

May 16, 2004 by Steve Brandon



# Death and Taxes

## Matthew 17:22-27

In 1789, Benjamin Franklin, who played an instrumental role in the establishment of our nation, wrote a letter to a friend of his, talking about the bright, but uncertain future of the United States of America. The Constitution had just been ratified, a solid government was in place and things looked like they were heading in the right direction. But Ben Franklin knew that only time would tell how things would go. He wrote to a friend, "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."

"Death and taxes." Many have repeated those words. But many have also pointed out that there is some difference between them. For instance, death doesn't happen annually, nor does it get worse each time congress meets. Some have pointed out that death is frequently painless. Furthermore, the tax payer resents the fact that death and taxes don't come in that order. Many have also pointed out the correlation between death and taxes. Taxes are murder and murder is taxing. You can be taxed to death, and there is a death tax.

This morning, we have come to a text in our exposition of Matthew that covers both of these topics: death and taxes (and in that order). I invite you to open your Bibles to Matthew 17. Our exposition will begin in verse 22.

The outline this morning is simple:

1. Death (verses 22-23)
2. Taxes (verses 24-27)

### Matthew 17:22-27

And while they were gathering together in Galilee, Jesus said to them, "The Son of Man is going to be delivered into the hands of men; and they will kill Him, and He will be raised on the third day." And they were deeply grieved. And when they had come to Capernaum, those who collected the two-drachma tax came to Peter and said, "Does your teacher not pay the two-drachma tax?" He said, "Yes." And when he came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?" And upon his saying, "From strangers," Jesus said to him, "Consequently the sons are exempt. But lest we give offense, go to the sea, and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater. Take that and give it to them for you and Me."

## 1. Death

The words of verses 22-23 put us in familiar territory. Jesus has said this before. Matthew 16:21 says: "from that time Jesus Christ began to show his disciples that He must go to Jerusalem and suffer many things from the elders and chief priests and scribes, and be killed, and be raised up on the third day." Jesus is also going to say these things again. Matthew 20:18-19, "Behold, we are going up to Jerusalem; and the Son of Man will be delivered to the chief priests and scribes, and they will condemn Him to death, and will deliver Him to the Gentiles to mock and scourge and crucify Him, and on the third day He will be raised up."

Each of these verses contain the same elements, more or less; not all of the details are included in each of these predictions but the general flavor is the same. Jesus said that He would travel to Jerusalem, be delivered up to religious authorities, and that he would be condemned to death. Furthermore, Jesus says that He would be delivered into the hands of the Gentiles, experience suffering, mocking, scourging, and crucifixion. Then he would die, and rise from the dead. And we know that Jesus experienced every single one of these things. It was in Jerusalem that Jesus was killed. Jesus was handed over to the religious authorities by the hands of Judas Iscariot. Jesus was condemned to death by these same religious leaders on trumped up charges, who handed him over to the Roman authorities. Jesus stood before both Pontius Pilate as well as Herod the tetrarch. Pilate eventually gave Jesus over to be crucified, during which Jesus experienced tremendous physical suffering: He was beaten and whipped and mocked and spit upon and hung upon a cross to die. There is no doubt that Jesus died. One of the Roman soldiers, standing by watching the crucifixion, had certainly seen many crucifixions in his career. He allowed the body of Jesus to be lowered from the cross, as he was sure that Jesus was dead. Jesus also rose again. There was no doubt as to this either. Many of the disciples of Jesus saw Him alive after His resurrection, touching Him and speaking with Him.

As Jesus repeated these things several times, a question ought to come into your mind. Why would Jesus say these things three times to His disciples? Let's make our question a bit more specific. Perhaps Jesus said these things even more than three times, and Matthew only recorded them three times. Why would Matthew repeat these things three times? I can think of several reasons.

**First**, His disciples didn't understand. Consider how His disciples reacted after each of these statements. In Matthew 16:22, Peter said, "God forbid it Lord! This shall never happen to You." Peter didn't understand the plan of God. Here in Matthew 17:23, we read that the disciples "were deeply grieved." They saw this as bad news, rather than good news. In Matthew 20, the disciples came to Jesus with a distorted view of how to achieve greatness in the kingdom. I don't believe they fully understood these words of Jesus until they saw the risen Christ and reflected upon the words that Jesus had said beforehand. This becomes especially evident when you read the account of the disciples with

Jesus on the road to Emmaus in Luke 24. They were downcast and perplexed at the events that took place, which were exactly as Jesus had predicted. Only then did they appear to fully understand Jesus' words.

A **second** reason why Jesus repeated these things three times was for them to see that his death wasn't an accident. It didn't take Jesus by surprise. According to Acts 4:28, the death of Jesus was "predestined to occur" according to the purpose of God. After Jesus had been crucified, the disciples certainly have remembered His words to them, which would comfort them. Though had been killed, it wasn't unexpected.

A **third** reason why Jesus repeated these things three times was that these things are important. When things are important, we repeat them. Parents, there are things that you go over and over and over again with your children. Why? Because those things are important. It is important to give good manners at the dinner table. It is important that they work hard in school. It is important that they clean their rooms. In Scripture it is no different. The things that are important are repeated again and again and again. (This, by the way, is one of the benefits of continual exposition through Scripture: we will hear the things that are important again and again and again as we encounter them repeated in our exposition through the Scriptures).

As Matthew repeats these words, it is good for us to reflect upon them once, because these are the words of life. Church family, we need to be constantly hearing again and again the words of Jesus, the one who knew that He would go to Jerusalem, die on the cross, and that He would rise again.

Jesus didn't spend much time interpreting what this would mean, but Paul did. When Paul came to Corinth, these were the words that he preached to them: "I delivered to you as of first importance what I also received, that Christ died for our sins according to the Scriptures, and that He was buried, and that He was raised on the third day according to the Scriptures, and that He appeared [to many people alive]" (1 Cor. 15:3-8). Paul called these words "the good news" (i.e., the gospel). It's good news that Jesus died upon the cross, because He died for our sins. It's not some ideology or philosophy that saves you from your sins. It's the death of Jesus that saves you. It's the blood of Jesus that saves you. The Scripture says it this way, "Christ died for sins once for all, the just for the unjust, in order that He might bring us to God" (1 Pet. 3:18).

The blood of Jesus is a sort of cleansing agent that can wipe away sins. This week, I went to Lowe's and purchased some treated lumber for a little project that I'm building for my wife. As I handled this wood, I got some sap on my hands. When I went to wash it off with soap, it didn't come off. I scrubbed a bit harder and it still was on my hand. Perhaps some of you have experienced a similar thing. I was about to head out to the garage to wash my hands in some gasoline, when Yvonne gave me some, "Goo Gone," (which smells a bit nicer than gasoline). Just a few drops of "Goo Gone" on my hands and the sap was gone. My hands were no longer sticky. This "Goo Gone" will remove many different types of substances: gum, tar, crayon, fresh paint, tape residue, lipstick, shoe polish, ... You name it and it will probably be able to remove it. This is similar to the blood of Jesus. You have a sticky stain of sin upon your soul. It's not just one particular kind of stain. You have all different types of sins that you have committed. The blood of Jesus can wash all of the stain of your sin away. And there is nothing that you can use to wash the stain away, but the blood of Jesus. You can try to be good and go around doing good deeds, but these won't cleanse you from your sin. You can try to be religious and go to church every day, but this won't cleanse you from your sin. You can try to read all of the religious material that you can put your hands on and become an expert theologian, but this won't cleanse you from your sin. It's only by faith in the sacrifice of Jesus that will cleanse your sin.

From time to time we sing the hymn, "What can wash away my sin? Nothing but the blood of Jesus. What can make me whole again? Nothing but the blood of Jesus." There will be a day when a great multitude, which no one can count, from every nation and tribe and peoples and tongues, will stand before the Lamb upon the throne, crying out with a loud voice, saying, "Salvation to our God who sits on the throne and unto the Lamb" (Rev. 7:9-10). The Bible tells us that "these are the ones who come out of the great tribulation, and ... have **washed their robes and made them white in the blood of the Lamb**" (Rev. 7:14). We all have this stain that needs to be removed. The blood of Jesus is the only agent that will cleanse the stain. The only way that you have access to this stain-remover is through faith in Jesus.

It really is an incredible thing, that by faith in the sacrifice of another, our sins might be forgiven. In some sense, this isn't so different from the Old Testament sacrifices. They trusted God's promise that He would forgive their sin as they sacrificed an animal upon the altar. Leviticus 5:10 is typical of many Old Testament scriptures, "So the priest shall make atonement on his behalf for his sin which he has committed, and it shall be forgiven him." As we learn in the New Testament, these sacrifices simply covered over the sin. The sin was still there, but it was covered over. But, when Jesus was "delivered into the hands of men; and killed, and raised on the third day" (Matt. 17:22-23) as our text anticipates, Jesus removed the sin. He took sin away. Hebrews 10:1 and 10:4 both used this terminology. The blood of bulls and goats could cover sin, but they could never take away sin.

This difference between OT sacrifices and the sacrifice of Jesus is like the difference between laundry detergent and paint. I know that paint can cover up many things. It can take a dirty, stained wall and make it look nice and clean again. Yet, were the truth known, the dirt is still on the wall. It's simply covered with the paint. The death of Jesus doesn't whitewash the wall to make it look nice. It actually cleans the wall. It purifies the soul. This is what laundry detergent does. It breaks up the dirt and stains and dissolves them, so that they can be washed away. This is what the blood of Jesus can do, if by faith, you trust in the His work on the cross for you.

This is the death of Jesus interpreted. His death helps us deal with our death. In verses 24-27, we will see Jesus deal with the matter of taxes. The manner in which Jesus deals with taxes shows us how we ought to deal with our taxes as well. Now let's focus our attention upon, ...

## 2. Taxes

We pick up the story in verse 24, with Jesus and His disciples coming into Capernaum. Capernaum was the hometown of Peter and was the center of Jesus' ministry. He performed many miracles there. It was located on the northern border of the Sea of Galilee. Jesus and his disciples have been away from Capernaum for some time. We can't trace all of Jesus' travels. But, in chapter 15, Jesus and His disciples left

the Galilee area and headed north to the region of Tyre and Sidon. It seems as if Jesus returned briefly to the southern section of the Sea of Galilee, near Magadan (Matt. 15:39). But soon they left again to Caesarea Philippi (see Matthew 16), which is north Capernaum. The transfiguration, as recorded in Matthew 17, probably took place at the base of Mount Hermon, which is also north of Capernaum.

In our text, we find Jesus and His disciples coming back into Capernaum. As they arrive, they are immediately confronted by "those who collected the two-drachma tax" (verse 24). This two-drachma tax was called the "Temple Tax." This tax was levied on all Israelites for the operations of the temple. In Exodus 30:13, the LORD told Moses to collect "half a shekel as a contribution to the LORD" for the use of the sanctuary. In the days of Jesus, much of this money was "devoted to the purchase of all public sacrifices...such as the morning and evening sacrifices" (Alfred Edersheim, *The Life and Times of Jesus the Messiah*, p. 551). A drachma was the money equivalent to a day's wage. So, this tax represents the amount and average worker would earn in two days. We are talking about a couple hundred dollars.

It is important that you keep in mind that this particular tax wasn't for the Romans. It was for the Jews. Most of the tax collectors that you read about in the New Testament were Jews, who had sold themselves to the Romans, and thus were hated by their countrymen. But these tax collectors were different. They were collecting taxes for the upkeep of temple sacrifices. They weren't nearly as despised. After all, they had some Biblical justification for their efforts, and the money was going to support the religious activities of the temple in Jerusalem. Furthermore, these tax collectors didn't have Roman authority in collecting this payment. They simply had the pressure of social status to compel others to pay the tax.

It would be a little bit similar to several of us going out and knocking on the doors of everyone involved in this church, asking for a contribution to help Rock Valley Bible Church. You wouldn't be required to give, but if you didn't, it wouldn't make you look very good. You would appear to be unsupportive of the church. Perhaps others would look down on you for not doing your part to help Rock Valley Bible Church. For us to go to your house demanding the church tax might seem strange to you. But for Jesus and His disciples, it wouldn't seem strange at all. This tax was collected every year.

As Jesus and His disciples had been away from Capernaum recently, they hadn't yet had an opportunity to pay this tax. The accountants in Capernaum had noticed that Jesus hadn't yet paid this tax. And so, one of these "two-drachma tax collectors" came to investigate the matter. He came up to Peter while he was out of his house and asked him, "Does your teacher not pay the two-drachma tax?" (verse 24).

There may have been some doubt as to whether or not Jesus was actually willing to pay this tax. In fact, the Pharisees and Sadducees used to argue back and forth regarding this tax. The Pharisees said that you had to pay it (in accordance with Exodus 30:13). The Sadducees said that this tax was only applicable during the time of Moses, but not in their day. They said that if this tax was applicable at all in Jesus' day, it needed to be paid only once in a lifetime. Those in opposition to this tax pointed out that at the time of Nehemiah, this tax was reduced to a third of a shekel and paid to help in the construction of the temple. But this wasn't by divine decree, but rather by the real needs to establish the temple sacrifices again. So because of the conflict, there were those who refused to pay this tax. So, the stance of Jesus on this issue was definitely in question.

Furthermore, there were some rumors going around the land of Israel that Jesus wasn't too favorable about the temple. At one point He had made a whip and drove out all of the moneychangers from the temple, overturning their tables and making a mess. At that time, Jesus said, "Destroy this temple, and in three days I will raise it up" (John 2:19). Also, the question of the loyalty of Jesus to His Jewish nation was certainly being questioned. He wasn't submitting to the rule of the Pharisees and Sadducees. Rather, He was quite vocal in pointing out their inconsistencies and errors. And so, the question was a legitimate one, "does your teacher not pay the two-drachma tax?" (verse 24).

In verse 25, Peter responds with a bold answer. He said, "Yes." Now, down through the ages, I am sure that there are many who have wished that Peter had said, "No," instead of "Yes." There are those who are always trying to get away from their tax obligations. But the teaching of the Bible regarding our taxes is clear. As Christians, we need to be good citizens and pay our taxes. When we get to Matthew 22, we will see Jesus asked about the Roman taxes. **Jesus** will say, "render to Caesar the things that are Caesar's; and to God the things that are God's" (Matt. 22:21). In other words, if you use the money that the government gives you, you should feel free to give some of it back to the government. **Paul** says essentially the same thing in Romans 13, when he said, "Render to all what is due them; tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor" (Romans 13:7). **Peter** says it also. He writes, "Submit yourselves for the Lord's sake to every human institution, whether to a king as one in authority, or to governors as sent by him" (1 Pet. 2:13, 14). Part of this submission requires that we pay our taxes. So if you refuse to pay your taxes, you are contrary to Jesus, Paul, and Peter.

If you don't want to pay taxes, the best way is to use the means that our society has given to reduce your taxes. Elect those to office who won't raise your taxes. (Good luck.) Elect those to office who will reduce your taxes. (Greater luck!) Vote against the referendums and increased sales taxes. I know that once a tax is on the books it is very difficult to remove. The Jews were in the habit of collecting this tax every year for the temple. But when the temple was destroyed in A.D. 70, the Roman governor, Vespasian, ordered that this tax continue to be collected. But rather than going to support the Jewish temple, it was used to rebuild the temple of Jupiter Capitolinus (Josephus, *War* 7.6.6).

If you don't want to pay your taxes, vote against them, lobby your government representatives, publicize your efforts. Do everything in your lawful power to reduce the amount of tax that you pay. These are all legitimate ways to get around paying your taxes. But the Bible encourages us to be model citizens, submitting to the government. One of the ways to do this is by paying your tax. The only exception to our submission to the government is when the secular authorities issue a law that will force you to disobey God. In such an instance, you must obey God rather than men, and be willing to suffer the consequences, just as the apostles of the early church did. They were told not to preach Jesus any longer. But they obeyed God rather than men, and suffered imprisonment and beating as a result. When it comes to paying taxes, there is nothing sinful about rendering to Caesar what is Caesar's (Matt. 22:21). If you feel that it is sinful to pay your taxes, then be prepared to suffer the consequences of this.

Remember, the tax being talked about in our passage this morning wasn't a government tax. It was a religious tax. It went to support the work in the temple. In the minds of the Jews of those days, it was somewhat optional. However, it does apply to our taxes in this way: if Jesus

would pay the optional tax, we ought to pay our required taxes.

When the question came to Peter about whether or not Jesus paid this tax, Peter said, "Yes, my master pays the tax." In verse 25, we see Peter returning to the house. Before Peter could say a word, Jesus speaks first and brings up the issue of taxes. Jesus demonstrates His omniscience, knowing what Peter had just been discussing with the tax-gatherer. He says, "What do you think, Simon? From whom do the kings of the earth collect customs or poll tax, from their sons or from strangers?" At this point, Jesus isn't talking about the temple tax. He's talking about taxes in general. The custom tax was a tax paid for the passage of goods. This was based upon business activity and was a bit like our sales tax. The poll tax was a tax paid from each household. This was based upon living arrangements and was a bit like our income tax or property tax.

Jesus asks, "When a king puts forth a tax, who does he collect it from?" He doesn't collect it from those in his family. He collects it from the people of his kingdom. Peter knew that this was the case and so he answered, "from strangers." Jesus told Peter he was exactly right. Then He said, "Consequently the sons are exempt" (verse 26). Or you might put it this way: "Consequently the sons are free" (verse 26). Jesus was saying that He wasn't obliged to pay the temple tax. He didn't need to pay the temple tax, because, as the Son of God, the temple was for Him. And you don't tax your sons. Jesus did call the temple, "My Father's house" (Luke 2:49). So, as a son, Jesus was free from the obligations of the temple tax.

In many ways, this is the point of this passage. It's not so much about taxes as it is about Jesus. This passage continues to develop our Christology of Jesus, who expresses His identity as the Son of God. The implication of this is that He was free from the tax. He didn't need to pay the tax. Had Jesus not mentioned these things, I suppose that the religious leaders could have turned the tables on Him and said, "Jesus, why are you paying the tax if you are the Son of God? Aren't sons exempt? You are no Son." So, in Jesus' actions, He both clarified who He was and willingly paid the tax so as not to give offense. This comes in verse 27, "Lest we give them offence."

Jesus said that He didn't need to pay the tax. But regardless, He would gladly pay it, that He might not give offense to others. Jesus knew that if He didn't pay the poll tax, this minor issue of supporting the work of the temple would soon become a major issue. Rather than others focusing on who Jesus was and the claims He was making, they would focus on whether or not He paid the temple tax or not. Some might view Him as being disloyal to Israel. Antagonism may have arisen, not because He was the Messiah (which they hated also), but because they couldn't consider Him to be a traitor.

This is how the Bible always encourages us to use our freedom. **Christ doesn't set us free so that we might do what we want. Rather, Christ sets us free, so that we might do what is right.** When you come to faith in Christ, you are free. As Jesus said, "you shall know the truth, and the truth shall set you free" (John 8:32). Paul repeated this, "It was for freedom that Christ set us free" (Gal. 5:1). Jesus frees us from all requirements from religious ceremony and external righteousness. By faith, He has become our righteousness. Paul went on to say, "You were called to freedom, brethren; only do not turn your freedom into an opportunity for the flesh, but through love serve one another" (Gal. 5:13). This is exactly what Jesus sought to do. Though He was entirely free from the tax, Jesus used His freedom to demonstrate His love and not give offense.

There is great application for us here. When you are dealing with those in the world, there are many times that it is best to do not what you are required to do, but what you are free to do, so that you might not give offense to others. In 1 Corinthians 9, Paul spoke about the freedom that he had as a Christian. Here is what he said:

1 Corinthians 9:19-23

For though I am free from all men, I have made myself a slave to all, that I might win the more. And to the Jews I became as a Jew, that I might win Jews; to those who are under the Law, as under the Law, though not being myself under the Law, that I might win those who are under the Law; to those who are without law, as without law, though not being without the law of God but under the law of Christ, that I might win those who are without law. To the weak I became weak, that I might win the weak; I have become all things to all men, that I may by all means save some. And I do all things for the sake of the gospel, that I may become a fellow partaker of it."

In verse 19, Paul makes it very clear that he is free to do as he pleases. He can eat what he wants (chapter 8) and he can drink what he wants (9:4). He isn't bound by the Jewish eating laws, he can eat pork with the pagans. As a minister, he can have a wife (9:5). On the flip side, he doesn't have to have a wife (9:5). He can have a job and preach (9:16-18), or he could be supported by the gospel (9:16-18). And when it comes to interacting with others, Paul will willingly do as they do, so as not to give offense. Verse 20 explains Paul's approach with the Jews. He did what they did, so that his actions weren't the issue. When he was with them, he didn't eat pork chops! Verse 21 explains Paul's approach with the Gentiles. He did what they did, so that his actions weren't the issue. If they were serving meat sacrificed to idols, he would gladly eat them.

It sounds so easy, but in practice it is often very difficult. Often times, it will take us out of our comfort zone and will force us to do what is difficult. I remember reading about Hudson Taylor, founder of China Inland Mission, who was greatly used by the Lord in China. When he arrived in China, he had a dilemma: How was he going to wear his hair and how was he going to dress? The English wore their hair much like we Americans do today. But the Chinese would shave their heads and leave only a little bit in the back for a pony tail, which was called a queue. Hudson Taylor struggled in his soul as to how he ought to dress. It was very uncomfortable for him to think about dressing in any other way than he had done for his entire life. But he reached a point where he was willing to take on Chinese dress.

His biographer writes that Hudson Taylor finally decided to take on look of the Chinese to whom he came to minister. He "had himself so transformed in appearance that his own mother could hardly have known him. To put on Chinese dress without shaving the head is comparatively a simple matter; but Hudson Taylor went [to] all lengths, leaving only enough of the fair, curly hair to grow into the *queue* of the Chinamen. he had prepared a dye, moreover, with which he darkened this remaining hair, to match the long, black braid that first must do duty for his own." (Hudson Taylor, *The Growth of a Soul*, p. 316)

This wasn't an easy decision. There were other missionaries how didn't cut their hair and didn't take on the native dress. But Hudson Taylor soon observed the advantage of being all things to all men. On one occasion, Hudson Taylor was traveling in China with a fellow western missionary. He noticed "that the riff-raff of the crowd would gather round the preacher in foreign dress, while those who wished to hear what was being said would follow [Hudson Taylor]." He noticed that he would be invited into the homes of the Chinese, whereas his missionary friends wouldn't. (Ibid. p. 245)

When Hudson wrote back to his mother and sister of what he had done, they didn't like it. "They could not bear to think of his shaven head, blue cotton gown, and Chinese appearance." (Ibid. p. 371) Hudson Taylor wrote back to them, "I am sorry that the change is so disagreeable to you, but you will regret it very little when you learn that without we could never have gained a footing in this place...a little thought will, I am sure, enable you to realise [sic.] that if the Chinese costume seems so barbarous to us, then our English dress must be no less so to them, and that it cannot but be a hindrance in going amongst them in the friendly way necessary to secure their confidence and affection...without it we could not stay on here a single day." (Ibid. p. 371)

Hudson Taylor wasn't required to take on the Chinese costume, but he did, so as not to give offense. Paul wasn't required to eat the meat that had been sacrificed to idols, but he did, so as not to give offense. Jesus wasn't required to pay the temple tax, but he did, so as not to give offense. In every case, they used their freedom so as not to give offense.

As I think about how this impacts your life and mine, let me ask you, "Are there things that you do (or don't do) that cause offense that you are free to change?" I remember working with a woman, who claimed to be a Christian, but was known for being a difficult person to work with. If there was any reason to complain, she complained. If there was any minor issue, she quickly made it a major issue. She made the gospel repulsive to others by her actions. She was giving offense. Perhaps with your neighbor or coworker, you are making the wrong issue the big issue. At work maybe you are being stubborn over doing some task that isn't technically your responsibility. Perhaps it has become a point of contention because you have refused to do the work that another has been assigned. You are free to help! Why not help your coworker, and reduce the tension?

With your neighbors, perhaps you have fought over the tree that overhangs into your yard and shades your garden. You want to cut off the tree in your own space. It has become a point of contention. You are free to move your garden. Perhaps there are some of you children with us who have had arguments with your brothers or sisters over a task that your parents have assigned you. Perhaps your sister hasn't done her share and you have refused to help her, because you have already done your share. The contention between you two comes as a result of this. Why not help your brother or sister and reduce the offense? As Jesus willingly paid the temple tax, I urge you to work hard so as not to give offense.

I love the way in which Jesus arranges to have the tax paid. In so doing, Jesus demonstrates His great sovereignty and omniscience. He knew that there was someone in the Sea of Galilee, who had some money in his pocket, which happened to fall out and trickle to the bottom of the sea. He also knew that there was a fish in the sea of Galilee, who was attracted by the shiny, metallic glare of the coin, who would scoop it into its mouth. Jesus also knew the fish wouldn't swallow the coin. I'm not sure how the fish kept the coin in its mouth. It was either too big for the fish to swallow, or it simply kept the coin in its mouth. Jesus also knew that this fish happened to be swimming near the shore of Capernaum, at the precise place where Peter would choose to fish. Jesus also knew that when the hook was thrown into the sea, this fish would bite the hook. We don't know anything about the bait; perhaps this fish really liked the taste of metal. Jesus also knew that the coin dropped was a stater, which was worth two shekels, which was enough to pay the temple tax for two people.

If you ever doubted the omniscience and power of Jesus, may this miracle persuade you to never doubt again. This wasn't chance. This was a demonstration of the almighty power of Jesus Christ. I find it amazing that Jesus, the omnipotent ruler of the universe was ready and willing to submit Himself to the human agencies of life. He certainly didn't need to. May we go and do likewise.

This sermon was delivered to Rock Valley Bible Church on May 16, 2004 by Steve Brandon.  
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