

Section 120

Section 119 created a need to account for the tithes that would be paid as a result of the revelation. Section 120 was revealed to solved that problem. It says that the time has come for the Lord to appoint the First Presidency, bishopric, and high council as a standing council to dispose of the tithes “by mine own voice unto them, saith the Lord.”¹

Less than a month passed before this newly revealed council met in Far West, Missouri, to obey the revelation, that is, to “take into consideration the disposing of the publick properties in the hands of the Bishop, in Zion, for the people of Zion have commenced liberally to consecrate agreeably to the revelations, and commandments of the Great I Am of their surplus properties.” The council agreed that the First Presidency should keep all the property they needed “and the remainder be put into the hands of the Bishop or Bishops, agreeably to the commandments, and revelations.”²

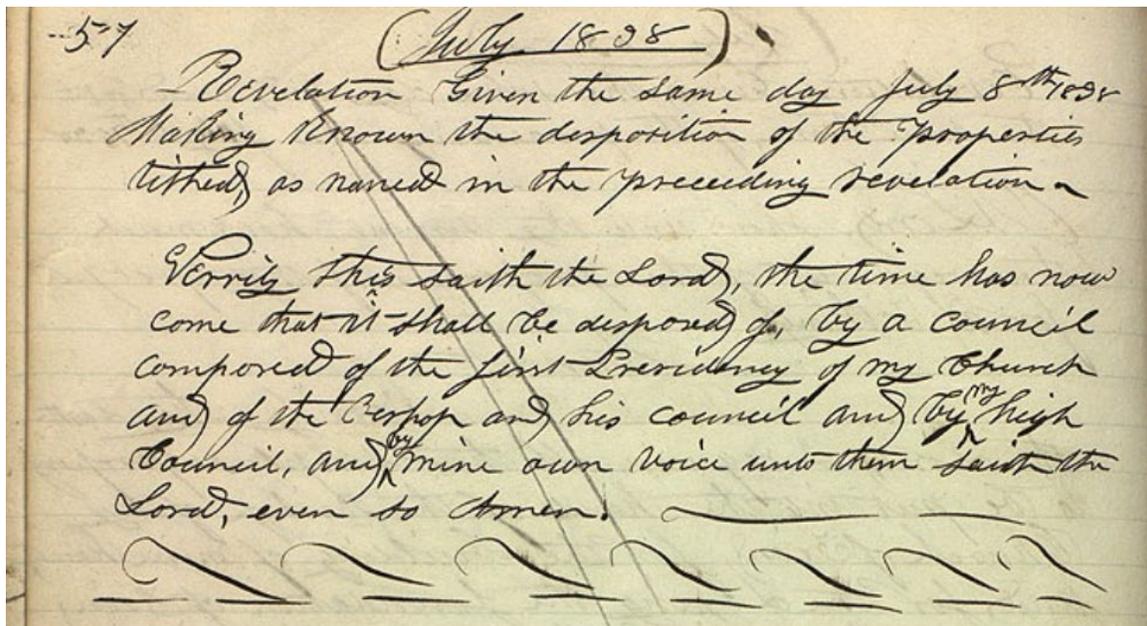
Section 120 created the council that continues to guide the Church’s financial and property management and declared the principle of revelation by which they do so. The council has a different composition today, however. When section 120 was revealed, Far West was Church headquarters and its bishop and high council served with the First Presidency on the council. Over the years the Quorum of the Twelve Apostles grew into a governing body of the Church and a Presiding Bishopric was

¹ “[Revelation, 8 July 1838–D \[D&C 120\]](#),” 57, The Joseph Smith Papers, accessed December 2, 2020.

² “[Journal, March–September 1838](#),” 59, The Joseph Smith Papers, accessed December 2, 2020.

formed. Today, in other words, the council is composed of the First Presidency, Quorum of Twelve Apostles, and the Presiding Bishopric.³

There have been critics of this council for a long time. Their perspective is always from the outside. Speaking from the inside, with nearly two decades as a member of this council, Elder Robert D. Hales said, “It is remarkable to witness this council heed the Lord's voice. Each member is aware of and participates in all the council's decisions. No decision is made until the council is unanimous. All tithing funds are spent for the purposes of the Church.” Elder Hales continued, “I bear my testimony of the Council on the Disposition of the Tithes. . . . Without exception, the tithing funds of this Church have been used for His purposes.”⁴



Manuscript of Doctrine and Covenants 120. Image via Joseph Smith Papers.

³ David W. Smith, “The Development of the Council on the Disposition of the Tithes,” *BYU Studies Quarterly* 57:2 (2018): 131–155.

⁴ Elder Robert Hales, “Tithing,” October 2002 General Conference.