

The Tithe of the Third Year

In Deuteronomy Moses mentioned *The Tithe of the Third Year* twice, in chapters 14 & 26. Now, I have never seen any teaching on this subject, and I'm uncertain just how we of the New Covenant era should accept and fulfill this instruction. Let's look at the scriptures:

Chapter 14:22-29

The first six verses of this passage mention only the annual tithe [of farm produce]. Then the last two verses say this about the third year:

Verse 28: At the end of the third year you shall bring out the tithe of your produce of that year and store it up within your gates.

Now, this verse seems to say that on the third year [or every third year] they were not to take the tithe of their produce to the temple priests, but to store it within our own gates. Then the next verse explains the purpose of **The Third Year Tithe**:

Verse 29:

That the Levite (because he has no portion nor inheritance with you) and the stranger/foreigner and the fatherless and the widow who are within your gates, may come and eat and be satisfied [and then he explains another purpose of this storage:] so that the Lord your God may bless you in all the work of your hand which you do.

Surprise! This tithe is for those who are poor and needy [who are usually strangers/foreigners, the fatherless, and the widow, as well as for the Levites].

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Now, Moses wrote a different instruction in the 26<sup>th</sup> chapter. The first 11 verses are about the annual donation which He did not call a tithe; all He said was, "...you shall take some of the first of all your produce [I take it that the "of all" means some of each kind—some beans, some apples, some corn, etc.]...and put it in a basket and go to the place where the LORD your God chooses to make His name abide [meaning where the tabernacle (and later the temple) which were to be established, for Moses wrote this before they reached the promised land]. And He added this instruction: You shall go to the one who is priest in those days and say to him:

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| I declare today to the LORD your God that I have come to the country which the LORD swore to our fathers to give us. |
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And, after the priest accepted the offering, they were to add a much longer passage [about 5 verses] that they were to speak before the priest. Apparently they would have had to memorize it ahead of time.

Then they were told to set the offering down and rejoice before the LORD their God for all of the good things the LORD had given to them and for the Levite and for the stranger among them.

Then starting with the 12<sup>th</sup> verse, He gives further instruction concerning *The Tithe of the Third Year*, which He also called *The Year of Tithing*, as if during the other years only the first fruits were required—not a tithe. After they stored their produce inside their gates, they were to recite another saying before the LORD their God. This one is 4 verses long.

I find it puzzling that in the 14<sup>th</sup> chapter, He informs them that they were to take the tithe to the priest in the temple 2 out of every three years, but in the 26<sup>th</sup> chapter He does not ask for a tithe, but only "a basket full of the first fruits of the produce." The only tithe that he asked for in the 26<sup>th</sup> chapter was the one to be used to help the poor and needy. Amen.