

It’s been said there are two things in life you can count on... What are they?

**Death and Taxes**

Most of us have heard this saying throughout our lifetimes and I’ve even heard an **addition** to this saying...that says, “Yes, two things ARE certain about this life: Death and Taxes and as much tax as I’m paying, it feels like a funeral every April 15<sup>th</sup>! ☺

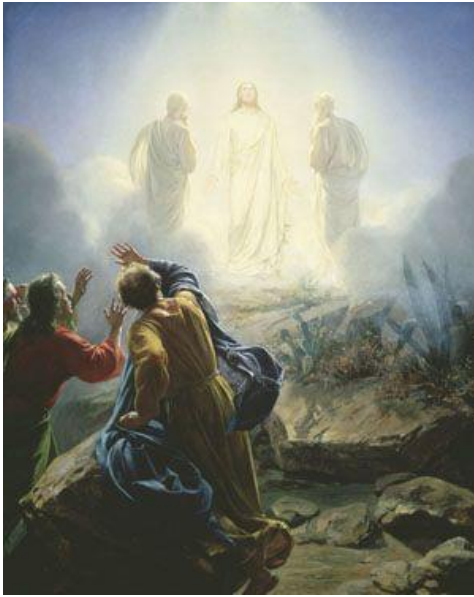
This morning, we’re going to talk about taxes and our responsibility as Christians and Citizens under the title of today’s message: **“Living as a Christian and a Responsible Citizen.”**

Now, as we begin this morning, let’s get up to speed regarding where we’ve been with Jesus in the 6 months leading up to His death on the cross. He has been in Caesarea Philippi...way up north...

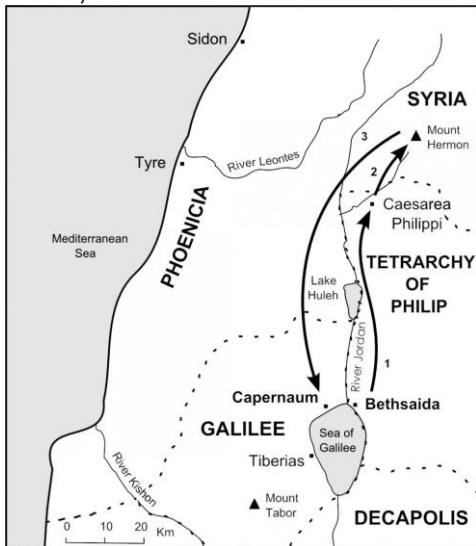
**See the top of the map...**



He’s been there preparing His disciples to take His message throughout the world after His death and resurrection and He needed private, concerted time to do this training. It was while He was there that He went up on a mountain (most likely Mt. Hermon)...see the pic...



...where He revealed His glory to Peter, James and John. From there, He comes down the mountain and heads back to Galilee. See the map...



He's actually now back in Capernaum and we'll see that in the Scripture, as we read this morning...

### **Matthew 17:22-27**

<sup>22</sup> As they were gathering in Galilee, Jesus said to them, "The Son of Man is about to be delivered into the hands of men, <sup>23</sup> and they will kill him, and he will be raised on the third day." And they were greatly distressed.

<sup>24</sup> When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, "Does your teacher not pay the tax?" <sup>25</sup> He said, "Yes." And when he came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?" <sup>26</sup> And when he said, "From others," Jesus said to him, "Then the sons are free. <sup>27</sup> However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for me and for yourself."

Now church family, this is truly a very simple account, it's not very complicated...but it is nonetheless a fantastic account with major implications for us as Christians and citizens of a

government that is getting more and more hostile to Christianity. After all, in Jesus' day, Rome was running the world and they were absolutely and totally pagan.

Jesus has come to Capernaum and it seems the Temple Tax collectors have been waiting for Him and His disciples to get back. They've been gone for several weeks as they've journeyed to Tyre and Sidon and Caesarea Philippi. So, they come and hit up Peter for what is called the "Two-Drachma Tax."

### Matthew 17:24

<sup>24</sup> When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, "Does your teacher not pay the tax?"

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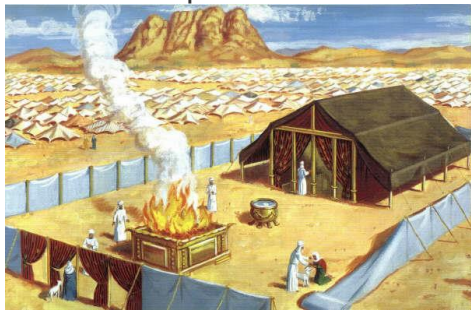
Now, we need to understand what this tax is. It was instituted a long time ago.

### Exodus 30:11-14

<sup>11</sup> The Lord said to Moses, <sup>12</sup> "When you take the census of the people of Israel, then each shall give a ransom for his life to the Lord when you number them, that there be no plague among them when you number them. <sup>13</sup> Each one who is numbered in the census shall give this: half a shekel according to the shekel of the sanctuary (the shekel is twenty gerahs), half a shekel as an offering to the Lord. <sup>14</sup> Everyone who is numbered in the census, from twenty years old and upward, shall give the Lord's offering.

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So, this tax was used for the maintenance and the upkeep of the Tent of Meeting or the Tabernacle. You will remember, this was during the time right after the Nation of Israel had left Egypt where they had been in bondage and the Lord had established that His presence would be found at the Mercy Seat of the Ark of the Covenant, which was housed in the Tabernacle. Here's an artist's depiction of how that looked...



So, in Jesus' day, of course they no longer used the Tabernacle,



but, instead had the elaborate Temple in Jerusalem to maintain and help with the upkeep of the Temple.

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And think about what we read a few minutes ago. Who paid the tax? All the apostles? No. Just Jesus and Peter, right? (Verse 27). Jesus said, pay the tax for you and for me. But, what about the rest of the apostles? Folks, this isn't rocket science. What did read in Exodus? How old did you have to be in order to pay the tax? **20 years of age, right?** Well, I read in Warren Wiersbe's

Commentary (an excellent Bible Commentator, one of my “go to” guys) that: “It’s not recorded how the others paid their tax.” Well, that’s right and I’ll tell you why I’m convinced that it was recorded, it’s because **the others didn’t pay the tax!**

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Rabbis in the first century didn’t call “men” in most instances to come learn of them and follow them. They called young men...most often...teenagers...young men and in this case under the age of 20. So, the depictions of the apostles being old men like here...



I believe are not historically accurate depictions. We know that Peter was the only Apostle who was married and they stayed at his home in Capernaum (which was home base). So, the rest of the Apostles were likely young men who were 17, 18, 19 years of age. So, isn’t it amazing that God changed the world with young people...what we would call Millennials today!

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Well, the Tax Collectors have been waiting...and they’ve hit up Peter and asked... “Is your guy going to pay the tax?” See verse 25...

### **Matthew 17:25**

<sup>25</sup> He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?”

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Notice Matthew (the former tax collector) says, “When he came into the house...” The house they were staying in was Peter’s house along the northern end of the Sea of Galilee. Archaeologists have dug up the foundations of this home... See the picture...



It was a large house and had a big courtyard area. (Peter was a very successful fisherman, it appears). In fact, for those of you who go with me to Israel (which is looking like November 5-14 of 2018), you’ll see this in Capernaum. (BTW...We’ll be having an information meeting after we get everyone back from vacations and school starts back.)

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So, the question has been asked: JESUS, DO WE PAY TAXES? Oh, in my flesh, how I wish that Jesus would have said, “No...we don’t have to pay taxes!” Well, actually, **He did say that...** Did you catch that? Watch the flow from verse 25 to 26...

### **Matthew 17:25-26**

<sup>25</sup> He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” <sup>26</sup> And when he said, “From others,” Jesus said to him, “Then the sons are free.”

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Praise Jesus! The “sons are free!” Jesus was saying...as my followers (as sons and daughters), we don’t have to pay taxes! You know, if I’d been Peter, I would have been doing backflips...you see, four times a year I send the Government checks for my taxes. I write a check to the IRS and to the NCDOR. Almost \$14,000 per year. So, when you see what I make, deduct \$14,000 from that. I just hate when the money is wasted or used to support and propagate anti-Biblical things...like Planned Parenthood and \$89,000 surgeries for military personnel who want to have a sex change on my dime. That’s what I struggle with!

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But, Jesus didn’t stop with the “Sons are free.” He added the word: **“HOWEVER”** in verse 27.

### **Matthew 17:27**

<sup>27</sup> However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for me and for yourself.”

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Oh, that “However,” if it hadn’t been for that, maybe we could have gotten out of paying taxes... ☺ But, TRULY, I’m okay with paying taxes for having good roads, policemen, libraries, parks. I don’t mind paying taxes for those things...it’s just the waste and tax-payer funded abortion and things like that...that drive me crazy.

You see, Jesus taught here that we’re part of His kingdom, as His children...as His followers. That’s why He said, “the King’s kids don’t pay taxes...you get the taxes from the people who are part of the King’s family...no...you get them from people who aren’t part of the King’s family.”

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HOWEVER, (got to love that word), Jesus said...so as not to give offense, “Peter, go catch a fish and pay our tax.” And so, Peter goes down to the Sea of Galilee, which he can see from his front door, and he caught a fish that had this in it’s mouth...



That’s a silver shekel, which was worth about four days’ wages. Folks, that’s a miracle. Whether God put the coin in the fish’s mouth or the fish

scooped it up from where someone had dropped it in the Sea of Galilee by accident...that's a miracle any way you slice it. Truly, Jesus showed He had the power and dominion over the earth...including the fish of the Sea.

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But, think about it...here's the King of Kings and Lord of Lord's and He's broke. He doesn't have a drachma to His name. But, He wasn't worried about it. And nor should we. If you and I seek first the Kingdom of God and His righteousness, what we need will be added to us. Jesus takes care of His own! It doesn't mean we won't have to fish (go work for it), but the lesson is...we'll be sustained.

So, that's the story...let's go home, right? No! Not yet! Because there are more lessons? To see these let's **turn to 1 Peter 2** and see what Peter taught through his writings about honoring the governing powers that are over us. And we'll see here what Peter said to do about a pagan government ruling over you.

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While you're turning, I'll tell you that a **companion passage** to what we'll be reading in 1 Peter is Romans, Chapter 13, a passage that Paul wrote to the Roman Christians, who were living in Rome under unbelievably severe persecution. Both these passages describe how Christians should live in relationship to the Government.

### **1 Peter 2:13-17**

<sup>13</sup>Be subject for the Lord's sake to every human institution, whether it be to the emperor as supreme, <sup>14</sup>or to governors as sent by him to punish those who do evil and to praise those who do good. <sup>15</sup>For this is the will of God, that by doing good you should put to silence the ignorance of foolish people. <sup>16</sup>Live as people who are free, not using your freedom as a cover-up for evil, but living as servants of God. <sup>17</sup>Honor everyone. Love the brotherhood. Fear God. Honor the emperor.

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"Honor the Emperor." Do you know who that was? Nero! One of the most twisted, sick, pagan, disgusting human beings that's ever lived. He was a despicable combination of Hitler and Osama Bin Laden and Saddam Hussein. And yet, Peter, under the inspiration of the Holy Spirit was inspired to write to the Christians dispersed in Asia Minor because of the persecution of Nero... "Honor the Emperor." He didn't say that you had to like him...but, to "honor him."

Yet, we've got people in our nation today who refuse to honor the president and I'm not going to get into all of that other than to remind us of what the Scripture says: Honor the Emperor. That means to show proper respect for the office, whether you like him or not. That's our responsibility as Christians. Honestly, I did this as best I could for 8 years and I never once said, "Barack Obama is not my President," even though I disagreed with almost everything the man did. I still respected the office.

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You know, this would have been a good July 4<sup>th</sup> message, (just three weeks ago), because we're talking about our responsibility as citizens to pay taxes. You see, I'm convinced as Peter penned the words in 1 Peter 2, he remembered this event with Jesus and the tax collectors and the fish AND Jesus' directions: "**So as not to offend**...go and pay the tax." After all, wouldn't Jesus also say, on another occasion: "Render unto Caesar, that which is Caesar's."

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Speaking of our citizenship, I want to show you something I was reading in *The Journal-Patriot* (our local newspaper) last week to help remind us about the founding of this nation and the principles of government of this nation was founded upon. Take a look...



It says: **“The following news items were taken from the Thursday, July 11, 1946 issue of *The Journal-Patriot*.”** Folks, that was 71 years ago. And I want you to see what the Minister of the First United Methodist Church of N. Wilkesboro said, when the JP recorded that the minister **“reviewed the founding of this nation 170 yrs. ago.”**



Minister Combs went on to say, that we were **“founded on the basic principles of freedom, equality and religion”**...and commenting on this subject, he said it was **“appropriate that we look backward to ascertain whether or not we have strayed from the principles which have been responsible for the success of the nation.”** What principles? Buddhist principles, Hindu principles? Atheist principles? LGBTQ principles? No! Christian principles!

Listen, without question, the underlying tenets of our Constitution and the Declaration of Independence have underpinnings that point to Christianity. Minister Combs said those words 71 years ago! Oh, what if he were alive today? Would he have to wonder if we’ve “strayed from our founding principles??” Ugh!

You see, Pastor Combs never mentioned in his remarks to the Lions Club in July of 1946 the lie of the **“separation of church and state.”** Why? Because the Supreme Court under Chief Justice Earl Warren (*who erroneously coined that phrase*) had yet to make that declaration the law of the land.

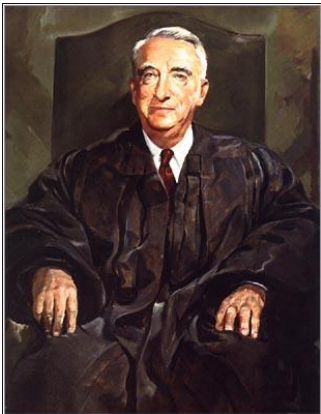
That wouldn't happen for another decade. Yet, Warren (pictured, seated in the middle) and his court...



...took a simple phrase in a letter that Thomas Jefferson wrote to a group of Baptists in Danbury, CT, in 1802...**(remember...that's not even in our Constitution)**; and yet, Warren's Supreme Court used that phrase totally out of context and outlawed prayer and Bible reading in our schools in 1962 and 1963. And look at what we've got today!!

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Listen, PARTICULARLY our young people, don't you be misguided by teachers who have come out of the liberal universities and tell you that the founders of this nation were Deists or unbelievers. That's a lie! Because the Supreme Court Chief Justice prior to Earl Warren was this man:



That's Chief Justice, **Frederick Moore Vinson**, and he said this in 1952:

**“To separate religious instruction from public education would violate all of history, law and precedent.”** Chief Justice of the Supreme Court, Frederick Moore Vinson (1946-1953)

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Church, in case you didn't know, or you've had your head in the sand, **by and large**, our young people are not being taught the truth about our nation's history. In so many ways they are being taught a revisionist's history to fit the progressive, liberal agenda of the academic elite who are driving the nation's teacher's unions and the printing companies of our children's textbooks. They are trying to wipe away all vestiges of Christianity from our history and our minds.

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Let me show you where we're headed with this kind of thinking. It's another quote from one of nation's founders... This one from **William Penn**, the founder of the State of PA, said this:

**“Those people who will not be governed by God will be ruled by tyrants.”** William Penn

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Listen carefully, built into Democracy and to this great Republic are the potential seeds of its dissolution and eventual crumbling. Why? Because men and women can vote to themselves things out of the public treasury, which ultimately will destroy themselves economically. Folks, that's the



mindset of men like Bernie Sanders, and when no one works and only receives handouts, a society crumbles.

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You see, as Christians and citizens of this great country, NEVER, EVER FORGET that a government cannot infuse morality on an immoral people. The sad truth is: If we don't like the people running the government, we have no one to blame but ourselves...because we've electing people just like us. In many cases over the last 50 years, we've elected people who don't know God and aren't committed to Him, therefore, we shouldn't be surprised at what we have today!

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No...Peter didn't tell the people in 1 Peter to go and try to overthrow the government of Rome and Jesus didn't tell Peter NOT to pay the tax. Jesus said, "So as not to offend, pay the tax." So, Jesus paid the tax and by doing so, He showed proper respect to one of the most pagan regimes in the history of mankind, Rome!

Now, does that mean we always obey and submit to the government? Nope! All you have to do is read Acts chapter 4 and 5 and see where Peter and John refused to obey the Sanhedrin when they were told to stop preaching about Jesus. Listen, when the ruling authorities make us pick between the Word of God and the Law of the land, no matter what that is...as Christians, we are free and should choose the Word of God over the law of the land.

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You see, Church family, the real fight in America **going forward** is going to be for religious liberty and that will be fought out at the Supreme Court level and it's going to come down to whether or not the First Amendment is really true. What is the first amendment?

**“Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof.”** First Amendment to the United States Constitution

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Oh, will we continue to have the freedom in this nation to live our lives and exercise our Christianity in here and OUT THERE? What will they be writing in the Journal-Patriot 71 years from now? We'll see. My fear is the dye has been cast into the wool. And while we may have been given a bit of a reprieve with our last election, eventually, I'm afraid the progressive, liberal train will continue to thunder down the track of our society, and will ultimately plow through and strip away anything Christian or godly in our nation.

**Oh, I pray that I'm wrong and that there could be a revival** in this nation! But you see, when you take Jesus out of the center of the culture, (as we've done over the last 50 years), this is the culture you get. We are sadly moving toward a "Rome-like" culture and one day I'm afraid Christians could be making fish symbols on the ground again!

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So, parents...let me ask you...are you training your children for a kind of nation that doesn't value the things of God? Are you teaching the principles of Scripture and teaching your kids to have a backbone of steel? So many today, are so uncommitted to taking the time to spiritually train our children and teach the Word of God in our homes.

Yet, honestly, I'm truly amazed at how few Christians in America have an appetite for the Word of God any more. Barna Research and Lifeway Research tell us that SS attendance is down almost 50% in the last 20 years in our Southern Baptist Churches...and it's happening here too. Why? Because we don't have the commitment or the dedication for the Word of God like we used to. We've gotten comfortable and apathetic! Oh, examine your heart today, would you?

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I left you in **1 Peter, chapter 2** and we'll conclude there. **Look down at verse 11**. Peter said to those persecuted, first century Christians, under Nero's reign of tyranny...

### **1 Peter 2:11-12**

<sup>11</sup> Beloved, I urge you as sojourners and exiles to abstain from the passions of the flesh, which wage war against your soul. <sup>12</sup> Keep your conduct among the Gentiles honorable, so that when they speak against you as evildoers, they may see your good deeds and glorify God on the day of visitation.

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What is a sojourner, an exile? Well, that's us. It's Christians living in a pagan world, realizing that this is not our home. We are simply pilgrims passing through. Remember, Jesus said to Peter, "The Sons are Free." And we are! For now we're here...on this pagan earth...but, one day we will go to our eternal home in heaven. **But, until then**, we pay our taxes, we submit to the governing authorities until they tell us to go against the Bible and then we'll have to pick. Will we choose Jesus or will we choose our comfort, our safety, our pleasure, our jobs, over Jesus. The first century Christians knew all about this kind of choice.

Church, did you know that you and I are picking today. Right now. How? By how we live... Are you honoring Jesus by how you live? Is your conduct honorable among the pagans...can they see your good deeds? Can people see a difference in you from the pagan world? You see, part of living in this pagan world is to honor the true King of Kings and to "pay the tax" to Him. What's the tax that we owe to Jesus? Our very lives!

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Yes, it's been said that there are two things you can count on in this life: **Death and Taxes**. Well, I'll add a third... You can count on the fact that every human being who has ever lived will stand before Jesus Christ one day, the Righteous Judge (the lost sinner and saved saint) and each and every individual (the lost person and the Christian) will ultimately bow before Jesus and confess to the only true King of Kings that He is Lord!

I pray you will bow your knee on this earth, while you have this chance, so that you might gain heaven, versus bowing your knee at the Judgment and thereby, indicting yourself to an eternity in a Christ-less Hell because you refused to Honor the King...King Jesus!

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