

President Hugh B. Brown:

Elder William J. Critchlow, Assistant to the Twelve, has just addressed us.

We shall now hear from Elder Howard W. Hunter of the Council of the Twelve.

ELDER HOWARD W. HUNTER

Of the Council of the Twelve Apostles

In the twenty-fourth chapter of Second Samuel is an interesting story which contains a great lesson. King David had caused a census to be taken of all the people under his rule. The principle reason for taking the census was his pride in military strength and power. Because of this sin of pride, the Lord sent a pestilence upon Israel and 70,000 men perished from Dan to Beersheba. The Prophet Gad came to David and said to him:

"Go up, rear an altar unto the Lord in the threshingfloor of Araunah the Jebusite.

"And David, according to the saying of Gad, went up as the Lord commanded." (2 Sam. 24:18-19.)

When Araunah saw King David coming with his servants, he went to meet them and bowed down to the ground.

"And Araunah said, Wherefore is my lord the king come to his servant? And David said, To buy the threshingfloor of thee, to build an altar unto the Lord, that the plague may be stayed from the people." (*Ibid.*, 24:21.)

In a great display of generosity, Araunah offered to give the threshingfloor to the king so that he might erect the altar. He also offered him oxen for the burnt sacrifice, the threshing instruments, and the yoke of the oxen for wood. All of these things Araunah offered to give to the king without any cost. David refused the gift and we read his classic reply:

"And the king said unto Araunah, Nay; but I will surely buy it of thee at a price: neither will I offer burnt offerings unto the Lord my God of that which doth cost me nothing. So David bought the threshingfloor and the oxen for fifty shekels of silver.

"And David built there an altar unto the Lord, and offered burnt offerings and peace offerings. So the Lord was intreated for the land, and the plague

was stayed from Israel." (*Ibid.*, 24:25.)

Gift of No Value, No Gift

David would not make an offering unto the Lord of that which cost him nothing. He no doubt reasoned that unless the gift cost the giver something of value, it was not fit or appropriate to be an offering for the Lord.

Christ said it is more blessed to give than to receive, yet there are some who will give only if it costs them nothing. This is not according to the teachings of the Master who said: "If any man will come after me, let him deny himself, . . ." (Matt. 16:24.)

There are some who will not live the law of tithing because of the cost. This is in contrast to the reasoning of David who would not make an offering unto the Lord unless it cost him something. The great moral principles encompassed in the law of tithing are overlooked by those who are not tithepayers, and they lack the understanding of the law and the reasons for it.

"Tithe," for Sacred Uses

The word "tithe" is derived from the Anglo-Saxon meaning "a tenth." It may be defined as a tenth of property or income which is paid over or dedicated for sacred uses or purposes. The history of the word, as traced through biblical and extra-biblical history, focuses our attention upon some very interesting information.

The "Tithe" of Abraham

The first distinct mention of the word "tithe" in the Bible is in the very first book of the Old Testament. Abram, returning from the slaughter of the four kings, was met by Melchizedek, king of Salem and priest of the Most High God. Melchizedek blessed him, and Abram "gave him tithes of all." (Gen. 14:20.)

Saturday, April 4

First Day

Of Jacob

A few chapters later in the same book, Jacob, at Bethel made a vow in these words:

"If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,

"So that I come again to my father's house in peace; then shall the Lord be my God:

"And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee." (*Ibid.*, 28:20-22.)

The third mention is in connection with the Levitical law. The Lord spoke through Moses:

"And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord." (Lev. 27:30.)

Of the Levites

Under this Levitical law the tithes were given to the Levites for their maintenance, and they in turn were charged with the paying of tithes on that which they received as shown by the words of the Lord as he instructed Moses:

"Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe." (Num. 18:26.)

This clearly indicates that the law of tithing was a part of the Levitical law and paid by all people—even the Levites themselves who were directed to pay tithing on the tithes which were received by them.

A Universal Law

There are some who take the position that the law of the tithe was only a Levitical institution, but history confirms the fact that it has been and is a universal law. It was basic in the Mosaic law. It had existed from the beginning and is found in the ancient Egyptian law, in Babylonia, and can be traced throughout biblical history. It

was mentioned by the Prophet Amos and by Nehemiah who was charged with the rebuilding of the walls of Jerusalem. Shortly thereafter Malachi began an even greater task of rebuilding the faith and the morale of a nation. In his supreme effort to strike out against the covetousness of those who were religious only in name, he lashed them with the accusation of a crime against God.

"Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

"Ye are cursed with a curse: for ye have robbed me, even this whole nation.

"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." (Mal. 3:8-10.)

Malachi's Charge

The words of Malachi in which he accused the people of robbing God bring back to my mind the memories of my class in crimes in law school. Larceny is the unlawful taking and carrying away of things personal with intent to deprive the owner of the same. Embezzlement is defined as the fraudulent appropriation of another's personal property by one to whom it has been entrusted. The distinction between larceny and embezzlement lies in the character of acquiring the possession of the property or money. In larceny there is an unlawful acquisition of the property, while in embezzlement the property which belongs to another is acquired lawfully and then fraudulently converted to the possessor's use.

In order to memorize these distinctions, I pictured in my mind, to represent larceny, a masked burglar, sneaking about under the cover of darkness, taking that which was not his. To represent the theory of embezzlement I thought of a nontithepayer. The Lord's share came into his hands lawfully, but he misappropriated it to his own use. This seems to be the accusation of Malachi.

Universal Law Reiterated

The words of Malachi close the Old Testament with a reiteration of the law of tithing, indicating there had been no abrogation of this law which had existed from the beginning. The New Testament dispensation, therefore, commenced under this admonition which continued in effect unless denounced by the Savior. He said in his Sermon on the Mount: "Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil."

"For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled." (Matt. 5:17-18.)

There are some who make the assertion that Jesus denounced tithing in his last public discourse in the temple court when he struck out against the practices and teachings of the Pharisees. He said:

"Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone." (*Ibid.*, 23:23.)

This is not a denunciation of tithing, but a rebuke of the Pharisees and their legalisms. They were paying a tithing of their herbs and vegetables, while overlooking the great gospel principles of judgment, mercy, and faith.

The Law for the Latter-day Saints

Not long after the gospel was restored in this dispensation, the Lord gave a revelation to his people through a latter-day prophet defining the law and requiring that surplus property be put into the hands of the bishop:

"And after that, those who have thus been tithed shall pay one tenth of all their interest annually; and this shall be a standing law unto them forever, for my holy priesthood, saith the Lord." (D&C 119:4.)

The law is simply stated as "one-tenth of all their interest." Interest means profit, compensation, increase. It is the wage of one employed, the profit from the operation of a business, the increase of one who grows or produces,

or the income to a person from any other source. The Lord said it is a standing law "forever" as it has been in the past.

Obedience Voluntary

The tithe is God's law for his children, yet the payment is entirely voluntary. In this respect it does not differ from the law of the Sabbath or from any other of his laws. We may refuse to obey any or all of them. Our obedience is voluntary, but our refusal to pay does not abrogate or repeal the law.

If tithing is a voluntary matter, is it a gift or a payment of an obligation? There is a substantial difference between the two. A gift is a voluntary transfer of money or property without consideration. It is gratuitous. No one owes the obligation to make a gift. If tithing is a gift, we could give whatever we please, when we please, or make no gift at all. It would place our Heavenly Father in the very same category as the street beggar to whom we might toss a coin in passing.

Tithing and Debt

The Lord has established the law of tithing, and because it is his law, it becomes our obligation to observe it if we love him and have a desire to keep his commandments and receive his blessings. In this way it becomes a debt. The man who doesn't pay his tithing because he is in debt should ask himself if he is not also in debt to the Lord. The Master said: "But seek ye first the kingdom of God and his righteousness: and all these things shall be added unto you." (Matt. 6:33.)

We can't walk east and west at the same time. We can't serve both God and mammon. The man who rejects the law of the tithe is the man who has not given it a fair try. Of course it costs something. It takes work and thought and effort to live any of the laws of the gospel or any of its principles.

The Gift of Value

Are we willing to keep God's commandments even though it costs us something? King David refused the gift of the threshingfloor and the oxen for the burnt offering because it cost

him nothing. He wanted to be in the position of having made the gift, the sacrifice, himself. Even tithing is not sufficient if it costs nothing for the giver.

It may be that we make a gift and also pay an obligation with our tithes. The payment of the obligation is to the Lord. The gift is to our fellow men for the upbuilding of God's kingdom. If one thoughtfully observes the proselyting done by the missionaries, the teaching program of the Church, the great educational system, and the building program to erect houses of worship, there will come a realization that it is not a burden to pay tithing, but a great privilege. The blessings of the gospel are shared with many through our tithes.

The Gift, With Love

The principle of tithing should be more than a mathematical, mechanical compliance with the law. The Lord condemned the Pharisees for mechanically tithing herbs without coming into the circumference of spirituality. If we pay our tithes because of our love for the Lord, in complete freedom and faith, we narrow our distance from him and our relationship to him becomes intimate. We are released from the bondage of legalism, and we are touched by the spirit and feel a oneness with God.

ELDER GORDON B. HINCKLEY

Of the Council of the Twelve Apostles

My beloved associates in the work of the Lord: I seek the inspiration of the Spirit. My heart has been warmed, and my testimony has been strengthened by the things to which we have listened.

I would be remiss in my duty if before I get into my text I do not say a word in behalf of my faithful associates in the distant missions of the Far East. I was delighted with the reports of President Tuttle and of Elder Petersen concerning the work in South America, the Isles of Britain, and the lands of Europe.

The Gift, With Faith

The payment of tithing strengthens faith, increases spirituality and spiritual capacity, and solidifies testimony. It gives the satisfaction of knowing one is complying with the will of the Lord. It brings the blessings that come from sharing with others through the purposes for which tithing is used. We cannot afford to deny ourselves these blessings. We cannot afford not to pay our tithing. We have a definite relationship to the future as well as to the present. What we give, and how we give, and the way we meet our obligations to the Lord has eternal significance.

Giving, Receiving a Testimony

A testimony of the law of tithing comes from living it. Like all other of God's laws, when we live them we receive the blessings. I know God lives, that Jesus is the Christ, and that blessings do come to us by living the law of the tithe. In the name of the Savior. Amen.

President Hugh B. Brown:

We have just heard from Elder Howard W. Hunter of the Council of Twelve. Elder Gordon B. Hinckley, also of the Twelve, will be our concluding speaker.

The Gospel to Ancient Asia

I should like to add that a great work is going on among the people of the ancient lands of Asia. I have an appointment in the next few days in Hong Kong, where we shall meet in a conference of the Chinese Saints. There will be approximately a thousand of them gather in that city, and as I look into their faces, there will come into my mind renewed faith and increased testimony in the power of God to touch men's hearts everywhere.

My heart skipped a beat this morning when I looked into this group and saw a man from Korea, one of my beloved brethren. The Lord is pouring out