

The Problems With Church Incorporation

Acts 18:12-17

By Phillip G. Kayser 6-15-2008

One of the most amazing and disconcerting statements made by the Jewish leadership of the first century, was this one: “**We have no king but Caesar!**” That’s an amazing statement. That was said in John 19:15 at the trial of Christ. On the surface, it seems so out of character with the Jews. I’ve always thought of them as so independent minded that they would never submit to Caesar. But that just isn’t so. The moment the mainstream of Jews became licensed by the Roman Senate and agreed to have every synagogue incorporated, they began a long string of compromises. There was a minority in Judaism that refused to do this, including the Qumran community. But most Jews went along with being a state church.

Today you are going to get a lot of history. Did you know that the High Priest of the temple was always appointed by Rome? That’s an amazing concession. And he could only stay in office as long as his policies pleased Rome. He would get kicked out if he were not a servant of Roman interests. Though Rome sometimes left them alone for years at a time, at least twenty-two years of the first century had a turnover of fifteen high priests. That’s a turn over of a priest for every one and a half years.

Did you know that Rome had enormous influence in Israel’s Sanhedrin, which is equivalent to our General Assembly? Did you know that Roman corporate law kept Jews from converting Roman citizens? And the Jews agreed to that. That was part of the deal. They could convert other pagans, but they couldn’t touch Roman citizens. If they did it, they had to do it on the sly because there was the death penalty for that offense. And there were other ways in which the Jews really were not free. They thought they were free, but they were not.

And that parallels our modern church situation today because the corporate laws and IRS licensing operates under the same standards as Rome – with one exception: our constitution still guarantees that churches don’t have to get licensed or incorporated. But in the last fifty years, over 90% of churches have voluntarily applied for 501c3 status, have gotten incorporated and have voluntarily stopped doing things that the IRS says you can’t do. Lawyers have been very busy. They have voluntarily become state churches just like mainline Israel did. It wasn’t too many years ago when it was illegal in every state of the union for churches to be incorporated because they

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believed that put the church under the state, in violation of the Constitution. As the cigarette ads say, “You’ve come a long way baby,” and it ain’t progress. Though this passage doesn’t say everything that needs to be said about this issue, I think it gives us some very useful insights.

I. Why is Judaism so bold in verse 12?

A. *Judaism had been a religio licita*¹ (licensed religion) for centuries and protected by the emperor.

We’re going to look first of all at why it was that these Jews were so bold in verse 12. It’s obvious that it was a misplaced boldness. But there was something that led them to boldly take Paul to the Roman court system in several of the previous cities. Christians wouldn’t have dared to do that to Jews, so why do the Jews do it to the Christians over and over again. Verse 12: **When Gallio was proconsul of Achaia, the Jews with one accord rose up against Paul and brought him to the judgment seat.** The Jews are united in this boldness. Why?

Well, first of all, Judaism had been a *religio licita* (a licensed religion) for centuries and was therefore protected by the emperor. Simeon Guterman says,

THE basis of the *religio licita* was the *collegium licitum*. When a group of individuals organized an association with some religious or practical end in view and obtained the necessary authorization of the state they then constituted a *collegium licitum*.²

Judaism was a *religio licita*, or authorized religion, and its synagogues *collegia licita*, or authorized associations, in the western parts of the Roman Empire...³

And there were benefits to this arrangement. There were numerous times when Jews were persecuted or harassed on a local level, and all they had to do was appeal to a court or a magistrate, and explain their license from Rome, and the local authorities had to do something about it or they would be in trouble with Caesar. Jews were used to having a great deal of protection. They gave up some liberties, but they were also protected in return. Slavery does come with its perks.

¹ See for example, Simeon L. Guterman, Religious Toleration and Persecution in Ancient Rome (London: Aiglon Press, 1951); Emile Schürer, *A History of the Jewish People, II, vo. 2* (Hendriksen publishers, 1995), pp. 257ff. “Judaism acquired such a legal standing that it came to be treated as a *religio licita* throughout the whole extent of the Roman Empire.” (pp. 259-26) Charles Merivale, *A History of the Romans Under the Empire* (London: Spottiswoode and Co, 1865), p. 423, footnote 1.

² Guterman, p. 130.

³ Guterman, p. 158.

And in modern days churches have had the same false sense of security when they have applied to the IRS for 501c3 status. The IRS says that a church doesn't need to apply because the Constitution already guarantees a church tax-exempt status, but if you apply, you are guaranteed of exempt status. It is an extra measure of security.

B. *Recently their synagogues had become *collegia licita*⁴ or corporations in the west.*⁵

Point B says that “recently their synagogues had become *collegia licita*, or corporations,” and this was especially true in the western part of the empire. So in addition to getting licensed, they also got incorporated. Again, Guterman’s amazingly researched book says,

Each [synagogue] was an institution in its own right possessing without doubt all the attributes of a corporation or a *collegium*.⁶

And he proceeds to describe in great detail the corporate status of these synagogues. This gave the synagogues the ability to own property and it gave them some limited liability. In a moment we will see that it didn't keep the leaders out of trouble any more than churches getting incorporated today will keep individual leaders out of trouble. But the benefits that lawyers promise churches are that the church can own property easily without setting up a trust, it can sue or be sued and it can give its officers limited liability. It protects the corporate officers and members. But those are siren calls that will lead churches into bondage. We are going to be seeing today that there really is a one-to-one correspondence between many modern incorporated churches and the incorporated synagogues of that day.

C. *Though there had recently been some discrimination against Jews in Rome (see verse 2), there was still the illusion of protection within the “corporate veil.”*

You would think that some of the boldness would be gone based on what happened in verse 2. The second half of verse 2 says, “**Claudius had**

⁴ In the Roman literature, “Among the terms used for corporation are Sodalitium, Sodalitas, Societas ... Ordo... [and] collegium. Still more common is the use of the terms corpus...” Simeon L. Guterman, Religious Toleration and Persecution in Ancient Rome (London: Aiglon Press, 1951), pp. 131-132.

⁵ “The Jewish community in a city like Antioch had, therefore, even in Roman times, all the characteristics of a corporation.” Simeon L. Guterman, Religious Toleration and Persecution in Ancient Rome (London: Aiglon Press, 1951), p. 87

⁶ Simeon L. Guterman, Religious Toleration and Persecution in Ancient Rome (London: Aiglon Press, 1951), p. 91. The full quote says, “In that city the Jews were organized in private societies comparable to those of other religious and professional groups. Unlike the situation in Alexandria, where the Jews formed one community, the Jewish synagogues of Rome were separate organizations unconnected with each other except by social bonds. (45) Each was an institution in its own right possessing without doubt all the attributes of a corporation or a collegium. The synagogue is, in fact, described as such an association in one of the documents.”

commanded all the Jews to depart from Rome... That was a couple of years ago in 49 AD. That hints at how privileges granted by the state can also be taken away by the state. Guterman points out how the Jews had a license to operate in Rome, and each local synagogue was incorporated. You would think that they would have been protected there. Yet Caesar yanked those privileges when he got upset with them. What Caesar gives, he can take away on a whim. Yet these Jews seem to have an eternal optimism in the good will of the civil government.

D. Christianity did not have this status, and Judaism knew it.⁷

Finally, Christianity did not have this license or this corporate status, and Judaism knew it. In some places they were able to prove it. There is no evidence anywhere in the New Testament that the early church applied for licenses or corporate status, and the early church said that they would rather die than do so. In verses 7-8, after Paul is no longer welcome in the synagogue, what does he do? He just starts up a church next door. He doesn't ask for state permission. And he has done this in city after city, even when the government was persecuting them. But up to this time, for the most part, Rome has just treated Christianity as being part of Judaism. In their bureaucracy they are oblivious to the delicacies of religion until the Jews opposed the Christians and explained the situation to the magistrates.

Let me explain how scary this was. All the way back to the Twelve Tables, the earliest code of the Romans, worship of foreign gods was punishable by death. But they ran into a problem when they started conquering other nations and building an empire: hundreds of new gods were coming into the empire. They knew that Greece had not been successful in stamping out foreign religions, so Rome tried a different approach. They gave a great deal of freedom of religion so long as a foreign religion applied for a license. It was only special concessions by the Senate that gave recognition to other national deities. Thus, until another religion was formally recognized, it was forbidden (or called *religio illicita*). So this *religio licita* and the *collegia licita* was a weapon that was used by the Jews to try to get Christians in trouble. They had been successful doing this in several cities already.

And to this day enemies of the church have used 501c3 IRS rules and corporation laws as a club to beat conservative churches into submission.

⁷ See for example, Emile Schürer, *A History of the Jewish People, II, vo. 2* (Hendriksen publishers, 1995), pp. 257ff.; Simeon L. Guterman, *Religious Toleration and Persecution in Ancient Rome* (London: Aiglon Press, 1951); Charles Merivale, *A History of the Romans Under the Empire* (London: Spottiswoode and Co, 1865), p. 423, footnote 1

Liberal churches seem to get away with supporting political candidates and getting involved in politics in other ways, but the moment a conservative church tries to do so, the ACLU and the Americans United for the Separation of Church and State tattle tale to the IRS for violating the code whenever they preach against homosexual bills, abortion bills or any legislation whatsoever. I've had friends who have had to defend themselves in court over and over again in the past few years. Usually, they win in court, but the economic and emotional costs of defending the church and maintaining their 501c3 tax-exempt status has kept most churches silent and useless as salt and light. They need to read the cautions given by Peter Kershaw in his book, *In Caesar's Grip*. Any confidence such state churches have in the favor and protection of the state is a misplaced confidence.

II. Why the sudden move of the Jews when Gallio becomes proconsul? (v. 12)

A. *His contemporaries described him as being very amiable and well loved by all.*

The second question I ask in the outlines is, “Why the sudden move of the Jews when Gallio becomes proconsul? – especially since they didn’t do it earlier.” We have no idea why they didn’t do this sooner. Maybe they didn’t think about it. Maybe the former proconsul was not favorable to them. But it does make sense that they moved to approach Gallio as soon as he became proconsul. First, he was described by his contemporaries as very easy to get along with and amiable. And you might think, “But that would make him amiable to Paul too.” But their goal was get him to enforce the law. Even an amiable proconsul has to enforce the law. Ordinarily he would have been easy to work with – that’s the point.

B. *Gallio was very influential and his decisions would impact far more than this province*

1. Proconsul of Achaia – newly a senatorial province

Secondly, Gallio was such an influential man, if they could get him to rule against Christianity, it would have an impact across the empire. Think of his influence. First, he was the proconsul of Achaia, which had been returned to the status of a senatorial province in 44 AD – just seven years before. So it is an influential office.

2. Son of Seneca (the rhetorician)

Second, he was the son of the very famous rhetorician, Seneca the elder. This would give him influence in Rome. It certainly gave him status.

3. Brother of Lucius Annaeus Seneca (the famous Stoic philosopher, and preceptor of Nero)

Third, he was the older brother of Lucius Annaeus Seneca, the famous Stoic philosopher who was the tutor of Nero and prime minister. Gallio's younger brother constantly had the ear of Nero. It would be a real coup for the Jews if they could get him to use his influence against Christianity. So point B is that he was a very influential man, and his decisions would have an impact all across the empire. It is a very strategic move on the part of the Jews.

C. He was very loyal to Rome, and would be more likely to uphold Roman law than to be self-serving

Third, he was very loyal to Rome, and would be more likely to uphold Roman law than to be self-serving. He was a bureaucrat that needed to climb the corporate ladder, and you do that by scrupulously following the laws.

D. Proconsuls only ruled for one (or rarely, two years), so the time of opportunity might pass if they wait

And finally, they had to move quickly since proconsuls usually only ruled there for one year. And we have some archaeological evidence that helps us to narrow down the dating of this event to sometime between Spring of AD 51 and autumn of AD 52.

1. Marks the date of this occurrence somewhere between spring of AD 51 (when Gallio arrived) and autumn of 52 (when Paul left Corinth)

2. Executed by Nero in 65 AD

III. What the Jews were hoping to accomplish (v. 13)

A. *Bring two charges that have the potential of bringing the death penalty*

1. Proselytism (of Romans?) to Christianity (“persuades men... contrary to the law”)

Roman numeral III. What were the Jews trying to accomplish? Well, we’ve already hinted at it, of course. But look at verse 13: **saying, “This fellow persuades men to worship God contrary to the law.”** This verse highlights two charges that could potentially lead to the death penalty, and were such serious breaches of Roman law, that they were confident that Gallio would look at them. The first charge can be seen in the phrase, **“This fellow persuades men...”** The word for persuades has negative connotations and implies an undermining; an illegal persuasion or proselytism. Proselytism in itself was not unlawful, but proselytism of a Roman citizen could bring the death penalty. They don’t say that he is proselytizing Roman citizens, but if they are claiming that he is proselytizing contrary to the law, then that is implied. No other proselytizing would be contrary to the law.

2. Unlicensed and unincorporated worship (worship God contrary to the law”)

The second charge was that he was getting them to worship God contrary to the law. Fortunately for Paul, Sosthenes did not specify Roman law, but that is clearly what he had in mind. Rome could care less what you believed, so long as you submitted to Caesar and got a permit. Rome believed in freedom of religion, so worshipping God was not the problem. It was worshipping God contrary to the law that would have gotten Paul in trouble. It was illegal for any religion to worship without getting the proper permits. So, what many scholars have said is that the Jews were trying to get Christianity declared to be a *religio illicita* – an unlicensed religion.

Here’s the point that we need to be aware of. (This is where the Jews were compromised and in bed with Rome.) Getting the proper permits automatically assumed Rome’s jurisdiction over the religion rather than a

separation of church and state that we believe in (or at least used to believe in) in America. Most of Judaism had already compromised on this point, but they were trying to get Paul in trouble for failing to get a permit. I think that's the issue.

B. Distinguish Judaism (a licensed religion) and Christianity (unlicensed or *religio illicita*⁸) Contrary to the views of some modern critics,⁹ Rome did license religions.

But there was a third thing that is implied in this accusation. They were implying that the synagogue did indeed worship God according to the law. They were therefore distinguishing Judaism (a licensed religion) from Christianity (an unlicensed religion, or what was referred to as *religio illicita*). Contrary to the views of some modern critics, Rome did license religions. I have several books that give extensive documentation of that. If it could be proved that Paul was forming an entirely new religion, they could get Paul into trouble.

1. The church was kicked out of the synagogue

How would they prove that? They probably thought it would be fairly easy. First, they could demonstrate that Paul and the Christians had been kicked out the synagogue. And they had. WE saw that earlier in the chapter.

2. The separate meeting place of the church had not been licensed or incorporated by the state.

Second, they could prove that the church was meeting in the house of Justus without state permission; without getting a new permit. This would be similar to the snitching that church leaders in China's Three Self Patriotic Movement do when they report on unlicensed churches that they become aware of. The TSPM church leaders have often been jealous of the massive

⁸ The first to try to discredit the *religio licita* theory was H. J. Cadbury. See also Philip Francis Esler, *Community and Gospel in Luke-Acts: The Social and Political Motivations of Lucan Theology* (Cambridge University Press, 1987). However, the evidence is quite strong that Rome licensed religions. As Guterman states, "The *religio licita* was probably recognized in Republican times, and was certainly confirmed and regulated by Caesar and Augustus, Josephus, Ant. jud. I, XVI, c. VI, 2; Philo, Legatio ad caicum, 24." Simeon L. Guterman, *Religious Toleration and Persecution in Ancient Rome* (London: Aiglon Press, 1951) 18. Tertullian referred to Judaism as "*insignissima religio, certe licita*" ("a well known religion, certainly licensed").

⁹ Contrary to the views of some modern critics, Rome did indeed insist on licensing all religions. The first to try to discredit the *religio licita* theory was H. J. Cadbury. See also Philip Francis Esler, *Community and Gospel in Luke-Acts: The Social and Political Motivations of Lucan Theology* (Cambridge University Press, 1987). However, the evidence is quite strong that Rome licensed religions. As Guterman states, "The *religio licita* was probably recognized in Republican times, and was certainly confirmed and regulated by Caesar and Augustus, Josephus, Ant. jud. I, XVI, c. VI, 2; Philo, Legatio ad caicum, 24." Simeon L. Guterman, *Religious Toleration and Persecution in Ancient Rome* (London: Aiglon Press, 1951) 18. Tertullian referred to Judaism as "*insignissima religio, certe licita*" ("a well known religion, certainly licensed").

growth of the unlicensed church, and they gladly report them to the government. And of course the civil government there is just as fearful of unauthorized assemblies as Rome was. They consider it a threat. So this was a smooth move on the Jews part. They were the first century TSPM.

C. Use their privileged status to gain favors

Point C - Judaism had a well-established status of protection by Rome, so they weren't worried about themselves. They *should* have worried, just as modern TSPM pastors have learned when they became evangelical and started getting in trouble. But back at this time, these sell-out Jews were not worried. There have been numerous times when local officials had already been forced to side with the Jews in disputes because of their privileged status. Schürer (in his *History of the Jewish People*) cites several examples of Roman decrees protecting Jews and Jewish practices (see for example section II, vol. 2, p. 258). There were perks to being licensed, and the Jews were not shy about pushing those favors.

D. Get Gallio to set precedent throughout the empire by ruling that Christianity was illegal and unlicensed.

But I believe point D was the main goal that they had in mind. If they could get Gallio to rule against Christianity, it would set precedent throughout the empire. Christians could no longer ride on the coat tails of Judaism. The Jews were saying, "These are not Jews. They are another religion. They are not licensed." So that's the strategy.

IV. How God made Jewish dependence upon the state backfire (vv. 14-17)

But God has a sense of humor, and this attempt backfires so badly that it sets the synagogue back on its haunches and gives Paul a continued period of freedom to preach. Verse 18 says, **So Paul still remained a good while.** Let's read verses 14-17 again, and then I will comment phrase by phrase:

Acts 18:14 ¶ And when Paul was about to open *his* mouth, Gallio said to the Jews, "If it were a matter of wrongdoing or wicked crimes, O Jews, there would be reason why I should bear with you.

Acts 18:15 But if it is a question of words and names and your own law, look *to it* yourselves; for I do not want to be a judge of such *matters*."

Acts 18:16 And he drove them from the judgment seat.

Acts 18:17 Then all the Greeks took Sosthenes, the ruler of the synagogue, and beat *him* before the judgment seat. But Gallio took no notice of these things.

A. Gallio was uncharacteristically unfriendly.

The first thing that we notice is that Gallio was uncharacteristically unfriendly. Some might even question whether Luke is accurate here, because Gallio's contemporaries indicate that he was not easily ruffled, had a sweet disposition, was fun to be around and was just an all around extraordinarily nice and pleasant person. All of the literature on Gallio says that.

But I think there is an explanation. We have a hint in a letter from Seneca. Seneca, Gallio's younger brother, reported that Gallio developed a fever during his one-year stay in Corinth from which he never fully recovered. He was not the same man. It may in part explain his crankiness here. He wasn't feeling good. So Luke's report meshes perfectly with the extra-biblical reports. But it may simply be that he saw through the hypocrisy of the Jews, it irritated him, and he wanted nothing to do with the ruse. It could be that he was just anti-Semitic. Or it could be a combination of all factors. We don't know for sure, but it is clear that God was at work making sure that Gallio would be grumpy on this day.

B. Corporations do not have the rights of citizens (implied in v. 14a)

Look at verse 14. **And when Paul was about to open his mouth, Gallio said...** Gallio just cut Paul off. He wasn't interested in hearing any more or letting Paul make a defense. Roman citizens had a right to do so. In a criminal case, a proconsul could never just brush them off like that. He would have to hear the case. And Gallio admits that fact, even though he says it would bother him – he would have had to bear with them. But with the first sentence that comes out of their mouth Gallio knows immediately that this is a religious issue and therefore a corporation issue, and corporations do not have the rights of citizens; rights such as right of self-defense, right of cross examination, etc. As soon as Gallio knows what the issue is, he knows he doesn't have to hear the case. Corporations are totally subject to the state's whim, and cannot press for rights like a private citizen would.

The same is true today. Once churches apply for corporate status, they lose their inalienable rights. Let me cite a couple of court cases to that effect. In *Paul v. Virginia*, (8 Wall. 168, 177) the court said, "Corporations are not

citizens... The term citizen ... applies only to natural persons... not to artificial persons created by the legislature.” That explained why they could not appeal to constitutional rights for the corporation. It didn’t have any. A similar decision was made in the Slaughterhouse Cases (16 Wall. 36, 99). And you can see the same reasoning in some of the law textbooks. Len Young Smith and G. Gale Roberson, in *Smith and Roberson’s Business Law*, p. 787, say, “[A] corporation is not considered as a person within that clause of the fifth amendment to the constitution which protects a ‘person’ against self-incrimination.” Churches need to wake up to the illusion of liberty when it comes to corporations. They are giving up far more than they are gaining.

C. Gallio declared Paul’s worship to not be a Roman crime (v. 14b)

The biggest setback to the Jews was the second half of verse 14: **Gallio said to the Jews, “If it were a matter of wrongdoing or wicked crimes, O Jews, there would be reason why I should bear with you.** He explicitly says that he sees no crime or wrongdoing in Paul. This will set precedent in favor of Paul. This is huge.

It seems that Gallio recognizes the insincerity of the Jews. He knew about rivalry among sects within other approved religions, and he assumes this is simply another internal squabble within Judaism. He has no love for the Jews, a fact confirmed with his statement “I should bear with you.” If Sosthenes had been more careful with the way he had presented his charges, the outcome here may have been a little different. There were three or four things that could have forced Gallio’s hand, but Gallio doesn’t give Sosthenes time to say anything more. He’s heard enough.

Here are the four things that might have changed the outcome of the trial: 1) First, if Sosthenes had said that Paul was converting Roman citizens, rather than simply converting men, Gallio would have been forced by law to deal with the charges. For some reason Sosthenes fails to mention Romans. God must have kept him from thinking very clearly. 2) Second, if the emperor had not ruled against Jews in Rome in 49 AD (see verse 2), Gallio might have been forced to treat them with a bit more favor. But the emperor’s action leaves the door open for a bit of anti-Semitism to flourish. He knows that he is not going to get in trouble with the Caesar. Caesar was mad at the Jews too. So Gallio has a little more room to move. 3) Third, if Sosthenes had mentioned that the church was an ecclesia, it might have gone bad for Paul. An ecclesia was a code word in the ancient east for any organization that bypassed Roman law altogether by trying its own cases. Jews were given that privilege to a limited degree (much to the irritation of

some), but in 1 Corinthians 6 Paul makes it quite clear that the church is never to go to a civil court or ecclesia with a fellow believer. They were to form their own court. Why? Because the church is an ecclesia. 4) Finally, the term *euangellion* (from which we get the word evangelism) was a controversial term in Rome since it was used by them to refer to the pronouncement of victory by one kingdom over another.

But in God's providence, Sosthenes botched his job of bringing charges, Gallio isn't interested, and the moment Sosthenes gets one sentence out of his mouth and Gallio has a legitimate escape hatch, he uses it. He wants nothing to do with such a court case, and it sets a precedent in Paul's favor. God is sovereign even over the hearts of men.

D. Corporations are subject to state whim (v. 15)

1. Here Gallio ignores their internal workings (as was normal custom) and refuses to pursue their agenda.

Verse 15 is especially interesting. It says, **“But if it is a question of words and names and your own law, look to it yourselves; for I do not want to be a judge of such matters.”** Well, the Jews would not have brought somebody to Gallio over their own laws. They were trying to charge him over Roman law. But the strange thing is that even if they had wanted him to defend their own Jewish laws, Gallio could have had jurisdiction if he desired, but he refused to pursue their agenda. He ignores their internal workings.

2. On other occasions Roman officials interfered at whim with internal affairs and even diverted tithe money to pagan uses

What is unusual about this is that Roman officials on several occasions felt quite comfortable interfering with the internal affairs of Judaism and even diverting money to pagan uses. It wasn't that he could not, but that he did not want to.

And the same is true today. The reason churches are left alone by the state for the most part is not that the state does not have the right to intervene. It is just that in most circumstances they aren't interested. But let no one fool you – at a whim, the government has the power to step in and interfere with every church that is incorporated. This has been true since Rome invented corporations, and it continues to be true throughout the West. Let me give you a Canadian example, then a couple of U.S. examples. If you

go to the web site of the Attorney General of Canada, you will find the laws governing charities and churches. Section 6.5 says,

Religious organizations should consider certain issues carefully before incorporating.

Governing Law

If a religious organization becomes incorporated, its ecclesiastical, canon or church laws, rules or regulations may be subject to the **Corporations Act**. This means that if any ecclesiastical, canon or church law, rule or regulations conflicts with the **Corporations Act**, the organization, once incorporated, must comply with the **Corporations Act** and will no longer be able to use that law, rule or regulation in administering its affairs.¹⁰

It's simply saying that state law (including issues of homosexuality – which is a very hot topic up in Canada) automatically trumps Biblical law when a church chooses to incorporate. Our own denomination says the same thing (thankfully not on critical issues like homosexuality). It gives what it considers to be a church law on voting and then declares that if the state says otherwise we cannot follow that church law, but “must act in accord with applicable civil laws.”¹¹ Thankfully, our denomination (the PCA) permits local congregations to remain unincorporated and says that if we remain unincorporated, none of the corporate provisions of the BCO apply to us. And there are quite a few unincorporated churches in the PCA. But I mention this because it does give you an indication of the dangers involved in getting incorporated, and is one of many issues in which our denomination needs reform.

Getting incorporated places the church directly under the jurisdiction of the state, and makes it a state church. Several court cases could be cited, but let me give you the *Matthews versus Adams* case of 1988. The court said:

Appellants appeal on the basis that the circuit court had no authority over them because they are a recognized religious organization, a church. On first reflection they appeared to be correct but upon a closer study of the complaint and the judgment we are of the opinion that this is not an improper interference by the government into a church, or ecclesiastical matter. [And here comes the reason: listen to this closely. The court said] When the members of the church decided to incorporate their body under the laws of the state of Florida they

¹⁰<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/charities.asp>

¹¹ See Morton Smith's comments on BCO 25-1.

submitted themselves to the jurisdiction of the state court in all matters of a corporate nature...

But if you examine what are matters of a corporate nature, you soon discover that it covers just about everything. What doctrines you believe are not corporate matters, but much of church practice is. We are talking about jurisdiction here. Does the state have jurisdiction over any aspect of church government? And we say, “No.” And the founding fathers of America to a man, whether orthodox Christians or Deists would have all said, “No. The state government does not have jurisdiction over church government.” They are side-by-side separate governments.

Let me read you a little dialogue that went on between Everett Siliven and the judge who was trying his case here in Nebraska. And I am getting this from Michael Gilstrap’s essay in *Christianity and Civilization vol 3*.¹²

At one point the judge leaned over his bench and remarked to Rev. Sileven, “I don’t understand why you won’t submit your school to licensure. Don’t you realize that *everything* in your church is licensed from the building to the hymbooks?”

Rev. Sileven replied, “What do you mean?”

The judge answered, “Isn’t the Faith Baptist Church incorporated?”

“Well, yes...” Sileven answered.

“As a corporation,” said the judge, “every possession of Faith Baptist Church is licensed by the state of Nebraska. We control it all, and that is the reason we can require you to submit your school to licensure!”

If you think this is just an odd tyrannical judge, I would encourage you to read the book, *In Caesar’s Grip*, by Peter Kershaw, where numerous cases are studied, where the law itself is studied, the history of incorporation going back to the Romans, and why incorporation was illegal in most states of the union until the last century. I think it is still illegal in Virginia (even though a Baptist church there sued the government to try to gain the right to be incorporated – which is bizarre).

In the early church Christians were prepared to die rather than affirm Caesar’s lordship over the church and be licensed by the state. As far as themselves as individuals, they were willing to declare that Caesar was lord, but not lord over their faith and religion. And actually, there were a number of Jewish synagogues that would rather die than to do so because they saw it as a jurisdictional issue. One law textbook said,

¹² Christianity and Civilization, vol 3, pp . 272-273.

"A corporation derives its existence and all of its powers from the State and, therefore, has only such powers as the State has conferred upon it."¹³

This has always been true of corporations going all the way back to the Romans. Part of the fundamentals of this church is that we will never get licensed or incorporated by the state because it violates numerous Scriptures. By the way, when Jesus said, **Render to Caesar the things that are Caesar's, and to God the things that are God's**" (Mark 12:17), He was rebuking the hypocrisy of the Jewish leaders on at least two levels, one of which was that they had already sold the farm by rendering to Rome authority over the synagogue system, and thus had no basis for complaint about Roman taxation. It was an amazing answer that Jesus gave. But I think in part it was a slap at incorporation and licensure.

So these accusers of Paul can suggest that Rome do something, but they have no rights that the state does not give. They are subject to the whims of the state's good will.

E. Though the synagogue as a corporation was protected, they were personally at risk since they were bringing this accusation at a time when Romans despised Jews

1. As evidenced in his mistreatment of the Jews at the court (v. 16)

And it looks at this stage like the Jews were not exactly experiencing the good will of the state in either Rome or Corinth. So even though there wasn't anything Gallio could do against them as a corporation, as individuals they were personally at risk. Verse 16 says, **And he drove them from the judgment seat.** As Simon Kistemaker words it, "...he had to rid his court of the Jews who refused to leave. Thus he had to order his lictors: 'Use your rods and clear the court.'"¹⁴

2. As evidenced by the Greek mistreatment of Sosthenes (v. 17a)

It was also evidenced in the Greek mistreatment of Sosthenes. Verse 17 says, **Then all the Greeks took Sosthenes, the ruler of the synagogue, and beat him before the judgment seat.** I think what is happening here is that when the crowd could see Gallio's distaste for the Jews, and that he is

¹³ Len Young Smith and G. Gale Roberson, *Smith and Roberson's Business Law*, West Publishing Company, 1966, page 796.

¹⁴ Simon Kistemaker, *New Testament Commentary, Acts*. (Grand Rapids: Baker, 1990), p. 660.

beating them (to clear the area), they took out their anti-Semitism against Sosthenes. It looks like this proconsul is not going to protect the Jews. Hey, we can have at it. And they do.

3. As evidenced by Gallio's refusal to protect Sosthenes (v. 17b)

The last sentence in verse 17 says, **But Gallio took no notice of these things.** Because the beating was in front of the judgment seat, Gallio had to have noticed in the sense of having seen it. But he did nothing. That's what it means. He took no notice to stop the beating.

4. The influence of Jews in the empire was resented.

And why did the Greeks beat Sosthenes? By this time there was a growing resentment throughout the empire against the Jews. They had gotten into many places of influence. They were very successful. That breeds envy and *resentiment*.¹⁵

5. The special favors that Jews had was resented. At this point Judaism still had more religious liberty than any other religion (except for the Roman cult).

a) They could have their own trials in any city

They had gotten favors that no other nation had, such as the right to try people in any city of the world as if they were back in Israel.

b) They could collect "taxes" for their temple from around the world.

The pagans didn't like the fact that the Jews were permitted to tax (from their perspective the tithe was a tax – to tax) their citizens from around the world.

¹⁵ Resentiment is defined as an attitude that "begins with perceived injury that may have a basis in fact, but more often is occasioned by envy for the possessions or the qualities possessed by another person. If the perception is not either sublimated or assuaged by the doing of some injury to the object of the feeling, the result is a persistent mental condition, stemming from the repression of emotions that are not acceptable when openly expressed. The result is hatred and the impulse to spite and to say things that detract from the other's worth... This phenomenon differs from mere envy or resentment because it is not content to suffer quietly but has a festering quality that seeks outlet in doing harm to its object." Herbert Schlossberg, *Idols for Destruction* (Nashville: Thomas Nelson, 1983), pp. 51-52.

c) They were exempt from military service

Unlike other countries, Jews were exempt from military service.

d) Unlike other nations, Israel was able to maintain its national status even among Jews scattered in other nations.

e) They were exempt from the official imperial cult

Unlike other countries who had to worship Roman gods as well as their own, the Jews were exempted completely from the official imperial cult. All of these favors to the Jews made other Gentiles jealous. So they took it out on Sosthenes. It's frustration being vented.

6. In 49 AD the emperor had temporarily kicked Jews out of Rome, (though their empire wide religio licita was still intact).

And as I've mentioned before, the emperor was so upset with the Jews that he expelled them all from Rome in 49 AD. They still had the religio licita, but it didn't take much for this whole scene to backfire horribly on the Jews and for Sosthenes, the new replacement-ruler of the synagogue, to receive a savage beating. God had promised that He would protect Paul, and this passage shows us how God did it. God controls the hearts of even bureaucrats and magistrates. He dulls the minds of prosecutors. We can pray that God would send a spirit of confusion to defense attorneys defending pornographers and open the hearts of judges who are hearing cases.

V. Application for Today

A. Put no confidence in princes (vv. 12-17)

Let me end with some further applications that we can make from this information. First, we can say that we should not put confidence in princes. We should not render to Caesar anything more than what Scripture has explicitly called us to render to him. Psalm 118:9 says, ***It is better to trust in the LORD than to put confidence in princes.*** This passage illustrates that princes will let you down. It is better to put your trust in the Lord than in IRS recognition. It is better to put your trust in the Lord than to receive Bush's handouts to so-called "faith-based" organizations. In the few years that I have pastured this church, I have twice been offered hundreds of thousands of dollars by the Federal Government. I was even asked why I had not applied for the money. I wrote to them that I considered such handouts to

be unconstitutional and immoral and would never take a dime of Federal money for the church. But unfortunately, many pastors have taken the money, and there are always strings attached. It is better to trust in the Lord than to put confidence in princes.

B. Be willing to worship contrary to the law (v. 13)

Second, if our country issues marshal law and starts taking away religious liberties unless we get a license, I hope you follow the example of the underground church in China rather than the TSPM church. Unfortunately, most Christians will do exactly what the majority of churches did in Germany under Hitler. They will quietly go along. They won't like it, but neither will they buck the law. But Paul's stance is a stance of faith rather than of comfort. His disobedience of Roman law was a faith issue. Verse 13 says, **This fellow persuades men to worship God contrary to the law.** It was contrary to the law. That becomes clear later on in Acts. Thankfully we still have much liberty in America to practice our Christianity as Paul did. But it is eroding.

C. Christians should be blameless of real crimes (v. 14)

A third application is that Christians should be blameless of real crimes. Verse 14 says, **If it were a matter of wrongdoing or wicked crimes, O Jews, there would be reason why I should bear with you.** We should never buck the government over any issue that they legitimately have. We must be law-abiding citizens who can't have anything but the Bible that they can throw against us.

D. The church should keep jurisdictions clearly in mind (v. 15)

A fourth application is that the church should keep jurisdictions clearly in mind. It is ironic that the words of verse 15 would come from the mouth of a Roman magistrate. In other cities Roman authorities took a different stance, but in verse 15 Gallio says, **“But if it is a question of words and names and your own law, look to it yourselves; for I do not want to be a judge of such matters.** Oh that all magistrates would take this enlightened perspective! Look to it yourselves! Though Rome did not have a doctrine of three separate jurisdictions, this is a verse that could certainly uphold such. Everything was under the Caesar in the Roman system. But in Christianity, everything is under God, and God has given limited jurisdictions to family, church and state as side-by-side governments. There are only three governments directly under God: family, church and state.

And the state may never take over the things that are under a family's jurisdiction, such as education, discipline, marriage, how many children we can have etc. That is none of the church's or the state's jurisdiction to intervene in. Likewise, the family and church may not take into its own power the jurisdiction of avenging with the sword. America was founded on this idea of delegated powers, separated powers, limited powers, and enumerated powers. The family retains to itself all powers not explicitly given to church or state by God. That is our church's position.

E. All three governments in America are in desperate need of reform: family, church and state.

But this means that all three governments in America are in desperate need of reform: family, church and state. Families have completely abdicated their responsibilities to educate their children by sending them to government schools. That strikes at the heart of freedom and it is destroying the next generation. But the church has abdicated its responsibility to teach the whole counsel of God because they are afraid that their tax-exempt status will get revoked if they preach on the wrong topics. Of course, the state and federal governments have become big bloated Bhuddas that are trying to take on everything and bring everyone onto the new slave plantation. Over 80% of the Federal government's budget is grossly unconstitutional. It is certainly grossly unbiblical. We are in desperate need of reform.

We need Federal magistrates who are willing to say (like Gallio) "Look to it yourselves" when states want disaster relief. It is none of the Federal Governments business. Educating children is none of the state's business. Setting minimum wage laws is none of the state's business. Setting up church corporations is none of the government's business. We need reform. I would write and congratulate our congress if they got lictors to drive all the special interests out of their building like Gallio did in verse 16. It would be a hallelujah day for me if they cut 80% of their projects. We are in need of reformers for all three essentials governments. Please don't vote pragmatically. We need reforms in congress, not compromisers.

F. Citizens must learn self-government and take the risks of liberty

Of course, we can't blame the state completely. The state grows because citizens have no self-government, and Christians beg the government to help them out. We are always asking for a nanny state. That is certainly true of the church.

Steve Nestor, IRS Senior Revenue Officer, not only wrote a glowing review of Peter Kershaw's book, and its accuracy, but he went on to marvel that any church would ever apply for licensing and incorporation. He said, I am not the only IRS employee who's wondered why churches go to the government and seek permission to be exempted from a tax they didn't owe to begin with, and to seek a tax-deductible status that they've always had anyway. Many of us have marveled at how church leaders want to be regulated and controlled by an agency of government that most Americans have prayed would just get out of their lives. Churches are in an amazingly unique position, but they don't seem to know or appreciate the implications of what it would mean to be free of government control.

Sad that the church of America has to be rebuked by an IRS agent who is looking out for their freedoms. Our church's attorney, who also worked in high levels of the IRS, said the same thing. He read Peter Kershaw's book and said that he agreed with it, and thought it was the height of stupidity for churches to apply for this special status. But Americans have developed a slave mentality, and I have seen pastors in this city ask the government to pay for their buildings, who receive federal money for their programs, and in other ways further enslave themselves. We must stop being like the generation of Israelites that wandered in the wilderness because they didn't have a godly perspective on liberty.

G. *No incorporation for the church*

The last application is obvious: we as a church should never get incorporated. I would sooner that we become an underground church than to get incorporated. The churches in China understand this issue. They know the controls that come with getting incorporated and licensed. So why do American Christians do it? I've asked this question of numerous pastors, and their only answer is that an attorney told them that they should.

Let us pray that we our country will not become another China. Pray for the liberty that Paul fought and suffered for. Pray for the liberty that America's founding fathers fought and suffered for. Let's stand fast in the liberty wherewith Christ has made us free. And let's be agents of reform in America. Amen.