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.]

BIBLIOGRAPHY
Grant, Heber J. Gospel Standards. Salt Lake City, 1941.

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.

BIBLIOGRAPHY

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