Though it is clearly worded and consistent with Joseph’s earlier revelations, section 119 may be his most misunderstood revelation. That is because everyone reads the scriptures through a figurative pair of glasses. The glasses are made of presuppositions. The glasses can’t be seen or felt, but they distort what is seen and understood. The 1981 edition of the Doctrine and Covenants included a heading for section 119. The heading represents the glasses through which many Saints see section 119. It is largely accurate, but it includes two sentences that aren’t. While many similar errors were corrected in 2013, that one wasn’t.

To see how this works, read the revelation in section 119 without looking at the heading. Forget everything you think you know about tithing and just read the revelation. Note that it begins with a direct restatement of the law of consecration (D&C 42:33, 54). Then verse 2 states the reasons for the revelation, and they are the same reasons for the law of consecration and related revelations given in sections 51, 70, 72, 78, 82, 104, and 105. “This,” section 119 says, “is the beginning of the tithing of my people.”

That is the first of the revelation’s three uses of *tithing or tithed*. All of them refer to the voluntary offering of surplus property. “And after that, those who have thus been tithed,” says verse 4, “shall pay one-tenth of all their interest annually.” Clearly tithing is not a lesser or lower law to be replaced someday but “a standing law unto them forever” and applicable to all Saints everywhere (D&C 119:4, 7). The revelation ends with a covenant: “If my people observe not this law, to keep it holy, and by this
law sanctify the land of Zion unto me, that my statutes and judgments may be kept thereon, that it may be most holy, behold, verily I say unto you, it shall not be a land of Zion unto you” (v. 6).


So why do Saints tell each other the story that the law of consecration is a higher law and tithing is a lower law? The Doctrine and Covenants doesn’t say that. There’s not enough space here to explain this misunderstanding completely, but the heading plays
a role in it. There are erroneous sentences in the heading that conflict with the revelations in the Doctrine and Covenants: “The Lord had previously given to the Church the law of consecration and stewardship of property, which members (chiefly the leading elders) entered into by a covenant that was to be everlasting. Because of failure on the part of many to abide by the covenant, the Lord withdrew it for a time, and gave instead the law of tithing to the whole Church.” These sentences conflate two separate, distinct covenants into one, then mistakenly assert that section 119 is instead of that covenant.

The first covenant is the one all Saints are to make and keep to live the law of consecration in section 42. Saints were expected, not coerced, to live this law. All could. Some would and some would not (see sections 51, 66, 85, and 90).

The covenant for all Latter-day Saints to keep the law of consecration is different from the covenant made by the leading elders to own, administer, and share the Church’s assets according to the law of consecration. That second covenant led to the United Firm, better known as the United Order, which existed from 1832 to 1834 and involved a few Church leaders, never the general membership of the Church (see sections 78, 82, and 104). The Lord declared the United Firm’s covenant broken and therefore void in section 104:4–9. He then dismantled the United Firm in section 104 but never repealed the law of consecration.

President Gordon B. Hinckley taught that that law of consecration was not rescinded and is “still in effect.”1 So how could section 119 be instead of the law of consecration? The revelation doesn’t say tithing is instead of consecration. It simply restates the law and adds clarification and perhaps even a level of greater obligation. It is best understood as part of, not instead of, the law of consecration. Section 119 is God’s law and covenant to be kept or rejected by each individual’s own free will.

Reading the revelation through broken glasses causes us to distort it to mean that tithing is a lower law that is going away someday. Seeing the revelation through the lenses of its original context shows us how it fits in the law of consecration, “a standing law unto them forever,” and that obedience to it is prerequisite to Zion (D&C 119:4).

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