

SCRIPTURE TEXT: 2 Chronicles 31:2-10

SERMON TITLE: Tithe, Tax & Temple

Our scripture lesson this morning comes from 2 Chronicles 31:2-10. The story takes us back to the 8 century BC when King Hezekiah was on the throne of Judah. The king is well remembered for renewing the worship life of God's people. Listen for the Word of God.

STORYTELLING OF 2 CHRONICLES 31:2-10

Well, it's Consecration Sunday and yes, this is a sermon about giving which brings to mind a story that comedian Flip Wilson used to tell about the preacher at the church of *What's Happening Now*. The preacher cried out: *If this church is going to serve God it's got to get down on its knees and crawl!* The congregation yelled back: *Make it crawl preacher, make it crawl!* The preacher said: *And once this church has learned to crawl, it's got to get up on its feet and walk!* The congregation responded: *Make it walk, preacher, make it walk!* The preacher said: *And once this church has learned to walk, it's got to get going and learn to run!* The congregation yelled: *Make it run, preacher, make it run!* The preacher then said: *And in order to make run, it's got to dig down deep into its pockets and learn to give!* After a long pause, the congregation fired back: *Make it crawl, preacher, make it crawl!* (Sermon Central, illustration provided by Jeff Strite)

Now Flip Wilson knew how to poke fun at our resistance to hearing sermons about giving, but he also understood--and correctly, I think--that if the church is to run instead of crawl, we have to dig deep into our pockets and learn how to give, which brings us to the tithe (which literally means "a tenth").

In this morning's story from 2 Chronicles, reference is made to King Hezekiah. Well, Hezekiah reformed Jewish religious life; he centralized worship in the Temple in Jerusalem; he supported the Temple out of his own wealth; and he commanded the people of Jerusalem to tithe

in support of the Temple.

And the response was overwhelming, coming not just from Jerusalem, but from all the people of Israel. The people gave a tithe--10%--of all they produced: grain, wine, oil, honey, the harvest of their fields, livestock and more. The law of Moses had taught them that this 10% belonged not to them, but to God; therefore they gave not from their leftovers—but from their very best, the first fruits of their wealth. And the story says that the people gave in such abundance that they heaped their tithes up in piles--all of this to support the Temple and particularly, the Temple staff. The chief priest said to the king: *Since the people started bringing their gifts to the Temple, there has been enough to eat and a large surplus besides. We have all this because the Lord has blessed his people.*

So this is the Old Testament. What about the New Testament? In Matthew 23, Jesus affirms the giving of tithes as practiced by the scribes and Pharisees while also criticizing them for neglecting *the weightier matters of the law like justice and mercy and faith.*

Matthew 17 also shows Jesus paying something called the Temple tax, which in Jesus' day was just another means of paying some of the expenses associated with the Temple system.

Now as we consider all of this, it seems to me that if we want the church in our day to run instead of crawl, then learning to give a tithe to support the church from the first-fruits of our wealth is a basic starting point for Christian stewardship. But please notice, the tithe is a minimum, not a maximum; it's a starting point, not an end point; for you see, Jesus calls us to a generosity that is not bound by percentage calculations. This is especially true as we give to the poor, but it can also true when we give to the church. Do you remember how Jesus lifted up a widow who gave all that she had to the Temple treasury?

Now folks, in saying this, I realize that most of us here this morning do not tithe. I pray

that we're all moving toward the tithe, but not all of us are there yet. In fact, a study done several years ago by the Barna Research Group indicates that in 2002, only 3% of adult Christians tithed or exceeded the tithe in their giving to the church. (*Tithing Down 62% in the Past Year*, from Barna Research Group, May 19, 2003)

But just consider what our gifts could do for the kingdom of God if all the members of our church tithed. According to the 2000 census, the median household income for folks living in Pflugerville is \$71,985. In the membership of our church we have 327 households living in the area. Now just for the sake of illustration, if we used the median household income for Pflugerville and calculated a tithe for each of our 327 households, the annual offering to our church would total \$2,353,909.50. Our current church budget is about 23% of that amount: \$616,889.

Can you imagine what these tithed resources could do for the glory of God in our community and around the world? Pastor R. T. Kendall once said, *If every Christian tithed, . . . the church would begin to make an impact on the world that would change it.* (R. T. Kendall, *Tithing: A Call to Serious, Biblical Stewardship* (Grand Rapids: Zondervan, 1982), p. 13) And this doesn't even take into account the giving Jesus calls us to beyond the tithe that addresses the weightier matters of justice, mercy and faith!

My brothers and sisters, hasn't God been very good to us. We have resources at our disposal that past generations couldn't even imagine. We have an incredible capacity to do great things for the kingdom of God. All we have to do is give from what we already have.

One last story. The noted author and speaker Tony Campolo once delivered an address at a Women's Conference. At one point in the program, the women were challenged to raise several thousand dollars for their mission projects. The chairperson for the conference turned to

Dr. Campolo and asked his if he would pray for God's blessing upon the women as they considered what they might do to achieve the goal. To her utter amazement, Dr. Campolo came to the podium and graciously declined her invitation. He said to them: *You already have the resources necessary to complete this mission project right here within this room. It would be inappropriate to ask for God's blessing, when God has already blessed you with abundance and the means to achieve this goal. The necessary gifts are in your hands. As soon as we take the offering and underwrite this mission project, we will thank God for freeing us to be the gracious, responsible and accountable stewards that we are called to be as Christian disciples.* (James S. Hewett, editor. *Illustrations Unlimited*. Tyndale House Publishers, 1988, p. 239)

When the offering was taken, the mission challenge was oversubscribed, and Dr. Campolo led a joyous prayer of thanksgiving for God's abundant blessings and for the faithful stewardship of God's people.

So there we have it. The preacher of the church of "What's Happening Now" was right. If we want the church to run instead of crawl, we've got to dig down deep in our pockets and learn to give! And the tithe is a good place to start. Amen.