

the case of a Teacher in this Church. It does not say whether he was an active Teacher, or an ordained Teacher. The explanation is that he did not believe in tithing or in a God. The great wonder is that he is in the Church at all. In the case of an Elder, it was explained that he could not be persuaded to do anything in a Church capacity. This is not to be wondered at, for a man who fails to pay his tithing will lose the spirit of the work, and if he persists in that direction, he will apostatize and leave the Church, as sure as God lives. In the case of an Elder, the reason was given that he could not afford to pay tithing. Notwithstanding one-tenth of his earnings belonged to the Lord, he could not afford to pay to the Lord that which belonged to him, so he appropriated it and made use of it in other directions. In the case of a Seventy, it was said that he argued against the principle, and yet he is a Seventy in the Church! In the case of another, he had no faith in the Gospel! Here is a very strange explanation given in the case of a **Seventy**: **It** states that he does not like the Bishop, consequently he ignores the law of God. I suppose that because he does not like the Bishop, he won't be saved. Of one Elder it was said that he was full of good intentions for the future. Of course we have no means of knowing whether these good intentions may be relied upon for the future, but we do know that these good intentions did not lead him to pay his tithing in the year 1899. Here is an explanation, which will be the last I shall give: The Bishop, in referring to twelve non-tithe payers, says, "We think some of these would have paid tithing, had they been aroused immediately before the settlement of tithing." Well, confession is good for the soul, and that Bishop confesses that he failed entirely in his duty in not visiting these twelve non-tithe payers and arousing them to their duty. Of course, the great responsibility rests first upon the non-tithe payer, but after that there is a responsibility resting upon the Bishop and upon the president of the Stake. They should be familiar with the people in their Stake and in the ward who fail to pay tithing, and they should labor with them and try

to bring them into a condition where they will keep the commandments of God. Now, in conclusion I want to bear testimony to the record that has been made by one ward in Salt Lake City—and perhaps the same may be said of others, for aught I know; but this ward has come to my attention through the Bishop. There were only four non-tithepayers in that ward, and the ward paid to this Church something like ten thousand dollars in tithing. I tell you I was gratified, and I said to that Bishop, The reason to me is very apparent; you are interested in this matter of tithing, you are acquainted with your people. You know every tithe-payer in your ward, and you know every non-tithepayer, or you could not tell me that there were only four, and you are looking after them. The trouble, as shown by this great report, is that the Bishops and the authorities have been somewhat derelict in their duty. In many cases the Bishop could not tell you how many non-tithepayers there were in his ward, let alone not being able to tell you who they were and why they failed in this duty. Now, brethren and sisters, if there are in this vast congregation of Israel, or in any of the Stakes, people whose names appear on the record that President Snow exhibited to us, I say it is to your interest to see to it that your names are taken from it, and that they appear, instead, in the book of the law of God, in order that, in due time, you may receive your eternal inheritance in the kingdom of God; which is my prayer in the name of Jesus. Amen.

PRESIDENT JOSEPH F. SMITH.

Importance of the law of tithing—A source of revenue and a Means of distinguishing the faithful from the unfaithful—None should be denied the privilege of obeying this law.

My beloved brethren and sisters, I sincerely desire the presence and influence of the good Spirit during the few moments that I shall stand before you, that I may be guided in my remarks in wisdom, and that what may be said may be profitable.

The subject that has been spoken of this morning is one of vital importance for the Church of Jesus Christ of Latter-day Saints, not only to the body

of the Church, but to each individual member; for the law of tithing is a test by which the people as individuals shall be proven. Any man who fails to observe this principle shall be known as a man who is indifferent to the welfare of Zion, who neglects his duty as a member of the Church, and who does nothing toward the accomplishment of the temporal advancement of the kingdom of God. He contributes nothing, either, towards the building of temples or maintaining them; he does nothing towards spreading the Gospel to the nations of the earth, and he neglects to do that which would entitle him to receive the blessings and ordinances of the Gospel. Every member of the Church ought to possess that loyalty of feeling toward the cause that he would feel himself wronged if he were denied the privilege of contributing to the sustenance of the Church of Christ in the earth. The law of tithing is the law of revenue for the Church. There is no organization in the world having for its object the benefit of mankind, the building up of industries, or the protection of the rights of the people, but what must provide means with which to carry out these purposes.

When the Lord restored the Gospel the spirit of gathering came with it. The Lord commanded the people to gather together, and that they should not only be organized as a Church, but that they should be organized under the laws of the land, so that they might not be helpless and dependent and without influence or power; but that by means of united effort and faith they should become a power for the accomplishment of righteousness in the earth (D. & C. Sec. 44; 4-5). In order that there might be means with which to accomplish every temporal good for the people, the Lord instituted this law of tithing in the place of the greater and more perfect law of Zion. The Lord revealed to his people in the incipency of His work a law which was more perfect than the law of tithing. It comprehended larger things, greater power and a more speedy accomplishment of the purposes of the Lord. But the people were unprepared to live by it, and the Lord, out of mercy to the people, suspended the more perfect law,

and gave the law of tithing, in order that there might be means in the storehouse of the Lord for the carrying out of the purposes He had in view; for the gathering of the poor, for the spreading of the Gospel to the nations of the earth, for the maintenance of those who were required to give their constant attention, day in and day out, to the work of the Lord, and for whom it was necessary to make some provision. Without this law these things could not be done, neither could Temples be built and maintained, nor the poor fed and clothed. Therefore the law of tithing is necessary for the Church, so much so that the Lord has laid great stress upon it, as will be seen in these words:

"And I say unto you, if my people observe not this law, to keep it holy, and by this law sanctify the land of Zion unto me, that my statutes and judgments may be kept thereon, that it may be most holy, behold, verily I say unto you, it shall not be a land of Zion unto you;

"And this shall be an ensample unto all the Stakes of Zion. Even so. Amen."

By this principle the loyalty of the people of this Church shall be put to the test. By this principle it shall be known who is for the kingdom of God and who is against it. By this principle it shall be seen whose hearts are set on doing the will of God and keeping His commandments, thereby sanctifying the land of Zion unto God, and who are opposed to this principle and have cut themselves off from the blessings of Zion. There is a great deal of importance connected with this principle, for by it it shall be known whether we are faithful or unfaithful. In this respect it is as essential as faith in God, as repentance of sin, as baptism for the remission of sin, or as the laying on of hands for the gift of the Holy Ghost. For if a man keep all the law save in one point, and he offend in that, he is a transgressor of the law, and he is not entitled to the fullness of the blessings of the Gospel of Jesus Christ. But when a man keeps all the law that is revealed, according to his strength, his substance and his ability, though what he does may be little, it is just as acceptable in the sight of God as

though he were able to do a thousand times more.

While this matter of non-tithe-payers was being talked over, I heard of a Bishop who refused to receive tithing from a person because that person was poor. I wondered what Bishop it was. What Bishop is there in the Church who would deny a woman, even though she was fed and clothed out of the tithings of the people, the privilege of having her name recorded in the books? I will read a few words out of the same revelation that Brother Clawson has read to us this morning:

"It is contrary to the will and commandment of God, that those who receive not their inheritance by consecration, agreeably to this law, which He has given, that He may tithe His people, to prepare them against the day of vengeance and burning, should have their names enrolled with the people of God;

"Neither is their genealogy to be kept, or to be had where it may be found on any of the records or history of the Church;

"Their names shall not be found, neither the names of the fathers, nor the names of the children written in the book of the law of God, saith the Lord of hosts."

Will you then deny the widow, because she has only a mite to bestow? Because the tenth which she proposes to give in obedience to the commandment of God is but a penny, are you going to deprive her of the privilege of having her name enrolled on the book of the law of the Lord, and of having her genealogy acknowledged and recorded in the archives of the Church? And because her name is not found there, are you going to deny her the privileges of the House of God and of the ordinances of the Gospel? I think it is time the Bishops understood this principle. The Bishop should encourage every man, woman and child that earns and receives in return for his labor, to honor the Lord and to prove his obedience to the law of God by giving the one-tenth of that which he or she receives, as the Lord requires, so that they may have their names enrolled on the book of the law of the Lord, that their genealogies may be had in the archives of the Church, and that they may be entitled to the priv-

ileges and blessings of the house of God.

I recollect most vividly a circumstance that occurred in the days of my childhood. My mother was a widow, with a large family to provide for. One spring when we opened our potato pits she had her boys get a load of the best potatoes, and she took them to the tithing office; potatoes were scarce that season. I was a little boy at the time, and drove the team. When we drove up to the steps of the tithing office, ready to unload the potatoes, one of the clerks came out and said to my mother, "Widow Smith, it's a shame that you should have to pay tithing." He said a number of other things that I remember well, but they are not necessary for me to repeat here. The first two letters of the name of that tithing clerk was William Thompson, and he chided my mother for paying her tithing, called her anything but wise or prudent; and said there were others who were strong and able to work that were supported from the tithing office. My mother turned upon him and said: "William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing, I should expect the Lord to withhold His blessings from me. I pay my tithing, not only because it is a law of God, but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper and to be able to provide for my family." Though she was a widow, you may turn to the records of the Church from the beginning unto the day of her death, and you will find that she never received a farthing from the Church to help her support herself and her family; but she paid in thousands of dollars in wheat, potatoes, corn, vegetables, meat, etc. The tithes of her sheep and cattle, the tenth pound of her butter, her tenth chicken, the tenth of her eggs, the tenth pig, the tenth calf, the tenth colt—a tenth of everything she raised was paid. Here sits my brother, who can bear testimony to the truth of what I say, as can others who knew her. She prospered because she obeyed the laws of God. She had abundance to sustain her family. We never lacked so much as

many others did; for while we found nettle greens most acceptable when we first came to the valley; and while we enjoyed thistle roots, segoes and all that kind of thing, we were no worse off than thousands of others, and not so bad off as many, for we were never without corn-meal and milk or butter, to my knowledge. Then that widow had her name recorded in the book of the law of the Lord. That widow was entitled to the privileges of the house of God. No ordinance of the Gospel could be denied her, for she was obedient to the laws of God, and she would not fail in her duty when though discouraged from observing a commandment of God by one who was in an official position.

This may be said to be personal. By some it may be considered egotistical. But I do not speak of it in this light. When William Thompson told my mother that she ought not to pay tithing, I thought he was one of the finest fellows in the world. I believed every word he said. I had to work and dig and toil myself. I had to help plow the ground, plant the potatoes, hoe the potatoes, dig the potatoes, and all that sort of thing, and then to load up a big wagon-box full of the very best we had, leaving out the poor ones, and bringing the load to the tithing office, I thought in my childish way that it looked a little hard, especially when I saw certain of my playmates and early associates of childhood, playing around, riding horses and having good times, and who scarcely ever did a lick of work in their lives, and yet were being fed from the public crib. Where are those boys today? Are they known in the Church? Are they prominent among the people of God? Are they or were they ever valiant in the testimony of Jesus Christ? Have they a clear testimony of the truth in their hearts? Are they diligent members of the Church? No, and never have been—as a rule—and most of them are dead or vanished out of sight. Well, after I got a few years of experience, I was converted, I found that my mother was right and that William Thompson was wrong. He denied the faith, apostatized, left the country and led away as many of his family as would go with him. I do not want you to deny me

the privilege of being numbered with those who have the interests of Zion at heart and who desire to contribute their proportion to the upbuilding of Zion and for the maintenance of the work of the Lord in the earth. It is a blessing that I enjoy, and I do not propose that anybody shall deprive me of that pleasure.

This is the way I feel in relation to the principle of tithing. We must provide revenue for the Church of Jesus Christ of Latter-day Saints, and the proper way to do it is by giving to the Lord the one-tenth that he asks of us. Those who will do this, will receive the reward that he has promised. There is a promise of blessing attached to the observance of this law (Mal. 3: 10—13.) If you will sanctify the land of Zion unto the Lord through the observance of this law, it shall be a land of Zion unto you. The Lord will bless the land and make it fruitful unto you, as He did the land of the children of Israel. In ancient times the Lord blessed the earth for those who observed the law of tithing (2 Chron. 31: 5). This law was given to the children of Israel, and when they obeyed it they were prospered and had abundance; when they disobeyed it, they were afflicted with drough, with mildew, with rust, with the devouring insect, and they were impoverished and destroyed because they did not observe the law. Now, it makes no difference what happened to the ancients, or what the results may be to me. Though the Lord should try me by withholding His blessing from me and making me to drink to the very dregs the bitter cup of poverty, that should make no difference to me. The point is, what is the law of God? And if I know that law, it is my duty to obey it, though I suffer death in consequence. Many a man has gone to the stake in obedience, as he believed, to the commandments of God. Not one of the ancient disciples who were chosen of Jesus Christ, escaped martyrdom, except Judas and John. Judas betrayed the Lord, and then sacrificed his own life; and John received the promise of the Lord that he should live until he came again to the earth. All the others were put to death, some crucified,

some dragged in the streets of Rome, some thrown from pinnacles, and some stoned to death. What for? For obeying the law of God and bearing testimony to that which they knew to be true. So may it be today. But let the spirit of this Gospel be so imbedded in my soul that though I go through poverty, through tribulation, through persecution, or to death, let me and my house serve God and keep His laws. However, the promise is that you shall be blessed through obedience. God will honor them that honor Him, and will remember them that remember Him. He will uphold and sustain all those who sustain truth and are faithful to it. God help us therefore to be faithful to the truth, now and forever, is my prayer in the name of Jesus, Amen.

ELDER WM. H. SMART,

president of the Eastern States mission, said: I take great pleasure in assembling with you in this conference and I am enjoying a spiritual feast, in listening to the counsels that come to us from God through His Holy servants. The uppermost thought in my mind is that God has indited the counsels that have been given to us in our meetings thus far. I have been away from the body of the Church for two years, as a missionary to the Eastern States. While I have been absent when conference time has rolled around my spirit has been here and I have longed to sit under the sanctuary and receive the word of God as it is given from time to time by His servants. I desire to bear my testimony to you, my co-laborers, that God has inspired His Prophet in this day with regard to the law of tithing, and that this spirit is not only in Zion but that it has spread abroad into every part of the world where the Saints and Elders are living. A little less than a year ago, after the word of the Lord had come through our Prophet with regard to this law of tithing, we caught up the spirit of it in the Eastern States mission. It electrified us. It was nothing but the power of God that did it. The spirit bore witness to us that that word was from God and that it was not of man. I do not feel that I have power to take up your val-

uable time this morning, but I did want to bear this testimony unto you, and I do it in the name of Jesus Christ. Amen.

ELDER E. H. NYE,

president of the California mission: My brothers and sisters, it is a wonderful privilege to meet with you in this conference. It seems as though I am hardly able to control my feelings, I am so overcome with joy in meeting with the Saints of the Most High. The spirit that has prevailed throughout this conference thus far has been a joy to my soul. I thank the Lord my God and my brethren the Presidency that I have been permitted to come to Zion from the State of California, where I have been laboring for the last three years and a half as a missionary. This grand question of tithing has been with us, and I bear testimony with my brother, Elder Smart, who has just preceded me, that the same spirit permeated the hearts of the Saints throughout the State of California, so much so that they have come to the front, paid their tithes and their offerings and enabled us to carry on the mission in that part of the world. I rejoice in this and in the testimony that has been given and in the spirit that has actuated the servants of God, who have spoken to us the words of life and salvation in these meetings. It seems to me that if we could comprehend the situation, every man and woman would rise in the strength of their manhood and womanhood and rejoice in the privilege of performing this wonderful work. We have in our own hands a key to the spiritual blessings of the Almighty. We meet together in our various wards and branches and partake of the sacred emblems of the flesh and blood of our Lord and Master Jesus Christ. I am always impressed with the importance of that sacred ordinance, for in that it seems to me we have a key to the spiritual blessings of the Almighty. Let me call your attention for a moment to what we do in partaking of that ordinance:

"Witness unto thee, O God, the Eternal Father, that they are willing to take upon them the name of thy Son, and always remember Him, and keep His commandments which he has given them."