

# THE BIBLICAL EDUCATOR

*"To know wisdom and instruction; to perceive the words of understanding" Proverbs 1:2*

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Editorial Office: 1007 E. North Street, Anaheim, CA 92805  
Subscription Office: P.O. Box 6116, Tyler, TX 75711

## TAX EXEMPTION VS. THE WHOLE COUNSEL OF GOD

*By David H. Chilton*

In the eighth century B.C., a king's spy reported on the activities of a "subversive" prophet. After receiving further orders, the agent confronted the prophet and ordered him out of the country. This is not particularly surprising: governments have always had secret agents. The shocker is that the government's man was the high priest of Israel, and the man he threatened was a true prophet of God (see Amos 7). The church of eighth-century Israel was completely dominated by the state—so much so that when Amos offended the state by his call to return to God's law, a church official was deputized to silence him.

This is astounding. A *minister* as the ancient equivalent of a CIA agent? How could this be? And if it was true then, could it happen today? Well, maybe in Communist countries, we reassure ourselves. Not in America, "the land of the free" (a phrase which, these days, is about as true as the next line: "home of the brave"). Here we have separation of church and state. We have the First Amendment. No church in America is a Department of State... right? Wrong. We are becoming a nation of state churches.

Consider the case of a prominent evangelical church—let's call it the "Free Church"—where the pastor is legitimately considered one of the most gifted Bible teachers in the country. He is a theological and political conservative, a Calvinist whose exposition on Romans 9 is better than that of Charles Hodge. What more could a church ask for? Incredibly, the church has a serious problem: it is enslaved to the state. Here's how it happened.

The Free Church recently constructed a beautiful new building, at a seven-figure price. Naturally, they didn't have the money, so they went into debt—mistake No. 1. "The borrower is servant to the lender" (Prov. 22:7); the church is no longer really "free." But there's more. To help finance the debt, the Free Church leaders asked the members to purchase interest-bearing notes, redeemable after a specified time, to be repaid out of the future receipts of the church. (This common practice, incidentally, is specifically prohibited by Scripture—Deut. 23:19-20—but then the word "Free" in the church's name ought to stand for *something*.)

Now comes the sticky part. Every year, the church files an innocent-looking form with the State of California, amounting to an annual request for tax exemption. The state requires that any church receiving such exemption must not attempt "to influence legislation or any ballot measure." For violating this mandate, some churches have already had their property confiscated. The Free Church officers are aware of this problem, and are taking definite action: bowing, scraping and kissing up. The pastor doesn't preach against abortion, ERA, homosexuality, ungodly taxation or inflationary banking policies. He can't afford to: his beautiful, heavily-mortgaged temple might get taken away. Or at least they could lose their tax exemption, and it's hard enough getting people to donate *now*—what would

happen if the donors couldn't claim deductions? The church's receipts would drop. And if the cash flow stopped, the church wouldn't be able to pay its debts to the bank and the usurious church members. Then the church would default, go bankrupt, and lose the property anyway. So the pastor keeps quiet. The whole counsel of God is not preached. The church of Jesus Christ is enslaved. Of course, the pastor does have some freedom—all slaves do, within limits. But *the Master defines the limits of the slave's freedom*. Where the state defines the church and its legitimate functions, there you have a state church.

Of course this is not how the preachers of the eighth century B.C. were muzzled, but the result was the same. The priests and prophets found it expedient to follow state prescriptions for the exercise of their ministry. Therefore, the presence of Amos was irritating, on two counts. First, Amos called them back to the law of God, and they were shamed and convicted of their sin. Second, they knew that the preaching of God's word would anger the king: he just might lump them together with Amos, and revoke their tax exemption, or whatever. Thus, to protect their position and sear their consciences, they had to oppose Amos.

But this could not happen without severe consequences. First (8:7-10), Amos warned of national disaster (earthquake, flood, etc.), which had been promised in the law as necessary results of cultural apostasy. Because God is Lord of all, the ethical standing of a people will eventually be reflected in their environmental conditions. The earth experienced tremendous physical and economic blessings in the two centuries or so after the Reformation. And, as we have rejected the Reformation message, our environment has been increasingly polluted. In Biblical terms, the earth is "spewing us out" for our rejection of God's law (Lev. 18:24-28). Routinely, the state churches receive "comforting" and "how-to-cope" sermons in periods of disaster—but only rarely (and then vaguely) do the pastors instruct the people about the *causes* of disaster, which are often related to the apostasy of those who claim to be God's people.

The second consequence of apostasy, however (8:11-14), was to be even more severe: a famine, not of bread or water only, "*but of hearing the words of the Lord*." God's response to those who neglect His word is to simply deprive them of it. Without revelation, there is no hope, for the individual or for his culture. Those who acknowledge the state's authority to define the faith, Amos says, "shall fall, and never rise again." Note well: *It is not the oppressive acts of godless governments that cause the famine, but the flight of those who claim to serve God*. Last January, a group of Christian leaders issued a "Christian Declaration," denouncing the evils of the state in terms of Biblical law. A prominent, "born-again," socialistic Senator from the Northwest was outraged at the audacity of these Christians in attacking his god. He and other statists threatened the believers that, unless they backed down, the tax-exempt status of their movement would come under close scrutiny. That's all it took. Faster than you can say "Onward, Christian Soldiers," the reformers dropped their little manifesto. Out the window went the word of God and Christian reconstruction, but the church property was saved. And so the famine spreads.

What then should the Christian school and church do about the tax exemption problem? After all, shouldn't Christian organizations be free from taxes and the controls they involve? Yes—but so should every institution. There is no Biblical justification for taxing institutions, although individuals may be taxed. Furthermore, tax exemption is increasingly being used by the state to bludgeon Christians into submission. I don't recommend it, but a church that paid taxes (i.e., bribes) would probably be more free to speak out than many untaxed, regulated churches. And you thought it was a simple issue.

My point here is not to bring massive guilt on any church or school that receives tax benefits. If you are already in that position, you're in good company—but you also need to think about the problem. Tax-free institutions are being judged in court cases as "public trusts," meaning that the state has full jurisdiction over their activities. *The crisis will be too late to start thinking about solutions.* At least, in faithfulness to God, you should determine to do this much: Regardless of the cost, never allow the state to dictate the content or method of your teaching in church or school. Speak to the issues. Influence legislation. Throw out the rascals, and vote in the good guys. Make an impact on society, and turn the world upside down (i.e., right side up). Won't that make the statist mad? Yes. Couldn't we get taken to court and thrown in jail? Yes. Just like in the Book of Acts, when the believers realized that "we must obey God rather than men." The conflict will escalate in this decade, and we had better make a clear stand now, while the heat is relatively mild, than set precedents for compromise.

There are other ways to deal with the problem, however. While each of the following solutions has problems, they have merit as well (besides, we haven't thought of anything better), and so I'm throwing them out for your consideration. I'm not giving ivory-tower cogitations, but the examples of our school and church. (I have to stress that point, in case this falls into the hands of a bureaucrat. I'm not giving legal advice, just personal testimony. What my readers do is their business.)

I'll begin with the school. Our solution really isn't so radical—quite a few are doing it—but it's surprising that it's so rarely considered. The school is simply a profit-making institution. In many ways, this seems about the smartest thing for a school to do (see Robert L. Thoburn's *How To Establish and Operate a Successful Christian School*, Thoburn Press, \$125.00), but the best aspect, in terms of this discussion, is the freedom from state control. Not that we don't have run-ins with bureaucratic racketeers: the head of the city planning commission tried to legally prevent us from getting the property we wanted for the school. In a private conversation, however, he informed us that the realty agency he owned had a listing that would suit us just fine. That was one bribe we didn't pay, and we got the property we wanted in the first place. So we do have headaches, as any business does. But no one tells us what to say. We can give enormously biased lectures on any issue, and nobody's holding a gun to our heads or threatening to charge us back taxes. We have no back taxes.

The obvious drawback is that this costs money, which is always the main issue in Christian circles. "Sure, Jesus said we should take up our crosses and follow Him, but He didn't say anything about giving up our tax benefits!" We all want the faith as cheap as we can get it, but we have to face facts: resistance to an ungodly state is a necessary cost of Christianity. And to get the state off our backs, we dumped the benefits. It just makes it harder for them to get us. They may get us anyway—but they'll get you first.

My second example is our church. Should it go profit-making top? I once heard someone seriously suggest that, but he never followed through, so I'm not sure how that would really work out. Of course, if I had the clear choice between being untaxed but controlled, and being taxed but free, I would pay the bribe. But those aren't the only

choices—yet. Obviously, the best thing would be an *untaxed, uncontrolled* church, right? We've got it. (Pick up your teeth and read on.) First, and most importantly, we never applied to the state for exemption. As I said, the state has no Biblical right to tax any institution. More to the existential point, the First Amendment denies state control over churches. Taxation is control—"the power to destroy"—and thus the state has no legal right to tax the church. But if you *apply* to the state for exemption from taxation, you are implicitly acknowledging the state's right to tax you. Our position is simply that we won't ask for what the state has no legal power to give.

That isn't the whole story, naturally. It helps that we have really nothing to tax. The church owns no property—we meet in homes. If we get too big, we'll either find a bigger home, or have a good old church split (which reminds me of the church that had a revival—they didn't add any new members, just got rid of a few old ones). A church that is regularly dividing and multiplying in smaller groups is probably more healthy anyway: it increases the members' responsibility, and discourages clerical tyranny.

Another plus is that we are legally invisible. We have not incorporated. We're so decentralized that we don't even exist, legally. Now you're wondering if we exist at all, right? What could such a church really accomplish? Well, we minister to the community, teach the Bible to scores of neighborhood kids, testify at city council hearings, meet with local businessmen to discuss Christian economics, and pass out lots of inflammatory leaflets. Of course, we protect ourselves a little—when we published a tract condemning homosexuality and supporting a ballot measure to limit gay activity, it was titled: *We Wouldn't Dream of Telling You How to Vote on Prop. 6*. . . Then we told them how to vote. (If you'd like a copy, send a self-addressed, stamped envelope to the editorial address.)

Getting back to the main issue, we must do anything we can to keep from being seduced or muzzled by government power. Maybe you don't like the solutions I mentioned. Maybe you think I'm politically naive. Maybe you have a better idea (if you do, write it in 1100 words and send it in). But if you think there's no problem with tax exemption, you're already caught. And if most Christians in this country end up agreeing with you, our future will look like Israel's history—concession, compromise, apostasy, and destruction.

## THE BIBLE AND MODERN SCIENCE

By James B. Jordan

While there has been published, in recent years, much excellent material from the Creationist and Flood Catastrophist position, there is an area of real importance to science teaching which has not been addressed with any great thoroughness. That is the philosophy of science. It is assumed by our Creationist scientists that there is such a thing as "natural law," and this "natural law" was created by God to rule the universe. This notion is, however, not Christian but Deistic.

Henry Morris, for whom I have the utmost respect, writes this erroneous paragraph in his book *The Genesis Record* (Baker, 1976; \$12.95): "It would be helpful to keep in mind Occam's Razor (the simplest hypothesis which explains all the data is the most likely to be correct), the Principle of Least Action (nature normally operates in

such a way as to expend the minimum effort to accomplish a given result), and the theological principle of the Economy of Miracles (God has, in His omnipotence and omniscience, created a universe of high efficiency of operation and will not interfere in this operation supernaturally unless the natural principles are incapable of accomplishing His purpose in a specific situation), in attempting to explain the cause and results of the great Flood" (p. 195). Everything in this paragraph is wrong.

First, the problem with Occam's Razor is that it implicitly denies the doctrine of the Trinity. (Not that Dr. Morris intends any such thing; my point is that Dr. Morris is mistaken, not that he is a heretic, which he surely is not.) The doctrine of the Trinity teaches us that God is ultimately One and Many at the same time. His Oneness is not more ultimate than His Threeness, and vice versa. Unity is not more ultimate than diversity, and this fact is reflected in the created universe. Any attempt to reduce explanations to the "simplest" is reductionistic and denies the unity and complexity of existence. That explanation is correct which is *correct*, not which is most simple. Thus, the Flood may be *both* a simple and a very complex event.

Second, the Principle of Least Action is explained as something "nature" does. Now, this is a personification of an impersonal principle, called 'nature.' What is this 'nature?' Does it exist? The Bible does not teach any such thing. The Deistic philosophy is that God created the universe and infused it with natural laws. Now God does not interfere in the universe, but lets it run itself. Christians try to modify this Deistic philosophy by asserting that God occasionally intervenes in the natural processes, such interventions being called miracles.

This is fundamentally wrongheaded. The Bible teaches that God directly runs his universe. What we call "natural laws" are simply summary statements of what God *usually* does. There are no "natural laws" which God has infused into the universe to run the universe automatically. God is wholly Personal, and He personally runs all things.

God manifests His Lordship in three simultaneous ways. God is the *Controller* of all things, and by His providence He ordains all that comes to pass. He personally brings all things about. Second, God is the *Authority* or Lawgiver to all things. He rules by His Word, or decree. His Word establishes those things which come to pass. This may look like an impersonal natural law, but it is the personal Word of a personal God. Finally, God is actively *Present* in all that comes to pass. God is very near, working things according to His plan. It is this concept of God's presence which natural law theory cannot accommodate. It is the goal of secular natural law theory to push God out of His universe, to deny His presence. Christians make a mistake when they concede this point and only seek to retain God's occasional presence through miracles.

This brings us to the *third* error in Dr. Morris's statement. There is in the Bible no such thing as an Economy of Miracles. The doctrine of the Economy of Miracles goes along with the doctrine of natural law, but both are false. A miracle occurs when God chooses to act in a way different from the way He usually acts. Miracles occur, as Professor John M. Frame of Westminster Theological Seminary is fond of pointing out, to *shock* us out of our sinful complacency. Miracles have a saving function when received in faith, they manifest God's *special redemptive nearness*, which is distinguishable from His general presence with His creation.

Why doesn't God do miracles all the time? Well, the answer to that is so that we can fulfill the cultural mandate of Genesis 1:26-28, 2:15. If God were always changing His ways of doing things, we could not count on the world's going along the same way from day to day. God, however, has *covenanted* to keep the world on a predictable course (Gen. 8:20-22). What we have here is not some natural law which we may take for granted, but God's covenantal faith-

fulness which must lead us to worship. Science is possible only on the basis of faith in God's Word, His promise to keep things going in a predictable way. We can count on God, depend on Him. Thus, all scientific investigation is based on faith, and is a branch not of philosophy but of theology.

The "law of gravity", then, is not some natural law built into the universe, but it is God's continual action of pulling or pushing things down to the surface of material bodies. He can reverse this action, if He pleases, so that iron floats (2 Kings 6:1-7).

The same is true of *life*. We do not have life in ourselves, as if God infuses life into us and then it drains out over the years until finally we die. Rather, life is a gift of the "Holy Spirit, the Lord and Giver of life," as the Nicene Creed states. The breath of God which was breathed into human clay at the beginning is the Spirit (Gen. 2:7). Men die when the Spirit leaves them (Gen. 7:22; Eccl. 12:7). We depend on Him moment by moment for our breath.

Moreover, the angels are God's personal agents who enforce His Word and are present in the universe running it. Both the eternally active God and His angels are busy working the universe. The Bible associates the angels with the stars (Job 38:7; Is. 14:13; Rev. 12:4; Judg. 5:20). Whether the stars are angels in one of their forms, or whether the stars are the homes of the angels, or whether they sustain some other kind of relationship, we do not know. But when you look at the stars at night, see the angels in their dance, as they govern God's world for Him.

The Bible associates angels (stars) with the weather. Special storms are brought by the angels on special occasions (Ezk. 1, 10; Ps. 18: 1-9; Ex. 19:6; and Heb. 2:2), but weather in general is also controlled by the angels (Ps. 104:2-4). Evil as well as good angels have a hand in the weather (Eph. 2:2), which explains those sudden storms on the Sea of Galilee which threatened Jesus Christ when He walked the earth. Next time you fly in an aircraft, remember that it is God's good angels who restrain the demons which might toss you right out of the sky.

God's other personal agent in running His universe is man. Man was given dominion over those things listed in Genesis 1:26-28, and so man establishes the "law" for the animals, etc. We have no trouble seeing that man's governance is not "natural law," and if we keep this in mind, we will be able to see that the angelic and Divine governance of all things is also not "natural law," but wholly personal.

Understanding this truth makes prayer more relevant. It also explains how the Bible can promise a change in weather, long life, change in animals' eating habits, etc. There are no "natural laws" governing these things, only God's flexible administration of His world.

The association of angels with stars solves a number of problems which vex some people. It tells us when the angels were created (Gen. 1:16). It tells us where they live, and why it is that they have to traverse space to get to the earth (Dan. 10:13). It tells us why Satan can be called the "prince of the powers of the atmosphere" (Eph. 2:2). It indicates why the universe is so vast in size, when man has only been given the earth to take dominion over. It helps to explain the Biblical association of angels with wind and fire (Heb. 1:7). The angels were busy during the Flood year, rearranging the world.

It may be objected by some that this exhaustively personalistic view of the universe eliminates science altogether, and makes science part of theology. Well, so what? As a matter of fact, the Christian view *does* eliminate modern science's presuppositions. This does not mean that there is no place for men to investigate how God is governing His universe. Such an investigation may properly be called science, but of a Christian sort. But when we do science, let us realize we are studying how God runs His world, not some impersonal "natural law."

## BOOK REVIEW

By Kevin Craig

*The Government Against the Economy*, George Reisman, Caroline House Publishers, Inc., P.O. Box 738, Ottawa, IL 61350. \$12.95

Not a lot of Christian school teachers get excited over the appearance of a new economics book. It isn't hard to understand why. *First*, economics books have tended toward the dull. It is ironic that the very science that deals with the nuts and bolts of life's practical problems should produce books that are so lifeless. One must be extremely motivated—almost to the point of obsession—to trek through the uncharted wilderness of Ludwig von Mises' *Human Action*. *Second*, Christian school teachers have tended toward the irrelevant. Certainly, they are more dedicated than those parents who use the Christian school as a dumping ground for parental problems and responsibilities. But in general we must confront the fact that Christians are appallingly useless people. It's hard to avoid the conclusion that if all 80 million "born-again" Christians were deported to Siberia, our nation would have the same legislators, and would enact the same destructive policies that have brought us inflation, gas lines, shortages of heating oil, taxes, and a host of other economic and political problems that have all but destroyed the liberties that were once America's. Apparently it makes little difference whether a nation has a lot of Christians or not. Apparently Christianity has nothing to say to the practical problems of life. So it would seem. *Third*, there haven't been any texts that teachers could use in the classroom. Of course, teachers wouldn't be worried about economics texts at all if they weren't concerned to teach economics in the first place. And they would have no qualms about using any one of a dozen secular texts if they weren't concerned to present an economics that was from beginning to end Biblical. There are very few teachers who have the gut interest in practical economics coupled with the time and motivation to virtually design their own economics course, selecting key passages of Scripture, explaining their relevance to the economic problems of the 1980's, and searching for current events with which to test their pupils' understanding. This teaching process is effective, but it is also *hard work*—for the teacher. This is why so few Christian schools are seriously training their students to take their Bibles in their hands and apply God's laws to the problem of inflation of the money supply (for example).

This is why George Reisman's new book is so important. Christians must first understand that *economics deals with practical living*. Economics is the price of bread and milk. Economics is whether your family will have fuel to heat their home, or drive to work. Economics is the ability of the urban Negro to get a job, or find a vacant apartment. If these things don't interest you, let me strike a little closer to home. If President Carter (or, if as these words are being read, President

Reagan) enacts wage and price controls under public pressure to stop rising prices, then the same thing that has happened for the last 4,000 years will happen once again: there will be shortages. Food shortages, steel shortages, fuel shortages, housing shortages. I know, but I mean worse than they are now! And if a crisis breaks loose, don't expect hordes of people to be clamoring for an "irrelevant luxury" like private education. People won't have time or money to send their little boys and girls to your school to become monks and nuns. You, like tens of millions of others, will be out of work. I hope this whets your appetite for economics.

Now that you know how important economics is, go read Reisman's book. It is "written for the intelligent layman who may have no previous knowledge of basic economic theory..." It is refreshingly *clear*. He states the basic economic principles and then applies them to very contemporary problems. You can see the principle operating before your eyes. No other book is quite so clear.

After you've become convinced that economics deals with life, and after you've become satisfied that Reisman has correctly identified the policies that must be implemented and those that must be avoided, you should be aware of one final fact: *Reisman stole all his ideas from the Bible*. Of course, he would never admit it. He may only be subconsciously aware of it. But the fact remains. This is one of the problems with most (so far all) economics texts. There may be much truth in them. They may even be favorable toward Christianity (and Reisman's book is certainly not *antagonistic*). Yet the ultimate authority in all these books is man and his reason. It is always a picture of man confronting the unknown, wrestling with it, and emerging victorious. The Bible gives us quite a different picture. Man is given a great task: to dress the earth; to beautify God's creation by exercising Christian dominion (Gen. 1:26-28; 9:1-2, Ps. 84:4-8). To this end, God has given us His written revelation; a complete program of cultural, political, and economic direction valid for all times. Economics is therefore not a question of man confronting the unknown and reasoning his way out. Economics is a question of whether man will obey God's Word or not. Economic crises are not caused by man's ignorance. Inflation and gas shortages are caused by man's disobedience to God and His Word. Violate God's laws and you pay the price. God's judgment for our disobedience is ever now upon us.

God's ways are unsearchable and ever wise. I do not understand why God has not given more Christians the grace to see that we can and must make the laws of America conform to the laws of the Bible. God may not have given Dr. Reisman the ability to admit it, but He has given him the ability to see how to apply God's Word to economics, and the ability to explain it clearly. We can learn much from this man.

The Biblical Educator is published every month by the Institute for Christian Economics, a non-profit, tax-exempt educational organization. It is mailed free of charge to those who ask to be put on the mailing list. Subscriptions: P.O. Box 6116, Tyler, TX 75711. Donations are fully tax deductible; checks should be made out to Institute for Christian Economics.