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Sunday Evening Service
Series: Deuteronomy
Community Baptist Church
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THE LAW OF THE TITHE Deuteronomy 26

We have all heard more sermons about tithes and offerings than we care to remember. Let a church get in financial trouble and you are likely to hear sermons about God's rules for "bringing the tithes into the storehouse" every week. Many years ago a fellow who was part of an assembly in trouble like that was complaining to me that the preacher could pick any text from the Bible and end up preaching on giving. He said, "I suppose the preacher could somehow get the theme of giving out of John 3:16." I replied, "Of course! 'God so loved the world that He gave . . . ' and you need to give too."

If we think about the matter somewhat carefully, we can realize how easy it is to slip into adapting one Old Testament law to cover the very broad issue of New Testament giving. Or worse, we can make our application of the Old Testament law of tithes very selective. For example, also many years ago there was a family in the church who had asked for financial help. In cases like that, I will ask for a report on the person's or the family's consistency in giving, or as is often the case, lack of consistency. In this case, it was definitely a lack of consistency—like never. As it turned out, several months after the request, the husband came to me and said, "Now preacher, I want you to pray for me because I sent in my ticket to win the *Reader's Digest* lottery and if I win that million dollars, I'm going to tithe on it." Needless to say, he didn't win. And even if he had won, I doubt the church would have seen any of the money.

As we consider these laws about giving God the best of the harvest from the outset, and of giving God a tenth, we need to understand the truths in light of the attitude that underlies the laws stated in our text. Obedience to these commands about giving out of

our possessions is a good reminder that we enjoy an intimate relationship with God the giver of all blessings.

These laws served a couple of very basic purposes. One of the purposes for the offerings and tithes was simply to offer a continual reminder to the people that they were to be thankful. Another very practical reason for tithes and offerings was to provide for the ministry of the priests and Levites. These were practical, sensible rules that the people would obey if their relationship with the Provider of all blessings was right. It rather seems that the principle of giving in the modern Church should work on the same basis.

The Law of the Firstfruits (vv.1-11).

The Law is stated within the context of a given time when the people were to obey it or put it into practice (vv.1-4). The time to obey the law was, *When you come into the land that the LORD your God is giving you for an inheritance and have taken possession of it and live in it (v.1).*

That the *LORD your God* was giving them land for an inheritance was an often repeated promise. God motivated His people to obedience with this promise from the beginning when God called Moses to lead His people out of Egypt (Exodus 6:8). Throughout the 40 years wandering God reminded the first generation of His people that they had forfeited the promise. But here as the second generation was preparing to enter the Promised Land, God motivated them with the same twofold promise: "*God is giving the land to them as an inheritance.*" And "*They will take possession of it and live in it.*"

And because the people would possess and enjoy the lush and abundant land, they needed a practice that would continually remind them to be thankful to God for His provision. A law would work to accomplish that reminder. The law required first of all that the people take the offering to a particular place. *You shall take some of the first of all the fruit of the ground, which you harvest from your land that the LORD your God is giving you, and you shall put it in a basket, and you shall go to the place that the LORD your God will choose, to make his name to dwell there (v.2).*

Once the people were established in the land, they would sow, tend to, and harvest crops. We have often pointed out how Israel was

primarily an agrarian culture. They were farmers who owned and worked vineyards, orchards, groves, and herds. At the time of harvest, this law required the people to set aside some of the first part of the harvest as an offering to God. But that was still future when Moses laid down this law. The time was at hand for them to bring God's promise to completion and receive the land God was giving. Then, this act of obedience would remind them that they were enjoying the production of the land that the Lord their God gave them.

They were to take the offering to the place of God's choosing and give the offering to the priest. *And you shall go to the priest who is in office at that time and say to him, "I declare today to the LORD your God that I have come into the land that the LORD swore to our fathers to give us." Then the priest shall take the basket from your hand and set it down before the altar of the LORD your God (vv.3-4).*

The priest who is in office is a reference to the one serving as high priest at the time. This was originally and for many years a direct descendent of Aaron. There were others who served as priests who were more distant relatives of Aaron. Would there be a problem in turning over the offering that you labored to produce to a mere being like yourself? On one hand, the priests and the high priest were appointed by God. We know that God could and did make exceptions later on regarding the posterity who would serve.

However, it was (and still is) always right, according to God's law, to respect and honor mere people who God has appointed to particular positions of authority. That includes even non-religious leaders like governors, emperors, and such. But sometimes the people in position of authority don't act like God appointed them. Eli was definitely the high priest appointed by God. But he was not particularly godly. And his sons, one of which would eventually replace him as high priest if God did not change the process (which He did), were virtually ungodly. I think I would have a hard time taking bushel baskets of grapes, olives, grain, or maybe a few sheep that I worked hard to produce and harvest and handing them over to Eli.

And by the same token, God's people today sometimes get real stubborn about their offerings. I knew a man one time who confessed to me that he knew how to get his pastor's attention. He said that several times over the years he just withheld his offering until the

pastor asked him what was wrong. Not surprisingly this man also had a reputation for having been a member of six different churches in the same town.

That was not an approved attitude for the context of giving an offering. Notice the right attitude the giver expressed when he gave an offering. *"I declare today to the LORD your God that I have come into the land that the LORD swore to our fathers to give us."* "I am able to give this offering only because God put me in the land according to His promise." Or in our case, "The only reason I can give an offering is because God gave it to me first."

That statement leads into a Confession of Faith that undergirds or gives the real reason for giving an offering (vv.5-11). We give, and they gave because God has been faithful. *And you shall make response before the LORD your God, "A wandering Aramean was my father. And he went down into Egypt and sojourned there, few in number, and there he became a nation, great, mighty, and populous. And the Egyptians treated us harshly and humiliated us and laid on us hard labor. Then we cried to the LORD, the God of our fathers, and the LORD heard our voice and saw our affliction, our toil, and our oppression. And the LORD brought us out of Egypt with a mighty hand and an outstretched arm, with great deeds of terror, with signs and wonders. And he brought us into this place and gave us this land, a land flowing with milk and honey."*

Here we see that when the Israelite offered an offering, he was to admit that he came from a family that received God's grace and favor. The term *wandering Aramean* referred to Jacob whose mother was Aramean. As Jacob fled through the desert wandering over to Laban's house, God met with him and reaffirmed the covenant He made with Abraham. Then, God blessed Jacob, made him wealthy, and then put his entire family in Egypt.

But in Egypt, the stronger nation mistreated his family, deceived them, and finally put them in slavery. "Oh that was horrible," human nature cries out. Yes. But humility was a good thing. Though it took a long time (it always does for stubborn people), they finally cried out to God for help. So the Israelites would conclude that the LORD heard and brought their family out of bondage with displays of mighty power.

That same truth applies to us modern followers of Christ very well. As I prepare to give an offering, I should admit that I was born into a family that was not only outside God's family but opposed to His family. I was in bondage to Satan, enslaved to sin, and mistreated by it. I came to grips with my pitiful condition and cried out to God for help. He heard me and delivered me from bondage to sin through the miracle of the new birth, which He is justified to do based on the mighty work of Christ on the cross and through the empty tomb. Why shouldn't a person who has received that kind of grace and mercy give an offering to the Author of such grace?

And so the Israelite would end this confession by saying, "*And behold, now I bring the first of the fruit of the ground, which you, O LORD, have given me*" (v.10a). Notice that the offerer brought an offering from what the LORD already gave. There was no pledge or expression of faith promise here. Rather there was an expression of thanks for what was already done. I heard a sermon one time in which the preacher said, "You should sit down on January 1st each year, decide how much money you want to make, and then determine to give 10% of that amount throughout the year." According to the law in our text, the offering was given based on what God already gave.

That is the same principle we see in the New Testament. We give based on what God has already given, not based on what we would like to have. That's kind of like trying to buy God off. Rather our standard is, *On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come (1 Corinthians 16:2)*. The present tense verb in this verse literally means "As God is prospering."

So there goes the ancient Israelite taking the offering that God had provided where he sets the offering down before the priest, knowing that he was actually setting it down before God. *And you shall set it down, before the LORD your God (v.10b)*. But he did more than just set down the offering. When he did, he was also to *worship before the LORD your God (v.10c)*. To worship is to bow before God with humbled heart that erupts in praise for Him.

Then the offerer was also to rejoice that God has provided so that he was able to give an offering to help the priests, the Levites, and the needy sojourners. *And you shall rejoice in all the good that the LORD your God has given to you and to your house, you, and the*

Levite, and the sojourner who is among you (v.11). Again, this is a New Testament principle of giving an offering where *each one must give as he has made up his mind, not reluctantly or under compulsion, for God loves a cheerful giver (2 Corinthians 9:7)*.

The Law of the Third Year Tithe (vv.12-15).

The law of the third year tithe is stated in verse twelve. What was the year of the tithe? *When you have finished paying all the tithe of your produce in the third year, which is the year of tithing (v.12a)*. We actually saw this third year tithe in Deuteronomy 14:28-29. The term tithe refers to the tenth part of the whole harvest that was to be given to God. It is similar to the firstfruits offerings we just looked at in vv. 1-11. The tithe was ten percent annually that was to go for the support of the tabernacle/temple system. That would include providing lambs, goats, and bulls for the daily and special offerings. It would include daily provision for those Levites and priests serving at the tabernacle/temple.

But apparently every third year the tithe was to serve a different purpose. The purpose of the tithe is stated in the last part of the verse: *Giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled (v.12b)*. Again the foodstuff from these offerings was for the Levites who God had set aside to serve Him. The family emanating from Levi did not receive an inheritance and so had no means of providing food for themselves (other than small plots of land for those who lived in the Levitical cities most of the time). God was the Levites' inheritance. And as such God required the rest of the people to take care of the Levites.

But there were also other groups of needy people. The sojourners were people who moved from other countries and likely were trying to get established in Israel. Or maybe a sojourner could be like a refugee who was fleeing a war-torn difficult nation. The classes "orphans" and "widows" is self-explanatory. What motivation would there be to take from your own hard-earned money, as it were, and give it to a dependent person?

A confession was also attached to the tithe offering (vv.13-15). It begins with the offerer admitting “I have obeyed the LORD.” *Then you shall say before the LORD your God, “I have removed the sacred portion out of my house, and moreover, I have given it to the Levite, the sojourner, the fatherless, and the widow, according to all your commandment that you have commanded me. I have not transgressed any of your commandments, nor have I forgotten them. I have not eaten of the tithe while I was mourning, or removed any of it while I was unclean, or offered any of it to the dead. I have obeyed the voice of the LORD my God. I have done according to all that you have commanded me”* (vv.13-14).

The tithe was what God required. That made it the *sacred portion*. A person would be very foolish to know that God required a tithe but then use the tithe for selfish purposes. Like other of God’s commands, we put ourselves in precarious positions to ignore them or intentionally disobey them. In this case, rather than disobey God, the offerer gave what God required. He did not misuse the tithe. The word *mourning* probably is a reference to the so-called worship in pagan temples or before pagan gods. That would be a gross misuse of God’s provision. Nor did the offerer misuse God’s tithe by being ceremonially unclean. Nor did he offer it to the dead.

Having obeyed God, the offerer would have a clear conscience to say, “Bless me.” *“Look down from your holy habitation, from heaven, and bless your people Israel and the ground that you have given us, as you swore to our fathers, a land flowing with milk and honey”* (v.15). It is a bit uncomfortable to be in willful rebellion against God and then have the nerve to ask Him for a blessing. Imagine someone who never gives as God has prospered, nor gives systematically, nor gives according to careful thinking, nor gives cheerfully having the nerve to ask God for a blessing. A confession similar to this should accompany all of our consideration of giving an offering to God.

The Covenant Ratification (vv.16-19).

The LORD’s command and response (vv.16-17). *This day the LORD your God commands you to do these statutes and rules. You shall therefore be careful to do them with all your heart and with all*

your soul (v.16). The statutes and rules may be broader than the particular preceding rules about tithes and offerings. But the statutes and rules definitely include the foregoing laws.

In light of those statutes, God required His people to be careful to do them with all your heart and soul. The heart is the seat of the intellect, will, and emotions. How does that apply in our response to God’s Word? It requires that we **think about** the clear statements and principles of the Bible. Obviously, you have to read it first!

Because the heart is the seat of the will, it is there that we **make decisions**. This includes even the little day-by-day decisions. We make those decisions based on the clear statements and principles in the Bible you have been thinking about. For example, at some point this next week you will need to make a decision about how to respond to your employer. Maybe he is not even a nice guy, or maybe she rubs you the wrong way, or maybe you just don’t want to be bothered. Now you look at the request for the report that is going to take about an hour to create. Nothing in you wants to comply. But what does God require of you? *Slaves [employees], always obey your earthly masters. Don’t obey them only while you’re being watched, as if you merely wanted to please people. Be sincere in your motives out of respect for your real master (Colossians 3:22 GWV).*

And in the heart we **control our emotions** accordingly. How do you respond when something happens that takes you by surprise (like someone just pulled out in front of you requiring you to slam on the brakes to keep from hitting them). What is your immediate response? Typically it might be to shake your fist, blow your horn, and say some things that you heard while watching a movie you shouldn’t have been watching. But when you have given your heart to the Lord, you learn to trust Him even in the simple matters. *Be still before the LORD and wait patiently for him; fret not yourself over the one who prospers in his way, over the man who carries out evil devices (Psalm 37:7)!* This is God’s command for His people.

Our response should be, *You have declared today that the LORD is your God, and that you will walk in his ways, and keep his statutes and his commandments and his rules, and will obey his voice* (v.17). We said we will obey. Then obey!

Obedience opens the door for the Lord to complete His promise (vv.18-19). His people are His treasured possession. *And the LORD*

has declared today that you are a people for his treasured possession, as he has promised you, and that you are to keep all his commandments (v.18). It should be comforting for us to know that we are God's chosen people. How much more to know that I am His treasured possession. Your treasured possession to sense how God feels about you.

He will bless as He has promised. *He will set you in praise and in fame and in honor high above all nations that he has made, and that you shall be a people holy to the LORD your God, as he promised (v.19).* God still plans to set Israel in praise, fame, and honor above all the other nations. More than that God makes His people today who are His holy nation, special compared to the rest of the world. Which would you prefer? To be famous, honored, and praised like a rock star, or be a child of God? People who are satisfied, yea, elated to be God's special children, have no problem obeying His laws and statutes.