

told that a certain person worth his thousands of dollars paid one dollar and fifty cents; perhaps in order to be able to say at the end of the year that he paid tithing. Now, this kind of compromise with one's conscience is not the thing for Saints—hypocrites may indulge in it.

Will you engage with me a few minutes, and consider the subject of tithing as the Lord has given it to us, and see if we can get to understand it, see if, peradventure, there is something in it worthy to be sought after. Does he give us a requirement that is not fraught with blessing and consolation to us. Not at all. Every requirement lived up to brings consolation and blessing. If I can have the liberty of the spirit to dwell on this subject, I would like us to look at it, and see if there is not something in it which we have not found out and which is both desirable and profitable.

I will read from the Doctrine and Covenants a short but very comprehensive Revelation upon this subject; but before doing so let me say that wherever tithing is spoken about, the word offerings is frequently connected with it. For instance, the Lord by His prophet Malachi, charged Israel with having robbed him of His tithes and offerings. These are words which although not strictly synonymous, are so nearly alike that they are frequently used together, and sometimes one for the other. But as used in the ancient scriptures tithes are not offerings, and offerings are not tithes. It should be kept in mind that this Church was organized more than eight years before the Lord gave to his people in this great and last dispensation a law on the subject of tithing. Let this be borne in mind as we proceed. The beginning of this work was founded in offerings

and in consecrations, by the people giving themselves and all they possessed to the work of God when they embraced it. In the building of the Temple at Kirtland, the law of tithing was not known, but every man went to work on that House after the manner of bees returning to their hive, and each bringing in the necessary material to enable them to carry on the work.

When the first Bishop, Edward Partridge, was appointed to the high position of Bishop of the Church in Zion, his duty, as given by revelation, was not to deal with tithing. Indeed tithing was not even mentioned in the whole revelation, but he was required to receive the consecrations of the Saints, and to set off to them their inheritances. No revelation had yet been given upon the subject of tithing. When the Saints had gone up from Kirtland to Jackson County in Missouri, and had been driven to Clay County, and from Clay to Caldwell County, and when Brothers Joseph and Hyrum, David and Oliver, and the leading authorities of the priesthood at that time were congregated in Far West, the then gathering place of Israel, and where a Temple was appointed to be built, it was on the 8th of July, 1838, that the Lord gave for the first time to this people, through the Prophet Joseph Smith the law on the subject of tithing, and we should understand this in order to approach the subject in a correct and proper manner.

Up to this time you will recollect that the Saints had gone to Missouri to receive inheritances according to the order of stewardships, consecrating all they had to the Bishop in Zion; and in turn he delivered to every man his stewardship and gave to him a written deed and covenant, in the name of the Lord, and in the