

Correspondence.

Tithing.

SALT LAKE CITY,
January 24th, 1874.

Editor Deseret News:

SIR:—What is Tithing? Tithing, in one sense, may be said to be to the Church and Kingdom of God what taxation is to the kingdoms and governments of the earth generally—a source of revenue by which they are sustained financially. But tithing, as revealed to the Latter-Day Saints, is the same as has always existed with the people of God when they have kept his whole law; in other words, it is the law of the Gospel or Kingdom, has for its object a far higher aim than merely the raising of revenue with which to pay the current expenses of government; and when this law is faithfully and honestly kept the great and important results promised in the word of God will accrue to the keeper, both here and hereafter.

But before we proceed further, let us carefully examine the law itself. The Book of Doctrine and Covenants, page 430, section 107, paragraph 1, reads:—"Verily, thus saith the Lord, I require all their surplus property to be put into the hands of the Bishop of my Church of Zion, for the building of mine house and for the laying the foundation of Zion; and for the Priesthood, and for the debts of the Presidency of my Church; and this shall be the beginning of the tithing of my people. And after that, those who have been thus tithed shall pay one tenth of all their interest annually, and this shall be a standing law unto them for ever, for my Holy Priesthood, saith the Lord." This law applies to all the stakes of Zion, as is set forth in the next paragraph of the same section. The word "surplus," I construe to mean one tenth of all the property—money or other things of value—possessed by the person or people to whom this law is given, and that in kind as nearly as possible, then one tenth of all their interest annually. In this connection the word interest is sometimes construed by different persons to mean income, or increase, but all of these terms when applied as above, are nearly synonymous, hence we find that tithing is simply one tenth of what a person possesses when he comes to Zion, then one tenth of what he produces annually, or in other words one tenth of his time or the avails thereof, together with one tenth of the increase on the nine tenths retained as a stewardship in the start, and so on from year to year. This is plain, simple and easy to be understood if a person is honest and desires to understand. But this is a law of God, and we are informed in the Scriptures that "no man can understand the things of God but by the Spirit of God," hence, by the spirit of man, naturally of the world, it cannot be understood in its true sense, though by man possessing the spirit by which the law was given it is easy and plain.

In the course of my experience for several years past in the practical working of the law of tithing, I have met many persons who endeavored to drag in the thousand and one circumstances under which individuals may happen to be laboring, as though they, in some way, modified or affected the intent of the law itself. As for instance, a man may sow, and not reap, in consequence of drouth or insects. Is he tithable for the time occupied in putting in his crop? Of course not, it being an act of Providence over which he had no control. But suppose he should idle away his time during a like period, and make nothing, would he be tithable? Yes, one tenth of the time he so idled away must be paid in honest labor, or he does not keep the law. Another man says, "I worked all the year and just came out even, supporting my family, and consequently I have nothing to pay." But my dear friend, the law of tithing requires you to pay one tenth of your time or its equivalent, as you pass along through the year, and your current expenses must come out of the nine-tenths; and if that is insufficient for the comfortable maintenance of your family you are entitled to call on the Bishop or Lord's storehouse keeper for the balance; else the law of tithing is not honored in your case. Says another man, "I have been merchandising this year. I started with \$1,000 capital, and I have made \$2,000, so that I have now

\$3,000, after paying all expenses, including that of my family, which family expenses I estimate at \$500, consequently I want to pay tithing on \$1,500, which will be \$150." "But," says the Bishop, "inasmuch as the Lord did not say anything about paying a portion of your family expenses out of the one tenth which should go into his storehouse your tithing will be \$50 more, making \$200 instead of \$150 to go into the Lord's storehouse for the purposes above mentioned." I might write sheet after sheet in enumerating the various ways in which people endeavor to understand, or rather to misunderstand a law, when failing to come quite up to its requirements. But all these shortcomings have nothing to do with the law itself, and when brought in as an argument to justify one's self in not keeping the law, simply serve to confuse the mind and blunt the understanding of the person seeking to satisfy himself in keeping a part instead of the whole law.

The following extract from the *Family Herald*, entitled, "Taxes and Tithes," which may be found in the fourteenth Vol. of the *Mil-lennial Star*, page 332, will illustrate my views on the subject, from a financial stand point:

The ancient system of taxation was merely the simple tithe. Both Greeks and Romans paid tithes; the ancient Babylonians paid tithes. They are mentioned even in the Book of Genesis as being paid by the Patriarch Abraham to the King-Priest of Jerusalem; and in fact they were the most ancient mode of levying tribute. When the Israelites desired a king, in order that they might be like other nations, they were told by Samuel that they must then pay tithes to their king—"He will take the tenth of your seed and of your vineyards, and he will take the tenth of your sheep." But they were content to do this; and well they might, for in so doing they would pay no more taxes, in proportion to income, than are now paid by the people of England over and above the tithes of the church. Had we a power in this country equal to the task of collecting a tithe, we should all be gainers by it—not in money alone, the most paltry of all political considerations, in reality, although generally regarded as the all important, but in morality and intelligence, for we should put an end for ever to all that rabble agitation and hustings oratory which profane the character of our constitution, and arise exclusively out of the modern system of indirect taxation, or taxes on the articles of trade and commerce.

The Israelites were required merely to bring or send their tithes into the Lord's treasury. It was made an act of conscience with them; but they did not obey this commandment any more than the rest, and they suffered for their disobedience; and all nations have suffered in a similar manner, for the Governments, finding that conscience was too weak to make an equitable division of income into ten parts, and surrender one, were compelled to resort to other means of enforcing those payments which were indispensable for their own existence; and thus originated all that petty interference with commercial transactions which constitutes a species of financial inquisition, and the main source of all public revenue in modern civilization.

Men thus punish themselves by their unconscientious habits. Inquisitorial taxation results entirely from want of confidence in the honesty of the people. Were a man's word in all such transactions to be relied upon, taxation might be abandoned at once throughout all Christendom, and governments feel stronger, and every man happier and even richer for the change, those only accepted who are the agents of the system, and to whom corruption may be said to be an inheritance. "Take the case of a laborer who earns twelve shillings a week," says Mr. Alison, in a pamphlet on Universal Free Trade; "at present he pays fully one shilling and sixpence a week of taxes in purchase of tea, sugar, beer, spirits, tobacco," &c.; but supposing, as Mr. Alison proposes, the revenue were raised on the old principle, far less than a tithe would suffice to raise the full amount of the present national income, and one shilling a week out of this laborer's twelve would be all that was requisite. He would then have tea and sugar, beer and tobacco, and everything else, at their nat-

ural price, without a farthing of impost laid upon them by Custom or Excise. Instead of a tithe, or ten per cent., Mr. Alison calculates that eight per cent. is at present sufficient, and this would yearly diminish with the increase of population and the national income.

What an immense amount of roguery, and low intrigue, and cunning this would destroy in one day! How freely and purely all men would then breathe! It would be like a restoration of health to an infected atmosphere. And what a splendid change would come over the spirit of politics, which seems now to have descended to the area, the kitchen of political economy, and consists of nothing but statistical strife about financial affairs.

A government ought never to be straightened. Ours always is. Its allowance is doled out like the allowance of an Abigail wife by a Nabal of an husband. Every item of the bill is surrendered with a grudge; and so habituated has the Government become to this treatment, that it plays the niggard to please the Nabal, and gets anything but thanks for the economy it pursues. Thus the Caffre war, which costs the country more than the throne per annum, is said to be prolonged by the parsimonious supply of the means of concluding it.

Hence it follows that our Government does so little for the nation. It has nothing to spare; it never had. It lives itself by niggling and haggling, by gathering pence and halpence in beer-shops, and grocers' shops, and watching the people as they provide themselves at market with necessities and luxuries, and seizing a portion of the price that they pay; and such a life, by no means chivalrous, honorable, or exalted, is not calculated to generate feelings or to cultivate principles of an elevated nature. A statesman's lore consists of statistics of soap and candles, grease and tallow, beans and bacon, butter and cheese, tea and sugar, coffee and cocoa, and the art of screwing the largest amount out of the prices of each; and when he knows this better than any other man, he is the greatest man of the age, and fit to be a First Lord of the Treasury or Chancellor of the Exchequer, to carry the bag either in the Lords or the Commons. The church makes Peter the greatest of the twelve, but he who carries the bag is the man for the State.

All this results from the system of taxation, and must ever be the result of it. Taxation must be dignified to produce dignified results. The tree will even be known by its fruit—and a bad tree will never produce a fruit that is good. But how can the system be changed? How could a tithe be collected from the people without inquisitorial interference with their private affairs, even more offensive and prejudicial to morals than the worst that characterises the present system? That we cannot say. We are not prepared to recommend the change to any Government. We are merely treating of the principle. We believe that the conscience of the people is not sufficiently healthy for a system of direct taxation, which could never produce its best fruit unless it were voluntarily paid with the most scrupulous precision. There are thousands that would pay it thus, perhaps millions; but there are many that would not pay it, and these many would rob and corrupt all the rest—a little leaven leavens the whole lump. The present system is by far the best system for dishonest people, for it compels them to pay voluntarily; and this is just what conscience itself would do if they had a conscience. There is only this difference, that conscience would be cheaper than no conscience, and instead of paying five shillings or five pounds a-week for taxes, a man might very easily, if led by conscience, be acquitted for three. Men have always paid very dearly for the gratification of their passions. Nothing is more expensive than vice.

With conscience, and prudence and industry, and all the virtues, what could not be done? These give us no trouble. It is immorality of principle or conduct that is at the root of almost every social or political evil; and therefore to the cure of this, rather than to mere financial manoeuvres, must we look for any reform that will give satisfaction. Financial reforms may do a little good, for there is evil to be removed from every department of society, but the master evil is to be found in the conscience; and if that cannot be reached, the culprit cannot be apprehended. He will

evade your laws—he will sneak through them, or ride rough-shod over them—but he will not obey them, except when he finds himself absolutely compelled or induced to do so from interested motives.

In proportion as men become honest, conscientious, and prudent, they will return to the ancient simplicity of the system of taxation, and devote a portion of their private income to public purposes, devote it as a thing sacred, and not to be touched upon any consideration whatever; superstition does more than this already, and it is a shame to think that superstition can do more than religion. There is scarcely a housewife in England, unless she be affected by some sectarian prejudices, who will not make a sacrifice in order to procure either cross buns on Good Friday, pan cakes on Shrove Tuesday, or salt fish on Ash Wednesday; and we have heard them say that they would rather go without dinner for a week than want such things. A feeling has only to become universalised with one generation, and be backed by a deep and solemn impression of its sacredness and importance, to be preserved by posterity for ever, so long as it does not prove itself repugnant to common sense or to social interests. But if it should happen to be compatible with these, and sanctified, moreover, by the sacred obligation of duty, there is no limitation to the amount of its power or the length of its duration. And when we consider that the system of direct taxation would put an end for ever to all customs and excise, and to all that political financial agitation which demoralises the public mind, and makes what is called, by way of eminence, public intelligence, to consist of nothing but a knowledge of statistical gossip, whilst real knowledge of a moral and enduring character is altogether unknown, the gain that society would make by such a change, could we only find out the moral means to accomplish it, would constitute the first great moral revolution; for as yet a moral revolution has not been accomplished in human society.

It is always melancholy to see the energies of a great nation spent upon the mere finance of government, for finance is a subject which belongs rather to private business, and is out of its proper sphere when it becomes a national affair. Considering that so much work remains undone, and unattended to, relative to the moral and intellectual cultivation of the people, an object which ever ought to take the precedence of all other objects in the supreme legislature, we know no greater blessing that could be conferred on any nation than such a mode of raising a revenue as would silence for ever all financial legislation, or give it as subordinate a position as moral legislation has now. That this is possible we believe, though not perhaps now; and the idea has only to be fostered and cherished in the mind, talked of and viewed in all its aspects, treated with sunshine and shower, and protected as a valuable moral and intellectual plant, and it will grow up and attain maturity, and assert its own rights when it comes to its majority. There is now a manifest beginning of a tendency to encourage it, both in Parliament and out of it, and Mr. Alison's pamphlet, already alluded to, will, we hope, be instrumental in proving to many at least the financial economy, if not the immediate possibility, of the measure.

Mr. Allison, speaking of the results of taxation, asks "How can the system be changed?" and in answering the question he admits that he is not prepared to say, but merely to treat upon the principle; and finally he says, that in proportion as men become honest, conscientious and prudent, they will return to the ancient simplicity of the system of taxation, namely, tithing. He further says, "Could we only find out the moral means to accomplish it, it would constitute the first great moral revolution, for as yet a moral revolution has not been accomplished in human society."

To the Latter-day Saints the God of heaven, among other things, has intrusted this important revolution, this all-important trust. When we take into account, not only the refining and otherwise moral results to the human family generally, and especially to the keepers of the law of tithing, from the stand point which will follow the observance of the law of tithing as received, of the Latter-day

Saints, as one of the laws of the kingdom of God, which the Prophet Daniel predicted would be set up on the earth in the last days, it becomes to them all-important in connection with the duties of the kingdom. The Latter-day Saint does not live who can afford to be either careless or unconscientious in the matter of tithing, notwithstanding we are so situated as to be required to pay tithes to the church and taxes to the State.

A BISHOP.

NOTES FOR THE LADIES.

Seventy-four per cent. of the Michigan school teachers are women.

"No cards" is what a western gambler attached to his wedding notice.

"O, George, your sister is a nice girl, but she does dress her head up so." "Yes," said George; "but it is the fashion; there's nothing in it, you know."

To dance all night is "so nice!" the young ladies assure us. To have danced all night is not "so nice," we judge from their looks next morning.

There are seven ladies on the staff of the *Chicago Balance*, a monthly paper, and their remarks only cover eight pages. It is wonderful how they keep their balance with so little scope for the expression of their feelings.

Daughter of the House (to a privileged old friend of the family)—"Dear Mr. Lupus, you don't seem to be enjoying yourself. I should so like to have you waltz this once with me." Privileged old friend—"My dear child. I don't dance; but, if it suits you, I wouldn't mind sitting here with my arm around your waist while the others are making themselves dizzy."

"Her Face Was Her Fortune," will soon be followed by "His Check Was What Made him."

A genteel appearing loafer addressed an insulting remark to a lady of Troy, N. Y. She had a pail of yeast in her hand, and answered his impertinence with a dash of the lively liquid, which covered him from head to foot. His friends now regard him as a rising young man.

The possible functions of an Oakland editor are multifarious and inscrutable. Yesterday morning, about one o'clock, a bright and exceedingly handsome little boy came panting into our room and reported that his mother was in personal difficulty. The town was shut up; everybody was a-bed, and he didn't know what to do. "Something had got to be done," he said. We assured him that the imminent crisis was no fault of ours; moreover, that we didn't know anything about such business, and directed him to Dr. Verhave, as being the nearest at hand. The Doctor had the rheumatics, and wouldn't get up with the necessary alacrity, and so we showed our excellent little friend where Dr. Holmes lives, who is reported to be "a very present help in time of trouble." We wish to the Lord our lady subscribers would recollect that the duties of an editor are limited to a certain extent.—*Oakland, Cal., Transcript.*

A new weekly paper, called the *Jim and Eliza Journal*, has been started in Mississippi. Jim and Eliza are the editor and wife.

Gough says that if the papers will let him alone, he'll make this his farewell tour, and from this very hour we shall let Gough vigorously alone.—*Mo. Republican.*

The Favorite Route East

Running from Omaha to Chicago, you will find the CHICAGO and NORTH-WESTERN RAILROAD. It is the oldest, shortest, quickest and best route. No changes of cars. All its passenger trains are run on express time. Emigrants are carried on express trains only. Pull man Palace Cars, Steel Rails, Air Brakes, Miller Platforms, no dust, speed, comfort and safety are assured. Ask for tickets via this route and take none other.

W. H. STENNETT,

Gen. Pass. Agent.

Tickets for sale at White & McCormick's Bank, Salt Lake City. w1 ly