

Introduction:

4/3/2022 PM

Roman taxes included:

- 1) land tax tributum soli
- 2) head tax *tributum capitis*
- 3) various tolls, custom taxes, and import/export fees
- + the Jewish temple tax

I. DEALING WITH AN UNLIKELY SOCIAL OUTCAST (vs. 13-14)

A. Where? (vs. 13a)

"And He went out again by the seashore ... "

B. What? (vs. 13b)

"and all the people were coming to Him, and He was teaching them." (Mark 1:45; 2:13; 3:7-8; 4:1; 5:21)

C. Who? (vs. 14)

"As He passed by, He saw Levi the son of Alphaeus sitting in the tax booth ... "

"and He said to him, 'Follow Me!' And he got up and followed Him."

II. DEALING WITH ASSORTED UNDESIRABLE SINNERS (vs. 15)

A. Where? (vs. 15a)

"And it happened that He was reclining at the table in his house..." (Luke 5:29)

B. What? (vs. 15b)

"and many tax collectors and sinners were dining with Jesus and His disciples"

C. Say what?? (vs. 15c)

"for there were many of them, and they were following Him."

III. DEALING WITH THE SELF-RIGHTEOUS (vs. 16-17)

A. Who? (vs. 16a)

"When the scribes of the Pharisees saw that He was eating with the sinners and tax collectors..."

B. What? (vs. 16b)

"they said to His disciples, 'Why is He eating and drinking with tax collectors and sinners?"

C. Why? (vs. 17)

"And hearing this, Jesus said to them, 'It is not those who are healthy who need a physician, but those who are sick...' "

" 'I did not come to call the righteous, but sinners.' "

On three occasions Jesus vindicates Himself for associating with such "sinners":

- here, in connection with Matthew's feast (Matt. 9:12-13; Mk. 2:17; Lk. 5:31-32))
- at the house of Simon the Pharisee (Lk. 7:36)
- on an occasion not specified when certain scribes and Pharisees brought against Him the charge, "This man receives sinners, and eats with them." (Lk. 15:2)

Conclusion: (from Charles Swindoll)

- 1) Learn how to identify a legalist.
- 2) Ignore the counsel of legalists.
- 3) Deliberately stand against legalism.
- 4) Enjoy your freedom in spite of legalists.

"The one person for whom Jesus can do nothing is the person who thinks himself so good that he does not need anything done for him; and the one person for whom Jesus can do everything is the person who is a sinner and a failure and who knows it and who longs in his heart of hearts for a cure. To have no sense of need is to have erected a barrier between us and Jesus; to have a sense of need is to have the passport to His presence." – William Barclay