**JESUS ON DEATH AND TAXES**

**(Matthew 17:22-27)**

The U.S. Constitution was ratified in 1788. One year later, in 1789, Benjamin Franklin wrote a letter to a friend in which he forecast a bright, yet uncertain future for the United States of America. In his letter, he wrote, “Our Constitution is in actual operation; everything appears to promise that it will last; but in this world nothing is certain but death and taxes.”

 The humorist Will Rogers said, “The only difference between **death and taxes** is that **death** doesn’t get worse every time Congress meets.”

 This week I read about a young mom who took her 18-month old daughter to the beach for the first time. The little girl enjoyed splashing about in the water. While doing so, she saw something shining in the water. It happened to be a quarter. Before the mom could stop her, the little girl put the quarter in her mouth. She accidentally tried to swallow it, but it was too big, and the girl started choking.

 Frantically, the mother yelled, “Help, help.” Almost immediately, a man appeared, scooped her up from behind, gave her a quick squeeze, and out popped the quarter.

 The thankful mother said, “I prayed, and God provided a doctor on the spot.”

 The heroic stranger said, “I’m not a doctor. I work for the IRS. I’ve been trained to make people cough up money.”

 The IRS is so good at that, they can make someone cough up his or her taxes after the person has died.

 We are going to discover today that Jesus addressed the subjects both of death and taxes in Matthew 17:22-27. As we look at that passage, we are going to observe some glorious truths about who Jesus is on our behalf. Your great need and my great need is not to learn something new about death nor to gain a better appreciation for our financial responsibilities. Our great need to is to get a better view of who Jesus is.

 Do you remember the story of Zacchaeus? He was a short man. He heard Jesus was coming through town, and he wanted to get a good view of Jesus. What did he do? He climbed up into a tree so he could see Jesus as He passed by.

 Our goal is to perch ourselves in the branches of the biblical text so we can see Jesus clearly. Today’s text will illustrate for us four wonderful truths about Jesus.

1. **JESUS IS OUR SUBSTITUTE WHO CONQUERED DEATH FOR US.**

 A couple of weeks ago, we saw that Jesus announced to His disciples that He had to go to Jerusalem. He also told His disciples what was going to happen to Him when He arrived. Look at 16:21. Jesus made this announcement while He and the disciples were in the northernmost part of Israel. They are now on their way, and they are traveling through the land of Galilee for the last time.

 In 17:22-23, Jesus repeats His approaching death a second time, and in 20:17, He will foretell it a third time. Why does Jesus keep repeating Himself? Let me ask, parents, do you ever find yourself repeating things you’ve said to your kids? Why do you do that? Sometimes, they didn’t hear us the first time or they didn’t really get it the first time.

 Well, the disciples heard Jesus the first time, but they didn’t understand what He was saying. And it really wouldn’t register the second or third time either. After, His death and resurrection, however, they would remember, and it would begin to make sense.

 With each announcement, Jesus didn’t get into why He was going to die, and He didn’t explain what He meant by rising the third day. After the fact, however, the disciples began to put it together. Peter was there. He heard Jesus each time. Years later, in the letter that bears his name, he wrote of Jesus, “He Himself bore our sins in His body on the tree” (1 Peter 2:24). Then, he wrote, “For Christ also suffered once for sins, the righteous for the unrighteous, that He might bring us to God” (3:18).

 Jesus was our Substitute. He took our place, and He took our punishment.

 Some years ago, when I was a Christian school principal, I had to call a dad because of the misbehavior of his young son. I met with the dad privately. He said he wanted the punishment for his son to be corporal punishment, swats with a paddle. Then, he said, “I want to take the swats for my son.” He wanted to do that to teach his son how Jesus took our punishment. He took our place. I agreed.

 We brought the son in, and I explained to him what his punishment was and how his dad was going to take the swats for him. The dad assumed the position, and I gave him three good whacks on the backside. I left it to the father to explain to his son why he did it.

 Jesus didn’t take a few swats with a wooden paddle. He was nailed to a wooden cross. He bled, and He died. The wages of sin is death, the Bible teaches. Jesus had committed no sin, but He took the punishment for our sin.

 Jesus, however, didn’t stay dead. He told His disciples that He would be raised on the third day. That is exactly what happened. He received a resurrection body and rose from the dead on that Easter morning.

 Paul wrote in 1 Corinthians 15 that Jesus “must reign until He has put all his enemies under His feet.” He added, “The last enemy to be destroyed is death” (15:25-26).

 In boxing, you have heard of a one, two punch. The first punch stuns your opponent, and the second punch takes him out. Jesus stunned death with His own resurrection. That was the first punch. The second punch that will take death out is our resurrection which will take place when Jesus returns. Listen to what Paul wrote near the end of 1 Corinthians 15.

**54**When the perishable puts on the imperishable, and the mortal puts on immortality, then shall come to pass the saying that is written:

“Death is swallowed up in victory.”
**55**“O death, where is your victory?
    O death, where is your sting?”

**56**The sting of death is sin, and the power of sin is the law. **57**But thanks be to God, who gives us the victory through our Lord Jesus Christ.

 Because of what Jesus did, and because of what God has said in this book, you and I have hope. By the way, the word *hope* is used 76 times in the NT. I counted. It is used only twice before the resurrection of Jesus. Once it is used by Matthew as he quotes from the Old Testament and once by Jesus in John 5 where He claims the Jewish leaders have unwisely set their hope on Moses. The other 74 times hope is used it is found after Jesus arose victoriously from the grave. You don’t have to be a NT scholar to realize that since Jesus conquered death on our behalf, you and I can have hope.

1. **JESUS IS OUR TEACHER WHO INSTRUCTS US ABOUT OUR FREEDOM.**

 One last time, Jesus and His disciples enter Capernaum, a small town that had been the headquarters for His ministry. Peter had his own home in Capernaum. During this brief, final visit, Peter was approached by men who were collecting what is called the two-drachma tax. This was not a tax that was collected by the Roman government as Matthew had done previously.

 This was a tax for the benefit of the Jewish temple. It was a voluntary fee that was assessed to each Jewish, adult male that was used for the upkeep and ministry of the temple in Jerusalem. Jews all over the world would pay voluntarily tax of two-drachmas a year. A drachma was equivalent to one day’s wages for a common worker.

 The temple was open every day and money was needed to keep up the operation of the temple. Offerings were made daily. Lamps needed oil. Provisions and vestments were needed for the many priests. This two-drachma tax was sorely needed to keep things going, and every observant Jew gladly paid this tax.

 Peter fielded a question. He was asked, “Your teacher does pay the Temple tax, doesn’t He?” I don’t know if Peter had ever observed Jesus pay the tax or not, but he answered, “Yeah, He pays it.”

 Apparently, Jesus was in the house while Peter was being questioned outside the house. Then, Peter entered the house. The text is careful to point out that Jesus spoke to Peter first. Jesus was aware of Peter’s thoughts. We are not told that Jesus overheard the conversation. He didn’t need to. Jesus is God. He is all-knowing.

 Jesus is qualified to be our Teacher because He knows the lessons we need to learn. When Jesus was with the disciples, He didn’t have a set curriculum. Jesus never said, “Now, turn in your student guide to chapter 7. Today, we are going to learn about xyz.”

 Instead, Jesus seized upon teachable moments. Jesus saw such a moment when He became aware that some men were collecting the Temple tax. Like a good teacher, Jesus didn’t just provide answers to the questions that the students had. He asked the students questions to get them thinking.

 Look at the question Jesus asked Peter in v. 25. Jesus asked Peter a question that was easily answered; yet, the answer contained a profound and timely truth. Kings don’t tax their sons. King’s tax their subjects. The tax is used to provide for the needs of the Kingdom, and it is used to support the King and his family.

 For whom had the Temple been built? It was built for God. He was the King. And who was His Son? Jesus. The disciples were Jesus’ brothers. They were free from having to pay the Temple tax. Look at v. 26.

 It is our relationship with God through Jesus that makes us free. Jesus said in John 8:32, “You shall know the truth, and the truth shall make you free.” Truth isn’t a what; truth is a who. Jesus is the truth. It is in knowing Him that we become free. And freedom always involves being freed from some-thing and being freed to something.

 We are freed from sin. Salvation is in three tenses: past, present, and future, and all three involve freedom in one way of another. We were freed from the penalty of sin. That is justification. We are being freed from the power of sin. That is sanctification. We will be freed from the presence of sin. That is glorification.

 In addition to being freed from sin, we are also freed to something. We are freed to serve God. We are freed to become all that God means for us to become. We are freed to become more and more like Jesus every day.

 There is a scene in 2011 film *Moneyball* in which the Assistant General Manager of the Oakland A’s baseball team, Peter Brand, tries to encourage the A’s General Manager, Billy Beane. The A’s had just lost in the first round of the post-season after an unusually successful regular season. Beane was sitting alone in the clubhouse after the loss. Brand invites Beane to the video room.

 The A’s have a minor league team named the Visalia Oaks. He narrates the clip:

 The Visalia Oaks and our 240-pound catcher Jeremy Brown, who as you know, is scared to run to second base, this was in a game six weeks ago. This guy [the pitcher] is going to start him off with a fast ball. Jeremy’s gonna take it to deep center. Here’s what’s really interesting, because Jeremy is gonna do what he never does—he’s gonna go for it; he’s gonna round first and he’s gonna go for it. Okay!

 They watch as Jeremy rounds firs and appears to headed for second base. Suddenly, he stops and crawls back to the security of first base and hold on to it like a frightened child clings to it like a Teddy Bear.

 The GM Bean says, “Ah, they’re laughing at him.”

 His Assistant, Brand replies, “Jeremy’s about to find out why; Jeremy’s about to realize that the ball went 60-feet over the fence. He hit a home run, and he didn’t even realize it.”

 They watch as Jeremy finally discovers that the ball went out of the park, and then, he jubilantly rounds the bases headed for home.

 Brand doesn’t want Beane to miss the point, so he says, “It was a metaphor.”

 Beane answers, “I know it was a metaphor.”

 I would add that want Brown did is also a metaphor for the Christian life. Jesus died on our behalf. He arose victoriously over the enemy of death. He has made us free. Now, we don’t have to fear being thrown out a second. We don’t have to fear being tagged out while we head the third. We don’t have to try to beat the throw. We can head freely and confidently toward home.

1. **JESUS IS OUR AUTHORITY WHO TELLS US WHAT TO DO.**

 Suddenly, Jesus gives Peter a task to perform, a job to do. Look at v. 26. While we have freedom, sometimes it is in both our best interest and others not to hold selfishly onto our freedom. Sometimes, it is best to let go of our freedom so as not to offend others. Jesus could have said, “No. I’m not going to pay that Temple tax, and neither should you.” He would have been justified in refusing to pay that tax, but in the process, He would have offended Jews who were proud of their Jewish heritage and wanted to support the Jewish institution of the Temple.

 If I feel I have the freed to do something, but I know that the doing of this will offend my brother, I should not do it because I love my brother and don’t want to offend him. This applies to what we eat, what we wear, the language we use, and a hundred other things.

 Jesus told Peter, “We are going to pay this tax, and here’s how we are going to do it. Peter, go get your fishing pole. And go wet a hook.”

 Jesus was more than Peter’s teacher. Jesus was Peter’s authority. He was His Lord. He reserved the right to tell Peter what to do with His time and His possessions.

 Guess what? When you received Jesus as your Savior, you also received Him as your Lord. He is your authority. That means He can tell you what to do with your time, and your money, and your possessions, and your abilities.

 Other than coming to Church, what to you do that you would not do if Jesus were not your authority? How would your use of time change if Jesus were not in charge of your life? How would your use of money be different if Jesus was not sitting upon the throne of your life? How would you use your skills and abilities differently if Jesus were in charge?

 Peter was used to using a net to fish. This is the only time in the entire Bible that we see fishing described with using a hook. Jesus doesn’t even say anything about using bait. He told Peter to stick a plain hook in the water.

 At some point, Jesus may ask you to do something that to you doesn’t make much sense. We are told to obey God. Our job is not to improve on God’s commands as if He needs our help to get it right. Just do what God says and leave the results to Him.

 Jesus is our Substitute. Jesus is our Teacher. Jesus is our Authority.

1. **JESUS IS OUR PROVIDER WHO MEETS ALL OUR NEEDS.**

 Jesus told Peter that the first fish he caught would have a coin in his mouth. That coin would be worth four drachmas. Peter was to take that coin and pay both his and Jesus’ two-drachma tax.

 Do you find that story to be incredible? Jesus would have to know that someone would lose a coin, a fish would try to swallow that coin and be unsuccessful in doing so. That coin would get stuck in the fish’s mouth. He would have to know that fish would be swimming close to wherever Peter chose to cast his hook, and that somehow that fish with a coin stuck in its mouth would latch on to the hook Peter cast, and Peter would reel him in. Also, this would be the first fish Peter caught, not his second, third, or fourth, but the very first one.

 All of Jesus’ miracles are amazing, but this one is simply outstanding due to all the variables.

 Some say that this really didn’t happen because the text does not go on to say that Peter did as Jesus instructed, that he caught a fish, and that sure enough the first fish he caught had a coin in his mouth.

 They say that what the text is teaching is that when you have a monetary need or responsibility, you need to go to work, and in the doing of the work the need will be meet. It would like saying, “The money a carpenter needs will be found in his toolbelt. The money a writer needs will be found he turns on his computer screen. The money a pianist needs will be found between the keys of the piano. The money a ditch digger needs will be found when he puts on his work boots and turns over that first shovelful of dirt.” I get that and agree with the idea that when people have a need they should get to work and in the midst of working, God will meet their need.

 That said, I still believe a miracle happened when Peter dropped his hook. I believe he caught an actual fish and that when he looked in the fish’s mouth, he found a real coin. God can and does meet our needs in amazing ways.

 I am your pastor today because a man named David spoke to me when God told him to do so. Some of you have heard this story.

 In July of 2015, shortly after I moved to Enid, I was doing my job as a salesman for Suddenlink. I knocked on a man’s door. He opened the door, took one look at me, and closed the door without saying a word. I stood there for a couple of seconds. He opened the door again and said, “God told me to talk with you. Come in.”

 I entered his house, and during the time I was there we talked about things other than just Suddenlink. He learned about my history as a pastor. He knew that Jerry had recently retired as the pastor at Liberty Southern. He gave my name to Brandon. A month or so went by until Brandon called. I preached about once a month for four months. The church called an interim pastor, and a year later, you called me to be your pastor.

 It all began because I knocked on the door of a man I did not know (that was my job), and a man who did not know me invited me in because God told him to (that was his job).

 Our job is to obey God, and if we will do that, we will never lack for His support. He will meet all your needs, not your wants, but your needs. What need do you have? Bring it to God. He will meet it.