

restoration of health to you and your companions.

But, Joe, continue to rely upon your God. Whatever the results may be,

you are of the kingdom of heaven. God grant that we may all have your faith, I pray, in the name of Jesus Christ. Amen.

BISHOP JOSEPH L. WIRTHLIN

Presiding Bishop of the Church

I SINCERELY trust, my brethren and sisters, that I might enjoy the inspiration of the fine, sweet spirit that has inspired the previous speakers. It is a glorious honor and distinction to hold membership in the Church of the Lord Jesus Christ.

Through the restoration of the Church and its establishment upon the earth, a part of the kingdom of heaven is upon the earth to prepare men for the second coming—of the Prince of Peace, and hence, this great organization is one of divine government.

Brigham Young declared that the priesthood of the Son of God which we have in our midst is a perfect order and system of government, and this alone can deliver the human family from all the evils which now afflict its members and insure them of happiness hereafter.

One of the grand and glorious blessings of this great priesthood government is the fact that every man and young man who holds the priesthood of God, if he will fill his assignments rendering the service that is required of him, becomes an officer in the priesthood government of the Lord Jesus Christ.

The priesthood government of the Lord Jesus Christ is comparable in many respects to civil government. It has various departments. There is a department of education, a department of health, a department of recreation and culture, a welfare department, a judiciary department, and a finance department.

So, without going into detail with reference to all of these departments and their various functions, I should like to talk to you for a moment about the finance department of the priesthood government of the Lord Jesus Christ.

There stands at its head the prophet, revelator, and seer of the Lord Jesus Christ. He directs the great finance department of this government. The Presiding Bishopric are fiscal agents of the First Presidency, and the many bishops and presidencies of independent branches who receive the finances of the finance department are agents, too, and, under the direction of the First Presidency and various committees, disburse the same as the needs of the Church demand.

The sources of income for the finance department are four:

The first is tithing in cash; the second is tithes in kind; the third is fast offerings; and the fourth, commercial income of the Church.

I should like to discuss for a moment the commercial income of the Church. There are many people who are curious about it. Certain groups speculate as to what the wealth of the Church is, what its investments are, as to what the amount of the commercial income might be.

The commercial income of the Church provides funds to carry on the operation of the Church for approximately fifteen days out of the year, so you can readily see that it is an infinitesimal part of the funds that are needed to finance the program of the Church, particularly in view of that fact, as was stated yesterday morning, in the financial statement of the Church, some twenty-three millions were expended from tithing funds for various purposes.

Out of the question of commercial income, the question arises, "Why is the Church in business?"

We are in business to some extent because in the early days of the Church

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it was necessary for this organization to help establish industry; for example, in the days of President Brigham Young, most of the retailing of merchandise was controlled by those not of our faithful. Exorbitant prices were charged. To solve the problem, a great mercantile institution was established for the sole purpose of selling merchandise to our people at a fair and equitable price.

At the same time, there was established what was known as mercantile co-ops. There was the Eleventh Ward Co-op established on the corner of First South and Seventh East; the Tenth Ward Co-op established on Eighth East and Fourth South; the Twentieth Ward Co-op on the corner of Fifth East and South Temple. These co-ops were also established throughout the settlements of the state for the sole purpose of providing merchandise for our people at the right price.

The Church, to some extent, is still interested in these pioneer enterprises. In the great mercantile institution established by Brigham Young and his associates, the Church still has a minority interest. There are literally hundreds of others holding shares in this great institution.

We are asked the question: "Why are we in the sugar business?" We are in the sugar business because of the fact that in the days of Wilford Woodruff, those who were engaged in the field of agriculture had difficulty in disposing of the kind of crops produced. Hay, grain, and livestock were not marketable. So, in order to solve the problem, the President of the Church and his associates gave consideration to several solutions.

Finally it was decided that sugar beets would grow in this area. The climate was right, and out of it there were established sugar factories that our farmers might have channels through which their products could be sold, and where, in return, they might receive cash income.

With reference to the establishment of the sugar industry, there was inspiration in it. President Woodruff

made it a matter of prayer, and when he had a positive attitude toward the establishing of the sugar industry, there came to him light. When his attitude was negative, all was dark. There is no question but what the prophet of the Lord was inspired and directed in establishing the sugar industry to the end that our farmers might produce a crop which would bring to them a cash return.

The Church never was and is not the sole owner of the sugar industry, today, as there are hundreds of other shareholders.

The question is asked: "Why are we in the radio and television business?" Solely for the purpose that the voice of the Church might be heard over the air. I am sure our interest in the radio business has more than paid us many dividends in the opportunity provided by the Sunday morning broadcasts of our great choir, and the fine sermons of Elder Richard L. Evans, which are heard by millions of people, and in addition, the broadcasting of general conference.

I have met many people not of our faith who have declared: "My church is the Sunday morning broadcast of the great Tabernacle Choir and the sermon of Richard L. Evans."

It is true that the Church is interested in some real estate, most of which surrounds this block, purchased for the sole purpose of protecting the temple block from business that would be derogatory to the atmosphere and the spirit of the house of the Lord.

The Church has has some interests in ranching projects which have grown largely out of colonization projects, particularly in Canada and Mexico.

A large ranch was purchased in Canada; parts of it were sold to our people who settled there; and out of it there was left a large tract which was open domain whereon people ran their cattle for years; later it was fenced. Sheep and cattle were placed upon this ranch, and out of its earnings, the ranch operation has been expanded, and the divi-

dends returned from this operation have been spent in the erection of chapels in Canada, and paying some of the maintenance expense of the Church in that part of the Lord's vineyard.

So the matter of our commercial income should not be one of great curiosity nor speculation, for as I have indicated, it is but an infinitesimal part of the funds needed to finance the priesthood government of the Lord Jesus Christ.

The bulk of Church income is derived from tithing, based upon the faith and the testimony of the membership of the true Church. It thrills me as I travel over the Church and see the lovely meetinghouses that have been erected, the cost of which is paid partly from the tithes, and the other part from the contributions of the people.

I do not believe that I would be contradicted if I were to make the statement today that of all the religious organizations in the world, this Church at the moment is erecting more places in which to worship God than any other religious organization.

The tithes in kind amount to little. There are a few cases where individuals pay their tithing in crops or livestock, and these are immediately converted into cash, and forwarded to the office of the Presiding Bishopric.

Tithing is a just and an equitable law. The amount that we are asked to pay as a tithe was fixed by the Lord through revelation and direction to his servants. Tithing is a principle that is as old as the Lord's work itself.

We read of Abraham who went to the high priest, Melchizedek, to render unto the Lord a tithe or one-tenth of his crops and herds. Isaac and Jacob paid tithes. As you follow through the history of the ancient prophets, it was the financial law by which the Lord financed his work upon the earth.

In the days of the Savior, tithing was used to finance the work of the Lord.

But, if you compare tithing with the tax laws of the land, you find tithing

is a fixed amount of one's income—ten percent, no more or no less.

In civil government, the tax laws are flexible, and usually flexible upward. The average income tax and taxes paid by the ordinary citizen of this country run between thirty and thirty-five percent of his total income, and there are some cases in which an individual could pay as much as ninety percent of his income to finance the government.

However, in the priesthood government of the Lord Jesus Christ, the maximum requirement is ten percent, whether it be from the widow's mite or from the rich man's income.

Brigham Young said:

Everybody should pay their tenth. A poor woman ought to pay her tenth chicken, if she has to draw out ten times its value for her support. . . . (*Discourses of Brigham Young*, 1943 edition, 178.)

In civil government if the tax laws are not adhered to, there are certain penalties that are inflicted, fines and imprisonment. But in the priesthood government of the Lord Jesus Christ the matter of tithing comes as a voluntary contribution. If there are any penalties involved, and there are, they are self-inflicted because if we refuse to obey the commandments of the Lord we deny ourselves the blessings of heaven. The Lord made it perfectly clear in the 119th section of the Doctrine and Covenants, the 6th verse, wherein he said,

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 my 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.

The land of Zion is where the Spirit of God can be found in rich abundance. It is a place where we may enjoy peace, brotherly love, and the temporal blessings needed to sustain life.

I think of the time when the great pioneer prophet Brigham Young on coming into the valley declared we blessed

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the land and dedicated it to the end that it would be productive enough to take care of all who come into the valley. Said he, "All of these blessings are contingent upon our obedience." Since the days of Brigham Young after he dedicated the land that it would be fruitful, literally hundreds of thousands of people have come into what Brigham Young saw as a desert, a barren wilderness, and now it blooms as the rose; and hundreds of thousands of people are provided for and taken care of as far as their temporal needs are concerned.

The Lord revealed in the Doctrine and Covenants, section 85, verse 3,

It is contrary to the will and commandment of God that those who receive not their inheritance by consecration, agreeable to his 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.

And in these days of difficulty, bloodshed, and war a tithed people according to this promise should have their names enrolled with the people of God and enjoy the promised protection that will come through obedience.

How many times the question is asked, "What is a tithe?" The very word itself denotes one-tenth. A tithe is one-tenth of the wage earner's full income. A tithe is one-tenth of the professional man's net income. A tithe is one-tenth of the businessman's net income. A tithe is one-tenth of the farmer's net income, and also one-tenth of the produce used by the farmer to sustain his family which is a just and equitable requirement, as others purchase out of their income such food as is needed to provide for their families. A tithe is one-tenth of the dividends derived from investments. A tithe is one-tenth of net insurance income less premiums if tithing has been paid on the premiums. May we follow the admonition of Brigham Young:

We do not ask anyone to pay tithing unless they are disposed to do so, but if

you pretend to pay tithing, pay it like an honest man. (*Discourses of Brigham Young*, 1943 edition, 177.)

May we meet our tithing obligations fully and therefrom derive the promised blessings both spiritual and temporal.

As to the handling of tithing, according to the revelations, the following officers of the priesthood government of the Lord are responsible: the President of the Church who is trustee-in-trust; the Presiding Bishopric, and all of the bishoprics who preside in the wards, and branch presidencies who preside over the branches. Once a month all the tithes received by the ward bishoprics and the branch presidencies are forwarded to the office of the Presiding Bishopric in full; the bishoprics and the branch presidencies do not retain any of the tithing. The tithing is accompanied by duplicate receipts of the receipts issued to the donors. In the office of the Presiding Bishopric a personal tithing account has been set up for each donor. At the end of each three months of the year there is returned to the bishoprics of the Church a tithing statement drawn up in the office of the Presiding Bishopric listing all who have paid tithing during that period and the amount. By this arrangement, the bishoprics of the ward have a record of what each tithepayer has paid for any three months of the year or for the whole year, which makes it possible at tithing settlement time for each tithepayer to receive from the bishop a personal record of tithes paid.

All tithing received by the Presiding Bishopric is transferred in full to the First Presidency.

The shining example of integrity on the part of the brethren who handle the tithes in the wards and the branches of the Church is without parallel. I doubt if in civil government you will ever find a record of integrity comparable to that which we find in the priesthood government of the Lord Jesus Christ.

The question is often asked, "How is the tithing disbursed?" The plan for

disbursement is found in the 120th section of the Doctrine and Covenants and is as follows:

Verily, thus saith the Lord, the time is now come, that it [speaking of the tithing] shall be disposed of by a council, composed of the First Presidency of my Church, and of the bishop and his council, and by my high council; and by mine own voice unto them, saith the Lord. . . .

And so in compliance with this revelation, a council called "The Council for the Disbursement of Tithing," composed of the First Presidency, the Council of the Twelve, and the Presiding Bishopric has been organized, and under the direction of this council for the disbursement of tithing there has been organized a budget committee composed of two members of the Council of the Twelve and a member of the Presiding Bishopric. Each year the budget committee analyzes the financial needs of the various departments of the Church from the point of view of eliminating unnecessary expenditures. The budget, when compiled, is presented to the council for the disbursement of tithing, where again the First Presidency and the members of the council analyze the budget very carefully to assure themselves of no extravagant spending, and under the direction of this council for the disbursement of tithing there is another committee called "The Expenditure Committee" of the Church who are authorized to approve expenditures as they are required by the departments of the Church. This committee meets once a week. It is composed of the First Presidency, three members of the Twelve, and the Presiding Bishopric. And over the fifteen years that I have had the privilege of being a member of this committee, I have been inspired and thrilled by the careful appropriating of Church funds. Civil government could well afford to follow the example of the expenditure committee of the priesthood government of the Lord Jesus Christ.

What are the tithes used for? By revelation they are used to assist the

poor, to erect temples and meeting-houses, for the maintenance of temples and missions, for the erection of school buildings, seminaries, and institute buildings, and for the other operating expenses that are necessary. Tithing may be used for the purchase of land. In the 42nd section and 35th verse of the Doctrine and Covenants, it is indicated surpluses might be used to purchase land for the public good of the people.

The Prophet Malachi declared:

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (Malachi 3:10.)

I am not going to say to you, because you pay your tithing that tomorrow morning there may be a Cadillac in your garage or that you may all be blessed with a mansion in which to live. That promise I cannot make.

The Lord promised us that he would bless the obedient with the necessities of life. He will bless us with the inspiration to wisely handle our income and use it in a thrifty way to the end that we will be able to meet our obligations.

In many wards of the Church where chapels are in the course of construction, members are paying and have paid more tithing than they had previously, which is an evidence that the Lord directly, and through the inspiration of his Holy Spirit, blesses us in our temporal affairs when we obey the commandment of tithing.

At the time President Lorenzo Snow took over the administration of the priesthood government of the Lord Jesus Christ, it was at the end of a terrible period in its history. The Church had been prosecuted and persecuted with reference to the question of plural marriage. Its properties had been confiscated; money was borrowed at the rate of twelve percent interest; and the total income of the Church at the time

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President Snow came in was required to pay the interest on these loans.

The Prophet supplicated God mightily for divine direction and received a revelation indicating to him that if the people of the Church would obey the law of tithing their lands would be productive, the rains would come, and the financial problem of the Church would be solved. The promise of the Lord was kept through the obedience of the people; the credit of the Church was saved; and today it rests upon a strong financial foundation.

There are spiritual blessings—the blessing of faith, the blessing of testimony, the divine power that motivates you and me to meet this divine commandment and out of which comes spiritual understanding, and that greatly needed virtue to be honest with our Father in heaven, honest with ourselves, and honest with our fellow men.

Happiness comes, and full fellowship in that we enjoy the association of our Heavenly Father's Holy Spirit. These are rewards of which Malachi spoke.

Brigham Young declared:

If we live our religion we will be willing to pay tithing. We are not our own, we are bought with a price, we are the Lord's; our time, our talents, our gold and silver, our wheat and fine flour, our wine and our oil, our cattle, and all there is on this earth that we have in our possession is the Lord's, and he requires one-tenth of this for the building up of His Kingdom. Whether we have much or little, one-tenth should be paid in for tithing. (*Discourses of Brigham Young*, 1943 edition, 176.)

In conclusion, my brethren and sisters, if there is any question in your minds about this divine law, I ask you to follow the admonition of the resurrected Savior wherein he counseled as follows:

My doctrine is not mine, but his that sent me. If any man will do his will, he shall know of the doctrine, whether it be of God, or whether I speak of myself. (John 7:16-17.)

I promise you as God lives, through the spirit of the Holy Ghost, that testi-

mony will come into your hearts that the law of tithing is a divine law, and it is necessary to carry on the functions of the priesthood government of the Lord Jesus Christ.

May God give us the strength to obey all of his commandments, that we might enjoy salvation and a place in the celestial kingdom, I humbly ask in the name of Jesus Christ. Amen.

President David O. McKay:

The speaker who has just concluded is Bishop Joseph L. Wirthlin.

The Deseret Union Sunday School Conference will convene in this building at 7 o'clock tonight. All Sunday School workers should be in attendance. Others are cordially invited.

I am sure I express your feelings when I say we are grateful for the Choir, the Tabernacle Choir. Every week, every month, for years, they have devoted their time and their means to make a success of this organization; to the officers, the conductors, the organists, members, we extend our sincere gratitude and blessing. Their influence is felt throughout the world.

We are not unmindful of your service. We give you our blessing.

We are grateful to the ushers for the service they have rendered; also to the officers of the Salt Lake City Safety Department, who are rendering service on the grounds, on the streets, and we ask you to cooperate with them. Huge crowds are here in the city, the highways will be crowded. This morning I received a special delivery letter from the mayor of one of our cities, who calls attention to fast driving through the town. He writes, "Friday afternoon, Saturday morning, our road patrol officers had occasion to stop 20 motorists who were exceeding the speed limit. 17 of those were going to Conference."

Fast drivers should keep in mind the question that a driver gave to some women who were urging him to hurry so they would not be late to their meeting: He said, "Would you prefer