

Deuteronomy 26:12-15

A Holy Tithe

12 " When you have finished laying aside all the tithe of your increase in the third year -- the year of tithing -- and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled,

13 "then you shall say before the LORD your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them.

14 'I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me.

15 'Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey." '

We have already read in Deuteronomy that the Israelite was required to tithe every year: Deut 14:22 "You shall truly tithe all the increase of your grain that the field produces year by year."

But at the end of every third year there was a special triennial tithe:

Deut. 14:28 " At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates.

29 "And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.

This was a tithe given specifically for the support of those who had no other means of support, the poor, the orphans, the widows, and the Levites

They were to also make a solemn confession before the Lord, and Calvin points out the importance of this, they were being reminded that this was not unto

men but unto God: *“In this passage Moses urgently stimulates them to offer the tithes willingly and abundantly, by placing God, as it were, before their eyes, as if they paid them into his hand: for a solemn protestation is enjoined, in which they condemn themselves as guilty before God, if they have not faithfully paid the tax imposed upon them; but they pray for grace and peace if they have honestly discharged their duty. For nothing can be more awakening to men, than when God is introduced as the judge of any particular matter. This is the reason why he commands them to protest in God’s sight that they have obeyed His ordinance in the payment of their tithes.”*

The Confession that they were to make had 5 elements -

- 1) that they had not held any of it back or used it for secular purposes
- 2) That they had not forgotten to do it
- 3) That they had not made this offering when they were ceremonially unclean
- 4) That they had not used any of it for a forbidden use – as in the pagan religious practice of making food offerings for the dead
- 5) That when they had done this they might in good conscience ask the Lord to continue his blessing of them in the Land that He had given to them

As they came to do this they were renewing their covenant vows.

Regarding ...

1) *holding it back*, this has always been a great temptation for anyone, to take that which should be set aside for the Lord or the poor and use it for yourself. Here we are reminded it is not merely the church or the poor that are defrauded when one does this, but ultimately the Lord is robbed: In Malachi 3:8 that point is hammered home by God’s words to a sinning people - ***“Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings.”*** To do so was bad, but the transgression would be much worse if one stood before the Lord and vowed falsely. Someone having done it and confessed it could make an offering for their transgression, there is always forgiveness for any believer who sins and truly repents before the Lord. But to lie to God was a serious sin, we see that both in the Old Testament and the New:

Acts 5:1 But a certain man named Ananias, with Sapphira his wife, sold a possession.

2 And he kept back part of the proceeds, his wife also being aware of it, and brought a certain part and laid it at the apostles' feet.

3 But Peter said, "Ananias, why has Satan filled your heart to lie to the Holy Spirit and keep back part of the price of the land for yourself?"

4 "While it remained, was it not your own? And after it was sold, was it not in your own control? Why have you conceived this thing in your heart? You have not lied to men but to God."

5 Then Ananias, hearing these words, fell down and breathed his last. So great fear came upon all those who heard these things.

6 And the young men arose and wrapped him up, carried him out, and buried him.

7 Now it was about three hours later when his wife came in, not knowing what had happened.

8 And Peter answered her, "Tell me whether you sold the land for so much?" She said, "Yes, for so much."

9 Then Peter said to her, "How is it that you have agreed together to test the Spirit of the Lord? Look, the feet of those who have buried your husband are at the door, and they will carry you out."

10 Then immediately she fell down at his feet and breathed her last. And the young men came in and found her dead, and carrying her out, buried her by her husband.

11 So great fear came upon all the church and upon all who heard these things.

2) *sinning in ignorance*, this also was not an excuse they were *supposed* to know God's commandments and what they were to do. "I forgot to pay my taxes" or "I didn't know it was a school zone" doesn't work when it comes to secular authorities, much less does it work with God.

Deut 31:10 And Moses commanded them, saying: "At the end of every seven years, at the appointed time in the year of release, at the Feast of Tabernacles,

11 "when all Israel comes to appear before the LORD your God in the place which He chooses, you shall read this law before all Israel in their hearing.

12 "Gather the people together, men and women and little ones, and the stranger who is within your gates, that they may hear and that they may learn to fear the LORD your God and carefully observe all the words of this law,

13 "and that their children, who have not known it, may hear and learn to fear the LORD your God as long as you live in the land which you cross the Jordan to possess."

3) *food offerings for the dead*: To this very day food offerings are given to deceased ancestors in Hinduism, Taoism, Buddhism Shintoism and many tribal religions. Food is prepared and then taken and given at various shrines. We know this was also a practice in ancient Babylon and among the Canaanite religions. When Joy and I visited Bali many years ago, one of the things that is startling is that these impoverished people leave large quantities of otherwise good food at the shrines of various Gods and Spirits.

For a Canaanite to do this in ignorance and superstition was bad, but for an Israelite to do this would be not only a waste of food that would have gone to the support of the Levites, widows, and orphans it would be an act of idolatry.

4) *the blessing that would come to them* – They were reminded in doing this that the land of Israel was fertile not because of “nature” but because of God’s blessing.

Mal. 3:10 Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this," Says the LORD of hosts, "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it.

11 "And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field," Says the LORD of hosts;

12 "And all nations will call you blessed, For you will be a delightful land," Says the LORD of hosts.

Applications –

1) “It is our wisdom to keep conscience clear at all times, that when we come to give up our account we may lift up our face without spot. So that for

instance when we come to the Lord's Supper we might do it without wrestling inwardly with unconfessed, unrepented for sins." – Matthew Henry

2) Tithing is a matter of the heart not simply the hand. We do not do it in order to be seen by other men, or simply as a duty we hope will establish us in good before God. We do it out of love for God and in gratitude for what He has done for us through Christ:

2 Cor. 9:5 Therefore I thought it necessary to exhort the brethren to go to you ahead of time, and prepare your generous gift beforehand, which you had previously promised, that it may be ready as a matter of generosity and not as a grudging obligation.

6 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.

7 So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.

8 And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.

9 As it is written: "He has dispersed abroad, He has given to the poor; His righteousness endures forever."

10 Now may He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness,

11 while you are enriched in everything for all liberality, which causes thanksgiving through us to God.

3) We must learn hence to be to wrestle with God for blessings for the land and nation, and for the universal church.