until February 15, 1846. It was the fourth major semiofficial newspaper published by the Church. During the seven months in 1842 that the Prophet Joseph Smith was the editor, he published several important documents of Mormon history in its pages: the translation and facsimiles of the Book of Abraham, the Wentworth Letter, and the early segments of the History of the Church.

The Times and Seasons was first established and edited by Don Carlos Smith, Joseph Smith's youngest brother, and Ebenezer Robinson for the Saints who had been scattered by the Missouri Conflict and were anxious "to learn of the condition and welfare of the Church." They proposed to publish "all general information respecting the Church" (T&S 1 [Nov. 1839]:16). This included Church news and history, world news and history, political and literary materials, Nauvoo city news, obituaries, announcements, doctrinal expositions, conference reports, mission reports, letters from missionaries, and notices and trial minutes of excommunications. The Times and Seasons also responded to polemic and apologetic treatment of Mormonism by other newspapers in an attempt to establish goodwill and understanding.

In Nauvoo the press offices were first located in a warehouse basement at Water and Bain (Fifth) streets. The operations of the newspaper later moved to the new, brick Times and Seasons Printing Office building at Kimball and Main (Seventh) streets, which is now restored in Nauvoo.

John Taylor and Wilford Woodruff, both apostles and later Presidents of the Church, edited the paper from late 1842 until April 1844, and then John Taylor edited it alone until its last issue on February 15, 1846, just before the Saints left Nauvoo on their exodus west.

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REED C. DURHAM, JR.

TITHING

Tithing is the basic contribution by which Latter-day Saints fund the activities of the Church. By revelation to the Prophet Joseph Smith, the Lord stated that members should pay "one-tenth of all
their interest [increase] annually; and this shall be a standing law unto them forever” (D&C 119:4).

The law of tithing has ancient origins. The word “tithe” means “tenth” and connotes a tenth part of something given as a voluntary contribution. Abraham paid tithes to Melchizedek (Gen. 14:18–20; Alma 13:14–15). Jacob also covenanted to pay a tenth of everything the Lord gave him (Gen. 28:20–22). Tithing was a fundamental part of the law of Moses (Lev. 27:30–32; Num. 18:25–28; Deut. 26:12–14) and was used in support of priests, holy edifices, and sanctuaries (Amos 4:4).

The prophet Malachi underscored the seriousness of paying tithes:

Will a man rob God? Yet ye have robbed me...in tithes and offerings. Ye are cursed...for ye have robbed me...Bring ye all the tithes into the storehouse...and prove me...if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it [Mal. 3:8–10].

The collection of tithing is the responsibility of the bishop in each ward. Tithes are presented confidentially to him or his counselors. He forwards the tithes collected locally to Church headquarters, where a committee consisting of the FIRST PRESIDENCY, the PRESIDING BISHOPRIC, and the QUORUM OF THE TWELVE APOSTLES supervises the distribution and expenditure of tithing funds (D&C 120). These funds are used for such purposes as the building and maintenance of meetinghouses, temples, and other facilities, as well as for the partial support of the missionary, educational, and welfare programs of the Church.

At the end of each year, ward members meet individually with their bishop in a tithing settlement interview to verify Church records of their individual contributions and to declare confidentially to the bishop whether or not the amount contributed is a “full tithe.”

The common mode of tithing payment is by cash. However, when income has been received in some other form, the member may pay accordingly, as was done anciently (Lev. 27:30, 32). In its early years the Church maintained “tithing houses” to receive payments in grain, livestock, vegetables, and fruits.

A 1970 letter from the First Presidency stated that notwithstanding the fact that members should pay one-tenth of their income, “every member of the Church is entitled to make his own decision as to what he thinks he owes the Lord and to make payment accordingly” (Mar. 19, 1970; cf. Doxey, pp. 16, 18). Hence, the exact amount paid is not as important as that each member feels that he or she has paid an honest tenth.

As part of the latter-day restoration of the gospel, the law of tithing was reestablished. Joseph Smith and Oliver Cowdery initiated implementation of the principle in 1834, when they pledged one-tenth of all the Lord should give them as an offering for the poor (HC 2:174–75). In 1838 the Prophet inquired about tithing for the Church (HC 3:44) and received the law, now published as Section 119 of the Doctrine and Covenants. The term “tithing” had been used in some revelations before 1838 (e.g., D&C 64:23; 85:3, 97:11–12) but connoted all free-will offerings or contributions, whether they were less or more than 10 percent.

Prior to the revelation on tithing, an adaptation of the law of CONSECRATION of property was practiced by the Church to care for the poor, to purchase lands, and to build Church facilities (D&C 42:30–39). The declared spiritual object of that law was to “advance the cause” of “the salvation of man” (D&C 75:4–7) by creating equality in both “earthly things” and “heavenly things.” This proved too difficult at the time, especially under the disruptive conditions suffered by Church members in Missouri, and the practice was temporarily suspended in 1840 (HC 4:93). The law of tith-
ing was given in part to fulfill material needs and to prepare the membership of the Church to live the material aspects of the law of consecration at some future time. Tithing has variously been described as the donation of (1) a tenth of what people owned when they converted; (2) a tenth of their "increase" or income each year; and (3) one workday in ten of their labor, teams, and tools to public projects. Today, tithe payers pay a tenth of their "increase," or income.

Although many in the early decades of the Church were slow to obey the principle and practice of tithing, leaders continued to affirm the obligatory nature of the commandment. In January 1845 the Quorum of the Twelve Apostles under the direction of President Brigham Young issued an epistle reminding the Saints of their duty to pay tithing (HC 7:358). In 1881 obedience to the law of tithing became a requirement for temple attendance (JD 22:207–208) for those with an income. In May 1899 a manifestation was given to President Lorenzo Snow that even though the Church was beleaguered by financial difficulties, it was nonetheless bound by the law of tithing, as were its members individually, and all would be blessed materially and spiritually by heeding it (Snow, p. 439).

As with all commandments, there is a correlation between observance of the law of tithing and blessings or punishments. The promises to the obedient are great, but the revelation also warns, "It shall come to pass that all . . . shall observe this law, or they shall not be found worthy to abide among you" (D&C 119:5). President Joseph F. Smith taught that the disobedient "have cut themselves off from the blessings of Zion," but added that the Lord will fulfill his rich promises to the faithful tithe payers of the Church (GD, pp. 225–27). "A host of testimonies might be secured of the joy in life that follows obedience to this important law of the Lord" (Widtsoe, Vol. 1, p. 228). President Heber J. Grant counseled the Church that obedience to the law of tithing provides a protective shield (D&C 64:23–24) from economic distress (pp. 59–60).

[See also Bishop, History of the Office.]

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HOWARD D. SWAINSTON

TOBACCO

Devout Latter-day Saints do not use tobacco in any of its forms. They abstain because of an 1833 revelation known as the WORD OF WISDOM, which states that tobacco is "not for the body, neither for the belly, and is not good for man," except as a poultice for bruises and treating "all sick cattle" (D&C 89:8).

The Word of Wisdom was originally given to show the will of God, but not as a commandment. Abstinence from tobacco was expected of all fully participating Church members by the early twentieth century (see DOCTRINE AND COVENANTS: SECTION 89).

Tobacco contains nicotine, which is a cerebral and vascular stimulant. The burning of the tobacco leaf also releases and produces a large number of chemicals, many of which are absorbed by the body and are known to cause cancer and other serious diseases.

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JOSEPH LYNN LYON

TOLERANCE

The LDS principles of tolerance are rooted in the teaching that all who have lived, now live, and will yet live on this earth are spirit children of God and are responsible only to God for their religious beliefs and practices. "We claim the privilege of worshipping Almighty God according to the dictates of