

The Circumstances Under Which the Law of Tithing was Given

D&C 119; D&C 120; Malachi 3:7–12; 3 Nephi 24:8–12; Genesis 14; 28; D&C 59:13–16, 21

Lyndon Cook said:

“On 6 December 1837, seven months prior to the reception of section 119, Edward Partridge, John Corrill, and Isaac Morley were appointed as a committee to adopt a plan whereby revenue could be raised to defray Church expenses. Their report, given the following day, proposed a voluntary tithing program to assist the poor, compensate Church leaders for services while attending to Church business, and pay for other related Church expenses. The donation, which was to be based on assets, not income, considered widows not having assets over \$75 exempt, and it provided for a yearly inventory with the Church bishop. This voluntary contribution initiative apparently was never implemented, but it undoubtedly served as a prelude to section 119.”

—*RPJS*, 237–238

Prior to this time, the law of consecration had been the rule of Church contribution. However, as many Saints had difficulty fulfilling this law, the Lord instituted the law of tithing—the giving of one-tenth of all members' interest annually. This the Lord has given us in preparation and until we are again ready to live the law of consecration.

The Prophet Joseph Smith said:

“The three revelations [D&C 118–120] which I received January 12, 1838, the day I left Kirtland, were read in the public congregation at Far West; and the same day I inquired of the Lord, “O Lord! Show unto thy servant how much thou requirest of the properties of thy people for a tithing,” and received the following answer, which was also read in public:”

—*History of the Church*, 3:44



Joseph Fielding Smith said:

“July 8, 1833, the Prophet prayed to the Lord saying: ‘O Lord! Show unto thy servant how much thou requirest of the properties of thy people for a tithing,’ and he received a revelation known as Section 119. The Lord had given to the Church the law of consecration and had called upon the members, principally the official members, to enter into a covenant that could not be broken and to be everlasting in which they were to consecrate their properties and receive stewardships, for this is the law of the celestial kingdom. Many of those who entered into this solemn covenant broke it and by so doing brought upon their heads, and the heads of their brethren and sisters, dire punishment and persecution. This celestial law of necessity was thereupon withdrawn for the time, or until the time of the redemption of Zion. While suffering intensely because of their debts and lack of means to meet their obligations, Joseph Smith and Oliver Cowdery, November 29, 1834, in solemn prayer promised the Lord that they

would give one tenth of all that the Lord should give unto them, as an offering to be bestowed upon the poor; they also prayed that their children, and children’s children after them should obey this law. (D&C, 2:174–5). Now, however, it became necessary for the law to be given to the whole Church so the Prophet prayed for instruction. The answer [Section 119] they received in the revelation.”

—*Church History and Modern Revelation*, 3:119–120

Smith and Sjodahl said:

“The law of tithing, as now understood, had not been given to the Church previous to this Revelation. The term ‘tithing’ in the prayer quoted in the headlines, and in previous Revelations (64:23; 85:3; 97:11), is, therefore, synonymous with “free-will offering,” or “contribution” to the Church funds. The question presented in the petition to the Almighty was not how much a tenth part of the property of the people amounted to, but how much of that property He required for sacred purposes. The answer was this Revelation on the Law of Tithing.”

—*D&C Commentary*, 749



Tithing: The Sure Test of Faith

Malachi 3:7–12; 3 Nephi 24:8–12; Genesis 14; 28; D&C 59:13–16, 21; D&C 119; D&C 120



Joseph F. Smith said:

“By this principle [tithing] the loyalty of the people of this Church shall be put to the test. By this principle it shall be known who is for the kingdom of God and who is against it. By this principle it shall be seen whose hearts are set on doing the will of God and keeping his commandments, thereby sanctifying the land of Zion unto God, and who are opposed to this principle and have cut themselves off from the blessings of Zion. There is a great deal of importance connected with this principle, for by it it shall be known whether we are faithful or unfaithful. In this respect it is as essential as faith in God, as repentance of sin, as baptism for the remission of sin, or as the laying on of hands for the gift of the Holy Ghost. For if a man keep all the law save one point, and he offend in that, he is a transgressor of the law, and he is not entitled to the fullness of the blessings of the gospel of Jesus Christ. But when a man keeps all the law

that is revealed, according to his strength, his substance, and his ability, though what he does may be little, it is just as acceptable in the sight of God as if he were able to do a thousand times more.”

—*Gospel Doctrine*, 225

“The law of tithing is a test by which the people as individuals shall be proved. Any man who fails to observe this principle shall be known as a man who is indifferent to the welfare of Zion, who neglects his duty as a member of the Church and who does nothing toward the accomplishment of the temporal advancement of the kingdom of God. He contributes nothing, either, toward spreading the gospel to the nations of the earth, and he neglects to do that which would entitle him to receive the blessings and ordinances of the gospel.”

—*Gospel Doctrine*, 226

“My mother was a widow, with a large family to provide for. One spring when we opened our potato pits she had her boys get a load of the best potatoes, and she took them to the tithing office; potatoes were scarce that season . . . When we drove up to the steps of the tithing office, ready to unload the potatoes, one of the clerks came out and said to my mother, ‘Widow Smith, it’s a shame that you should have to pay tithing.’ . . . He chided my mother for paying her tithing, called her anything but wise or prudent. . . . My mother turned upon him and said: ‘William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing, I should expect the Lord to withhold His blessings from me. I pay my tithing, not only because it is a law of God, but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper and to be able to provide for my family.’”

—*Conference Report*, Apr. 1900, 48

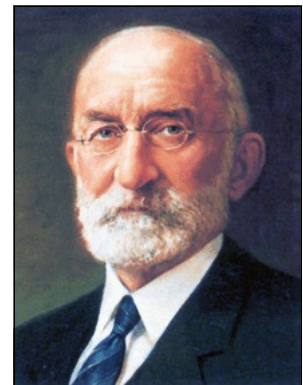
Heber J. Grant said:

“The Lord, you know, does not send collectors around once a month to collect bills; He does not send us our account once a month; we are trusted by the Lord; we are agents; we have our free will.”

—*Improvement Era*, January 1941, 9

“The payment of our tithing in the season thereof when we get our income makes it come easy. I find that those who pay tithing every month have very much less difficulty in paying it than those who postpone payment to the end of the year.”

—*Gospel Doctrine*, 9



Tithing: The Sure Test of Faith

Malachi 3:7–12; 3 Nephi 24:8–12; Genesis 14; 28; D&C 59:13–16, 21; D&C 119; D&C 120

Howard W. Hunter said:

[Speaking of the question `will a man rob God?'] "I picture . . . in my mind . . . a masked burglar, sneaking about under the cover of darkness, taking that which was not his. To represent the theory of embezzlement I thought of a non-tithe payer. The Lord's share came into his hands lawfully, but he misappropriated it to his own use. This seems to be the accusation . . . "

—*Conference Report, Apr. 1964, 34*



Ezra Taft Benson said:

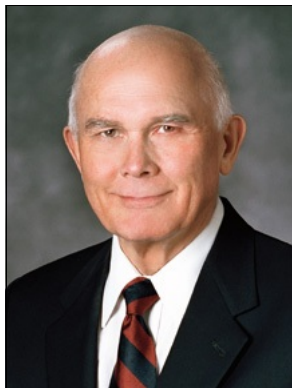
"Tithing is not a donation. It is not optional for members. It is a commandment from God, with great blessings and promises given to those who obey. The Lord's promises to those who faithfully comply with this commandment are that spiritual and temporal blessings will be poured out on them; bounteous harvest (that is, hunger will not stalk the door of that home); and a blessing to an entire nation."

—*Teachings of Ezra Taft Benson, 470–474*

Harold B. Lee said:

"The promise following obedience to . . . [tithing] is that the windows of heaven would be open and blessings would be poured out that we would hardly be able to contain. The opening of the windows of heaven, of course, means revelations from God to him who is willing thus to sacrifice."

—*Ensign, November 1971, 16*



Dallin H. Oaks said:

"During World War II, my widowed mother supported her three young children on a schoolteacher's salary that was meager. When I became conscious that we went without some desirable things because we didn't have enough money, I asked my mother why she paid so much of her salary as tithing. I have never forgotten her explanation: `Dallin, there might be some people who can get along without paying tithing, but we can't. The Lord has chosen to take your father and leave me to raise you children. I cannot do that without the blessings of the Lord, and I obtain those blessings by paying an honest tithing. When I pay my tithing, I have the Lord's promise that he will bless us, and we must have those blessings if we are to get along. . . ."

"During the Great Depression, . . . some of our bishops observed that members who paid their tithing were able to support their families more effectively than those who did not. The tithe payers tended to keep their employment, enjoy good health, and be free from the most devastating effects of economic and

spiritual depression (Church News, Dec. 1961, 16). Countless tithe-paying Latter-day Saints can testify to similar blessings today. . . .Some people say, 'I can't afford to pay tithing.' Those who place their faith in the Lord's promises say, 'I can't afford not to pay tithing.'"

"Tithing is a commandment with a promise. . . .The promised blessings are temporal and spiritual. . . .(3 Ne. 24:10–12; Mal. 3:10–12). I believe these are promises to the nations in which we reside. When the people of God withheld their tithes and offerings, Malachi condemned 'this whole nation' (Mal. 3:9). Similarly, I believe that when many citizens of a nation are faithful in the payment of tithes, they summon the blessings of heaven upon their entire nation. The Bible teaches that 'righteousness exalteth a nation' (Prov. 14:34), and 'a little leaven leaveneth the whole lump' (Gal. 5:9; see Matt. 13:33). The payment of tithing also brings the individual tithe payer unique spiritual blessings. Tithe paying is evidence that we accept the law of sacrifice. It also prepares us for the law of consecration and the other higher laws of the celestial kingdom."

—*Ensign*, May 1994, 33–34



Gordon B. Hinckley said:

"The Lord has promised that he will rebuke the devourer for our sakes May not that rebuke of the devourer apply to various of our personal efforts and concerns? There is the great blessing of wisdom, of knowledge, even hidden treasures of knowledge. We are promised that ours shall be a delightful land if we will walk in obedience to this law. I can interpret the word 'land' as people, that those who walk in obedience shall be a delightful people. What a marvelous condition to be a delightful people whom others would describe as blessed!"

—*Ensign*, May 1982, 40