

## D&C LESSON 17

# “THE LAW OF TITHING AND THE LAW OF THE FAST”

By Ted L. Gibbons

**INTRODUCTION:** Take a look at 3 Nephi 24,25. The Lord quoted two chapters from Malachi to the Nephites so that they could be included in the Nephite scriptures for the sake of future generations:

“These scriptures, which ye had not with you, the Father commanded that I should give unto you; for it was wisdom in him that they should be given unto future generations.” (3 Nephi 26:2)

If you read the scriptures like I do, such an event causes you to ask some questions. *Why these two chapters?* Why not some wonderful passages from Obadiah? Why not a little bit from Nahum and Haggai? For that matter, why not the first two chapters from Malachi? What is there in Malachi 3 and 4 that future generations (both of the Nephites and our own day) would need? I believe that part of that answer must lie in the teachings about tithing in Malachi 3 and 3 Nephi 24. The repetition of this chapter would leave no doubt in the minds of Nephites or Latter-day Saints that the Lord required continual compliance with this commandment.

### **1. THE LORD HAS COMMANDED US TO PAY TITHING. HE HAS PROMISED GREAT BLESSINGS TO THOSE WHO OBEY THIS COMMANDMENT.**

“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)

This is the clearest definition of tithing given in the Scriptures. The Brethren have interpreted the word “interest” to mean “income.” “No one is justified in making any other statement than this.” (Letter from First Presidency, 19

March 1970.) It would be improper for anyone to try and define precisely what the personal applications of this commandment should be. The payment of tithing becomes a very personal matter, one to be resolved between the tithe payer and the Lord.

And it must be resolved. The word the Lord uses to describe the non-payment of tithes is *strong*. Non payers are *robbers*!

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

"Bring ye all the tithes into the storehouse, that there may be meat in my 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" (3 Ne. 24:8, 10).

President Joseph F. Smith gave a most unusual insight into the significance of this law:

"And they who are of the High Priesthood, whose names are not found written in the book of the law, or that are found to have apostatized, or to have been cut off from the Church; as well as the lesser Priesthood, or the members, in that day, shall not find an inheritance among the Saints of the Most High . . . .’

“This is the position the people will be in when they come to claim an inheritance in Zion, if their names are not found recorded in the book of the law of God. And I want to tell you that this refers directly to the law of tithing. In the first place it referred to the law of consecration, but that law, as has been explained, was not properly kept, and inasmuch as people are under greater condemnation when they keep not the laws that are given them, the Lord in His mercy withdrew from the Latter-day Saints the law of consecration, because the people were not prepared to live it, and as long as it was in force and they kept it not they were under condemnation. The law of tithing was given in its place.

“Some people may not care very much whether their names are recorded or not, but this comes from ignorance of the consequences. If their names are not recorded they will not only be cut off from the assistance which they would be entitled to from the Church if they needed it, but they will be cut off from the ordinances of the house of God; they will be cut asunder from their dead and from their fathers who have been faithful, or from those who shall come after them who shall be faithful, and they will be appointed their portion with the unbelievers, where there is weeping and gnashing of teeth. It means that you will be cut off from your fathers and mothers, from your husbands, your wives, your children, and that you shall have no portion or lot or inheritance in the kingdom of God, both in time and in eternity. It has a very serious and far reaching effect.” (President Joseph F. Smith [October 1899])

There are some considerations that might be reviewed to assist in making a useful determination about what to give to the Lord in this matter. President Stephen L. Richards of the First Presidency said;

“I like to think of the Lord as a partner, because the essence of partnership is a sharing of profits. It is however indispensable in a partnership that there shall also be a sharing of the burdens of the enterprise. The honor and the satisfaction that come to one in realization that he lives his life in partnership with God is to me a lofty and exalting thought. One cannot hope to realize the profits from that venture without bearing his portion of the expense—the giving which is requisite.” (C.R., April 1929, Saturday AM)

What would happen if the Lord gave us blessings with the same liberality with which we pay our tithing? What if he weighed every one of our acts of contrition and obedience to determine its true worth and value to him before he decided to bestow any blessings therefore? What if he evaluated every request for a blessing in an effort to find a reason for not giving it to us?

“It is remarkable how many excuses can be made and interpretations given as to what constitutes the tenth, by many

members of the Church. It is written, however, that as we measure it shall be measured to us again. If we are stingy with the Lord, he may be stingy with us, or in other words, withhold his blessings. (Pres. Joseph Fielding Smith: *Church History and Modern Revelation*, p. 120)”

Consider these two stories from the faithful Maori saints in New Zealand:

“I shall always remember the faith of an old Maori brother in New Zealand. As the missionaries came to his humble little fishing shack located well off the beaten track, he hurried to find an envelope that contained a letter addressed to him and in which he had also stuffed a sizable sum of hard-earned money. He promptly handed the envelope containing the money and letter to the missionaries. This fine brother didn't have the ability to read the letter when it arrived, for it was written in English and his tongue was Maori, but he could read the financial figures contained in it, and he recognized the letterhead as being from the mission office. He thought the mission needed the cash amount mentioned for some special purpose, and he had it all ready for the missionaries. After translating the letter for him, it was now clear that the letter merely confirmed his annual tithing settlement and stated the total amount paid for the previous year. His faith was such that he stood ready to pay the same amount all over again if the Lord's servants needed it for the work.” (Bishop Robert L. Simpson: C.R., April 1966, Saturday AM)

How could the Lord fail to bless someone with that kind of spirit? What a delight it must be in heaven to open the windows for someone with an attitude of such generosity! The same spirit of giving is reflected in this story:

“About twenty-five years ago Brother Matthew Cowley, who was then the New Zealand Mission president, wrote to President [Heber J.] Grant and his counselors telling them of this faithful branch of English members. He expressed a recommendation that because of their devotion and outstanding tithing record

over many years, a modest chapel be built for them without local participation, entirely from the general tithing funds of the Church. Soon the answer came back that the recommendation was approved. Immediately a special meeting was called in the community schoolhouse, and for the first time these wonderful people heard what had transpired in their behalf.

“At first they just sat. No one seemed particularly elated by the news, and then, one by one, each family head stood to explain how he would be disappointed if he were not allowed to accept financial responsibility for a certain phase of the proposed chapel. Within twenty minutes, the entire amount had been subscribed to. These faithful people were in the habit of going the extra mile in helping to finance the needs of the kingdom, and this is the way they wanted it. You see, people overcome selfish desires as they practice the Lord's law of giving.” (Bishop Robert L. Simpson: April 1966, Saturday AM)

We must have faith in the promises of the Lord in this matter. If I have learned anything in my years of service in the Church, I have learned that God keeps his promises. “What I the Lord have spoken, I have spoken, and I excuse not myself . . .” (D&C 1:38)

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In the final analysis, the payment to tithes has much more to do with trust and love than with money.

“I recall a personal experience. A few years ago when my wife and I were involved with a young family, we were struggling to meet our financial needs, and we were in debt, and we were not honest in our payment of tithes and offerings. We were attending church and I thought that we loved the Lord, but one day my wife said to me, ‘Do you love God?’ and I answered, ‘Yes.’

“he said, ‘Do you love God as much as you love the grocer?’

“ replied, ‘I hope that I love him more than the grocer.’

“he said, ‘But you paid the grocer. Do you love God as much as the landlord? You paid him, didn't you?’ She then said, ‘The first and great commandment is to love God, and you know we have not paid our tithing.’

“ We repented and paid our tithes and offerings, and the Lord opened the windows of heaven and poured out blessings upon us. We consider it a great privilege to pay tithes and offerings to the Lord.” (Love Of God: Elder Bernard P. Brockbank, C.R., April 1971)

Among the promises the Lord has made to his tithe payers is this one: “And I will rebuke the devourer for your sakes.” (Malachi 3:11) Ponder the meaning of this promise. What would it mean to the usefulness of your income if the Lord were to *rebuke the devourer*? What are the unexpected leaks that drain your bank account? What unforeseen expenses devour funds you had expected to use for anticipated expenses?

The Lord has promised that he will rebuke the devourer for our sakes. Malachi speaks of the fruits of our ground. May not that rebuke of the devourer apply to various of our personal efforts and concerns? (Elder Gordon b. Hinckley: C.R., April 1982, Priesthood Session)

## **2. THE LORD HAS COMMANDED US TO FAST AND TO PAY GENEROUS FAST OFFERINGS.**

“ . . . You know that the first Thursday in each month we hold as a fast day. How many here know the origin of this day? Before tithing was paid, the poor were supported by donations. They came to Joseph [Smith the Prophet] and wanted help, in Kirtland, and he said there should be a fast day, which was decided upon. It was to be held once a month, as it is now, and all that would have been eaten that day, of flour, or meat, or butter, or fruit, or anything else, was to be carried to the fast meeting and put in the hands of a person selected for the

purpose of taking care of the poor. If we were to do this now faithfully, do you think the poor would lack for flour, or butter, or cheese, or meat, or sugar, or anything they needed to eat? No! there would be more than could be used by all the poor among us. It is economy in us to take this course, and do better by our poor brethren and sisters than they have hitherto been done by. Let this be published in our newspapers. Let it be sent forth to the people, that on the first Thursday of each month, the fast day, all that would be eaten by husbands and wives and children and servants should be put in the hands of the bishop for the sustenance of the poor. I am willing to do my share as well as the rest, and if there are no poor in my ward, I am willing to divide with those wards where there are poor. If the sisters will look out for rooms for those sisters who need to be taken care of, and see them provided for, you will find that we will possess more comfort and more peace in our hearts and our spirits will be buoyant and light, full of joy and peace. The bishops should, through their teachers, see that every family in their wards, who is able, should donate what they would naturally consume on the fast day to the poor.” (Brigham Young, J. of D., Vol. 12, p. 115.)

During the administration of President Joseph F. Smith, the day was changed from Thursday to Sunday in order to ease the burden and lessen the inconvenience caused to workers by Fast Thursday.

But the day is not the matter of utmost importance here, although one might hope that special blessings would be poured out upon the Church by a God pleased with the special devotion of all of his people fasting on the same day. The issues here are the purposes of fasting. One of those issues is presented quite clearly by Brigham Young. We fast in order to bless the poor—to provide from our abundance to those in poverty. Isaiah spoke of this and other reasons for the fast. He taught:

“Is not this the fast that I have chosen? to loose the bands of wickedness, to undo the heavy burdens, and to let the oppressed go free, and that ye break every yoke? Is it not to deal thy bread to the hungry, and that thou bring the poor that are cast out to thy house? when thou seest the naked, that thou

cover him; and that thou hide not thyself from thine own flesh?”  
(Isaiah 58:5-7)

The way in which we now provide for the poor is through the fast offering. What a blessing this has been to the poor among us and to the rich who are able and inclined to share.

Consider the purposes for fasting mentioned in Isaiah in addition to providing for the poor:

1. To loose the bands of wickedness.
2. To undo the heavy burdens.
3. To let the oppressed go free.
4. That ye break every yoke
5. To cover the naked.
6. To build bridges of love in the family.

Surely in this list every member can find worthwhile reasons to abstain from food for at least one day a month. There are other reasons given in the standard works as well. Turn to the heading “**Fast, Fasting**” in the Topical Guide and see what you can learn about this principle.

I remember writing a letter to my Mother from the mission field to tell her that I had been called to a leadership position. She was pleased. I was her youngest, and I had caused a substantial influx of grey in her hair during the years prior to my mission. She seemed to view this announcement of responsibility as an indication that the Lord had found a place in my heart. Her return letter began like this:

“When I got your last letter I began a fast . . .” My Mom was a worrier, and not without some justification. I confess that it seemed strange that she would begin a fast over *good* news. But she continued, “. . . because I wanted to get as close as I could to our Heavenly Father so that I could tell him how grateful I am for what he has done for you in your life.”

Imagine that! A fast of gratitude. What a concept!

Little is accomplished by going hungry. Fasting is more than not eating, as



we all know. It increases our spiritual power.

Fast with purpose. We must ever remind ourselves and all members of the Church to keep the law of the fast. We often have our individual reasons for fasting. But I hope members won't hesitate to fast to help us lengthen our stride in our missionary effort, to open the way for the gospel to go to the nations where it is not now permitted. It's good for us to fast as well as to pray over specific things and over specific objectives. (The Teachings of Spencer W. Kimball, p.145)

In all ages the Lord has called upon his people to fast and pray and seek him with all their strength and power. Fasting—the abstaining from food and drink for a designated period—gives a man a sense of his utter dependence upon the Lord so that he is in a better frame of mind to get in tune with the Spirit. Moses and Jesus both fasted for forty days as they sought that oneness with the Father out of which great spiritual strength comes. As with almost all else, however, fasting among the Jews no longer served its true purpose; it had become degenerate, self-serving, and ostentatious. Jesus expected his new followers to fast—not as the Pharisees, but in a true spirit of worship and self-effacement. (Bruce R. McConkie, *The Mortal Messiah*, Vol.2, p.152)

There is more power in this principal than we have applied. What if the nation in which you reside had a day each month of fasting during which the money being saved were donated to care for the poor. Some of you will remember the special fast days in 1985 in which the church participated.

“Visiting the African continent brought back memories of my earlier assignments to East and West Africa. I thought once again of the special fast by Church members worldwide in 1985. It provided approximately six million dollars to relieve suffering and hunger primarily in drought-stricken Ethiopia. Brother Glenn L. Pace and I witnessed firsthand the fruits of generous contributions by Church members when the First Presidency

assigned us to go to Africa, assess the needs of the people, and recommend how to make the best use of these special funds.”  
(Feasting at the Lord's Table: Elder M. Russell Ballard : C.R.,  
April 1996)

If the members of the church can raise \$6,000,000.00 in a month by fasting, what could the nations of the world do to relieve suffering and hunger and poverty with such an effort. But this is not the forum for such a proposal. It is enough to say that your contributions of fast offerings do the greatest possible good among the needy of your brothers and sisters. This is a pure an expressions of consecration as we have available to us in the church. We can give the money saved by fasting, and we can give more. If we have a surplus., what is there to prevent us from donating it to bless those who have less and need our help?

**CONCLUSION:** This is a wonderful quote from a General Conference many years ago:

Wholehearted obedience to the principle of tithing inculcates in man the spirit of unselfishness. It promotes the spirit of church and community welfare. It encourages fair dealing, for if a man is true in his obligations toward God, he cannot be otherwise than straightforward in his dealings with his fellow man. It helps to cultivate economy and living within our means. Thus we may gain material happiness. I think it was Benjamin Franklin who declared that there are two ways to be happy. One is to increase your income and the other is to diminish your expenses. Either one will promote happiness. It has been said that the first lesson in the art of being happy is to learn to do without and like it. I want to testify to you that that is true with regard to this, as well as with regard to every other principle of the gospel. Training in moderate self-denial is important to every human being, so that we may learn to control our appetites and our improper desires. Therein is strength and power. In like manner the principle of fasting and fast donations promotes the spirit of humility, charity, and equality in the hearts of those who observe it. Surely if there is a principle upon which the stability of any civilization rests, it is that of mutual consideration among the members thereof. Pride

and high-mindedness have been a fruitful source of destruction in nations of the past. (Elder Sylvester Q. Cannon: C.R. October 1929)

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