

### TAXING ALIEN CORPORATIONS

The Foreign Life Insurance Companies in Nebraska Escape

#### THEIR DUE PROPORTION OF TAXES

While in Other States from Two to Three Per Cent Is Paid Upon Net Premiums Collected.

Two years ago the legislature passed the law known as the Weaver bill, which compelled foreign life insurance companies doing business in Nebraska to pay a part of the expenses of maintaining the state government.

Unfortunately, the act was declared unconstitutional upon technical grounds. The merits of the measure were not before the court. The right to tax foreign corporations doing business in the state is unquestioned.

The failure of the Weaver law lost to the state approximately \$200,000 of legitimate revenue. This \$200,000 has been paid by citizens of Nebraska who are at the same time contributing \$1,500,000 a year to the maintenance and support of the alien life insurance companies, which, under the Weaver bill, should have paid \$100,000 yearly for the privilege of collecting \$1,500,000.

Nebraska life insurance companies doing business in Colorado pay a tax of 3 per cent and those doing business in Iowa pay 2 per cent. In other states similar provisions of law exist. The local life associations pay their local taxes and in addition are compelled to pay for the privilege of doing business elsewhere.

The tax imposed is justifiable. There is no good reason why corporations of eastern states should be permitted to transact business for profit within our state and escape entirely the burdens which citizens of the state engaged in the same business are forced to bear.

In a recent decision of the supreme court of our state, in the celebrated case of State vs. Standard Oil Company, the following rule is laid down: "Foreign corporations do business here, not by right, but by comity, and the state may at pleasure revoke the privilege which it has granted such corporations."

It follows, therefore, that the state has the sole and exclusive right to fix the terms and conditions upon which any foreign corporation shall be permitted to do business within its jurisdiction.

The state of Iowa is now one of the greatest life insurance states in the union. It has a larger number of young and successful growing life companies than any other state in the American union. Iowa fosters the home organizations by her legislation, and while fair to foreign corporations, she gives them no advantage over the domestic companies. She imposes a tax of 2 per cent upon the net premiums of foreign life associations.

## New Story About Abraham Lincoln

Mahlon Schaaber, private in Company B, Ninety-third Pennsylvania, relates the following incident about Abraham Lincoln: While the Ninety-third regiment of Pennsylvania volunteers was passing through Washington in review, in January, 1862, among the thousands who lined Pennsylvania avenue was a small group of unusually large men surrounding one who towered above all of them. This man



NORTH PLATTE RIVER IN WYOMING—SOUTHWEST OF CASPER.

found Mr. Lincoln writing at a table. He recalled me at once, gave us a cordial greeting, showed us around the building and presented us to the invited guests of the day. When he invited me to dine there I lost courage and made up my mind to decline. Mr. Lincoln insisted and said: "I will give you a seat on my right hand as my particular guest." I confessed that I was afraid and ashamed to sit with such

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was gaunt and pale, with a serious cast of countenance and stooping shoulders. He wore a high silk hat and a black frock coat which fitted him indifferently. As I marched past the group this man extended a long arm and called out: "Bub! Bub!"

Captain Arthur of my company, B, saw that the tall man was addressing me and without telling me who he was told me to leave the rank and go to him. His personality was a source of interested conjecture to me. That he was president never entered my head. With a friendly smile he took my hand and said:

"Excuse my rudeness; it was jealousy on my part that made me call you out to size you up. How tall are you and what is your age and weight?"

"I am 6 feet 6 1/2 inches," I said; "in my seventeenth year and weigh 135 pounds." Then he produced a black-covered memorandum book and put down the figures in it. Perhaps it struck him then that I did not know him. He introduced himself in this most characteristic way:

"I am Old Abe," and continued: "This gentleman, my son, is Vice President Hamlin."

The other gentlemen in the party were General Cameron and Governor Curtin of Pennsylvania. President Lincoln noted in his memorandum book the height of each of us, and added up the figures, remarking:

"It will be a good while, I guess, before as small a party as this can show as big a total of inches."

**The Six-Footers.** Here is the entry as he put it down in his book:

Mahlon Schaaber, B. 3rd Penn. V. 6 ft. 6 1/2 in.  
Abraham Lincoln ..... 6 ft. 4 in.  
Hannibal Hamlin ..... 6 ft. 2 1/2 in.  
General Cameron ..... 6 ft. 1 in.  
Governor Curtin of Penn. .... 6 ft. 2 in.  
31 ft. 4 in.

In the conversation that followed President Lincoln gave me quite a little advice, indicating what my habits in life should be and even my diet. I remember that he advised me against pie and particularly warned me against liquors. When lying down to sleep he told me that I should rest the head lower than the chest, to expand my lungs, and added:

"I am afraid you won't stand the service." As I was taking my leave I happened to think of the orders about stragglers and asked Mr. Lincoln to give me a pass, so that the patrolmen wouldn't gather me into the guard house. He at once pulled out his memorandum book again, tore out a blank sheet, and, turning his back to the boisterous wind, wrote these words:

"Pass the soldier on his way to camp."

"By request of Abe Lincoln."

Afterward I was wounded in battle, my knapsack was captured, and the memento which I had treasured in it was lost.

When the president bade goodbye he put his hands over my shoulders and said with the kindest tone:

"Goodbye, my son. God bless you! Come soon and dine with me."

**Calls on the President.**

Some time later I went to Washington with Sergeant Fritz of Company B to exchange clothes drawn by me which were too short for me, and, remembering the president's invitation, I went to the White House, taking my companion along. We

elegantly dressed company in my shabby clothes, when the president characteristically replied:

"It's not the clothing that makes the man, my son, it's the heart. I think more of a man dressed in blue for love of his country than for those gay visitors, whose chief business in these trying times is simply to dress for receptions."

I, however, declined, stating I would enjoy my bean soup and hardtack better than the reception dinner. The president took both my hands in his and gave me a parting blessing and dismissed me, saying:

"If you lie around Washington in the future call again."

It was always my great regret in life that I did not dine with the martyred president.

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