

which the borders of Zion are to be lengthened, her cords strengthened, her temples completed, and her Presiding authorities to have the means to fulfill the mission and responsibility placed upon them by the Divine One. Amen.

The choir sang:

"Captain of Israel's host and guide."

Benediction by Elder Seymour B. Young.

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#### SATURDAY AFTERNOON.

2 p. m.

The choir sang the hymn which begins:

"Glorious things are sung of Zion,  
Enoch's city seen of old,

Where the righteous, being perfect,  
Walked with God in streets of gold."

Prayer by Elder Louis A. Kelsch.

Singing by the choir:

"Glory to God on high;  
Let heaven and earth reply,  
Praise ye His name."

#### ELDER F. M. LYMAN.

Nature of the Law of Tithing—Its Requirements have been Widely Ignored—Effects of Obedience to It—Forgiveness comes Through Repentance—Offerings of the Saints—The Obligation of Obedience—That which is Temporal and Spiritual Inseparable—How Eternal Inheritorships are Obtained.

My brethren and sisters: I pray that the Spirit of the Lord may be with us this afternoon, as it has been so abundantly with our brethren, and that we may have the liberty of that Spirit in speaking and in listening, and profit by what the Lord may please to give us. Time is very precious, and this is a very large congregation, and without the help of the Lord, it is not possible for an Elder to edify this intelligent audience.

We have been listening to the instruction of President Snow and his brethren in the various Stakes of Zion, particularly upon the law of tithing, in such a way, possibly, as it has not been brought before the people in the past. There is a time for all things, and it appears as though the time has come when the Latter-day Saints should give particular attention to this important law. The condition of the people individually, as well as the condition of the Church, has made it necessary for the Lord to announce through

His servants that we must put ourselves right with regard to this principle. Like all the other principles of the Gospel, it is vital and very important, and it is not alone that the foundations of Zion may be laid and the obligations of the Church be met, as they needed to be met in 1838, when the Lord was besought by the Prophet Joseph to know how much was necessary of the property of the people for a tithing. It is not an unusual thing for the Prophet to approach the Lord in times of necessity and when it appears plain to the mind of the Prophet that something needs to be done. We could not tell without the inspiration of the Lord what resources there were for the Church to rely upon, but how simple and plain it is when the Lord announces that if Israel will bring in all their tithes and offerings, that there may be meat in the storehouse of the Lord, He will open the windows of Heaven and pour out a blessing that we shall hardly be able to contain. The necessities of the people today in these valleys, the things that we are suffering, the early frosts that have destroyed quite a percentage of the crops of the people in the higher valleys, the loss in the fruit crop, all admonish us that we need a blessing from the Lord.

It has been discovered, as the records of the Church abundantly show, that quite a percentage of the Latter-day Saints have entirely ignored this law of tithing. Twenty-five per cent have neglected it altogether. What right have we in the Church if we are not willing to obey the laws of the Church? As well might we think of being members in good standing and fellowship, if we had failed to receive baptism of the water and of the Spirit, or if we refused to gather together or to preach the Gospel. Without the law of tithing, as we heard from the President this morning, these temples could not have been built. What has been done towards the laying of the foundations of Zion could not have been accomplished without the revenue law of the Church. And it is a most reasonable law. I believe that I have discovered, as well as my brethren, why the Lord has determined that one-tenth of our interest annually should be required for a tith-

ing. I understand it to be for the reason that that amount is just exactly what is necessary to accomplish the purposes of the Lord. Less than that is insufficient. Tithing has been known among the people of Israel from the early ages. It has been proven not only among the people that have occupied this earth, but among people who have occupied other earths than this. It is a law that has been demonstrated in the experience of the children of God through all past ages, and it is understood that one-tenth is just the amount necessary to meet the requirements of the Lord. How much allowance the Lord has made, in His reckoning, for those who, being without faith, will be negligent and will not have the strength and power of character to endure, I am not able to say. But He has no doubt established it as the very amount that is absolutely necessary for the purposes of the Lord. It is also just exactly the amount that is necessary to try the souls of the children of men and to prove them. Men who can observe that law and live it properly will be prepared to graduate unto a higher plane, which they must do before the redemption of Zion. Before we enter upon the law of consecration, which is the celestial law of God in finance, it is necessary that we should take the training that we are now having under the law of tithing.

You may be certain, my brethren and sisters, that any person who is not able to observe this law faithfully and well will never, worlds without end, be able to observe the law of consecration. The law of tithing is a stepping stone, and it is a law that will abide forever, because a great majority possibly of the children of God will not be able to reach the higher law.

Since President Snow has been talking so plainly upon this subject, there have been a class of people who have undertaken to take advantage of his promise to the Latter-day Saints in regard to this law, that if for the future they would observe this law faithfully the past should be forgiven. There have been men guilty of breaches of the laws of morality and honesty who have claimed that if they now pay their tithing all their sins will be for-

given them. President Snow never announced any such doctrine as that. He could not announce such a doctrine as that. But the Lord is perfectly able to say to us that if we will observe this law of finance, which we have been under now for over sixty years, for the future and keep this commandment our past negligence of the law of tithing will be forgiven. He is competent also to say that if we will repent of our sins and serve God with all our hearts for the future, our sins will be forgiven us; but not otherwise. The forgiveness of sins is predicated upon faith in God, repentance and reformation and baptism. Sins are not forgiven through the payment of tithing, nor through the partaking of the sacrament, nor observing the Word of Wisdom, or prayer. There are blessings attached to each of these important requirements of the Gospel; but if a man would have his sins forgiven, and be allowed to enter into the Church, he must have faith in God, and in His Son Jesus Christ and in the Holy Ghost, he must repent of all his sins, turn unto the Lord with full purpose of heart and sin no more. Then God will forgive him and redeem him from his sins; but not by paying tithing. By the payment of tithing the foundations of Zion are laid, and up to the present time our tithing has been paid to accomplish what we now see done in a temporal way. The offerings also have been generous enough to perform a great work, for we have paid offerings as well as tithing. We have made offerings of our time, in preaching the Gospel to the world without purse or scrip. We have made offerings for the building of temples, for the erection of meeting houses and for other public works that have been accomplished among the Latter-day Saints. By our offerings the poor have been reasonably cared for, and if our offerings were as generous as they ought to be no poor person among the Latter-day Saints would ever have to cry for relief without receiving it freely. But we want our names recorded in the Lamb's Book of Life, and it is not done by the observance of any one principle alone, but to every principle there are special blessings promised. There are, in the records of the Church today, the

names of every man, woman and child who has given of their means for tithing. Those records can be scanned and our faith and works can be understood by the Presidency of the Church. And we ought to be known; we want to be known. We want to be recognized, not alone as having a name among the people, but as being faithful, devoted, humble and obedient.

Obedience is the first law of God. It is most important that we should be obedient to the word and will of the Lord. It was that which entitled the Son of God to be anointed above His brethren; for He was in all things most perfect and obedient. He put not forth His own will, but He submitted to the will of the Father in all things, even to the laying down of His life, in order that He might be indeed the Son of God, the Savior of the world. He has earned that important position, and through the shedding of His blood and His atonement we are redeemed. By humility and faith and repentance we obtain the forgiveness of our sins, and are entitled to have our names upon the records of the Church as members of the Church. But that fact does not demonstrate particularly any very important work that we have accomplished in sustaining the work of the Lord. By it we are entitled to enter in, but after we have been recorded members of the Church we must then work out our salvation and earn eternal life, for it is not obtained without earning it.

The Lord is not going to give us everything without our doing something. He requires of us a broken heart, a contrite spirit, an obedience to the mind and will of the Lord. And this is reasonable. How generous the Lord is to us when He declares through His prophet, "if from this time forth you will do my will with regard to the law of tithing, the past shall be blotted out." It is not only generous, but it is reasonable and philosophical. The object of the Lord is the salvation of the people, and if He should come out with a revelation today, saying that the Latter-day Saints must square up all their back tithing, do you think they could do it? No. It could not be done, any more than a man could gather up the sins he has committed and blot them

out. They are committed, and we cannot change the fact that they are committed. We may be forgiven, we may be redeemed, they may be finally blotted out, if our repentance is genuine and we do not return to our sins again; but it is done through the atoning blood of the Lord Jesus. No man can forgive his own sins, no man can redeem himself from his sins. Neither can any man pay his back tithing, if he has been a member of this Church forty or fifty years and been paying only part of his tithing all that time, and possibly paying none at all. The Lord would not require such a thing, because He knows the Latter-day Saints could not do it. Why, it is all they can do to pay their tithing today. Sufficient for the day is the tithing thereof; sufficient for the day are the offerings thereof; sufficient for the day are the labors thereof; sufficient for the day is the repentance and reformation required of men. They cannot do two days in one. Yesterday has gone for ever. We cannot recall it, any more than we can bring to us tomorrow; tomorrow will always be ahead of us. Today is the day of salvation, and the day in which all our labors must be performed. Therefore we want to remember that He hath forgiven the past, thank the Lord. But do not let you or I regret if we have been among that number who have paid their tithing reasonably well, and feel sorry that we did not keep our tithing back so that we could be forgiven. For there is an advantage, there is a blessing and an enlargement of the soul that comes to the man who obeys the word and will of the Lord. It is better that we have done God's will than that we should have need to be forgiven for neglecting it. It is better not to have been a sinner. It is better that our sins should be very light, and not of a serious nature than that they should be deadly sins. It is better that we should live without sin, and be like the Son of God. It is not necessary that we should be sinners. God has designed that we should not be sinners, but that we should live lives of purity and righteousness and walk in obedience to His will, as the Savior did. The Lord desires, just as you desire, every

one of your children to be obedient, honest and pure. You do not want them defiled and dishonest, in order that you may forgive them. Therefore I say to my brethren and sisters who have paid their tithing and have little or nothing to be forgiven for in that respect, thank the Lord, and only wish that there was nothing that you had need to be forgiven for, and that you had done the will of the Lord most perfectly.

A great many of the Latter-day Saints have done very well. Thank the Lord for what has been accomplished since last May; thank the Lord that the people have listened, and that you have had testimonies in your hearts, as well as President Snow. You are entitled to know for yourselves. Every one of these Apostles knows that President Snow's testimony is from the Lord, for He has told us. We comprehend it most thoroughly; so does every Latter-day Saint who has done the will of the Lord. Every Latter-day Saint who has now decided and determined to do the will of the Lord also knows it. Those who do the will of the Lord in the future shall also know that God has spoken through President Snow. It is his particular mission and ministry to set right the Latter-day Saints in regard to this particular law—not to neglect any other and not to say that men's sins will be forgiven them if they pay their tithing. That is a mistake, and only transgressors have concluded that Bishops and the authorities of the Church have no right to handle them now for their transgressions, because President Snow has said that the past should be forgiven. He has only said that the past should be forgiven, so far as the payment of tithing was concerned. Thank the Lord that we may be forgiven for that.

Do you not remember when the Salt Lake Temple was dedicated in 1893, how everybody was allowed to go in there, transgressors and all, because their names were upon the record and they had not been dealt with? The Prophet Wilford Woodruff announced then that the sins of the Latter-day Saints were forgiven them; but who are Latter-day Saints? Who are the men and women to whom President Woodruff referred? Any man who had not re-

pented? No. Any man who had not made satisfaction? No. He was only announcing that the work you and I are engaged in is genuine, and that in our repentance and reformation there was vitality and virtue, and that we were forgiven so far as we had complied with these laws. He never meant that a man who was an adulterer, or horse thief, was to be forgiven because he went into that Temple, without having made satisfaction or having repented. President Woodruff could not say that; no Prophet could say it. The Father could not say it, only upon the principles of repentance, reformation and righteousness—not a repentance for a little season, but to obtain forgiveness for our sins we must sin no more. We must not turn like the dog to his vomit or the sow to her wallowing in the mire, but we must reform and then labor as the Lord directs, then He will gladly forgive us, just as He will now cancel our obligations in regard to tithing, if for the future we will do the will of the Lord.

Let our names be recorded upon the book of the law of the Lord, where they can be seen and known, and let the conscience of every man, woman and child be clear and free. Why, when we look over the records now, we find men in high positions in the Church who have been very careless and censurable in regard to the law of tithing. No doubt many have entered into the Temples of the Lord who have never done a single thing to help erect or maintain them. We want to repent of these things. We need not be afraid in regard to the Church; we have no need to be disturbed or worried in regard to the obligations of the Church. What should disturb us is our individual obligations to the Lord and to one another. Deal honestly and squarely with the Lord, and you will very readily be able to deal honestly and squarely with your brethren. Let us meet our obligations to the Lord, for to Him we owe life and everything we possess. He has entrusted us with it as stewards, and we want to make good our stewardship. The talents that He has entrusted us with let us turn them over and double them. Do not bury them, nor hide them up, but invest them so that they will increase. The Lord re-

quires this of us. The man who pays his tithing by the thousands or by the hundreds is not the only one that is acceptable to the Lord. The one who pays his fives, his tens, or his fifties—the tithing on whatever the Lord blesses him with—is acceptable to the Lord also. The Lord does not expect a man with one talent to turn over ten. If he returned two he is doing wonderfully well. He does not expect a man with two talents to turn over ten, but four. He expects men to employ their talents and to make good use of them. He does not look with favor upon a slothful servant, because it is wicked to be slothful and idle. We want to be industrious and persevering and see how much we can do in this life with the talents that God has intrusted us with; then we will be acceptable to Him. The widow's mite, thank the Lord, is as large as the millionaire's great amount of means that he may turn over; for out of her little she gives whatever she possesses in order to assist the work of the Lord.

Let the Latter-day Saints remember that we have undertaken to strive for the celestial kingdom. We desire an inheritance on this earth when it is celestialized. We expect an inheritance in Zion, but in order that we may have this inheritance, we are not only required to come into the Church by baptism and confirmation and to receive our ordinations and blessings, but we are expected to be a prayerful people, a people who will observe the Word of Wisdom, who will live pure lives and keep the commandments of the Lord. We are expected to bear the burdens and responsibilities of the kingdom, temporal as well as spiritual. We are in a temporal world, and this is a church of material things as well as spiritual things. We cannot divide the temporal from the spiritual, the body from the spirit and stay here. They go unitedly, hand in hand, and will do throughout mortality, and then throughout all the ages of eternity. Men are not perfect without immortality and eternal life. They cannot meet the design of God without accomplishing what the Lord has laid before us. This is the Lord's work. It is not the work of our brethren who have passed away. They have finished their

work here. They have gone to their reward, having earned eternal life. We remain, and we are to prove our faithfulness and devotion and our endurance in the principles of righteousness. The Lord will sustain us; this work will continue; and we will gain in strength and numbers all the time. We are spreading abroad and becoming more numerous in every ward, in every stake, and in every nation where we live. The Lord is working with us, and is handling the nations. He is handling this nation and directing it in its operations to extend liberty among the people of the world. The Gospel will be in the track of religious liberty, and will be carried to every people.

I desire to read the 7th verse in the 85th Section of the book of Doctrine and Covenants. The preceding verses speak in relation to the duty of the Lord's clerk in Zion. At present the Lord has clerks in all the Stakes of Zion and in all the Wards in Zion and the history of our faith and works is being kept. It is important that these records should be kept and correctly kept. A singular thing that I have noticed here (perhaps you have noticed it as well) is that it is not only necessary that our names should be found of record, but it is necessary that our fathers' names should also be found of record, as well as the names of our children. It seems that when the inheritances in Zion are divided out, those whose names are recorded with the names of their fathers and of their children—three generations—are to be entitled to inheritances in Zion:

“And it shall come to pass that I, the Lord God, will send one mighty and strong, holding the sceptre of power in his hand, clothed with light for a covering, whose mouth shall utter words, eternal words; while his bowels shall be a fountain of truth, to set in order the house of God, and to arrange by lot the inheritances of the Saints, whose names are found, and the names of their fathers, and of their children, enrolled in the book of the law of God.”

I have felt it important, not only that I should be faithful, but that my children should be faithful, and also my progenitors, as an evidence that there is stability, virtue and integrity in that line of blood; that there is

fidelity and faithfulness at least in three generations, who shall be found recorded in the book of the law of God. I am anxious for my kindred and my posterity. I am not satisfied to be alone. I want my family, my kindred and my friends with me; hence I desire to be exemplary and to use my influence with them, that they also may have a worthy record, and not be cast out for apostasy or any other reason, but that together the three generations may be found recorded and be entitled to an inheritance in Zion. If, however, our names are not found recorded in the book of the law of God, we shall not be entitled to an inheritance in Zion. We want an inheritance on this earth. We want a part of the earth for our celestial home and we want to earn it. We cannot get it otherwise. As the President said today, Zion cannot be redeemed but by purchase. Let me say to you that your redemption and mine cometh only by purchase. We must earn what we expect to enjoy. We must redeem our part of Zion, and as the whole people we must redeem the land of Zion. We are promised an eternal inheritance in the land of Zion, but we cannot get it by any one law alone. We cannot get it by tithing alone. A man cannot say that he has paid his tithing generously and freely, and now he has liberty to do just as he pleases. He must not only keep the law of tithing properly, but he must also keep his repentance genuine and eternal. His devotion and faithfulness to the Lord in every other respect must be maintained in addition to the payment of tithing. We have but a little time to live on this earth. Why can we not endure just for a few fleeting years, that will be less than a day to us hereafter? Fifty, seventy, eighty, or a hundred years, we will look upon as but a span when we shall have entered into eternity, the depth and height of which cannot be known in mortality. The suffering and the little difficulties and evil which beset us in this life, and which try our very souls, will be counted as naught hereafter. We will only wonder that we were ever shaken or disturbed at all by the little things that afflicted us.

Brethren and sisters, you have our

testimony in regard to this principle. We know that it is important. It is not a new thing that the Lord should be robbed in His tithes and His offerings. It is not a new thing that the word of the Lord should come through a Prophet. It came through the Prophet Joseph when the law of tithing was revealed. It came through him when the law of consecration was revealed and on a hundred other occasions. Many revelations the Lord gave through him, and they have been written. Hundreds of times has the word of the Lord been given through President Brigham Young, the Prophet and lion of the Lord, and through President John Taylor and through President Wilford Woodruff. There is nothing that the Lord requires of His people that the Prophet of the Lord will hesitate to present when it is necessary. He is the chief man upon the towers of Zion, to warn the people, and when a warning comes there is a reason for it; there are conditions just confronting us that we know not of, and perhaps they are not told to us. We cannot tell you what is coming just now, but there are important conditions just in front of us as the people of God, and it is necessary that the Prophet should take the very stand that he has in regard to this law, for our safety, for the redemption of Zion, for the accomplishment of the purposes of God in the last days. Thank the Lord that we have a prophet; that we can approach him and learn what his mind and will is and receive it as we have received it in all plainness. And when the Lord speaks to His servant the Prophet, He speaks to all the Prophets. President Snow is not alone, but he is surrounded by Prophets of the Lord, and they have the very same testimony abiding in their souls. They know that this is God's work, and they have not been mistaken. They have been leading the people all the time, and the Lord has directed them. He will do so to the end. Thank the Lord that we have Prophets; thank the Lord that this congregation is full of men of prophecy and of revelation. And they are in the missions abroad, as well as at home. The world is enlivened today with men of inspiration from God.

They speak revelation. They give forth the word of the Lord, they bear testimony, strong and powerful, to the nations of the earth. In this way the purposes of God are progressing and advancing, and His work will be accomplished. No power on earth can stay it, for it is God's work. Man has not originated it. It is the work of our Eternal Father who dwells in the Heavens. There is power and virtue in it for the salvation of men, and it is true and vital.

God bless you, my brethren and sisters. Let us be faithful and endure but for a little season, and our day of rest and peace and welcome into the presence of the Father and the Son will be sure. Amen.

#### PRESIDENT JOSEPH F. SMITH.

Objects of the Law of Tithing—The same Law in Ancient Times—Duty of the Leaders of the Church in Relation to It—Disastrous Effects of Neglect and Beneficent Results of Obedience.

I desire sincerely that my brethren and sisters will exert their faith in my behalf, that I may be able to speak words of advice, of counsel and of warning, as the Spirit of the Lord may direct. We have had much valuable instruction in relation to our duties as Latter-day Saints, not only concerning the law of tithing, but also in reference to other things, which are as important in their place as the law of tithing. There is nothing, however, of greater importance to the welfare of the Church at present than the consideration of this law, by which means will be placed in the storehouse of the Lord, to meet the necessities of the people. My eye fell upon a passage in the Book of Mormon, which speaks of a circumstance relative to the payment of tithing. I will refer to it by and by. It is one of the first that we have any record of in ancient days. I have no doubt that the law of tithing has always existed when the Lord had a people on the earth. The purpose of the law of tithing is similar to that of the law of revenue which is enacted by every State, every county and every municipality in the world, I suppose. There is no such thing as an organization of men for any purpose of importance, without provisions for carrying out its designs. The law of tithing is the law of revenue

for the Church of Jesus Christ of Latter-day Saints. Without it it would be impossible to carry on the purposes of the Lord. I want to read to you one of the objects for which the law of tithing is given. It is recorded in Section 83 of the Book of Doctrine and Covenants. The Lord said to the Prophet Joseph at Independence, Jackson County, Missouri, April 30, 1832:

"Verily, thus saith the Lord, in addition to the laws of the Church concerning women and children, those who belong to the Church, who have lost their husbands or fathers.

"Women have claim upon their husbands for their maintenance until their husbands are taken, and if they are not found transgressors they shall have fellowship in the Church;

"And if they are not faithful, they shall not have fellowship in the Church; yet they may remain upon their inheritances according to the laws of the land.

"All children have claim upon their parents for their maintenance until they are of age.

"And after that they have claim upon the Church, or in other words upon the Lord's storehouse, if their parents have not wherewith to give them inheritances.

"And the storehouse shall be kept by the consecrations of the Church, and widows and orphans shall be provided for, as also the poor. Amen."

Here is one of the great purposes for which the law of tithing is instituted in the Church. It is intended that the widows shall be looked after when they are in need, and that the fatherless and the orphans shall be provided for from the funds of the Church; that they shall be clothed and fed, and shall have opportunity for education, the same as other children who have parents to look after them. When a child is fatherless and motherless the Church becomes the parent of that child, and it is obligatory upon the Church to take care of it, and to see that it has opportunities equal with the other children in the Church. This is a great responsibility. Have we ever seen the day since the Church was organized when we could carry out this purpose of the Lord fully, and to our heart's content? We have not, because we never have had the means to do it with. But if men will obey the laws of God so that there shall be abundance in the storehouse of the Lord, we will have wherewith to feed and clothe the poor and the orphan and