

The Pharisee and the Tax Collector

Part 3

The Tax Collector Prays

We've spent some time looking at the Pharisee in the parable and I want to return to him shortly but today it's time to look at the other character in the parable. The tax-collector.

Tax Collectors

Tax collectors were regarded as little more than crooks and the people disliked them intensely. Just take a look at the account of Zacchaeus in Luke's gospel. People wouldn't even let him through to the front of the crowd and when they heard Jesus say that He was going to stay at the house of Zacchaeus they were really put out. They muttered. "Why doesn't He go and stay with a decent person?"

The Jews were under Roman occupation and the occupying nation demanded tribute in the form of taxes. Taxes were aimed at weakening the occupied state while financing the Roman Empire. This is how it worked.

A main contractor in Rome (which may have been a business) would agree to pay into the Roman treasury a given sum of tax taken from the occupied nation. A senior officer of the business based in Rome would have beneath him associates in the various taxed regions and beneath them were tax collectors taken from the population of the occupied regions. They preferred to use local people because a local person knew people in the area. That made it more difficult for anyone to escape paying the taxes they owed. The tax collectors were responsible for collecting the taxes and passing them up the line.

As the Romans had vague rules on how much should be collected it was up to each local tax collector to interpret the rules himself and it was big business. The idea was to make as much money as possible by cheating if necessary. As a result, many of them had

grown rich by robbing their own people and the poor who paid the tax were unhappy with being cheated.

In general, the people who worked in this trade were rogues and the local tax collectors in Israel were hated by the population at large. In Jewish eyes, anyone who collaborated with the Romans in that way was a traitor and was defiled by being a willing tool of the Roman oppressor. It would be like Jews lining their own pockets when collecting money from other Jews to fund the Nazi war machine in Second World War Germany.

Taxes could be levied on anything an occupying nation chose such as taxes on all that was bought or sold, wheels, pack animals, pedestrians, roads, highways and other objects; on admission to markets; on bridges, ships and on crossing rivers.

People could be repeatedly stopped on a journey, told to unload all their pack animals and open every package so that the contents tumbled about and taxes could be levied if it was felt that tax hadn't been paid on goods. Even private letters could be opened and who could tell what the tax should be? The tax collector set some arbitrary figure which was almost certainly too high, the person had to pay and there was nothing they could do. Now wonder tax collectors were hated.

The whole thing was rife with abuse, even down to tax collectors accusing people falsely about doing things on which tax should be paid and demanding money from them to keep quiet about it. Zacchaeus admitted taking money from people through false accusations.

They were the most despised members of Jewish society and one might argue that if it had been a tax collector lying half dead on the road between Jerusalem and Jericho, even the good Samaritan might have walked on by! Probably not.

In fact, the Pharisees and teachers of the law wouldn't even refer to them as "sinners" they fell into a class of their own. In their opinion they were worse than sinners. Hence, tax collectors were often grouped with thieves, adulterers and sinners in conversation. If

a tax collector went next door with a dish and said “I’ve run out of sugar can I borrow some” they’d let the dogs out! One of the problems that the Pharisees had with Jesus was that he mixed with tax collectors and sinners and was a friend of tax collectors and sinners.

In fact, the Jews even considered a tax collector's money to be unclean. Therefore, a Jewish man would never ask a tax collector for change. If a Jewish man did not have the exact amount of money owed, he would borrow it from a friend.

Under Jewish law, no tax collector could ever appear as a witness; they were not allowed to act as a judge in a dispute; they were excluded from the synagogue and their tithes were unacceptable.

They were more or less excommunicated and the surprising thing about this parable is not that the Pharisee went to the temple and prayed in the way he did but that a tax collector went to the temple at all. And the idea of a tax collector going to the temple and praying is little short of amazing and was just about as believable as a camel going through the eye of a needle. The Jews simply didn’t want such people in their church and would we want such people in our church? You bet we would because the Lord Jesus is prepared to turn the lives of such people right around if they will humble themselves and pray like the one did in the parable.

The Tax Collector Prays

So in the parable, the tax collector goes up to the temple to pray. The two men went **up** because the temple was on a hill.

We can understand why the Pharisee went up to the temple. He was a religious man and in the temple he could be seen praying and because he wanted to be seen the temple was a good place to be because plenty of other people would be there to see him. God saw him too but hated his pride and the way he looked down on others.

But can we understand why the tax collector went up to the temple? After all no one wanted to be near him and there would be plenty of people there who would give him the cold shoulder, consider him to be unclean and look on him as a particularly evil person – the Pharisee included. They didn't want his money in the offering, they didn't want him there defiling their temple and the sooner he left the better.

So why did the tax collector who was hated and despised by people go? Because the Holy Spirit enticed him. Here's the amazing thing, God wanted to do good things in this tax-collector's life because despite what he had done, despite what others felt about him and despite the fact that he knew he was a sinner and people were quick to call him that, God loved him.

On that day, the Holy Spirit enticed him into the temple to pray, this man responded to the Holy Spirit and God listened to him just as he was; a hated and despised tax collector – but one who wanted to get right with God. It was no good this man trying to smarten up his life to the point where he felt good enough to approach God in the hope that God would hear him. His life was too evil. If he tried that approach when would he know he'd reached a point where he was good enough to approach God? There was no way of knowing that. He might never be good enough.

Where could he start? For the tax collector his only hope was in the name of the Lord for there was nothing he could bring to God which would deal once and for all with the problem of his sin. I'll tell you. When the Holy Spirit begins to entice a person and turn their eyes towards Jesus they begin to see the enormity of their sin, however good they have been, and the Holy Spirit continues and keeps drawing the person on and in their spirit they begin to feel a yearning to draw nearer and God draws near to them. Then someone points them to the cross where Jesus died and they see the pain and suffering of the Saviour dying for them to save them from the fires of hell. And the Holy Spirit keeps

drawing until, in the presence of a Holy God, their sin becomes an unbearable weight and they cry out from their heart “God, be merciful to me, a sinner”. “God do something with my life which is pleasing to you”. And a door opens in the heart of that person into which the Holy Spirit will come and bring the very presence of Christ deep within that person and make them a child of God’s family.

When God works like that, people are never the same again and when the tax collector went away from the temple he was not the same person that went in. From that point God would begin to sort out the tax collector’s life and that’s the way it is for anyone who will respond to the leading of the Holy Spirit.

Not everyone will do it. The Pharisee had no intention of doing so and had probably ceased responding to the Holy Spirit years before – if he ever had. Stephen, the first Christian martyr stood before a Jewish council of men who could well have prayed just like the Pharisee in the parable. Before them Stephen summarized the history of the Jewish nation from Abraham through Moses. He told them how their ancestors had persecuted and killed the prophets who predicted the coming of Jesus and how they had even betrayed and murdered Jesus himself. This is how he finished:-

Acts 7:51(NIV)

51 "You stiff-necked people, with uncircumcised hearts and ears! You are just like your fathers: You always resist the Holy Spirit!

And countless thousands resist the Holy Spirit every hour of every day all through their lives. But, when a person responds to the Holy Spirit in whatever state they are in, and however bad that is, and when that person will repent of their sin ask for God’s mercy and forgiveness and turn to Jesus Christ, God will work, sort out mess, bring his love and turn things round. It’s supernatural and it always works.

I hate sham conversion. You know, a person comes into the meeting, hears about the gospel of Christ, they “Give their heart to Jesus” but there it stays, there is no repentance and no change and no subsequent evidence of old things having passed away and all things becoming new. Or perhaps there is a difference. One time he cleaned the car on Sunday morning but now comes to church instead. He comes to church, finds a girlfriend there and kisses the church goodbye. It’s usually the church’s fault, or the pastor said this or the elders did that. It must sicken God.

The tax collector would not even raise his eyes to heaven. He didn’t bring to God any righteousness of his own. He didn’t say, my parents went to church, my grandfather was a deacon or “I used to pray when I was a child therefore I’m alright”. He was a thoroughly bad lot and wasn’t even of a mind to say that he wasn’t as bad as some tax collectors he knew. He didn’t even see himself as worthy to stand near others in the temple but he stood at a distance and looking down beat his breast before God. He was prepared to humble himself before Almighty God.

As a general rule, the Jews believed that whoever brought a sacrifice to the temple returned home justified. But our Lord shows that this depended on the state of heart-- if they were not humbled under a sense of sin, they were not justified, even though they had even offered a sacrifice of prayer – if what the Pharisee uttered could be called a prayer. He certainly didn’t ask for anything.

The Pharisee thought that if one of them must be justified, and not the other, certainly it must be him rather than the tax collector. "No," said the Lord Jesus. "I tell you with the utmost assurance, it is the tax collector rather than the Pharisee who went home justified."

The proud Pharisee goes home, rejected by God though he doesn’t think he’s rejected. His sins are not forgiven and he is not accepted as righteous in God's

sight. He is so righteous in his own sight that he doesn't see that without God's mercy he is nothing and God resists such people.

However, the tax collector gets forgiveness of his sins and the one looked down on by Pharisee goes home with God's love glowing in his heart. Why? Because while God resists the proud, He gives favour to the humble.

We can see from this the way in which God can bring good out of evil. The tax collector had been a great sinner, and out of the greatness of his sin was brought greatness of repentance. Whereas with the Pharisee we see the way in which pride, brings evil out of good. It was good that the Pharisee was no robber, evildoer or adulterer but it made him proud and that was his undoing.

(adapted from Matthew Henry's Commentary)

Now I wonder, how did the tax-collector pray the **next** time he went to the temple? I think we can be pretty certain how the Pharisee prayed the next time. It would have been the same recitation of self righteousness as always, looking down on whoever else happened to be there. But what about the tax-collector?

The Lord said that when he prayed in the parable he went home justified. Put another way, he went home with his sins forgiven. And when God forgives sins they are forgiven, never to be held against the forgiven person again. We need to get a hold of that.

The tax collector's sins were forgiven, the sins of extortion and cheating were forgiven. He had a clean start and with his sins being forgiven God could now begin putting the man's life right and God will do that with anyone who will come to Him and seek forgiveness of sins. So what might God have done in the week following the first time he went to the temple to pray and when he went a week later? The story of Zacchaeus who I mentioned right at the start give us a clue.

Zacchaeus was a chief tax collector in Jericho. He had cheated people over tax payments and was wealthy as a result. But when Jesus came into his life a change took place and this is what happened. He stood up and said to the Lord, "Look, Lord! Here and now I give half of my possessions to the poor, and if I have cheated anybody out of anything, I will pay back four times the amount." Jesus said to him, "Today salvation has come to this house, because this man, too, is a son of Abraham. For the Son of Man came to seek and to save what was lost." (NIV) The poor were not so miffed about Jesus staying with Zacchaeus when they heard that.

Almost certainly the tax collector would have begun to make amends as God began to bring about change in his life. That would be good news for the poor.

So how did he pray the next time? Did he beat his breast, look down and say Oh God, Be merciful to me a sinner? I hope it wasn't quite like that. It needn't have been. It shouldn't have been. Now, he could raise his head and lift his eyes. He could even start praying a bit like the Pharisee and begin with the words "God, I thank you....that you have forgiven my sin, that you have come into my life, that you are doing good things in my life, Lord I want to live for you".

You see, we don't have to go about with our heads bowed down when God has forgiven our sins. We still sin. It won't be in our hearts to do so but we will. But we need to keep short accounts with God. We shouldn't let our sins stack up from one Sunday to the next and bring them to church like a sack of bricks on our backs ready to off-load them here so we can smile again. We stay close to God, ask forgiveness as we go along and live in a place where we can stay clean and close to God.

Finally, when I started this series on the parable and began to look at the Pharisee I suggested that every Sunday there will Pharisees here and I wondered who they might be.

You can be certain that every week here when we come to the fellowship to pray, even when we are lifting up our hands and singing in tongues to God, even in that atmosphere when, like the tax collector, we are most conscious of our smallness and very conscious of God's greatness we will find the Pharisee arriving to pray. Our problem will not be the Pharisee at our side looking down on us but the Pharisee within us who wants to raise his head and say

"I hope the others here can really notice how I'm praising God this morning" or "I really hope the fellowship was impressed by my prayer just then". Do you recognize him? He wants us to be proud of our holiness but if we want to move on with God we need to shove the Pharisee out. He won't do us any good and we don't need him in our lives.