

## **Welcome and Announcements**

We would love to see you at our 10:00 am Sunday School and at our 11:00 am worship service. Both of these services have safe-distance seating and masks are required. With God's grace and help, we hope to continue to expand and grow our attendance as more people are vaccinated and we get past the virus.

## **Introduction**

As my focus has shifted to our in-person Sunday School, these weekly devotions will now be much briefer and generally contain background info, or introductions to the weekly lesson. This Sunday's lesson focuses on the story of Zacchaeus, a chief tax collector, found in Luke 19:1-10. So here we'll briefly consider tax collectors of the Bible.

## **Roman Taxation**

Judah came under control of the Roman Empire around 63 BC. The Roman government imposed a variety of taxes upon its subjects. They leased out the right to collect these taxes to individuals who were backed by the military and allowed to collect more than what was due the Romans as their own profit, which led to great abuse and corruption. These individuals sometimes hired underlings to collect the taxes, so there were chief tax collectors in a sort of pyramid scheme over a broad region. Tax collectors were despised because of their reputation for extortion and for their collaboration with the hated Romans. The chief tax collectors were considered the worst of the worst.

## **Tax Collectors in the Bible**

"Tax collector" is translated as "publican" in the KJV and were generally classified as sinners because of their over-charging. The phrases "*publicans and sinners*" or "*publicans and harlots*" appear in several passages. John the Baptist addressed their corruption in Luke 3:12-13 when he urged tax collectors who came to be baptized to collect no more money than they should. Jesus used the parable of the Pharisee and the Tax Collector's prayers in Luke 18:9-14 to teach us about self-righteousness and humility in relation to forgiveness.

## **Jesus' Association with Tax Collectors**

Jesus accepted and often associated with the poor, lowly, outcasts of society, reaching out to them with the offer of salvation. He even chose a tax collector, Levi/Matthew, as one of his twelve disciples. His eating and associating with them drew the ire of the Pharisees. Jesus' motivation is captured as "*They that are whole need not a physician; but they that are sick. I came not to call the righteous, but sinners to repentance*" (Luke 5:31-32) and "*the Son of man is come to seek and to save that which was lost*" (Luke 19:10).

## **Conclusion**

Jesus' mission and purpose as stated by Paul: "*Christ Jesus came into the world to save sinners; of whom I am chief*" (1 Timothy 1:15). Before we come to Jesus, we must first recognize our

utter sinfulness. There is no basis for self-justification by our own righteousness. Our only hope is in God's grace and atoning mercy which reaches even to the lowest sinner. *"But after that the kindness and love of God our Savior toward man appeared, Not by works of righteousness which we have done, but according to his mercy he saved us, by the washing of regeneration, and renewing of the Holy Ghost; Which he shed on us abundantly through Jesus Christ our Savior; That being justified by his grace, we should be made heirs according to the hope of eternal life"* (Titus 3:4-7).