

## THE STOREHOUSE TITHE

**Request:** “One of my friends keeps referring to her church’s teaching on “storehouse tithing.” Would you please do a study on this subject?”

The most taught passage on “storehouse tithing” is Mal.3:6-12. We will examine this passage by the following four homiletical points.

- |                        |               |                        |
|------------------------|---------------|------------------------|
| • Return to Lord       | (Mal.3:6-7)   | Confession             |
| • Robbing the Lord     | (Mal.6:8-9)   | Curse                  |
| • Reward from the Lord | (Mal.6:10-11) | Collecting whole tithe |
| • Renown by the Lord   | (Mal.6:12)    | Called blessed         |

The Hebrew name for Malachi means ‘My Messenger’ (Mal.3:1). This is the book that prophesied a prophet like Elijah being sent, as a messenger to announce the Coming of Christ (Mal.4:4-5; Matt.11:7-15; 17:9-13).

Malachi was the last Old Covenant prophet to the priest-nation of Israel under the 5<sup>th</sup> cycle of Divine Discipline. Israel would not see another prophet until John the Baptist was sent, as a messenger to announce the First Coming of Christ. Malachi also prophesied that Elijah would be sent, as a messenger to announce the Second Coming of Christ (Matt.17:3; Rev.11:3-6).

We need to begin with a three point brief history of the Book of Malachi to help us understand “storehouse tithing.”

- The Judeans had been permitted to return to their Promised Land and to resume full religious services while under the 5<sup>th</sup> to Persia (Neh.10:28-29, 34-39).
- Unfortunately, once again they were in danger of degenerating into apostate reversionism, i.e. “ritual without reality” (Mal.2:11) “Judah has broken faith. A detestable thing has been committed in Israel and in Jerusalem: Judah has desecrated the sanctuary the Lord loves.”
- They had “broken faith” by desecrating the **offerings of shadow Christology** (Mal.1:12-13; 1 Pet.1:19) and **storehouse tithing** that was associated with it (Mal.3:7-10) - “But you ask, ‘how do we rob you?’ ‘In tithes and offerings. You are under a curse – the whole nation of you – because you are robbing Me.” (Mal.3:8-9)

---

**We will study “Storehouse Tithing” by the following six points.**

---

**NOTE:** This study will explain how Storehouse Tithing and Offerings were associated with shadow Christology and why the rejection of them would bring divine discipline to the priest-nation of Israel.

**1. Moses was instructed to bring the Theocracy tithes to the place of worship in the Promised Land (Tabernacle and later Temple) (Deut.12:4-19; 14:22-29).**

It is called the tithe (10%) of the land (Lev.27:30) [maser]

**2. The tithe was an inheritance tax based on occupation of the Promised Land.**

“But you will cross the Jordan and settle in the land the Lord your God is giving you as an inheritance.” (Deut.12:1&10)

“And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own.” (Deut.14:27; 12:19)

**3. According to Josephus, the Levitical tithe was in the following three forms:**

**First tithe** (10%)

**Went to the PRIESTS** every year, because they didn't have an inheritance (Num.18:20-24). They were responsible to give the high priest a tithe from it (Num.18:25-28).

**Second tithe** (10%)

**Went to the PLACE of WORSHIP** every year, which the Levite priests were responsible for (Deut.12:4-14; 14:22-24; 2 kings 12:5-12/ Joash reform).

**Third tithe** (10%)

**Went to the POOR** of the land, every third year. It was distributed from towns and not the temple (Deut.14:28-29; 26:12). A special prayer was given with it (Deut.26:13-15).

The first two tithes would be “**storehouse tithes**” because they were placed in the Temple.

**4. The “storehouse tithe” was kept in the treasury chambers or rooms of the Temple.**

The ‘storehouse tithe’ was serviced by Levite priests and guarded by a special core of priests serving as temple police (1 Chron.9:22-27; 26:14-20; 28:11-13 2 Chron.5:1-2; 1 Kings 14:25-28).

The Hebrew words for storehouse means treasury or banking system (Mal.3:10). (ha otsar beth)

“Moreover, we will bring to the storerooms of the house of our God, to the priests, the first of our ground meal, of our grain offerings, of the fruit of all our trees and of our new wine and oil. And we will bring a tithe of our crops to the Levites, for it is the Levite who collects the tithes in all the towns where we work.” (Neh.10:37; **10:37-39**)

**5. There were two clauses associated with the “storehouse tithe” (conversion and evasion clauses).**

The **conversion clause** involved a 20% redemption charge to marketable products of the seed and fruit (Lev.27:30-31).

The **evasion clause** was the same, but for herds and flocks (Lev.27:13-15).

Defected products didn't apply to the tithes nor to these two redemption clauses but did apply to the sacrificial offerings (Lev.27:9-13, 30-33; Mal.1:13-14).

**6. Neglect or abuse of the storehouse tithe and offerings brought divine discipline upon the entire priest-nation of Israel (Mal.1:7-9; 3:8-10; Neh.10:37-39) “We will not neglect the house of God.”**

The spiritual reformations of King Hezekiah and Josiah involved restoring all of shadow Christology (2 Chron.31:4-8, 11-19; 35:1-19).

Pharisaical legalism also abused the tithe – “Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices – mint, dill and cummin. But you neglect the more important matters of the law-justice, mercy, and faithfulness. You should have practiced the latter, without neglecting the former. You blind guides! You strain out a gnat but swallow camel.” (Matt.23:23-24; Luke 11:42; 18:12-14)