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No. _____

Supreme Court of Illinois

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Lonsberry et al.

vs.

Firemen's Benevolent Ass'n

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SUPREME COURT.

STATE OF ILLINOIS.

WILLIAM B. LOUNSBERRY, }
JOHN H. KINZIE, and others, }
 ADS. }
THE FIREMEN'S BENEVO- }
 LENT ASSOCIATION. }

The action in this case was brought to recover the tax or duty, imposed by the 6th Section of the Act incorporating the Firemen's Benevolent Association, passed January 21, 1852, on premium on insurance against losses by Fire, in the City of Chicago, received or contracted for by agents of individuals, or association of individuals, not incorporated by the laws of Illinois.

The defendants entered a general demurer to the declaration, and the Court below gave judgment in favor of the defendants.

P O I N T S .

It will be contended, that the Court were right in so ruling, because the said 6th Section of said Act of Assembly was unconstitutional, in this ;

That the tax was not uniform in its operation, on all similar property ;
That it distinctly violated the inhibition of the Constitution, by exempting the property of Corporations from a burthen, imposed on similar property in the hands of individuals ;

That it is both a private *and* local law, and yet embracing more than one subject, and in this it is assailable for unconstitutionality;

That the right of insuring against losses by fire, is a common right, and the tax or duty cannot be defended upon the ground that such right is a franchise and subject to be taxed at legislative discretion.

HOOPER, CAUSIN & SHERMAN,
Attorneys for Defendants in Error.

Fremans Benevolent
Association

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W. B. Loomis buy
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Points

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