tions of the same kind,"[1488] and that where it has acquired property of a fixed and permanent nature in a state, it cannot be subjected to a more onerous tax for the privilege of doing business than is imposed on domestic corporations.[1489] A state statute taxing foreign corporations writing fire, marine, inland navigation and casualty insurance on net receipts, including receipts from casualty business, was held invalid under the Equal Protection Clause where foreign companies writing only casualty insurance were not subject to a similar tax.[1490] Later, the doctrine of *Philadelphia Fire Association v. New York* was revived to sustain an increased tax on gross premiums which was exacted as an annual license fee from foreign but not from domestic corporations.[1491] Even though the right of a foreign corporation to do business in a state rests on a license, the Equal Protection Clause is held to insure it equality of treatment, at least so far as ad valorem taxation is concerned.[1492] The Court, in *WHYY Inc. v. Glassboro*,[1493] held that a foreign nonprofit corporation licensed to do business in the taxing state is denied equal protection of the law where an exemption from state property taxes granted to domestic corporations is denied to a foreign corporation solely because it was organized under the laws of a sister state and where there is no greater administrative burden in evaluating a foreign corporation than a domestic corporation in the taxing state.

State taxation of insurance companies, insulated from Commerce Clause attack by the McCarran-Ferguson Act, must pass similar hurdles under the Equal Protection Clause. In *Metropolitan Life Ins. Co. v. Ward*,[1494] the Court concluded that taxation favoring domestic over foreign corporations "constitutes the very sort of parochial discrimination that the Equal Protection Clause was intended to prevent." Rejecting the assertion that it was merely imposing "Commerce Clause rhetoric in equal protection clothing," the Court explained that the emphasis is different even though the result in some cases will be the same: the Commerce Clause measures the effects which otherwise valid state enactments have on interstate

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[1488] Hanover Fire Ins. Co. v. Harding, 272 U.S. 494, 511 (1926).

[1489] Southern Ry. v. Green, 216 U.S. 400, 418 (1910).

[1490] Concordia Ins. Co. v. Illinois, 292 U.S. 535 (1934).

[1491] Lincoln Nat'l Life Ins. Co. v. Read, 325 U.S. 673 (1945). This decision was described as "an anachronism" in Western & Southern Life Ins. Co. v. State Bd. Of Equalization, 451 U.S. 648, 667 (1981), the Court reaffirming the rule that taxes discriminating against foreign corporations must bear a rational relation to a legitimate state purpose.

[1492] Wheeling Steel Corp. v. Glander, 337 U.S. 562, 571, 572 (1949).

[1493] 393 U.S. 117 (1968).

[1494] 470 U.S. 869, 878 (1985). The vote was 5–4, with Justice Powell's opinion for the Court joined by Chief Justice Burger and by Justices White, Blackmun, and Stevens. Justice O'Connor's dissent was joined by Justices Brennan, Marshall, and Rehnquist.