

THRU THE BIBLE EXPOSITION

The Books Of Kings: The Kings Of Israel And Judah From Solomon To The Babylonian Captivity

III. The Latter Era Of The Divided Kingdom, 2 Kings 2:1-27:41

JJ. Responding Well To Oppressive Taxation

(2 Kings 23:31-35 with Jeremiah 22:13-23)

Introduction: (To show the need . . .)

We face oppressive taxation today, a fact we can readily illustrate:

(1) Derek Thompson's article, "What on Earth Is Wrong With Connecticut?" (theatlantic.com, July 5, 2017) claimed "The Wall Street Journal's editorial board holds up Connecticut as a poster child of the costs of high taxes."

(2) For example, the July 8, 2019 editorial, "A 2018-19 'surplus'?" in the Republican-American, p. 6A, claimed the budget by "Gov. Lamont and the current legislature . . . provides for pork-barrel spending and raises for legislative-branch employees, despite the governor's projection of a \$3.7 billion deficit for the 2019-20 biennium."

Nevertheless, the governor is trying to get tolls installed on highways to raise more revenue, a hardship for many people as seen in Paul Hughes' story, "Cummings: GOP won't take trade for tolls" (Republican-American, July 11, 2019, p. 1A. It told how Representative Stephanie E. Cummings, R-74th District claimed "the average income in Waterbury is roughly \$40,000 a year, and she calculated "based on previous versions of the tolling plan" Governor Lamont proposed "that some residents would be paying hundreds of dollars a month with all the available discounts." She concluded that the average Waterbury family simply cannot afford these tolls, Ibid.

(4) At the national level, several political cartoons have appeared in recent weeks in the Republican-American warning of the exploding national debt due to uncontrolled government spending and its future burden on taxpayers.

Need: *Accordingly, we ask, "How does God advise that we respond well to oppressive taxation?!"*

- I. **After Josiah's death, Judah's people anointed a younger son of Josiah to be king, a man named Jehoahaz (alias "Shallum," Ryrie Study Bible, KJV, 1978, ftn. to 2 Kings 23:31), thinking he would better serve their needs, 2 Kings 23:30a,b. ("Exp. Notes of Dr. Thomas Constable: 2 Kings 23:31-35;" studylight.org)**
- II. **However, Jehoahaz practiced the idolatry of former kings, so this effort by the people was reversed in God's judgment, leading to an oppressive taxation of the people, 2 Kings 23:31-35 with Jer. 22:13-17:**
 - A. Jehoahaz ruled for just 3 months, for he practiced the idolatry of past kings versus heeding the example of his godly father Josiah (2 Kings 23:31-32), so God in judgment let Pharaoh-Neco dethrone him, 2 Kings 23:33a.
 1. Josiah's death in battle against Egypt brought Judah under Egypt's control, so Pharaoh called Judah's newly anointed king Jehoahaz to Riblah north of Damascus while Pharaoh was heading north to Carchemish to fight Babylon that he might either approve or disapprove of Jehoahaz as Judah's king, Ibid.
 2. When Pharaoh met Jehoahaz, he viewed him as rebellious, so to keep Jehoahaz from returning to Judah to influence it to resist him, Pharaoh confined Jehoahaz to Egypt for the rest of his life, Ibid.; 2 Kings 23:34b.
 - B. Then, to intimidate Judah's people into submitting to his rule instead of rebelling against him for not accepting their choice of Jehoahaz as their king, Pharaoh heavily taxed Judah of its silver and gold (2 Kings 23:33b), requiring them to pay 120,000 ounces in silver and 1,200 ounces in gold. (Ibid., Ryrie, ftn. to 2 Kings 23:33)
 - C. Pharaoh also appointed Josiah's older son Eliakim whom the people of Judah had bypassed, renaming him Jehoiakim to signal Pharaoh's dominance over him and over the people of Judah (2 Kings 23:34a), assigning Jehoiakim the duty of administering Pharaoh's heavy taxation of Judah; Bible Know. Com., O. T., p. 585.
 - D. Instead of using some of his own wealth as king to help pay for Pharaoh's tax bill, Jehoiakim taxed the people of Judah to pay for all of it, 2 Kings 23:35b. Even more burdensome to the people, Jeremiah 22:13-17 reveals that Jehoiakim "built elaborate buildings with forced labor (vv. 13-14)." (Ibid., Ryrie, ftn. to Jer. 22:13-19).
- III. **Such oppressive taxation may seem dreadfully unfair for Judah's people, but Jeremiah 22:20-23 reveals that God LET it occur to PUNISH the people of Judah for DISOBEYING HIM in their PROSPERITY:**
 - A. Jeremiah 22:20-23 is God's address to the people of Jerusalem that is given along with His words on Judah's sinful kings Zedekiah (Jeremiah 21:1-22:9), Jehoahaz (Jeremiah 22:10-12), Jehoiakim (Jeremiah 22:13-19) and Jehoiachin (Jeremiah 22:23-30) who were all wicked descendants of godly king Josiah. (Ibid., p. 1157)
 - B. So, addressing the people of Jerusalem right after God's words of judgment on Jehoiakim's oppression, the Lord critiqued how Judah's people in their prosperity had persistently not heeded His call to repent (v. 21). Thus, they would lose the security of their kings and be humbled by going into captivity though they had lived in buildings composed of luxurious cedar planks taken from the forests of Lebanon, Jer. 22:22-23 NIV; Ibid.

- C. In the end, Pharaoh's heavy taxation and Jehoiakim's slave labor, as evil and as oppressive as they were to Judah's people, were allowed by God to punish the people's false security that arose in trusting in their prosperity that in turn kept them resisting God's call to repent of their sins.

Lesson: *For resisting God's call to repent due to their pride in a false sense of security in their financial prosperity, God judged the people of Judah to suffer heavy taxation from a foreign king of Egypt they did not choose and financial oppression from an ungodly king in Judah they did not want.*

Application: *(1) May we trust in Christ for salvation, John 3:16. (2) If we face oppressive taxation, may we realize that God Who ordains who comes to power to rule us (Romans 13:1-4) has let the oppressive ruler rise to signal we must avoid proud, materialistic self-sufficiency and rely on His Spirit (Galatians 5:16) to obey His Word in life.*

Conclusion: (To illustrate the message . . .)

To illustrate **how** to **apply** this sermon, we note that regardless of facing oppressive taxes, many people live carelessly with their money versus heeding God Who alone provides financial security. For example, Amanda Dixon's article, "No Savings For A Rainy Day" (Republican-American, July 8, 2019 p. 1C) claims, "Nearly three in 10 U. S. adults (28%) have no emergency savings," but "(n)oting the kinds of emergency expenses families might have to pay, Bill Van Sant, senior vice president and managing director for Girard, a wealth advisory firm, recommends having enough cash to cover expenses for as many as 12 months."

Why such financial instability? "'Household expenses have gone up and in many cases incomes haven't kept pace,' says Greg McBride, CFA, Bankrate's chief financial analyst." (Ibid.) **However, instead of humbly adjusting**, the story, "U. S. consumers step up pace of borrowing in May" in the Republican-American, July 9, 2019, p. 1C, reports that the "(t)otal outstanding consumer debt, which excludes mortgages, stood at \$4.1 trillion in May." Thus, many people are not humbly trusting God so as to heed His Word in handling their money, but are daringly purchasing more items often by going into significant debt to where a financial emergency could devastate them!

If we **apply** this sermon by **humbly** to **trusting God**, **regardless of heavy taxation**, we will **follow Scripture's guidelines** in dependence on the Holy Spirit's power (Galatians 5:16) to find **God's blessing** (as follows):

(1) **We will pay down our debts.** Proverbs 22:7 ESV claims, "The rich rules over the poor, and the borrower is the slave of the lender." Greg McBride, CFA, Bankrate's chief financial analyst, recommends that we pay down and consolidate our debts, Ibid., Dixon. Dave Ramsay of Financial Peace University suggests paying off the smallest debt first, then adding the money used to pay off that debt to help pay off the next smallest debt, etc., etc., creating a positive, motivating snowballing effect toward speeding up one's elimination of all of his debts.

(2) **We will plan for financial emergencies**, what today includes obtaining adequate insurance. Proverbs 27:23-27 (and Proverbs 23:4-5) directs even kings who have amassed wealth to pay attention to their pastures and livestock, basic income streams in ancient Israel, for amassed wealth can quickly disappear in financial emergencies.

(3) **We will plan [and/or budget] to avoid financial loss**, what Jesus in Luke 14:28-32 teaches.

(4) **We will practice good eating, sleeping and exercise habits** to lessen the risks of medical and job loss costs and to maximize our earning, buying and saving powers, 1 Timothy 5:23.

(5) **We will pay constant attention to our business affairs** to avoid hardship, Proverbs 24:30-34.

(6) **We will follow the Lord's leading in selecting the right employment**, not impulsively changing jobs without God's guidance lest we violate His will and lose out on His blessing, James 4:13-17.

(7) **We will invest boldly, long-term** and with **diversification for long-term welfare**, Ecclesiastes 11:1-6.

(8) 1 Timothy 6:8-9 in the Greek text calls us to make it our financial **goal** in life to acquire the **means of livelihood sustenance** (*diatrophas*, Arndt & Gingrich, A Grk.-Eng. Lex. of the N. T., 1967, p. 189; Moulton & Milligan, The Vocab. of the Grk. N. T., 1972, p. 156) and the **means of adequate covering in clothing and housing** (*skepasmata*, Ibid., Arndt & Gingrich, p. 761), **that we not aim for more than these goals lest we bring needless trouble on ourselves.** However, **if God blesses us with an unusual amount of wealth**, He directs us to **keep relying on Him and be ready to help others in need out of our bounty**, 1 Timothy 6:17-19.

(9) If the state installs costly tolls, we can practice frugality like Jesus in John 6:12 by carpooling, commuting or timing our trips to avoid more costly rush hours and planning to achieve a maximum number of objectives per trip.

(10) Similarly, we can acquire a smaller, reliable car that is less costly on fuel, repairs, taxes and insurance.

May we trust in Christ for salvation. If we face financial oppression from rulers, may we view the situation as God's signal that we (1) repent of materialism (if needed) and/or (2) heed Scripture on managing all of the resources He gives us with humility, care, frugality, self-control and liberality toward those in need.