	607	8	1,238	20	1,266	1,873	434	12	93	68	607	1,238	6	6	5	11	1,266	1,873		
Colorado	37	52	89	124	84	174	382	471	53	1	12	1	89	84	3	1	65	100	129	382	471	
Connecticut	21	48	69	23	410	24	457	526	31	1	13	24	69	410		3	22	22	457	526		
Delaware	3	1	4	8	38		46	50			1	1	4	38			5	5	46	50		
District of Columbia	38	45	83	24		22	46	129	43	6	23	11	83		10	13	12	11	46	129		
Florida	187	175	362	57	285	61	403	765	61	2	30	269	362	285	2	19	40	57	403	765		
Georgia	242	110	352	183	1,133	88	1,404	1,756	104	6	75	5	352	1,133	16	1	75	93	86	1,404	1,756	
Hawaii	72	399	471	2	36	4	42	513	397	7	34	33	471	36			2	4	42	513		
Idaho	1	9	10		66	6	72	82	4			6	10	66	1		5		72	82		
Illinois	111	428	539	132	1,362	91	1,585	2,124	292	13	118	1	539	1,362	14	48	94	67	1,685	2,124		
Indiana	28	41	69	63	689	73	825	894	28		16	3	69	689	1	1	22	76	36	825	894	
Iowa	47	39	86	79	144	88	311	397	27		26		86	144	4	24	73	66	311	397		
Kansas	16	33	49	53	511	87	651	700	14		12	3	49	511	2	17	53	68	651	700		
Kentucky	144	137	281	44	491	61	596	877	82	4	64	131	281	491	9	19	38	39	596	877		
Louisiana	118	196	314	70	308	30	408	722	149	25	66	74	314	308	11	1	24	19	45	408	722	
Maine	9	14	23	9	88	11	108	131	9	3		11	23	88		3	3	8	108	131		
Maryland	19	83	102	28	746	20	794	896	55	9	22	16	102	746	4	17	20	7	794	896		
Massachusetts	45	129	174	55	575	78	708	882	75	4	37	2	174	575	3	15	54	61	708	882		
Michigan	120	240	360	14	894	27	925	1,285	190	2	69	90	360	894	1	6	9	25	925	1,285		
Minnesota	32	74	106	84	203	222	514	620	44		25	1	36	106	3	156	68	79	614	620		
Mississippi	20	35	55	31	156	35	222	277	21	1	20	13	55	156	10	11	17	28	222	277		
Missouri	198	441	639	179	1,192	169	1,540	2,179	301	2	138	13	639	1,192	2	48	126	172	1,540	2,179		
Montana	34	97	131	7	101	15	123	264	64	1	20	46	131	101	1	2	7	12	123	264		

TABLE 45.—VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1926, BY STATES—Continued

State	Violations								Dispositions													
	Unregistered			Registered					Unregistered					Registered								
	Pending at the beginning of the year	Reported during the year	Total	Pending at the beginning of the year	Delinquent payments of special tax	Violations reported during the year other than delinquent payments of special tax	Total	Grand total	Convictions	Acquittals	Dropped	Compromised	Pending at the close of the year	Total	Collections of specific penalty assessed	Convictions	Acquittals	Dropped	Compromised	Pending at the close of the year	Total	Grand total
Nebraska.....	58	54	112	23	194	79	296	408	58	3	15	36	112	194	4	44	20	34	296	408		
Nevada.....	3	15	18	4	17	1	22	40	10	3	3	6	18	17	1	1	1	3	22	40		
New Hampshire.....	4	3	7	5	149	26	180	187	2	5	5	7	7	149	3	9	19	180	187			
New Jersey.....	84	110	194	65	1,002	20	1,087	1,281	89	6	10	89	194	1,002	30	28	27	1,087	1,281			
New Mexico.....	5	8	13	19	23	20	62	76	5	6	3	13	23	3	9	11	19	62	75			
New York.....	296	1,007	1,303	186	1,900	456	2,542	3,845	707	9	134	453	1,303	1,900	35	82	525	2,542	3,845			
North Carolina.....	51	55	106	78	307	63	448	534	35	2	27	106	307	25	27	42	46	448	534			
North Dakota.....	3	5	7	17	15	103	135	142	4	3	3	7	15	1	70	15	34	135	142			
Ohio.....	29	390	280	48	983	60	1,091	1,380	181	1	51	66	289	983	4	27	53	24	1,091	1,380		
Oklahoma.....	112	216	328	109	633	220	962	1,290	144	1	48	130	328	633	1	93	82	153	962	1,290		
Oregon.....	15	72	87	15	84	11	110	197	68	4	7	15	87	84	1	15	10	110	197			
Pennsylvania.....	266	209	465	162	2,645	108	2,915	3,380	217	13	34	189	465	2,645	7	31	124	108	2,915	3,380		
Rhode Island.....	19	16	35	8	195	13	216	261	12	2	8	13	35	195	4	7	10	216	261			
South Carolina.....	7	22	29	41	452	29	522	561	10	3	3	13	29	452	6	10	41	13	522	561		
South Dakota.....	3	4	7	30	87	62	179	198	3	1	3	7	30	87	35	17	42	179	198			
Tennessee.....	207	126	333	106	447	153	711	1,044	96	2	109	123	333	447	15	73	70	106	711	1,044		
Texas.....	167	375	542	145	968	299	1,412	1,964	246	13	153	130	542	968	7	96	124	217	1,412	1,954		
Utah.....	20	30	50	13	15	31	61	111	22	4	5	19	50	15	10	7	29	61	111			
Vermont.....	3	1	4	18	134	14	166	170	4	4	4	4	4	134	1	14	17	166	170			
Virginia.....	155	253	408	70	726	121	917	1,325	126	26	115	141	408	726	13	47	43	89	917	1,325		
Washington.....	53	156	209	9	312	24	312	521	132	9	19	48	209	279	1	17	15	512	521			
West Virginia.....	16	69	85	24	382	57	463	548	44	22	1	18	85	382	11	12	31	27	463	548		
Wisconsin.....	3	17	20	44	373	64	486	506	8	3	9	20	373	3	2	24	27	52	486	506		
Wyoming.....	6	1	7	34	54	12	100	107	1	2	4	7	54	2	2	13	21	8	100	107		
Total.....	3,303	6,602	9,905	2,755	23,506	3,656	29,917	39,822	4,835	189	1,744	54	3,083	9,905	23,506	223	12	1,409	1,965	2,802	20,917	39,822

TABLE 46.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE SENTENCES IMPOSED, YEAR ENDED JUNE 30, 1926, BY STATES

State	Aggregate of sentences imposed						Number of cases in which compromises were accepted	Total amount of compromises accepted
	Number of convictions	Years	Months	Days	Total amount of fines			
Alabama.....	79	113	7		\$3,015.00	21	\$900.00	
Alaska.....	27	6	9	27		1	100.00	
Arizona.....	24	20	3		1,026.00	4	210.00	
Arkansas.....	15	11	7	6	200.00	98	3,771.50	
California.....	440	678			34,822.00	5	1,175.00	
Colorado.....	56	27	3	6	9,400.00	101	10,679.50	
Connecticut.....	31	33	6	4	925.00	22	880.00	
Delaware.....						6	255.00	
District of Columbia.....	53	100	9		2,300.00	12	889.00	
Florida.....	63	52	9	10	1,025.00	40	2,565.00	
Georgia.....	120	116	1	10	1,301.00	98	5,067.65	
Hawaii.....	397	126		6	21,148.00	2	110.00	
Idaho.....	5	4	7		1,850.00			
Illinois.....	306	911	7	3	39,450.00	95	6,016.00	
Indiana.....	29	26	10	5	50.00	79	8,180.00	
Iowa.....	31	59	2	2	1,600.00	73	2,418.25	
Kansas.....	16	11	7	2	2,400.00	56	5,088.75	
Kentucky.....	91	92	11	6	2,100.00	38	2,225.00	
Louisiana.....	160	178	7	22	4,800.00	19	555.00	
Maine.....	9	3	5	7		9	580.00	
Maryland.....	59	73	2	7		20	306.00	
Massachusetts.....	78	59	6	8	1,775.00	56	3,887.00	
Michigan.....	200	184	2	5	6,250.00	9	1,085.00	
Minnesota.....	47	246	6	17	21,700.00	69	2,300.50	
Mississippi.....	31	76		5	600.00	17	706.25	
Missouri.....	302	311	6	29	30,300.00	139	12,041.25	
Montana.....	65	100	3	24	14,495.00	7	310.00	
Nebraska.....	62	77	7	8	1,400.00	20	1,280.00	
Nevada.....	10	2	6		725.00	1	10.00	
New Hampshire.....	5	3	1		1,050.00	9	300.00	
New Jersey.....	89	119	6	22	800.00	23	1,000.00	
New Mexico.....	5	4	9	1		11	420.00	
New York.....	707	1,084	6	15	79,896.00	82	5,162.50	
North Carolina.....	60	34	4	14	3,325.00	42	1,158.30	
North Dakota.....	5	2	6		75.00	15	426.00	
Ohio.....	185	246		25	2,225.00	53	5,686.00	
Oklahoma.....	145	332	2	27	31,326.00	89	6,700.00	
Oregon.....	69	60	9	2	7,061.00	15	1,900.00	
Pennsylvania.....	224	189	7	16	4,630.00	126	15,080.00	
Rhode Island.....	12	16		2	605.00	7	170.00	
South Carolina.....	16	21	1	5	6,150.00	44	4,161.00	
South Dakota.....	3	4			1,200.00	17	265.00	
Tennessee.....	111	245	8	10	14,875.23	73	3,877.00	
Texas.....	253	288	9	24	3,244.00	124	3,917.00	
Utah.....	22	16	6		1,250.00	12	1,330.00	
Vermont.....						14	375.00	
Virginia.....	138	118	11	3	750.00	43	6,105.00	
Washington.....	133	219	10	17	7,503.00	18	4,530.00	
West Virginia.....	55	120	6	3	1,675.00	32	1,300.00	
Wisconsin.....	11	3	2	25	2,680.00	27	940.25	
Wyoming.....	3				200.00	21	880.00	
Total.....	5,058	6,797	11	10	374,677.23	2,019	144,054.70	

TABLE 16.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE FINES AND SENTENCES IMPOSED YEAR ENDED JUNE 30, 1925 BY STATES

State	Number of convictions	Year	Months	Days	Total amount of fines	Number of cases in which convictions were recorded	Total amount of cases recorded
Alabama	78	1925	1	1	\$2,012.00	11	\$102.00
Alaska	0					1	100.00
Arizona	24	1925	3	3	1,000.00	4	110.00
Arkansas	13	1925	1	1	200.00	20	774.00
California	470	1925	1	1	24,922.00	7	1,125.00
Colorado	40	1925	1	1	9,000.00	101	22,070.00
Connecticut	11	1925	1	1	1,000.00	23	800.00
Delaware	0					0	200.00
District of Columbia	100	1925	1	1	4,000.00	12	800.00
Florida	22	1925	1	1	1,000.00	40	2,500.00
Georgia	170	1925	1	1	1,301.00	42	2,007.00
Idaho	120	1925	1	1	21,748.00	3	110.00
Illinois	1	1925	1	1	1,000.00	0	0.00
Indiana	26	1925	1	1	2,000.00	0	0.00
Iowa	20	1925	1	1	1,000.00	23	2,100.00
Kansas	21	1925	1	1	1,000.00	20	2,000.00
Kentucky	11	1925	1	1	1,000.00	20	2,000.00
Louisiana	0					0	0.00
Maine	0					0	0.00
Massachusetts	0					0	0.00
Michigan	0					0	0.00
Minnesota	0					0	0.00
Mississippi	0					0	0.00
Missouri	0					0	0.00
Montana	0					0	0.00
Nebraska	0					0	0.00
Nevada	0					0	0.00
New Hampshire	0					0	0.00
New Jersey	110	1925	1	1	2,000.00	22	1,000.00
New Mexico	0					0	0.00
New York	1,000	1925	1	1	2,000.00	23	1,000.00
North Carolina	0					0	0.00
North Dakota	0					0	0.00
Ohio	100	1925	1	1	1,000.00	20	1,000.00
Oklahoma	100	1925	1	1	1,000.00	20	1,000.00
Oregon	0					0	0.00
Pennsylvania	100	1925	1	1	1,000.00	20	1,000.00
Rhode Island	0					0	0.00
South Carolina	0					0	0.00
South Dakota	0					0	0.00
Tennessee	200	1925	1	1	1,000.00	20	1,000.00
Texas	200	1925	1	1	1,000.00	20	1,000.00
Vermont	0					0	0.00
Virginia	100	1925	1	1	1,000.00	20	1,000.00
Washington	100	1925	1	1	1,000.00	20	1,000.00
West Virginia	0					0	0.00
Wisconsin	100	1925	1	1	1,000.00	20	1,000.00
Wyoming	0					0	0.00
Total	2,000	1925	11	11	100,000.00	2,000	100,000.00

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