"Wherein Shall We Return?": A Historical and Analytical Examination of Lorenzo Snow's 1899 Reemphasis of Tithing

Zachary Ryan Horton
Brigham Young University

Follow this and additional works at: https://scholarsarchive.byu.edu/etd
Part of the Mormon Studies Commons

BYU ScholarsArchive Citation
Horton, Zachary Ryan, "Wherein Shall We Return?: A Historical and Analytical Examination of Lorenzo Snow's 1899 Reemphasis of Tithing" (2015). All Theses and Dissertations. 6141.
https://scholarsarchive.byu.edu/etd/6141

This Thesis is brought to you for free and open access by BYU ScholarsArchive. It has been accepted for inclusion in All Theses and Dissertations by an authorized administrator of BYU ScholarsArchive. For more information, please contact scholarsarchive@byu.edu, ellen_amatangelo@byu.edu.
“Wherein Shall We Return?”: A Historical and Analytical Examination of
Lorenzo Snow’s 1899 Reemphasis of Tithing

Zachary Ryan Horton

A thesis submitted to the faculty of
Brigham Young University
in partial fulfillment of the requirements for the degree of

Master of Arts

Andrew H. Hedges, Chair
J. B. Haws
Gerrit J. Dirkmaat

Religious Education
Brigham Young University
December 2015

Copyright © 2015 Zachary Ryan Horton
All Rights Reserved
“Wherein Shall We Return?”: A Historical and Analytical Examination of Lorenzo Snow’s 1899 Reemphasis of Tithing

Zachary Ryan Horton
Religious Education, BYU
Master of Arts

This thesis examines the events and discourses targeted to reemphasize the law tithing and to encourage increased tithe-paying from members of The Church of Jesus Christ of Latter-day Saints between 1899 and 1907. This examination begins at Church president Lorenzo Snow’s journey to St. George and extends through Joseph F. Smith’s announcement of the Church’s freedom from its long-standing debts. Each chapter analyzes this period from a different perspective provided by contemporary sources. These perspectives include primarily newspaper reports and transcripts from Lorenzo Snow’s journey to St. George, reports from general Church conferences, and articles in Church-sponsored publications.

This examination yields a more contoured view of the discussion of tithing in the Church at the turn of the 20th century and shows, importantly, that one of Lorenzo Snow’s main motivations for his reemphasis of tithing was to prepare the Church to return to and reclaim Zion in Jackson County, Missouri.

Keywords: Tithing, Lorenzo Snow, Zion, Jackson County, debt, reemphasis of tithing
ACKNOWLEDGMENTS

If there is a great woman behind every great man, then I must conclude after my experience that there is a greatly patient, encouraging, loving, and intelligent woman behind this exhausted graduate student. I owe and dedicate this thesis to my wife, Krista, who has not only been motivational and supportive but has also mothered a young and growing family, all too often in my absence. I also thank my children—Finnley, Rowan, and Isla—who gave up Daddy on many occasions and who provided instant release from research and writing by playing Legos with me. I did this, as with everything else, for my family.

I have enjoyed my graduate program more than should probably be allowed and give my love and gratitude to my cohort of friends who kept me laughing at myself and my incredible professors who constantly enlightened my mind and expanded my abilities. I think and act better because of the people with whom I studied in this program.

Lastly, I acknowledge the blessing it was to work with a committee who was, at the same time, demanding and understanding, critical and flexible. Without their guidance I would have been lost in a sea of research and either drowned in something too large or floundered in something too shallow. I owe any utility this thesis may have to their mentoring and leadership.
# TABLE OF CONTENTS

ABSTRACT .................................................................................................................................................. ii

ACKNOWLEDGMENTS ........................................................................................................................... iii

TABLE OF CONTENTS ............................................................................................................................. iv

Chapter 1 Introduction: Historiography and History ........................................................................... 1
   Historiography ...................................................................................................................................... 2
   History .............................................................................................................................................. 7

Chapter 2 On the Road: The Journey to St. George ............................................................................ 16
   “I know, Lord, now why I am here” .................................................................................................. 20
   “Freed from encumbrances” ............................................................................................................ 22
   “We are surely going to Zion in Jackson County” ......................................................................... 26
   “We have got to give all that we have” .......................................................................................... 32
   “The most glorious temple” ........................................................................................................... 36
   “You have glorious prospects for gaining salvation” .................................................................... 39
   Conclusion ...................................................................................................................................... 43

Chapter 3 From the Pulpit: The Preaching from General Conferences ........................................... 45
   “These matters are not very pleasant to dwell upon” ................................................................... 48
   “If we would do better now, the Lord would forgive us for the past” ....................................... 52
   “It is wonderful how the Saints have reformed in this duty” ..................................................... 56
   “The Law of Revenue” ................................................................................................................... 61
   “We thank God that we are in a position to help them” ............................................................. 66
   “We have been able, too, to purchase quite a tract of land in Jackson County” ....................... 70
Conclusion .................................................................................................................................. 73

Chapter 4 In the Publications: The Discussion in Church Periodicals ........................................... 74
    “A great awakening” .................................................................................................................. 74

    “A Question on Tithing” .......................................................................................................... 77

    “Who shall pay tithing?” ......................................................................................................... 80

    “Pay tithes on the mites” ....................................................................................................... 85

    “For the Letter Box” ............................................................................................................... 89

    “There are three reasons why we should pay tithing” .......................................................... 95

Conclusion .................................................................................................................................. 102

Conclusion: The Windows of Heaven .......................................................................................... 104

BIBLIOGRAPHY .......................................................................................................................... 108
    Primary ..................................................................................................................................... 108

    Secondary ................................................................................................................................. 116

Appendix 1.1: References to Tithing in General Conference ..................................................... 119
Chapter 1
Introduction: Historiography and History

In May 1899 President Lorenzo Snow, fourth president of The Church of Jesus Christ of Latter-day Saints, embarked on a revelation-inspired trip to St. George, Utah. The president’s son LeRoi recalled walking into his father’s room one morning and seeing the prophet sitting up in his bed: “His face was almost white and his eyes shone as I had never seen them before. All he said was: 'I am going to St. George.'” 1 In St. George, and throughout the cities he visited on his return to Salt Lake, President Snow called for church members to renew their attention and obedience to the law of tithing. Historical analysis, coverage in church manuals, and even church-produced videos have cemented this event as one of, if not the most, memorable moment of President Snow’s administration.2 While other writers have provided sufficient stop-by-stop chronicles of the trip to and home from St. George, this thesis will deepen the study of the reemphasis of tithing through a careful examination of contemporary sources, primarily newspaper reports, transcripts of Church sermons, and articles in Church periodicals, to ascertain what Church leaders taught was the rationale for the reemphasis and how those teachings motivated increased adherence to the law of tithing.3

1 LeRoi Snow, “From Despair to Freedom Through Tithing,” Deseret News, 29 March 1941. LeRoi remembered this declaration coming after the prophet’s insistent prayers for direction in his presidency.

2 Much of the historical analysis will be summarized and evaluated as a part of this chapter. For examples of attention to the St. George narrative in church manuals see Church History in the Fulness of Times: Student Manual (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2003): 454-456 and Teachings of Presidents of the Church: Lorenzo Snow (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2012.) In 1963 the church produced the movie The Windows of Heaven, VHS (Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1963) which portrayed Lorenzo Snow’s journey to St. George and his promises to the members of the church there.

3 According to family tradition, one of Lorenzo Snow’s descendants burned a large collection of Lorenzo Snow’s diaries, correspondence, and other personal writings. Whether or not this is true, it is true that there is a
Historiography

Historians and scholars since Lorenzo Snow’s journey to St. George have looked upon this as a watershed event in the history of tithing and Church finances. LeRoi Snow, Lorenzo Snow’s son and Deseret News “special correspondent” who accompanied President Snow on his trip, published his recollection of the trip to St. George in the January 20, 1934 edition of the Deseret News. Although not the first to write about the trip, LeRoi’s recollections would shape the paradigm used by almost all later historians. LeRoi recounted the trip in depth and focused on its antecedents, details, and results. Although some of the specific details LeRoi wrote came from contemporary newspaper articles he most likely had retained, most of the narrative seems to have come from his own memory of the trip itself. It is perhaps these remembered details that

---

relative dearth of personal, primary information about Lorenzo Snow, his life, and his administration. Because of this, there exists a very limited amount of discussion regarding President Snow and especially his now-famous trip to St. George. One historian has commented, “Lorenzo Snow’s life is certainly long overdue for an in-depth analysis.” William G. Hartley, review of Latter Leaves in the Life of Lorenzo Snow, by Dennis B. Horne, BYU Studies Quarterly 53, no. 2 (2014): 180. This thesis seeks only to provide such an “in-depth” analysis of this one specific event and its consequences in President Snow’s administration.

4 LeRoi C. Snow, “Special Manifestation of the Word and Will of the Lord To Lorenzo Snow, Fifth President of the Church,” Church Section, Deseret News. LeRoi’s name appears spelled in many different forms; I have followed the form used by most modern historians.

5 The first non-contemporary treatment of Lorenzo’s trip to St. George and tithing came from an article by Percy Goddard in The Juvenile Instructor in 1928. After briefly recounting the trip Goddard outlined, in bullet-point fashion, the temporal results of tithing income. These, Goddard said, showed “how wonderfully President Snow’s promises have been fulfilled.” J. Percy Goddard, “A Prophet’s Promise and its Fulfillment,” The Juvenile Instructor 63, no. 7 (July 1928): 368. The subheading preceding LeRoi’s article in 1934 erroneously claims it to be “the first publishing of this story” suggests that either LeRoi in writing or the Deseret News in publishing was unaware of Goddard’s earlier story. See Snow, “Special Manifestations.”

6 In his retelling, LeRoi focused heavily on his recollection of Lorenzo Snow’s promise to the members in St. George that they would receive relief from their current drought if they would pay their tithing. See Snow, “Special Manifestations.” However, whereas he provided quotes and citations to prove that Lorenzo Snow was aware of the drought and that he rejoiced upon hearing about the rain, he provided no evidence, aside from his own words, that the prophet ever promised rain to the Saints for their payment of tithing. Indeed, none of the contemporary reports, including LeRoi’s own comments he wrote for the Deseret News corroborate the story of the promise nor fulfillment of rain. See the conclusion of this thesis for a specific discussion LeRoi’s recollection of the events in St. George.
has cemented LeRoi’s version of the story in history and in almost all subsequent retellings of
the trip to Southern Utah.

One of LeRoi’s most enduring contributions to the narrative of Lorenzo Snow’s trip to St.
George was his placement of the story within the context of the debt crisis afflicting the Church
in the late 1800’s. He explained his father’s stress over Church debt, which President Snow often
referred to as “the bottomless pit” or “the unfathomable deep.”7 According to LeRoi’s account,
the burden of freeing the Church from the bonds of debt and the fears of future insolvency
compelled Lorenzo Snow to St. George and prompted his call for a reemphasis of the law of
tithing. Thus, for LeRoi, tithing was the “Lord’s way out of bondage.” 8

LeRoi’s paradigm shaped all future analysis of the reemphasis of tithing up to the current
day. In 1955 Thomas Romney wrote the first biography of Lorenzo Snow in his book The Life of
Lorenzo Snow. Although he provided the first monographic and complete look at the entirety of
Lorenzo Snow’s life and administration, his chapter on the trip to St. George almost exactly
echoed LeRoi’s pattern.9 Romney wrote of President Snow,

[T]he great responsibility [of lifting the Church from debt] impelled him to seek the Lord
in earnest prayer for wisdom in the solution of the difficult problem that confronted him
and the membership of the Church generally. Finally the answer came that he and others
of the leading brethren should make a trip to St. George in the southern part of the state
and hold a special conference with the Saints there.10

---

7 Snow, “Special Manifestations.”
8 Le Roi C. Snow, “The Lord’s Way Out of Bondage Was Not the Way of Men,” The Improvement Era 41,
o. 7 (July 1938): 400-401.
9 Eliza R. Snow wrote her biography of her brother and published it in 1884; see Eliza R. Snow, Biography
and Family Record of Lorenzo Snow (Salt Lake City: Deseret News Company, 1884.) However, the book was meant
largely for family friends rather than an academic audience and only covered Lorenzo Snow’s earlier life. Romney’s
work was the first treatment of Lorenzo Snow’s later life, apostleship, and presidency of the Church.
10 Thomas C. Romney, The Life of Lorenzo Snow: Fifth President of The Church of Jesus Christ of Latter-
day Saints (Salt Lake City: Sugarhouse Press, 1955), 426. In 1982 Francis Gibbons wrote the second monograph on
Lorenzo Snow’s administration in his biography Lorenzo Snow: Spiritual Giant, Prophet of God (Salt Lake City:
Perhaps the most enduring image of Lorenzo Snow’s journey to St. George came in 1963 when the Church requested and BYU Motion Picture Studio produced the movie *The Windows of Heaven* in an effort to again reinvigorate tithe-paying. The storyline in the movie closely followed LeRoi Snow’s retellings in print, albeit with some added dialogue. Of major importance to LeRoi and, thus, a major focus of the film was LeRoi’s recollection that President Snow told the people [in St. George] that if they would observe the law of tithing, from then on, and pay a full tithing, that they might go ahead, plow their land and plant the seeds; and he promised them, in the name of the Lord, that the clouds would gather and rains from heaven descend, and their lands would be drenched, and the rivers and ditches filled, and they would reap a bounteous harvest that very season.

In the movie, President Snow promised similarly that the drought-stricken lands of St. George would be healed and that rain would come to the valley if the people paid their tithing. The dramatic climax of the movie came when Lorenzo Snow received word that rain had finally come to St. George.

That there was a drought in St. George can be seen from contemporary reports and recollections. For example, the *Washington County News* printed numerous descriptions of the drought which had been ongoing for almost two years by the time the party from Salt Lake arrived. A local farmer, William Nelson, although brief in his record before, about, and after

---


12 For example, in the video President Snow is portrayed to have stated, “This [tithing] is the solution to our financial problems” and promised that “the shackles of indebtedness [will] fall.” Neither statement appears in part or in close resemblance in any available transcripts or reports from St. George.

13 Snow, “Special Manifestation.”

Lorenzo Snow’s visit to St. George did record the “windy” and “hot” weather on a fairly consistent basis. Some of the leaders in the meetings in St. George also recognized the drought. Although some rain did come to St. George on August 2 as the movie depicted, the rest of the year was dry and the drought would not be fully eased until 1902. Indeed, Elder Lyman returned on assignment from President Snow to St. George a year after the initial visit to counsel local members to “pray fervently to the Lord for the necessary moisture” and that “the Lord would hear their prayers inasmuch as they strictly adhered to the law of tithing.” Despite the conflict between the history and the movie regarding what was said in St. George, The Windows of Heaven provided for most Church members a galvanizing image of Lorenzo Snow’s journey to St. George.

---

15 See numerous entries during the summers of 1899 and 1900 in William Nelson diary, 1877 February-1900 October, Church History Library, Salt Lake City, UT. On Lorenzo Snow’s visit Nelson wrote only, “President Snow and others Here.”

16 Although Bell wrote that only Francis Lyman mentioned weather in his talk in St. George, available sources show a few other speakers; see Bell “Windows of Heaven,” 63. Abraham Woodruff remarked in his address that the “sterility of the soil” had done much to bind the people together. Bishop Preston drew what seems to be the only connection between the drought and tithing when he mused, “When drouth [sic] is experienced we may question whether we have paid a full tithing.” He urged the Saints to “pray [to the] Father to let the rains descend that the earth—the valleys and mountains—that they may bring forth in strength . . . and the time eventually come that they shall come from now pleasant and fruitful spots for cereals and food to subsist upon.” Saint George Stake Minutes, May 17, 1899. President Snow did request that Francis Lyman address the drought, but Elder Lyman only remarked that, due to a change in water courses, Southern Utah could “expect the early and later rains.” St. George Stake, Historical Record, 17 May 1899, as quoted in Bell, “Windows of Heaven,” 63.


18 Journal History of the Church of Jesus Christ of Latter-day Saints, March 8, 1900, Church History Library.

19 The movie was poignant and polarizing for the viewers. Many of those who were present in St. George, after having seen the film, recalled their memories of the event. Camilla Woodbury Judd, when interviewed by the Church News in conjunction with the release of the movie, recalled, “I shall never forget the glory that shone on his [Lorenzo Snow’s] face as he stood before us and gave to us the words of revelation he had received. He promised
In 2012, Dennis Horne provided the most recent and detailed chronicle of Lorenzo Snow’s life in his book, *Latter Leaves in the Life of Lorenzo Snow.*

Despite questioning the reliability of some of LeRoi’s recollections, especially and most importantly regarding the narrative of the drought, Horne nonetheless adopted LeRoi’s general outline for presenting the trip in the context of Church debt. Horne said of this prevailing paradigm, “The story of finding and implementing that solution [to Church debt] is as profoundly inspiring as the debt crunch was overwhelmingly stressful.” Horne’s work helpfully expanded the storyline of the trip to include the other towns visited on the trip to Southern Utah as well as the other stakes President

the people that if they would be faithful to their covenants, keep the commandments and pay their honest tithes and offerings the windows of heaven would be opened. The drought would be broken and the rains would come and the crops would be saved.” Rea, “Windows of Heaven,” 9-10. John Schmutz recalled in 1980, “The Windows of Heaven film hasn’t exaggerated anything, except that President Snow was not as feeble as they made him in the picture. He was old, but he wasn’t a feeble man. Everything else was just like they said. Crops weren’t growing; everything was dry; cattle were dying—hundreds of them.” Luen A. Woodbury, “John H. Schmutz: 101 and Still Counting,” *This People,* (Winter 1980): 3.

Others who were present in St. George, however, were less than complimentary of the film and its portrayal of history. Rudger McArthur, grandson of St. George Stake President Daniel McArthur recalled asking his father Wilford who was in the audience at St. George, “Dad how did you like the film and its story?” to which his father replied, “Ah shucks it wasn’t the way they showed it at all.” Rudger McArthur to Ron Barney, letter, February 13, 1990, Church History Library, Salt Lake City, UT. Will Brooks, another witness of the meeting, told his biographer, “What I am saying is the picture The Windows of Heaven, is essentially false in the portrayal it gives of President Lorenzo Snow, and that it would have been more effective had it been more true.” Brother Brooks also recalled a Brother George Miles’ evaluation of the movie which was similar to his own, “Brother Miles, now 102 years old, still protests. ‘Rubbish!’ he called it. ‘Nothing but rubbish!’ and he went home thoroughly disgusted with it all.” Brooks, *Uncle Will Tells His Story,* 64.

20 Dennis Horne, *Latter Leaves in the Life of Lorenzo Snow* (Springville: Cedar Fort, 2012.) Horne left very few stones unturned in his search to accumulate and conglomerate extant primary source material to provide a more contoured picture of Lorenzo Snow than was previously available. One reviewer said of *Latter Leaves,* “Horne’s book is the most definitive work on the leader and prophet who brought the Mormon faith into the twentieth century.” Hartley, review, 180.

21 In a way, Horne placed his book as not only an extension of Eliza Snow's history of her brother through 1884 and Orson Whitney's heretofore unpublished history of President Snow’s apostleship but also as a counter-statement to LeRoi Snow's version of the journey. Horne wrote, “Some of LeRoi’s later-life recollections and reminiscences of his father’s sayings and doings have been found to be inaccurate, embellished, or almost fictionalized.” Horne, *Latter Leaves,* 15.

Snow visited after his return to Salt Lake City. A few other writers have written about the reemphasis of tithing but have impacted the study little, if at all.23

These historians and writers have all told the story of the debt crisis and how the reemphasis of tithing rescued the Church from financial ruin. However, as important as that story is, much of the narrative of Lorenzo Snow’s sermons in Southern Utah has been left untold. For President Snow, as shall be seen, the salvation of the Church meant more than just solving the debt crisis; tithing was the road back to the Church’s Zion in Jackson County, the key to greater temple worship, and the path to heaven itself. This is the story that this thesis aims tell.

History

Historians’ focus on finances as a significant part of the story of the reemphasis of tithing is understandable and justified. Largely in consequence of the Church practice of plural marriage, the United States government levelled a barrage of increasingly punitive legislation at the Church intended to dampen or extinguish the Church’s growing temporal power. In 1882, the Edmunds Act added legislative teeth to the earlier ineffective laws by disallowing cohabitation and denying practitioners of plural marriage the rights to vote or hold political office. 24 As a

---


24 In 1862 the Morrill Anti-Bigamy Act outlawed the practice of plural marriage in all American territories. However, the law was largely unenforceable and thus was largely ignored. Lorenzo Snow himself was removed from his office in the Utah Legislature as a result of the Edmunds Act. See Horne, Latter Leaves, 83. For a fuller discussion of the anti-polygamy laws of the mid and late 1800’s see Leonard Arrington, Great Basin Kingdom: An Economic History of the Latter-day Saints, 1830-1900 (Reno: University of Nevada Press, 1966), 353-379, and
result, then-apostle Lorenzo Snow was removed from his office in the Utah Legislature, forced into hiding, and eventually imprisoned for over six months for his own practice of plural marriage.\textsuperscript{25}

The 1887 Edmunds-Tucker Act escalated the attack against the Church and made, as historian Leonard Arrington wrote, “a direct bid to destroy the temporal power of the Mormon Church.”\textsuperscript{26} This law dissolved the Corporation of The Church of Jesus Christ of Latter-day Saints, escheated Church properties including the Temple Block and other Church offices in Salt Lake City, dissolved the Perpetual Emigrating Company, and effectively decimated the Church’s accumulated wealth.\textsuperscript{27} In short, the existence of the Church as an organization stood threatened if not in direct jeopardy of extinction.

The strain of the mounting federal legislation and action fell on the shoulders of President Wilford Woodruff. For weeks President Woodruff “wrestled mightily with the Lord” about how he should act in the face of such opposition. In 1890, the president wrote that the Lord had showed him the destruction of the Church eminent if the current course was not changed: “All ordinances would be stopped throughout the land of Zion. Confusion would reign throughout Israel, and many men would be made prisoners. This trouble would have come upon the whole Church.” Additionally he explained that should the Church continue to practice plural marriage

\textsuperscript{25} For a detailed history of Lorenzo Snow’s hiding and imprisonment, see Horne, \textit{Latter Leaves}, 99-190.

\textsuperscript{26} Arrington, \textit{Great Basin Kingdom}, 361. Arrington’s 1966 book is still the foundation for any discussion of economics on politics in the 19th.

\textsuperscript{27} Leonard Arrington estimated the actual value of properties escheated exceeded $1,000,000. See Arrington, \textit{Great Basin Kingdom}, 371 for a full list of forfeited properties and their stipulated values.
the temples would be seized and all celestial marriages would have to cease.28 Faced with such a future, President Wilford Woodruff issued a declaration effectively ending the practice of plural marriage by Church members in the United States (see Official Declaration 1.) “The Manifesto,” as it came to be called, was sustained by the leadership of the Church and by the general Church membership on October 6, 1890.29 Of the Manifesto itself President Woodruff said, “I have arrived at a point in the history of my life as the president of the Church of Jesus Christ of Latter-day Saints where I am under the necessity of acting for the temporal salvation of the church.”30

Although the Church avoided destruction at the hands of political maneuvering and action, the attack on the Church left it in a financial hole from which it would take almost two decades to escape. Arrington wrote of Church debt, “[T]he church went into debt to the extent of about $300,000 as the direct effect of the Edmunds-Tucker Act . . . The church also undertook to care for the families of those in prison, to aid poorer members in the payment of lawyer’s fees and court costs, and maintained a sizeable ‘Defense Fund’ of its own to pay legal fees.” 31

A further drain on the Church’s finances was a noticeable decrease in the payment of tithes by Church members. Fearing their donations would eventually end up in the hands of the government, members dramatically reduced their tithing payments from an average of more than

---


29 It was Lorenzo Snow who wrote, “I move that . . . we consider [Wilford Woodruff] fully authorized by virtue of his position to issue the manifesto . . . and that as a Church in General Conference assemble, we accept his declaration concerning plural marriages as authoritative and binding.” See Official Declaration 1.


31 Arrington, Great Basin Kingdom, 400.
$500,000 per year, during the 1800’s, to a little more than $300,000 in 1890. Lorenzo Snow would later say,

If the people . . . had paid an honest tithing for the past year, we would have received $1,000,000.00 more than we did receive, and if a full tithing had been paid for the past 12 years, we would have received $10,000,000.00 more than we did receive. Bp. [Bishop] Preston says, and the books prove it, that only about a 50% tithing is paid. A half tithing or a third tithing is no tithing at all, but simply an offering.

The legislative battle with Edmunds-Tucker Act, the decrease in tithing income, extensive Church spending in the late 1800s, and an economy heading into depression all combined to drag the Church steadily into debt. In essence, the Church that had spent the last half-century building a spiritual and temporal stronghold in the Rocky Mountains was now left financially unstable and emotionally downtrodden. As Arrington concluded, “The temporal Kingdom, for all practical purposes, was dead—slain by the dragon of Edmunds-Tucker.”

The full extent of the financial damage done by the Edmunds-Tucker Act, however, was not fully understood until Lorenzo Snow’s own administration. When President Wilford Woodruff’s health began to fail, Lorenzo Snow visited the dying prophet almost daily. On one particular visit, “doctors said that President Woodruff could not live much longer, that he was becoming weaker every day.” President Snow was greatly worried. The soon-to-be president

32 Arrington, Great Basin Kingdom, 400.


34 For an overview of the extensive church building projects and business endeavors in the late 1800s which had significantly drained church resources see Ronald W Walker, “Crisis in Zion: Heber J. Grant and the Panic of 1893,” Sunstone 5 (January-February 1980):26-34. For a more detailed history of the national depression, often called the “Cleveland Depression” for Grover Cleveland, the president of the United States in 1885, see Thomas Alexander, Mormons and Gentiles: A History of Salt Lake (Boulder: Pruett Publishing Company, 1984); and Garth L. Mangum and Bruce D. Blumell, The Mormons' War on Poverty: A History of LDS Welfare 1830-1990 (Salt Lake City: University of Utah Press, 1993.)

35 Arrington, Great Basin Kingdom, 379.
headed to the temple to “plead to the Lord to spare President Woodruff’s life, that President Woodruff might outlive him and that the great responsibility of Church leadership would not fall upon his shoulders.”

Despite his apprehensions, Lorenzo Snow assumed the leadership of the Church and, with that, the weight of worry for the Church’s current existence and future progress. His earlier success as leader of the Brigham City United Order, which lasted for nearly twenty years and was perhaps the most successful of its kind in Church history, as well as his own personal desires for financial freedom translated into a concerted effort as president of the Church to resolve the longstanding financial troubles facing the Saints. “Before I die,” President Snow once said, “I hope to see the Church cleared of debt and in a commanding position financially.”

Soon after being sustained as president of the Church, Lorenzo Snow called apostle Rudger Clawson to his office, appointed him to the office of Trustee-in-Trust over the Church, and charged him to scour the books and financial records and provide the President with an accurate picture of the Church’s financial standing. Elder Clawson recalled on that occasion that President Snow told him, “I appoint you to this task because I feel that you are capable of doing it. You are fully authorized to go into the Trustee-in-Trust's office, set the books in order, and then bring the President an accurate picture of the Church’s financial standing.”

---


38 “Characteristic Sayings of President Lorenzo Snow,” *Improvement Era* 22, no. 8 (June 1919): 651. Part of President Snow’s concern regarding tithing may have been inherited, in part, from the late President Woodruff. Elder Marriner Merrill recorded in his journal regarding a meeting between with the apostles and First Presidency in President Woodruff’s office where, “President Woodruff spoke of the financial condition of the Church and asked help from all the Stakes in loans and the prompt payment of all tithings due from all tithing payers.”
introduce such methods as seem to you to be necessary, and to supervise the work.”

Due to poor communication and information in past administrations, President Snow demanded “that he should be kept in perfect touch with the financial status of the Church, in fact he said he expected to insist upon it.”

Elder Clawson immediately set to work and soon presented his report to the prophet. Among other things, Elder Clawson reported that, due to overvaluation of Church assets, instead of the believed surplus of over three million dollars presented to late President Woodruff the Church was in fact $1,333,475.89 in debt, which, Elder Clawson explained, “would have been a clear case of bankruptcy” if not for the “providences of the Lord”.

Once he understood the gravity of the Church’s financial situation, President Snow began a fiscal retrenchment campaign to divest the Church of failing and debt-ridden businesses, straighten its bookkeeping practices, and retreat from borrowing money. To increase income, President Snow sold many Church securities and issued bonds which provided the Church with immediate capital needed to meet the most pressing obligations. In short, his administration

---


40 Elder Clawson recorded in his journal, “[President Snow] informed me that the late President Wilford W. Woodruff was not kept promptly and fully posted in advance as to the time when the church obligations fell due for payment, and it became a source of great worry and anxiety to him, and doubtless shortened his life.” The Chief Clerk would often inform President Woodruff at the last minute of financial obligations due that day. Payne, “Rudger Clawson’s Report”, 168.

41 Payne, “Rudger Clawson’s Report,” 170-174. This number comes from active Church assets less outstanding financial obligations of the Trustee-in-Trust’s office. President Snow would later present to Church members the round number of “$1,500,000” or sometimes “$2,000,000” as the amount of the debt on many occasions. See respectively Larson, A Ministry of Meetings, 14 and 49. Although former trustees had accurately kept the books, Clawson reported that for “a period of thirty or forty years, or, at least, since the Trustee-in-Trust’s books had been opened, these books had never been closed, as is customary and essential in up to date business.” Without this essential step, a correct understanding of the Church’s financial position had escaped previous leaders.

42 LeRoi Snow recalled, “I well remember my father’s approaching his chief clerk, James Jack, with the words: ‘Brother Jack, we must raise some money. Go through all the securities we have and see if you cannot find
sought to disentangle the Church from business and return it to simplicity and solvency.\textsuperscript{43} For Lorenzo Snow, these steps were the solution to the Church’s financial problems and many of these actions would chart the course for future practice and policy regarding Church businesses and finances.

Further, President Snow’s now-famous tour of Southern Utah and his and other Church leaders’ repeated and emphatic call for members to pay their tithing resulted in dramatic increases in tithing income. The most conservative estimates place the increase in tithing from the year 1898 to the year 1899 at around 40%. However, because the reemphasis of tithing came in May, almost halfway through the year, a more subdivided comparison provides a more accurate picture.\textsuperscript{44} For example, in the four months following the trip to St. George, Church members paid around $137,000 in tithing which was an almost 110% increase from the $66,000 paid in that same time period in 1898.\textsuperscript{45} By the end of 1900 the Church debt had dropped by $300,000.\textsuperscript{46}

President Snow’s simplification of Church businesses and the increase in tithing income subsequent to his preaching on tithing set the Church on a swift course that would eventually

\textsuperscript{43} See Bell, “Windows of Heaven,” 49-57 for a fuller account of Rudger Clawson’s report and Lorenzo Snow’s efforts to ameliorate the debt. See also Payne, “Rudger Clawson’s Report: 165-179.

\textsuperscript{44} Michael Quinn proposed that, among all the stakes, the percentage of members who paid some tithing increased from 18.4% to 25.6%, or a little less than a 40% increase Quinn, The Mormon Hierarchy, 202. Quinn’s estimate, though widely used, underestimated the growth somewhat when compared to Rudger Clawson’s more segmented records in his personal journal as discussed above. See Larson, A Ministry of Meetings, 265.

\textsuperscript{45} See Larson, A Ministry of Meetings, 91.

\textsuperscript{46} Larson, A Ministry of Meetings, 239.
spell freedom from the financial fetters of debt. Elder Clawson recorded his own prediction of this possible future and the subsequent reality:

One day early in President Snow's administration, and after I had become perfectly familiar with the church finances, I said to the President: “Would you like to know when the Church will be freed from debt? If so, I can tell you.” He answered: “Yes, Brother Clawson, I would indeed be glad to know.” “Well,” I replied, “if present favorable conditions continue, the church will be relieved of its indebtedness by the close of the year 1905, or at least, will be able to pay every dollar it owes.” . . . My prediction came true, for at the close of the year 1905 . . . the church was in a position to pay off its entire indebtedness . . . . This announcement which I was pleased to make at a meeting of the Presidency and Twelve at that time gave the greatest satisfaction.47

In 1907, President Joseph F. Smith officially declared in a Church general conference, “Today the Church of Jesus Christ of Latter-day Saints owes not a dollar that it cannot pay at once. At last we are in a position that we can pay as we go. We do not have to borrow any more, and we won’t have to if the Latter-day Saints continue to live their religion and observe this law of tithing.”48

This thesis is the story of the pivotal journey to St. George and the subsequent reemphasis of tithing. Being unable to ask those early Saints why they increased their obedience to the law of tithing, we must use instead available sources to better understand the teachings and doctrines that were spoken and written in an effort to recommit members to the law of tithing. Building upon the background picture this chapter painted, chapter two will examine Lorenzo Snow’s teachings on—and after—his trip to St. George in search of his stated explanations for the reemphasis, as well as supporting comments from other leaders that spoke with him on the journey. Chapter three will expand the analysis to President Snow’s and other Church leaders’ discourses in Church general conferences. Chapter four will provide the perspective of how and

---


48 Joseph F. Smith, Report of the Semi-Annual Conference of the Church of Jesus Christ of Latter-day Saints, April 5, 1907 (Salt Lake City: Church of Jesus Christ of Latter-day Saints, semiannual), 7.
in what context Church periodicals conveyed the message of tithing to the wider Church membership and the back-and-forth between writers and readers which illustrates the storyline of the reemphasis after the events in Southern Utah.
Chapter 2

On the Road: The Journey to St. George

The idea of a journey to St. George came as something of its own revelation to Lorenzo Snow.1 Although President Snow felt that the prompting to travel south came from God, according to his own words he “did not know just what [he was] going to visit these southern settlements for.”2 LeRoi Snow remembered his father almost collapsing upon reaching St. George and then lamenting, “Why have I come to St. George and why have I brought so many of the Church authorities, when we are so much needed at home to look after the important affairs of the Church? Haven’t I made a mistake? Why have I come here?” LeRoi wrote his own explanation for the prophet’s frustration: “When the Lord instructed his servant to go to St. George the purpose of the journey was withheld. President Snow answered the call to go, and then wondered and worried until further light was given.”3

Despite Lorenzo Snow’s uncertainty about the purpose behind the trip, on May 15 at 5:30 PM he nonetheless gathered with his wife Sarah Minnie Jensen Snow, second counselor Joseph F. Smith, President Franklin D. Richards of the Quorum of the Twelve, apostles Francis M. Lyman and Abraham O. Woodruff, Presiding Bishop William B. Preston, Seymour B. Young of

---

1 Other writers have chronicled the trip to St. George in sufficient detail. See Dennis Horne, Latter Leaves in the Life of Lorenzo Snow (Springville: Cedar Fort, 2012) for the most complete version; see also E. Jay Bell, “The Windows of Heaven Revisited: The 1899 Tithing Reformation,” The Journal of Mormon History 20, no. 1 (1994): 45-83. For the purposes of this paper, the brief summary of the trip suffices.


the presidency of the Seventy, and a small supporting cast including some of their wives. LeRoi Snow, a special correspondent for the *Deseret News*, as well as Horace Whitney, son of then-bishop and soon-to-be apostle Orson F. Whitney and reporter for the *Salt Lake Herald*, accompanied President Snow’s group through Southern Utah and provided almost daily reports of the visits. They travelled by train and wagon from Salt Lake to St. George; the trip took them 26 hours, which was, according to a few reports, the “best time that had ever been made.” They arrived Tuesday night at the home of St. George Stake President Daniel McArthur.

It had been thirteen years since a prophet had visited the Saints in southern or central Utah. As one reporter commented, “For the first time since the days of President Brigham Young has Dixie been honored by a visit from the authorities of the Church in a party of more than two or three.” Two young boys remarked upon hearing that the prophet would be coming through their town on his way to St. George, “We want t’ see President Snow. We heard he was a-comin’ and we never saw him before.”

The answer to President Snow’s question of why he had come to Southern Utah came, as he described, “just as fully and I know it just as clearly as any manifestation the Lord ever gave me.” In multiple conference sessions over the next two days in St. George President Snow

---

4 “President Snow and Party,” *Salt Lake Tribune*, May 17, 1899. The full group also included Bruce Kingsbury the coach driver, William Dougall, an unnamed reporter for the *Salt Lake Tribune*, and Arthur Winter. See Seymour B. Young Journal, May 15-16, 1899, Seymour B. Young Papers, 1857-1924, Church History Library, Salt Lake City, UT.


7 “President Snow and Party.”


9 Arthur Winter Journal, May 26, 1899, Arthur Winter Collection, 1883-1940, Church History Library, Salt Lake City, UT. Arthur Winter recorded the most complete, day-to-day account of the journey to St. George. He
taught Church members about the law of tithing, outlined for them the consequences of obedience or disobedience, and called them to a renewed commitment to the law. Following his lead, William Preston, Seymour Young, Francis Lyman, Franklin Richards, William Dougall, and Joseph F. Smith all addressed the topic at length.10

From St. George, President Snow travelled on to Toquerville, Kanara, Cedar City, Parowan, Beaver, Kanosh, Meadow, Fillmore, Holden, Scipio, Nephi, and finally home to Salt Lake City, where he finalized the trip with a call to over 700 stake and ward leaders to meet in the Salt Lake Temple Celestial and Terrestrial Rooms and to covenant to pay a full tithe. The trip included 24 meetings, 26 addresses from the prophet, and even time to “[shake] hands with 4,417 children.” President Snow seemed to weather the trip with surprising health and vigor, often drawing comments from the reporters accompanying the trip that “the President not only feels better, but looks much better than when he left Salt Lake . . . [and] has attended every meeting, even the ladies’ meetings.”11 Indeed, some of the party remarked that President Snow seemed to be the fittest of the whole company.12 When asked about his stamina, President Snow, the most aged member of the convoy, would characteristically reply, “Never mind me; I am old and

---

10 See the minutes kept by James Bleak, the clerk for the St. George: Saint George Stake General Minutes, 17-18 May 1899, Church History Library, Salt Lake City, UT; Saint George Stake Manuscript History, 17-18 May 1899, Church History Library, Salt Lake City, UT. According to the minutes, Lorenzo Snow gave two sermons focused primarily on tithing.


12 Arthur Winter wrote, “President Snow, though 85 years of age, has stood the journey remarkably well, as well as any of us. The trip has been the hardest on Brother Richards and wife. They have not been at all well. I myself have felt well with the exception of the cold I contracted in Cedar City.” Arthur Winter Journal, May 27, 1899.
tough, and can stand it. But . . . do look after these young people.” At every stop the motif of tithing took center stage. Arthur Winter, a reporter for the Office of the President who accompanied President Snow, wrote after a meeting in Kanara, “Tithing is the principle topic of every meeting, and President Snow gives the word of the Lord to the people on this subject.” Bishop Preston retrospectively commented on the trip that the message of tithing was so prevalent that on one visit the local bishop approached him and said, “Why, Brother Preston, from the way you talk, there is nothing hardly pertaining to the Gospel except the paying of tithing.”

The accompanying newspaper reports described the trip in glowing terms. At almost every stop along the trip, children and Church members greeted President Snow, and the congregations spoke and sang their excitement and adulation; everyone was excited to hear from the prophet. One report stated about the president’s arrival in St. George, “The visit of President Snow is regarded as a most notable event in the history of this stake, as is evidenced by the manner in which his party is greeted on every hand. Nothing has occurred to mar the very pleasurable circumstances with which the trip has been fraught from its beginning.” In Beaver, the mass of members clamoring for seating in the tabernacle quickly filled the building and prompted the visiting leaders to call a second, “overflow meeting” over which Joseph F. Smith

---


16 “Crowds Hear Pres. Snow.”
presided. For his part, President Snow returned the goodwill with praises of his own. To the members in St. George, President Snow said,

I remember well the settlement of St. George. A sturdy people was needed to contend with this rough region and every man who came through the inspired selection of Brigham Young was rough and ready, sturdy and strong. It is a satisfaction to behold those same faces today, never wavering in their glorious faith. You were not expected to become rich, but you have made a grand success. You are nearer a celestial world, perhaps, than those Saints of any other part of the world, in proportion to your numbers.

“I know, Lord, now why I am here”

Upon arriving in St. George, the travelling party was housed in various homes throughout the stake. President McArthur hosted the prophet and his family. After a brief dinner, President Snow retired to his bedroom. President McArthur’s son Wilford, who was 14 at the time of the visit, later recalled to his own son the events of that night: “President Snow was very tired from the long journey, was not well and to make matters worse he still did not know why he had come to St. George.” The unanswered question moved the president with unease. He paced around his upstairs bedroom so that “those in the bedroom below could hear his steps and the creaking floor boards [which] kept the entire family awake.” Mary McArthur, the stake president’s wife,

---


18 “Crowds Hear Pres. Snow.” Salt Lake Tribune article that seems to correlate with this statement added that President Snow “[gave] them the name of being the best tithe-payers and most faithful stake in the Church of Christ.” Conference at St. George, Salt Lake Herald, May 18, 1899.

19 LeRoi Snow, who was inside the President’s room, recalled the same. Snow, “The Lord’s Way,” 401.

20 Rudger McArthur to Ron Barney, letter, February 13, 1990, Church History Library, Salt Lake City, UT. Rudger McArthur wrote this letter conveying what his father, Wilford McArthur, had told him regarding President Snow’s visit with the McArthur family.
recalled similarly to her best friend that “[President Snow] had been heard walking in his bedroom, back and forth, most of the night.”

However, at some point during that wrestle the prophet received an answer to his question. As Wilford McArther recalled, “The walking stopped. Everyone and everything became quiet. . . . You could not hear a sound in the house. Not even the breathing of the person next to you . . . the quiet was the most peaceful experience you can imagine. No sound, no disturbance, just perfect, quiet peace.” Then, interrupting the silence came the excited call from President Snow upstairs, “‘I know, Lord, now why I am here.’” In the morning, Wilford said, “President Snow seemed to be a different person, at last he knew what had brought him to St. George. The weariness from the long journey was no longer evident.” LeRoi Snow similarly recalled that in the morning his father felt “much better” and attended the day’s meetings with renewed physical vigor and spiritual conviction.

---

21 Dorothy O. Rea, “Windows of Heaven,” *Church News*, October 6, 1962, 9-10. Camilla Woodbury Judd, whose mother was best friends with Mary McArthur, recounted this detail to a Church News reporter in conjunction with the production of the *Windows in Heaven* movie.

22 Rudger McArther Letter.

23 Snow, “The Lord’s Way,” 401. Traditionally histories and historians portray Lorenzo Snow receiving the revelation on tithing in the middle of the first meeting in St. George; and some historians even postulate that the revelation came specifically after the prophet’s comments on reclaiming Zion at the beginning of his address which effectively divides the sermon into an uninspired or, at least, less-inspired preamble on reclaiming Zion and a revelatory, post-vision declaration of tithing and freedom from debt. See Horne, *Latter Leaves*, 320. However, based on available recollections, it seems more likely that the answer to the question of why he had come to St. George came the night before and that the entirety of the address the next day was motivated by that answer. See, for example, Will Brooks’ reaction to the dramatic scene of revelation in the movie *Windows of Heaven*: “I must protest the whole thing—that is NOT how it was. President Snow was not weak and shaky . . . . Nor was there the great dramatic moment of the picture. He made a good talk, a strong talk. He did pause for a while at one point, but the audience saw nothing that could be interpreted as a revelation.” Juanita Brooks, *Uncle Will Tells His Story* (Salt Lake City: Taggart & Company Inc. 1970), 64.
“Freed from encumbrances”

Given all the excitement surrounding the trip and the events of the night before the first meeting, there exists a natural curiosity about why the president of the Church would make such a trip and what message was so pressing that it demanded a personal visit to the different stakes and cities. As was discussed previously, much of the analytical attention paid to the journey to St. George has focused on the financial impact this trip played in the overall script of freeing the Church from debt. Church debt would have certainly been on the minds of leaders as they addressed the topic of tithing. Although the contemporary accounts of what was taught by Church leaders during the trip largely tell of other topics, many of the speakers did address the potential power of tithing to break the Church’s financial chains.24

Many of the comments connecting tithing to Church debt came from President Snow’s travelling companions on the trip. Most often these speakers spoke of financial relief as a consequent blessing of increased tithing rather than as a motivational justification for why Church members should pay tithing. In Cedar City and Parowan the report read that “the financial affairs of the Church received considerable attention in the discourses of President Joseph F. Smith.” He spoke about the Church’s debts, the bonds issued to prevent bankruptcy, and then called upon the Saints to pay a full tithe. “President Snow has now come to have you know that more strict adherence is commanded. If you will obey [the law of tithing], the Church can and will be freed from its encumbrances.” In the same meeting, President Seymour B. Young

24 As one example of the scarcity of comments on church debt, Arthur Winter in his day-to-day journal of the journey, which includes summaries of the various meetings and quotes from the different speakers, did not record a single comment from President Snow or any of the other speakers on the topic of church debt. See Arthur Winter Journal.
“presented figures . . . to show that if every member of the Church would pay a full tithe for three years, every cent the Church owes could be paid and surplus left on hand.”

Often Lorenzo Snow’s companions on the trip implored the Saints to increase their tithing out of consideration for President Snow himself. President Young said to the gathered members in Nephi, “President Snow has never gone into debt . . . but now he has to carry the heavy indebtedness of the Church. Now, that he might relieve the Church of its obligations, he asks no more of us than God asked of us 60 years ago. May President Snow live to make many visits to the south which he has promised if the people observe the law of tithing.” Elder Abraham Woodruff, son of the late President Wilford Woodruff, said in that same meeting,

President Snow is a Prophet of God, he now carries a heavy load—the indebtedness of the Church, for which he was not responsible. This grave responsibility has killed one Prophet. It is my sincere belief that my father would now be alive if it were not for the great responsibilities which rested upon him. President Snow is [in his 86th year] now let us relieve him by obeying the command of the Lord. He has prophesied to the Saints that he will visit them again if they will pay an honest tithing. If we do not his heavy load will crush him into the earth.

Joseph F. Smith concluded the meeting by referring to the “great expenses of the Church for which the tithing is used.”

William B. Preston, the presiding bishop, proved the most vociferous in regard to the temporal aspects of tithing. He commented at many stops on the Church debt, the failure of Church members to pay full tithes, and the hope he had that tithing would free the Church from its financial woes. As an example, in Fillmore Bishop Preston claimed that, according the data

25 “Debts of the Church Can All Be Paid In Three Years By Tithing,” Salt Lake Herald, May 23, 1899.

26 “In Juab and Millard Stakes.” The article incorrectly stated that President Snow was in his “90th year.”

27 Quite often throughout the trip the reports mentioned the “practical” advice or teachings Bishop Preston delivered to the saints. See for example the reports of his sermons in Toquerville (“Are Now Coming Towards Home,” Deseret Evening News, May 22, 1899,) Beaver (“Good Prospects down at Beaver,”) and Holden “In Juab and Millard Stakes.”) In this last, the reporter stated, “Bishop Preston gave, as usual, practical advice to the people.”
gathered on the trip, “Very nearly twenty-five per cent of those Latter-day Saints who ought to pay tithing do not pay anything. There is perhaps twenty-five per cent more of the people who pay what is termed a little tithing—if such a term can be used in that connection. “28 Not a week after the trip Bishop Preston added that “the average tithing paid by those that do pay is not more than 50%, and many fall below that percentage.”29 His concern with the statistics underscored his belief that tithing served as the ultimate of temporal commandments sent to save the Saints from struggle and, possibly, to save him from the stress of serving as Presiding Bishop of a Church in financial crisis. “There are great blessings promised in connection with the law of tithing; and I am just selfish enough to want all the blessings that are promised through obedience to that principle. I find that there is not a temporal blessing promised, except through obedience unto that law.”30

President Snow also addressed some of the temporal aspects of tithing, albeit often within the context of relieving individuals who were poor or encumbered with personal financial problems.31 For example, on the first day of meetings in St. George President Snow, according to the official minutes of the meeting, “deprecated the incongruities found in the society of the saints—some rich and some poor—the former living in affluence, the other in apparently adverse circumstances.”32 According to Anthony Ivins’ personal journal, President Snow told Church leaders...

---


30 Preston, “The Law of Tithing.”

31 According to a later reminiscence by his son, the prophet’s family characterized him generally as “rather inclined to spiritual than to business pursuits.” Snow, “The Lords Way,” 400.

32 Copy of minutes taken in St. George Tabernacle, May 17, 1899, Church History Library, Salt Lake City, UT.
members, “If Latter-Day Saints had paid their tithing in the past we would have on hand today a million dollars and if this had been for ten years back we would have ten or twelve millions.”

Further, he declared that if the Church would pay more tithing in the future the “cry for employment” would cease and members would be freed from their financial bondage. In Beaver, President Snow taught, “We are a strange people and have disturbed the whole world. We must keep the law of tithing . . . and until then there will be poverty.” He explained further, “Only about one-half of the Saints pay their tithes; this is a fearful condition, and because of it the Church is in bondage; the only relief is for the Saint to observe this law.”

The inability of the Church to assist those in poverty seemed to weigh heavily on President Snow’s mind. In the Thursday afternoon meeting in St. George he spoke of the call coming from various stakes requesting help to build meetinghouses. He said, “Well, we feel that we ought to help them, because they are deserving of help; but we cannot do it.” He explained that the Church debt hampered Church leaders’ ability to reach out and help struggling members. However, the topic of debt and financial stress was not one that the president chose to focus on: “Well, I do not care to talk about this [Church debt]. It is sufficient to say to the Latter-day Saints that we must now pay our tithing.”

The trip participants’ comments on the subject on the temporal blessings of tithing illustrate that they did see the potential for tithing to salve financial wounds. Only later did

---


34 “Pres. Snow in Sunny St. George.”

35 “Good Prospects Down at Beaver.”


financial reports and subsequent historical analysis show how pivotal the trip to St. George had been in motivating increased tithing and thus charting the course for the Church’s financial freedom. However, the call to pay tithing to free the Church from debt was not the only message of the trip.

“We are surely going to Zion in Jackson County”

For President Lorenzo Snow, tithing would be the solution to many problems beyond the current Church debt. In fact, President Snow’s vision of tithing expanded into a future day when the payment of tithes would enable the Church to retake her Zion in Jackson County, Missouri, in preparation for the second coming of Jesus, his millennial reign, and the lifting of the world to the Celestial Kingdom. The concentration and repetition of Lorenzo Snow’s comments regarding this connection between law and prophecy underscore this as the hallmark teaching of the trip.

In the first meeting of the trip, President Snow spoke almost immediately about the urgent need to reclaim Zion in Jackson County: “We are surely going to Zion in Jackson County, sooner than some of us anticipate. There is no doubt about it. The time is close at hand, and I want you to prepare yourselves. The call may be limited, but no city or settlement will provide more men than St. George, if you remain faithful.”

Stake clerk James Bleak wrote his own memory that the prophet had “wanted the people around here [St. George] to prepare to go to Zion” and that tithing was “an essential preparation for Zion that our enemies may not be suffered again to drive its inhabitants.”

---

38 “Crowds Hear Pres. Snow.” James Bleaks, in his minutes of this first day’s meeting recorded President Snow’s comments as follows: “Soon some of us may be called to build up the centre [sic] stake and from some of the present cities of Zion will there be so many called to that work as St. George and this locality.” Copy of Minutes, May 17, 1899.

39 Minutes, 17-18 May 1899. Regarding St. George Church members’ tithing payments, Jay Bell pointed out that “[a] recent stake conference had revealed that about 76 percent of the eligible tithe-payers of St. George
hearts of the people to both retake and retain Jackson County: “We are going back to Zion, but we must first establish Zion within our hearts before we can go there. We must learn to pay a full and honest tithing.” Elder Richards, who spoke after President Snow, “also spoke of the future gathering at [Jackson County], referring to Utah as a camping place for the Saints for but a short time.”

The next day, in the last meeting in St. George—the meeting which has received so much attention in later retellings in text and video—President Snow spoke repeatedly about Jackson County. The prophet spoke first to parents and admonished them to “teach [their children] to pay their tithing while they are young.” He taught that if parents would educate their children regarding tithing, “then we will have a people prepared to go to Jackson County.” This return to Jackson County would be necessary before the Savior would come again. As he had mentioned the previous day, President Snow further explained that although he did not know the exact date for a return to Zion he nonetheless felt that a return to Jackson County was “nearer at hand than Latter-day Saints generally believe.” The prospect of returning to Jackson County looked, President Snow admitted, impossible, “but,” he taught,

40 “Crowds Hear Pres. Snow.” The Herald most likely mistakenly quoted President Richards as saying that the future gathering would be at “Jacksonville” instead of Jackson County. James Bleak summarized this portion of the meeting as follows: “Soon some of us may be called to build up the centre [sic] stake and from some of the present cities of Zion will there be so many called to that work as St. George and this locality. Speaker wanted the people around here to prepare to go [to] Zion.” Minutes, May 17, 1899.

41 Although many later retellings and reminiscences have focused on President Snow’s supposed promise of rain should the members pay a faithful tithe, this promise did not appear in any of the contemporary accounts of the meeting. See the conclusion of this thesis for further discussion of this discrepancy. It should be noted that neither LeRoi Snow’s later retellings nor the manuals and videos that came from his comments gave any attention to this topic of reclaiming Zion. See The Windows of Heaven; Snow, “Special Manifestation”; and Snow, “The Lord’s Way.”. For a more thorough analysis of LeRoi’s version of events, see Bell, “The Windows of Heaven,” 45-83.

42 “Discourse by President Lorenzo Snow,” 529-533.
when the Lord sets about to accomplish His purposes, He finds it easy to make it effective. It will be so in this. I can imagine several ways in which the road would be perfectly clear, and the people be very glad for the Latter-day Saints to go back to Jackson County. As I said yesterday, establish the principles of Zion in your hearts, and then you will be worthy to receive Zion outside.43

“When we learn to pay a full tithing,” he said, “we shall be ready to return to Jackson County, and be prepared for the coming of the Savior, but he will not come until we build up Jackson County.”44 Hence tithing was the principle that would pull Zion more into the hearts of the members so that the Lord could pull the members closer to Zion.

The call to pay tithing in preparation for the return to Zion stayed on the lips of the prophet throughout his travels in the south. In Cedar City he said, “The time has now come for the people to prepare themselves to go to Zion.”45 In Beaver he admitted his own desire to return to Zion: “I am thinking much of going to Zion, and I expect to go, even if I have to return from the other life to do so, for that will be the headquarters of the Church of Jesus Christ. There are some things that must be done before we can go to Jackson County, and we want to talk to you tonight about the necessary preparations.” He continued,

There are many things that we do not practice now that we must practice before we can go there. There is one thing that is sadly neglected, and that is the principle of tithing. It is not pleasant to me to talk upon. The Saints are commanded to observe this law and the Lord said those who do not shall not live among the people. The Lord commanded me to present these things to the people. We shall build a temple in Zion and many of them all

43 “Discourse by President Lorenzo Snow,” 546.


45 Arthur Winter Journal, May 20, 1899. In addition to typed summaries of many of President Snow’s teachings throughout Southern Utah, Winter also took some handwritten notes presumably in an effort to record for himself some of the more personally significant teachings. In one of those notes, Brother Winter recorded from the meeting in Cedar City, President Snow saying, “Brethren and Sisters, just as sure as you hear the sound of my voice, the time is coming when you and I will have to go into and practice the principles that are called the United Order.” Arthur Winter Journal, handwritten notes, May 20, 1899.
over this continent; but we cannot to Zion unless we observe this law. How many of the people here are prepared to go now? Too few. 46

The message at Kanosh the following day was similar. 47 Often, the prophet taught specifically that the Law of Tithing would prepare members to live in a United Order preparatory to reclaiming Zion. Arthur Winter wrote that in Kanosh Lorenzo Snow explained, “The Lord wants us to prepare ourselves through this law of tithing that by and by we may go into the United Order, and there will be poverty and distress in the Kingdom of God until we go into this.” 48

Along with the command to rebuild Jackson County came the prophet’s indictment of the disobedience that led to the Church’s expulsion from the prized city: “At one time some of the Saints were commanded to establish themselves in Jackson County. God commanded them to go and remain there. They failed to do it, and the Lord permitted their enemies to expel them. . . . No Latter-day Saints will go to Jackson County who are not fully prepared beforehand.” 49

Certainly the Saints’ own sad and storied past of exclusion and extermination from cities they had built in three separate states remained etched in their minds. These memories, still firsthand to some of the Church members in 1899, would have made President Snow’s criticism of their past disobedience all the more poignant. Not only was tithing a commandment, but it was their failure to adhere to previous, similar commandments that caused their expulsion from Jackson

46 “Good Prospects Down at Beaver.”

47 “I know that the time is coming—and it is near at hand—when the call will be made to such Latter-day Saints as are properly prepared, to go to Jackson County and build up a holy city and temple unto the Lord our God.” Arthur Winter Journal, handwritten notes, May 23, 1899.


49 “Good Prospects Down at Beaver.”
County. Thus, paralleling their expulsion, it would be their obedience to the current commandment of tithing that would enable their return.\(^{50}\)

In Holden the President echoed his comments from St. George and Beaver.\(^{51}\) The *Deseret News* reported,

> “Jackson County must be built up by the Latter-day Saints . . . . It is of the highest importance that we are properly educated and prepared to go to Jackson County. Some of the Saints once settled there but because they did not observe the law of consecration, they loved their money much.” President Snow read from Se. 101 of the Doc. & Cov.:

> “It is the command of the Lord,” continued President Snow, “that we remind the Saints of their duties, I know this. We must pay a full tithing, and we will prosper.”\(^{52}\)

And in Nephi, the report of his message was similar.\(^{53}\) Apostle Francis M. Lyman summarized the entire meeting in his statements: “[W]hat the Lord revealed through Lorenzo Snow is the will of the Lord regarding the Law of Tithing. If we wish this to be the land of Zion unto us we must observe this law.”\(^{54}\) That evening President Snow spoke prophetically to the small company of assembled apostles and Church leaders. He intimated a deeper awareness of the necessity and importance of increased tithe-paying:

> This will be a matter of record that will go down to generations to come; it will be eternal and everlasting. Every one of you that has been a member of this company will have this matter renewed to you, and you will see it clearly; and you will see one of the greatest revolutions that has ever been made since this Church was organized, in this matter.

---

\(^{50}\) See “Good Prospects Down at Beaver.”

\(^{51}\) After stopping in Beaver, Lorenzo Snow also spoke about tithing and the return to Zion in Kanosh but the newspaper reports provided only summary statements. See “Will Arrive at Fillmore Tonight.”

\(^{52}\) “In Juab and Millard Stakes.”

\(^{53}\) “The time has now come for the Saints to prepare themselves to go to Jackson County, prepare to obey the order and laws that will be followed there. The Lord sent one people there but they could not practice the laws of Zion and God did not allow them to remain. Those who go there must live just as the Lord wants them to.” President Snow read a part of the 101st section of the Doc. & Cov. He then read the Law of Tithing, section 119. “This law is very plain and simple,” continued the speaker, “and yet it has not been conformed to by the Saints. True the Lord has blessed us wonderfully in the past, not because of our disobedience, but we were being educated and the Lord did not expect full obedience to this law in the past, now, however, He does. He requires it of us. I feel that you will follow these sacred instructions.” “In Juab and Millard Stakes.”

\(^{54}\) “In Juab and Millard Stakes.”
There are things connected with it that I can see in the future. . . . I want to say, God bless
the members of this company, every one of you that we may never forget what the Lord
has manifested to us, and that which we shall see clearly.55

At the conclusion of the trip, in a meeting of congregated church leaders, the prophet, as
well as other speakers, spoke powerfully and in detail about the timeline and the mechanics of
the return to Jackson County. Elder Anthony W Ivins recorded that President Snow taught,
“Within ten, fifteen or 20 years, perhaps sooner, we are going to Jackson County.” Elder Francis
M. Lyman echoed this prophecy in his own comments, supposing that President Snow himself
would be alive for the return to Jackson County:

It has fallen to the lot of Prest. Snow to announce that the time has come when the law of
tithing must be observed in Zion. The time approaches when Zion is to be redeemed and
the Temple build under the law of consecration. When the time shall come that Prest.
Snow, if it is his good fortune, and I see no reason why it should not be, shall say the time
has come for the redemption of Zion, we will be surprised at the thousands who will be ready.

Sitting in the audience of that meeting, Bishop Henry Ballard remembered the prophet teaching,
“The Holy City [of Zion in Jackson County] will be built by the law of Consecration” and that
the Saints were thus counseled to “prepare [themselves] for the Redemption of Zion and the
coming of the Son of Man.” Further, Ballard recorded that, at the end of the president’s address,
Lorenzo Snow prophesied that should Church members repent of past negligence to the law of
tithing and improve their obedience to the law, “the Lord . . . will send Siclones Pestilence Fire
and Famine to destroy” the current inhabitants of Jackson County to drive them out and pave the
way for the return of Church members to their purchased lands.56


A door for the Church to once again establish a presence in western Missouri would eventually open, although less dramatically than some would probably have hoped. Nonetheless, the sheer density and intensity of recorded comments in this vein show that the reclamation of Zion was certainly one that excited the prophet’s fervor and was one of, if not the primary motivation Lorenzo Snow taught for the reemphasis of the law of tithing. This was the topic about which he spoke most often and with the most emphasis.

“We have got to give all that we have”

The connection between the law of tithing and the reclamation of Zion is related to President Snow’s complementary teachings regarding the necessity of sacrifice. The blessings of the gospel, the prophet said, were akin to the treasure in a field and the pearl of great price spoken of by Jesus in the Matthew 13. These would be obtained contingent upon the complete sacrifice of the individual, a sacrifice President Snow taught was demanded by the law of tithing. In St. George, the prophet underscored the place of individual sacrifice when he compared the gospel to that treasure. He said, “[W]e have found the treasure in the field, we have found the pearl of great price, and now we have got to give all that we have for it, at one time or another. The Lord has said that He will prove us even unto death, to see whether we will stand by the covenants we have made with Him.” Lorenzo Snow taught that the sacrifice demanded by God and conveyed by his prophet was for every member to sacrifice in tithes.

---

57 Joseph F. Smith announced in 1905 that, with increased tithing funds, the Church had been able to purchase land in western Jackson County. See Joseph F. Smith, in Conference Report, April 1905, 3. Chapter 3 of this thesis discusses this announcement in more detail.

58 See chapter 3 for a discussion of new lands purchased in Jackson County in 1905.

59 “Discourse by President Lorenzo Snow,” 530-31.
In the Bible, sacrificial offerings had been a mainstay of a covenant relationship with the God of Israel. Just as the children of Israel had been commanded to offer up the prizes of their flocks and fields, so too would God reach after modern Israel with the commandment to sacrifice. Since money was so dear to the heart of so many it was money that the Lord demanded at their hands to prove their devotion to their God.\(^{60}\) Often, explained President Snow, this complete sacrifice came hard to Latter-day Saints:

Some Latter-day Saints have things in their possession which are so valuable to them that they would prefer death to the loss of those things. . . . In one sense, it is a hard thing for us to sell all that we have that we may secure these glories that have been opened to our view; but it will pay us in the end. Jesus, the Son of God was sent into the world to make it possible for you and me to receive these extraordinary blessings. He had to make a great sacrifice. It required all the power that he had and all the faith that he could summon for him to accomplish that which the Father required of him.\(^{61}\)

Despite the difficulty inherent in sacrifice, foundational to Lorenzo Snow’s teaching of the law of tithing was that God required sacrifice, often of those things which are hardest to give, in order to attain that which is most valuable. “For a portion of our lives,” said the prophet, “we go about as we please and move along in a way that is rather gratifying to ourselves, no particular call being made upon us. But there are times when the Almighty requires certain things at our hands, and we cannot dodge them.”\(^{62}\)

As examples of things the Lord required at the hands of modern Saints, the president explained that the Lord called missionaries and pioneers often to leave their beloved homes and families to answer the call to teach and expand the kingdom. Additionally, Lorenzo Snow spoke

\(^{60}\) See “In Juab and Millard Stakes.”

\(^{61}\) “Discourse by President Lorenzo Snow,” 531. The minutes from this meeting add that President Snow included Joseph Smith in the list of those who had been required to sacrifice. “As Joseph was tried and the Son of God himself so should we be tried if necessary in the will of God, to purify us; but in the midst of which light will be shed upon us.” Minutes, May 18, 1899.

\(^{62}\) “Discourse by President Lorenzo Snow,” 531.
on multiple occasions throughout the trip of the sacrifice required of Church members by the recent Manifesto ending the practice of plural marriages in the Church. 63 However, these past examples of sacrifice were not enough to satisfy the demands on modern Israel. “The Latter-day Saints have done wonders,” said President Snow in conclusion, “but they cannot cease from doing wonders in the future. There will be greater things demanded of the Latter-day Saints than has ever been demanded since the organization of the Church. The Lord has determined in His heart that He will try us until He knows what He can do with us.” 64

It is in this context of individual sacrifice that Lorenzo Snow spoke the words that would become the anthem of his trip to St. George. In the last meeting in St. George he explained the modern sacrifice the Lord demanded of the saints:

I come here now with my brethren that you may understand what is required of you as a people under the peculiar conditions in which the Church is now placed. It is the word of the Lord to you, my brethren and sisters, that you should conform to that which is required of you as a people who have these glorious prospects of exaltation and glory before you. What is it? Why it is something that has been drummed into your ears from time to time until you perhaps have got tired of hearing it. . . . THE TIME HAS NOW COME FOR EVERY LATTER-DAY SAINT WHO CALCULATES TO BE PREPARED FOR THE FUTURE AND TO HOLD HIS FEET STRONG UPON A PROPER FOUNDATION, TO DO THE WILL OF THE LORD AND TO PAY HIS TITHING IN FULL. That is the word of the Lord to you, and it will be the word of the Lord to every settlement throughout the land of Zion. After I leave you and you get to thinking about this you will see yourselves that the time has come when every man

63 The Deseret News connected the two topics in its summary of this address in St. George, quoting President Snow as saying, “While I have been President of the Church I have allowed no plural marriages, they have entirely ceased.” See “The Journey in the South.” For additional mentions of plural marriage throughout the trip see “No Plural Marriages,” Salt Lake Herald, May 19, 1899; “As to Plural Marriages,” Salt Lake Tribune, May 19, 1899. The Tribune even ran a rebuttal editorial to one of President Snow’s addresses in St. George in “President Snow and Plural Marriages,” Salt Lake Tribune, May 20, 1899.

64 “Discourse by President Lorenzo Snow,” 531. The Deseret News reported the statement as follows, “We must be ready to sacrifice all that we possess, when required. The lord has said he will prove His Saints even unto death. The Saints have done wonders, but more will be required of us in the future than ever in the past. The Lord is going to try us.” “The Journey in the South.”
should stand up and pay his tithing in full. . . . There is no man or woman that now hears what I am saying who will feel satisfied if he or she fails to pay a full tithing." 65

Money, then, was the animal upon the altar and tithing the law that demanded its sacrifice. This sacrifice would require a stretch of faith for the Saints, especially in light of their own financial troubles and the debts and encumbrances of the Church; however, it would also provide a way for the Lord to bless his people.

The message of sacrifice, like the promise of a return to Zion, threaded throughout President Snow’s sermons in Southern Utah. In Parowan the report read that “[President Snow] said the Lord requires an immense amount of work.” Then, quoting the prophet, the report continued, “It is our privilege to understand all that is required of us . . . . Many of the Saints have neglected to pay tithing and it is my duty to talk upon this principle, and I want you to understand exactly what I mean. The Lord wishes you to pay your tithing.”66 In Scipio, Arthur Winter expanded on the topic by addressing the attitude required of those who sacrifice, “All that we give to the Lord,” said the speaker, “should be given liberally for He does not want anything that we give reluctantly.”67 In Nephi, President Snow again drew upon the illustration of the treasure in a field, “It is in regard to the law of tithing and it is a matter of the highest importance that you understand and obey this law. I presume and hope that all of you have found that treasure which in order to possess you would forfeit all that you have.”68

65 “Discourse by President Lorenzo Snow,” 532-33. Emphasis original.

66 “Are Now Coming Towards Home.”

67 “In Juab and Millard Stakes.”

68 “In Juab and Millard Stakes.”
“The most glorious temple”

One very physical symbol of both the need for sacrifice and the desire for Zion was the temple, and here again President Snow taught the connection to tithing. The very first recorded words from his Thursday afternoon sermon in St. George were, “Brethren, sisters and friends, I wish to read to you this afternoon what occurred in the temple of the Lord at Kirtland about sixty three years ago.” 69 After this he commenced to recite almost the entirety of section 110 of the Doctrine and Covenants where Jesus appeared in the Kirtland Temple to Joseph Smith and Oliver Cowdery. Then he explained,

It is a wonderful pleasure to speak upon the great things that God proposes to bestow upon His sons and daughters, and that we shall attain to if we are faithful. . . . We portray in our minds the glories that are before us, and we know that if we are faithful there will be no disappointments in the securing of those blessings. The power to prevent us from receiving these things is not in the hands of any man; it lies within ourselves.70

To members who had had so much taken from them, including two completed temples and spots dedicated to future temples, the promise of immunity from the hands of men and the anticipation of promised blessings from the hand of God would have been, at the least, a tantalizing if not a completely captivating idea. For President Snow, the securing of these blessings came from the construction of and worthy attention to temples sustained by member tithes and by member faithfulness to tithing. He said near the end of his talk in St. George,

Yes, surely this entire continent is the land of Zion, and the time will come when there will be Temples established over every portion of the land, and we will go into these Temples and work for our kindred dead night and day, that the work of the Lord may be speedily accomplished, that Jesus may come and present the Kingdom to his Father. He is coming soon, too. 71

69 “Discourse by President Lorenzo Snow,” 529-530.

70 “Discourse by President Lorenzo Snow,” 530.

71 “Discourse by President Lorenzo Snow,” 546.
In fact, on some of the few occasions where President Snow did speak of the connection between tithing income and Church finance he often did so lamenting the fact that decreased funds limited the Church’s ability to build up proper structures of worship. He seemed intent on providing a land prepared by the Saints and worthy of the Millennial Christ and to that end temples prepared the people for the Savior and tithing prepared the people for the temple.72

From this connection between tithing and temples came a reemphasized standard requiring a self-declaration that a member was a full tithe-payer before he or she would be allowed entrance into the temple.73 The prophet explained in St. George,

I do not want the president of Stakes to send any person to our Temples to receive the highest blessings that have ever been bestowed upon man since the world began, until it can be said of him, “He pays his full tithing.” When you find an honest, faithful Latter-day Saint who is worthy of receiving His blessings, send him along. I do not care how fast they come. The time is now at hand when the Latter-day Saints can be greatly and abundantly blessed, so that they can make the preparation in its fullness.74

The idea of temple worthiness dependent on faithful tithing caught on with the other speakers and soon found its way into their discourses as well. As an example, in Toquerville President Snow reiterated the new standard, “In the past men who have never paid tithing have received recommends to the House of the Lord, but they should not in the future.”75 Further, tithing would be a requirement for missionary service or Church leadership: “When we call you

72 “Discourse by President Lorenzo Snow,” 545.

73 The link between tithe-paying and temple worthiness extends at least back to 1881 when President John Taylor counseled local Church leaders that those desiring to attend the temple “must be tithe payers.” Journal History, January 8, 1881. Wilford Woodruff recorded on that same day, “President Taylor said that those who did not pay their tithing and keep the law of God, should not have a recommend to go to the Temple or Endowment House to get endowments and if the bishops gave such recommends, they must bear the blame of it, for I will not.” Wilford Woodruff, Wilford Woodruff’s Journal, 1833-1898, typescript, edited by Scott G. Kenney, 9 vols. (Midvale, Utah: Signature Books, 1983-85): 8:7.

74 “Discourse by President Lorenzo Snow,” 546.

75 “Good Prospects Down at Beaver.”
to the ministry, or to take charge of a ward, or a stake, or any matter of importance,” the prophet explained, “we want to ask you if you have paid you full tithing, and we want to hear the answer that you have.” After his address, President Richards rose and cited the hesitation many members had to pay tithing for fear that it would end up confiscated by the government as had happened during the raids ten years prior. However, explained President Richards, “there is no such excuse now.” Saints could have “confidence in the use that is made [of] tithing” and thus, he explained, “The time will come when men will not be placed in responsible positions unless they pay an honest tithing.”

Arthur Winter recorded in his journal numerous occasions where President Snow spoke directly to bishops and chastised them for extending recommends to members who had not paid a full tithing. In Beaver President Snow said,

I doubt the propriety of the Bishopric giving recommendations to men and women to go to the temple to receive their holy ordinances who will not, now that these things have been placed before them, keep this sacred law of tithing. . . . I cannot see now how a Bishop could give a recommendation to people to go into the holy temple of the Lord who fail to do their duty in reference to this principle (tithing).

In Kanosh he likewise chastised bishops who, he said, had “been rather careless (in regard to tithing)” and had “been more or less careless in giving recommends to the temple.” However, the prophet announced, “[T]he time has now come when the Lord will require of them to look into these matters and see who are worthy to receive a proper recommendation to go to the temple.”

In Meadow and Nephi the message was almost identical:

---

77 “Are Now Coming Towards Home.”
Men and women have gone into the holy temples who have never paid a cent of tithing; the Bishops have given recommendations to such person; and where men have paid only half of their tithing and perhaps less, and perhaps a little more, they have gone into the Temples and administered for their dead friends. Now we would like to please the people as we have done in the past, and let these things go; but the Lord will not suffer us to do this. He has manifested to me most clearly that this law must be taught to the Latter-day Saints and they must obey it.  

Much of the focus on temple attendance foreshadowed, in President Snow’s mind, the construction of the millennial temple in Jackson County. In Beaver President Snow said that “it would not be long until the Saints will return to Zion, build a glorious city and a temple to the Lord.” It would be to that future temple that the millennial Christ would return: “The time is near when people will be called to go and build up a mighty city. Jesus will come and talk to the people in the Temple there.”

In Holden the teaching came in almost the exact same language, “There is one important command that was given to the latter-day Saints that has not been observed, it is the law of tithing. Jackson County must be built up by the Latter-day Saints and the most glorious temple that has ever been erected, where the Lord will talk to His people.” Thus tithing provided not only the liquid capital to build the walls of the temple but the spiritual capital to build the members up in preparation for current and millennial temple worship.

“You have glorious prospects for gaining salvation”

One way to string together all of the doctrines taught by Lorenzo Snow in connection with tithing is to ask the question of intended outcome. If tithing facilitated the reclamation and

---

80 Arthur Winter Journal, May 26, 1899. See also his entry on May 24, 1899.

81 “Church Party on to Kanosh.”

82 “Good Prospects Down at Beaver.”

83 “In Juab and Millard Stakes.”
rebuilding of Zion, the development of collective willingness to sacrifice, and the elevation of temple worship, then to what end do these principles lead? In his sermons Lorenzo Snow taught that tithing not only transformed individual hearts in preparation for a contemporary Zion but that those same forces of tithing and sacrifice would transform the world in preparation for the millennial coming of Christ. Beginning once again in St. George, President Snow said, “You were not sent here to get rich but to prepare yourselves to enter the kingdom of God. To go to heaven we must first learn to obey the laws of heaven and we shall approach God’s kingdom just as fast as we learn to obey his laws.”84 According to James Bleak, President Snow denounced the growing gap between the poor who languished and the rich who luxuriated and explained: “It will not be so in Zion. The Lord is coming soon and he wanted to see the people prepared for Him.”85 In this teaching Lorenzo Snow effectively expanded the discussion of tithing to something that reaches through the Second Coming, through the Millennium, and into heaven itself.

As part of those preparations for those future events, President Snow taught that the spiritual transformation that necessarily predicated the Second Coming depended first on redemption for past negligence of the law of tithing. In the Thursday meetings in St. George he spoke of the members’ failure to pay tithing in the past, “The Lord has blessed us and has had mercy upon us in the past; but there are times coming when the Lord requires us to stand up and do that which He has commanded and not leave it any longer.”86 The Lord, although displeased

---

84 “Pres. Snow in Sunny St. George.” One reporter categorized this address as merely “eulogistic” praise for the Saints. See “Conference at St. George.”

85 Saint George Stake Minutes, 17 May 1899.

86 “Discourse by President Lorenzo Snow,” 533.
with the Saints for their lack of obedience to the law of tithing in the past, would forgive them contingent upon their repentant conviction to pay a full tithe.

He echoed this message later in Nephi and explained to the audience, although the Lord had blessed them in the past because they were “being educated and the Lord did not expect full obedience to this law” that the expectations of the current body of the Church had been raised.87 In Fillmore, Bishop Preston extended this teaching of forgiveness earned by the tithe-payer to include more than just past negligence to the law of tithing alone.

As has been said, those who observe the law of tithing, the Lord will remember them; He will overlook their weaknesses and faults in many respects, and will move upon them by the power of His Spirit to do all other things necessary for their salvation and exaltation. Are we or are we not going to pay our tithing? It is the most important question now before the Latter-day Saints.88

This millennial view, as with the other teachings in connection with tithing, appeared throughout the discourses in Southern Utah. To the members in Toquerville the prophet said, “The Lord wishes you to pay your tithing. We have glorious prospects. We should prepare ourselves for the other life. There is not a long distance between here and heaven; we must first establish heaven within our hearts before we arrive there. I expect to see you and rejoice with you after this life.” To the members in Kanara who labored under the imaginations that “they have not so many advantages as the Saints in Salt Lake City” President Snow promised “glorious prospects for gaining salvation” and this because of the availability of the law of tithing.89

In Scipio, President Snow emphasized that while obedience to tithing brought the blessings of union with the Saints in preparation for salvation, disobedience brought the

---

87 “In Juab and Millard Stakes.” President Snow was clear that God “requires [tithing] of us” and conveyed his assurance that the members would “follow these sacred instructions.”

88 Preston, “The Law of Tithing.”

89 “Are Now Coming Towards.”
consequences of disunity and unpreparedness. “The law of tithing is one of the most important ever revealed to man . . . . There are certain blessings accompanying the obedience to each principle of the Gospel, while a penalty following disobedience to the law of tithing is that the disobedient shall not live among the people of God.”90 In that same meeting Apostle Abraham Woodruff taught that the purpose of tithing was “not to benefit God but to benefit and strengthen us that we are required to pay our tithes.” Francis Lyman concluded the meeting by stating, “The law of tithing . . . will anchor us in the faith more than any other principle of the Gospel. The man who will perfect himself in this law will readily perfect himself in other principles. If we disobey this law we shall surely apostatize from the faith.”91

The doctrine that faithful tithe-paying would prepare a soul for perfection and, eventually, heaven itself might be considered the capstone of the President Lorenzo Snow’s message throughout St. George. Indeed, it was this teaching that he emphasized upon his return.

The day after his arrival home, Sunday May 28th, President Snow attended a meeting of the Young Men’s and Young Women’s Mutual Improvement Association. To the youth themselves, the president reiterated the teachings of the past week.92 To their leaders two days later he rose and spoke briefly yet candidly. He emphasized the law of tithing and the attendant sacrifices and promises. Elder B. H. Roberts wrote an impromptu resolution which read, “We accept the doctrine of tithing as now presented by President Snow as the present word and will of the Lord

---

90 “In Juab and Millard Stakes.”

91 “In Juab and Millard Stakes.” President Snow was most likely in the audience when President Brigham Young taught, “You need not wonder to see men apostatizing who have been in the Church thirty or thirty-five years. They have been in the habit of lying to God, to angels, to themselves, and to their holy religion. Ask them for a little Tithing, and their answer is ‘No, we have not anything.’” Brigham Young, in Journal of Discourses (London: Latter-day Saints’ Book Depot, 1881), 16:114.

92 “Sunday Morning, May 28th, 1899, Tabernacle,” Improvement Era 2, no. 9 (July 1899): 708-710.
unto us, and we do accept it with all our hearts, we will ourselves observe it, and we will do all in
our power to get the Latter-day Saints to do likewise.” The assembled leaders declared their
unanimous obedience. President Snow, moved by their devotion, promised, “Brethren, the God
of our fathers, Abraham, Isaac and Jacob bless you. Every man who is here, who has made this
promise, will be saved in the Celestial Kingdom. God bless you. Amen.”

Conclusion

In conclusion, President Snow taught that tithing would bring to the Church and its
members the blessings of the reclamation and rebuilding of Zion, a renewed dedication to the
principles of obedience and sacrifice, a reemphasized and requisite reverence for the temple, and
ultimately the realization of the Second Coming of Christ and the receiving of celestial blessings.
If the initial reason for the journey to St. George was unclear to President Snow, it was these
doctrines that gave legs and momentum to the historic journey which would ultimately free the
Church from political and financial turmoil.

On July 2, barely a month after his return from St. George, President Snow presided at a
solemn assembly attended by both general and local Church leaders. Sometime before this
meeting the president had seen in vision the Salt Lake temple filled to capacity, and he had
immediately called the meeting that would fulfill the vision. This meeting, according to
President Snow, would be “a very important one, if not the most important we have had for

---

93 “Our Work: The Annual Conference of the Young Men’s and Young Women’s Mutual Improvement
Association,” Improvement Era 2, no. 10 (August 1899): 795.

94 By one account, President Snow directed that the curtains separating the Terrestrial and Celestial rooms
be pushed aside so as to enlarge the available seating in the temple. LeRoi Snow, “From Despair to Freedom
Through Tithing,” Church Section, Deseret News, March 29, 1941.
years."\(^{95}\) In that solemn assembly President Snow called for renewed obedience to the law of


tithing. He taught Church leaders that their own adherence to the law of tithing would, by

example, lead the members in general towards greater obedience. This, in turn, would enlist the

help of God in paving the way back to Zion.


We must teach the people this law of tithing—first by paying tithing ourselves. Just as

sure as we live, if we do not honor the law of tithing, we will never possess the land of

Jackson County, except it be by the shedding of blood, but it will not be by the shedding

of blood because you will listen to my voice and the voice of my brethren. We are the

sons of the prophets and the sons of God. The Lord will not send hornets to drive the

people out of Jackson County, as he promised to drive the people out of the land of

promise before the children of Israel, but he will send cyclones, earthquakes, and

pestilences.\(^{96}\)


Although he did address the Saints in Southern Utah and throughout the Church on other topics

besides tithing, he seemed almost unable to leave the topic alone. Whereas before his

administration he had “scarcely ever talked about tithing,” during his time as president he talked

about little else besides it.\(^{97}\)
Chapter 3

From the Pulpit: The Preaching from General Conferences

Lorenzo Snow’s emphatic attention to the reemphasized law of tithing did not end with the conclusion of the St. George episode. On July 13, 1899, at a quarterly meeting of Church leaders in the temple, President Snow said, “I know that the Lord has revealed to me . . . that it is our duty to stir up the people to pay their tithing. If this law is not observed, the Church cannot stand.”¹ For President Snow, tithing was to be the answer to the Church’s past woes as well as the key to her future salvation, and the journey to Southern Utah had only deepened his desire and dedication to call the Church to obey the law. Thus Lorenzo Snow and other Church leaders set out to do for the whole Church what he had done for the members in Southern Utah: renew the call for Church members to pay a full and honest tithe. One marker of the success of that renewal came in the April 1907 General Conference when then-President Joseph F. Smith announced that the Church was debt-free, due largely in part to increased tithes from Church members. This chapter will examine major Church conferences, especially the April and October General Conferences, between October 1899 and April 1907 in search of major themes and motifs expressed by Church leaders relative to the reemphasis of tithing.

In the immediate wake of the trip to St. George the prophet promised a gathered group of YMMIA leaders from various wards and stakes, “We are going to visit you in your stakes and

¹ Stan Larson, ed., A Ministry of Meetings: The Apostolic Diaries of Rudger Clawson (Salt Lake City: Signature Books, 1993): 78. The Journal History of the Church recorded President Snow’s words thus: “[U]nless this law was obeyed the Church could not exist financially, nor could we exist as a people for the want of His blessing.” Journal History of the Church of Jesus Christ of Latter-day Saints, July 13, 1899, Church History Library, Salt Lake City, UT. For an in-depth discussion of the temple meetings held after Lorenzo Snow’s trip to St. George, see Dennis Horne, Latter Leaves in the Life of Lorenzo Snow (Springville: Cedar Fort, 2012), 342-348. Especially helpful and insightful is Horne’s amalgamation of sources and additional comments listed in his notes on pp. 532-534.
Beginning less than a month after his return from Southern Utah, President Snow began speaking to various stakes throughout northern and central Utah. For nearly three months his schedule was consumed with visiting stake conferences in Richfield, Provo, Ogden, Logan, Heber City, Bear Lake, Mount Pleasant, Manti, Salt Lake, and Farmington. Indeed, visiting the several stakes of the Church and preaching tithing seems to have been the prophet’s top priority for much of the rest of the year. Such was his focus on tithing that in a Thursday temple meeting with the gathered Church leaders President Snow announced that he had received a “prestigious speaking invitation” which he delegated to one of his counselors because he had “firmly made up his mind to attend as many stake conferences as he could . . . to preach tithing.”

And in all of these visits, the message from his trip to St. George regarding tithing and its ability to protect the Saints and prepare them for Zion reverberated. For example, to the Sevier Stake he taught that if Church members obeyed the law of tithing they would be “defended from our enemies, we shall be greatly and abundantly blessed, and this land shall be sanctified, that it shall be most holy.” In Logan he stressed that in order that “this land may be a land of Zion unto us, it is absolutely necessary that we observe this law of tithing.” In Bear Lake the message was almost identical:

There is but one way in which we can sanctify the land and make it a land of Zion unto us, and that way is by observing the law of tithing. When we were in St. George, the Lord revealed most clearly unto me His will concerning this law. It is that it must be observed

---


3 Journal History, July 20, 1899.

4 Journal History, July 20, 1899.


faithfully by the Saints. Now, if you will commence and from now on fully observe this law, I say, in the name of the Lord, that you shall be forgiven for all past neglect.\(^7\)

To explain the repetition of the topic, he shared in Richfield an anecdote of a child reviewing the letters of the alphabet repeatedly, even though he had committed to learn and remember them. “So it is with the Latter-day Saints,” he concluded. “Though we may get tired of hearing things repeatedly, they have to be in order that we may learn them thoroughly.”\(^8\)

President Snow’s message of tithing did not, however, stop with repetition to individual branches of the Church, but expanded into a message directed to the entire Church as a whole. After his journeys to individual stakes, President Snow and many other general authorities, both main characters from the trip to Southern Utah as well as newcomers to the topic, took to the stage of General Conference to preach the message of tithing. Prior to 1899, tithing had been discussed in General Conference rarely compared to other topics. For example, in the October 1898 General Conference the various speakers said the words “tithing” or “tithe” a mere 16 times compared to an abundance of references to “faith” (104 times), “gospel” (72 times), and “Church” (167 times). A year later, in the October 1899 Conference, speakers would say the word over 150 times.\(^9\) Additionally, prior to 1899, when tithing was mentioned it usually came within a discussion of other gospel virtues. In the 1898 Conference, only Matthias Cowley and George Reynolds spoke at length on the topic of tithing. In the 1899 Conference, Rudger

\(^7\) “Stake Conferences,” *Deseret News*, August 26, 1899. For a more complete recounting of Lorenzo Snow’s comments throughout the various stakes see Horne, *Latter Leaves*, 351-358.

\(^8\) “Discourse,” July 16, 1899.

\(^9\) Compare Conference Report, October 6-9, 1898 with Conference Report, October 6-8, 1899. Searching for the root word “tith” returned all variations of the word (such as “tithe” or “tithing”). See https://archive.org/search.php?query=%28collection%3Aconferencereport%20OR%20mediatype%3Aconferencereport%29%20AND%20mediatype%3Acollection&sort=date for a list of all digitized conference reports from 1897 to the present. See Appendix 1.1 for a tabulation of references to tithing and speakers from October 1898 to April 1908.
Clawson, Anthon H. Lund, Marriner W. Merrill, George Teasdale, Lorenzo Snow, John Henry Smith, Francis M. Lyman, Joseph F. Smith, Seymour B. Young, and Matthias F. Cowley dedicated significant portions of their addresses, if not the whole address itself, to the topic of tithing. In fact, only four talks in the whole conference did not address the topic of tithing to a significant degree. Indeed, in that conference President Snow himself said,

A day or two before this conference, in thinking upon what I might wish to say to the Latter-day Saints, it occurred to me that perhaps I had said about enough in reference to the matter of tithing, and that I would not confine myself to that subject, as I have spoken to the Latter-day Saints in conferences of all the large Stakes and also here in Salt Lake City at a Stake Conference. I felt that it might not be necessary to talk upon this subject, but that it would be proper for two of my brethren, who were with me at St. George and since, to talk upon it once more in their lives, and I have so requested them. Now, I feel it my duty to say something still myself in reference to this most important subject of all, under the present condition, that can be laid before the Latter-day Saints.

“These matters are not very pleasant to dwell upon”

One of the first themes about tithing to emerge from the pulpit of General Conference was that Church members on the whole had neglected to obey the law of tithing and thus had suffered and would suffer until they repented. Lorenzo Snow taught the principle perhaps most

---

10 These were all speakers who either, according to the topic list written as a subheading to their name in the conference report, addressed the topic of tithing or who spoke about tithing in concentration and with repetition in their talk. See Conference Report, October 6-8, 1899. Prior to 1899 tithing was sporadically taught by some Church leaders; however, as Dennis Horne noted, “without the consistent cohesive efforts of all the Brethren that came later, widespread full tithing payment did not catch fire within Church members.” See Horne, Latter Leaves, 307-308.

11 These were Lorenzo Snow’s welcoming address to open the conference, both Abraham O. Woodruff’s talk in the Tabernacle and his talk in the overflow later in the conference, and J. Golden Kimball’s talk. See Appendix 1.1.

12 Lorenzo Snow, in Conference Report, October 6, 1899, 23.

13 The topic of negligence had come up prior to the October 1899 General Conference. After briefly pausing to address the sins of fornication and adultery, President Snow asked Church leaders, “But how often . . . do men commit such sins who keep the law of tithing? Not more than fifteen out of a thousand, if that many. There [is] safety in strictly adhering to the Lord’s commandments.” Journal History, July 13, 1899.
powerfully. In his first address of the October 1899 General Conference President Snow reviewed the pain that the Church had suffered historically as a result of its negligence of the law of consecration. To underscore this point, the prophet read an account written by Joseph Smith in the *Millennial Star* recounting some of the persecution faced by the men, women, and children in Missouri in 1833 as they lost Jackson County. “[T]he people in Jackson County,” Snow explained, “were required to observe the law of consecration. But they failed to do it, and therefore the lands were not secured. The Lord could have sustained the people against the encroachments of their enemies had they placed themselves in a condition where he would have been justified in doing so.”

The lesson was clear: had the Saints obeyed the Lord’s commands, they would have been protected from their enemies and allowed to retain Jackson County.

President Snow saw a modern corollary to this historical perspective. Referencing the recent raids on Salt Lake City in consequence of the 1887 Edmunds Tucker Act enacted by the federal government to pressure the Church into withdrawing from the practice of plural marriage, Lorenzo Snow said,

> If we look upon this law [of tithing] in its proper light, we will see the importance of it and the danger that will result if we fail to observe it. It would hardly be justice in our Heavenly Father if He were to deal with the Latter-day Saints now in any way different from that in which He dealt with His people in Jackson County. . . . When we consider what transpired here a few years ago in this beautiful country and the distress that was visited upon the men, women and children, we might think there was some severity about that.

---

14 Lorenzo Snow, in Conference Report, October 1899, 24. This teaching in conference seems to nearly mirror his comments from a few months earlier as he addressed Church leaders in the Salt Lake Temple. On that occasion he taught, “The Lord had promised that we should be preserved from our enemies if we observed this law, but that if we rejected it we should be cursed. This was the word given to the Church in early days, and it applies to us today. If the Saints had observed this law, the Land of Zion would have been sanctified, and their enemies could not have dispossessed them.” Journal History, July 13, 1899.

15 Lorenzo Snow, in Conference Report, October 1899, 24-25.
He continued, “I understand, brethren and sisters, that these matters are not very pleasant to dwell upon; yet they occurred, and the Saints had to meet them. We will have to meet them in the future, if we allow ourselves to be placed in the same condition of disobedience as were the people that colonized Jackson County.”16

Many speakers at the October 1899 conference followed the prophet’s lead in discussing the negligence towards, the consequences of, and the disobedience to the law of tithing. Apostle Francis Lyman spoke in the Saturday afternoon session and directed the attention of the audience to the actual tithing records which showed “that quite a percentage of the Latter-day Saints have entirely ignored this law of tithing. Twenty-five per cent have neglected it altogether. What right have we,” he asked, “in the Church if we are not willing to obey the laws of the Church?”17 President Seymour Young of the Seventy shared his own displeasure at members who had “been negligent in paying our tithes and offerings to the Lord” and lamented, “How soon we forget! How easy it is for man to sin, even ‘As the sparks fly upward,’ as King Solomon said. Man is prone to do evil and to forget. We are apt to forget the blessings we are in possession of, and to forget the Giver.”18

According Lorenzo Snow’s counselor, Joseph F. Smith, this neglect had dire consequences. After reading to the congregation Doctrine and Covenants 85:9 which warns that “all they who are not found written in the book of remembrance shall find none inheritance in that day, but they shall be cut asunder,” President Smith expounded, “This is the position the people will be in when they come to claim an inheritance in Zion, if their names are not found

---

17 Francis M. Lyman, in Conference Report, October 1899, 33.
18 Seymour B. Young, in Conference Report, October 1899, 58.
recorded in the book of the law of God. And I want to tell you that this refers directly to the law of tithing.”¹⁹ Such dire consequences and warnings necessitated a resolution for improvement. Thus, echoing President Snow’s comments at the beginning of the conference, Abraham O. Woodruff closed the conference with the proposition, “Let us go forth from this time and pay our tithes and offerings, and consecrate as much of our property to the cause of God, to the liquidating of the debts and obligations of this Church, as is possible for us. I say to you that it is the easiest way to secure the blessings and protection of Almighty God.”²⁰

Chastising Church members for their neglect to pay tithing became a common motif throughout the following years’ conferences. In the April 1900 conference, Brigham Young Jr. said, speaking on tithing, “I do not wish to utter a threat, but I do know this: every time we have disregarded and set at naught the commandments of Almighty God, we have paid for it. We must learn, if it must needs be by the things we suffer.”²¹ George Teasdale, Heber J. Grant, Merrill W. Marriner, Abraham O. Woodruff, and George Q. Cannon all followed with their own echo against members who, as President Cannon lamented, were “defaulters” in their payment of tithes which he called the “A. B. C. of the Gospel.”²²

In an effort to bolster the call to repentance, Rudger Clawson announced in the April 1900 conference that he, as the Trustee-in-Trust and the apostle most intimately familiar with the Church’s financial situation, had responded to the request from the First Presidency and Quorum

---

¹⁹ Joseph F. Smith, in Conference Report, October 1899, 42.

²⁰ Abraham O. Woodruff, in Conference Report, October 1899, 63.

²¹ Brigham Young Jr, in Conference Report, April 1900, 8.

²² George Q. Cannon, in Conference Report, April 1899, 57. See also George Teasdale, in Conference Report, April 1900, 19; Heber J. Grant, in Conference Report, April 1900, 22; Marriner W. Merrill, in Conference Report, April 1900, 31; and Abraham O. Woodruff, in Conference Report, April 1900, 36;
of the Twelve and prepared a book listing all the names of individuals who had not paid any tithing for the previous year. He explained, “God has inspired his servant not only to look after the proper recording of the tithes of His people, but also to call for the names of the non-tithe payers of the Church. This is something that has never been done before, so far as I know.” To answer the question of why such a book had been requested and produced, Elder Clawson explained,

The lines are being drawn. It must be known to the authorities of this Church and to the people who are faithful and who are not faithful. God requires it and it must be recorded, for the reason plainly set forth in the revelation, that those whose names are not found recorded in the book of the law of God shall have no inheritance in Zion in that day when our eternal inheritances shall be divided out to us.

Although he was not authorized to divulge the number of names in the book, he did comment, “I can say that it is a large book.”

“If we would do better now, the Lord would forgive us for the past”

Even as leaders recognized the “great neglect” of Church members to pay their tithing, the chastisements vocalized in General Conferences came with a promise of forgiveness and a plan for improvement. In the October 1899 Conference, Lorenzo Snow taught that, just as negligence of the law of tithing brought consequence and condemnation, adherence to the law

---

23 Rudger Clawson, in Conference Report, April 1900, 44. Elder Clawson further explained the book only contained the names of Church members who had paid no tithing in the previous year; any who had only paid a partial tithing were not found in the book. In conference addresses, although various leaders mention this list of names, none of them detailed the methods employed for collecting the names nor what the consequences were for those individuals found on the list. A fuller examination of this book of non tithe-payers, although needed, has yet to be carried out.

That an individual member’s lack of obedience to the law of tithing should be recorded and could bring a person’s Church membership into jeopardy had been taught as early as 1851 when President Brigham Young “requested the presidents of every Quorum to take the names of every member of their quorum and they should sign a paper and covenant to pay their tithing and they who would not do it should be cut off from the Church.” Wilford Woodruff, Wilford Woodruff’s Journal, 1833-1898, typescript, edited by Scott G. Kenney, 9 vols. (Midvale, Utah: Signature Books, 1983-85): 4:6.
would bring both forgiveness and protection against future danger. The message of forgiveness for past disobedience to the law had been taught during the summer months as President Snow visited the various stakes throughout the state. In 1899 he proclaimed the same teaching from the pulpit in Conference: “As I have said more than once, I know that the Lord will forgive the Latter-day Saints for their past negligence in paying tithing, if they will now repent and pay a conscientious tithing from this time on.”

Both Elders Merrill and Lyman recalled the prophet’s teachings on forgiveness on the trek through Southern Utah and both commented thereon in Conference. Elder Lyman related that “the Lord is perfectly able to say to us that if we will observe this law of finance, which we have been under now for over sixty years, for the future and keep this commandment our past negligence of the law of tithing will be forgiven” a teaching which he explained was “not only generous, but . . . reasonable and philosophical.” Joseph F. Smith echoed Elder Lyman’s comment and promised the Saints that “[God] will forgive us for the past if we will observe this law honestly in the future.”

The plan to engender the mercy of this forgiving God and effectively lift Church donations to the expected level was outlined in the first conference of the new decade. In April

---

24 Lorenzo Snow, in Conference Report, October 1899, 28.

25 Elder Merrill recalled hearing President Snow promise the Saints in St. George, “[I]f we would do better now, the Lord would forgive us for the past.” Marriner W. Merrill, in Conference Report, October 1899, 15. Apparently this doctrine had been misused since the journey to St. George to justify, as Francis Lyman described, “men guilty of breaches of the laws of morality and honesty who have claimed that if they now pay their tithing all their sins will be forgiven them” a teaching which Elder Lyman quickly and emphatically dismissed. Francis L. Lyman, in Conference Report, October 1899, 35.

26 Francis Lyman, in Conference Report, October 1899, 35.

27 Joseph F. Smith, in Conference Report, October 1899, 43.

28 Just two weeks prior to the April Conference Lorenzo Snow asked those gathered at a meeting of the First Presidency and the Twelve to “hold meetings with the Bishops and their counselors and the Stake Presidencies,
1900, Abraham O. Woodruff called on the priesthood leadership of the Church to “stir the people up to a realization of their condition and their negligence in regard to the payment of tithing,” an effort which would, he explained, “take a continual labor” on the part of general and local leadership.29 Rudger Clawson, upon analyzing the book of names of non-tithe payers—which book also included some commentary as to why they had not paid—concluded that, in most cases, those who had not paid tithing neglected to do so because they lacked either an understanding or a testimony of the principle. The blame for this, Elder Clawson explained, rested with the bishops and other priesthood leaders who had “failed entirely in [their] duty in not visiting these . . . non-tithe payers and arousing them to their duty.”30

The subsequent call to the leadership of the Church to teach and “arouse” an interest in, and conversion to, the law of tithing echoed throughout the next several General Conferences. In October 1900, Elder Woodruff expanded on his comments from the previous conference by preaching against the “lenient” worthiness standards for ward and stake officers. Specifically he instructed that ward and stake leaders should only be called from among those who had “considered” the law of tithing.31 Marriner W. Merrill taught even more expressly, “Bishops and Presidents of Stakes should be aroused to the importance of this matter [of tithing], because when the people are neglected, the Church is neglected, the poor are neglected, the tithes and

---

29 Abraham O. Woodruff, in Conference Report, April 1900, 38.
30 Rudger Clawson, in Conference Report, April 1900, 46.
31 Abraham O. Woodruff, in Conference Report, April 1900, 15-16.
offerings are neglected. Hence we cannot afford, as officers in the Church, to neglect our duty. If we do the Lord will hold us to account for it.”32

In 1901, Elders Woodruff and Merrill again addressed the issue of the responsibility of leadership to call the non-tithe payers to repentance. Elder Woodruff, combatting the notion that tithing was only a “temporary movement” called for “the attention of Stake and ward officers, [who] ought to realize that our Eternal Father will hold them responsible for the use of their influence and talents, just as much in their positions as He will the President of the Church in his position.”33 Elder Merrill saw a similar responsibility for “every ward in the Church [to] be labored with by the officials of the ward and of the Stake” and envisioned that “it may be said one year from now that every non-tithe payer in the Church has been converted.”34

Stephen L. Chipman, President of the Alpine Stake, reported in October 1902 that, in conjunction with annual tithing settlements, he had begun directing clerks in his stake to furnish members with a card containing a record of their own tithing payments from the current year to as far back as twenty years. He explained,

From the testimony of the Bishops we believe that this will result in good. Only this morning one of the Bishops reported to us that in delivering a card, the brother receiving it said he felt ashamed of the tithing that he had paid, and he has already paid a great deal more tithing this year than he paid during the whole of last year. The people are instructed to bring these tithing cards at the time of settlement, so that what they have paid during the year may be placed on them.35

---

32 Marriner W. Merrill, in Conference Report, April 1900, 28.
34 Marriner W. Merrill, in Conference Report, April 1901, 24.
Although the practice of annual tithing settlements dates at least back to 1890, this might be the first instance of members receiving a personal report of their own tithing prior to the meeting with the bishop.36

“It is wonderful how the Saints have reformed in this duty”

The preaching of the doctrinal consequences and blessings attached to tithing and the call to local leaders to teach and exhort members in their areas relative to the matter effected a call to repentance that seemed to resound in the hearts and hands of the members. In the October 1900 conference the echo of chastisement had dimmed somewhat and an approaching chorus of praise sounded on the horizon. Even though some speakers still acknowledged the negligence of Church members, some began to see improvement. For example, Elder Merrill, although still concerned that many of the poor still went unaided without sufficient means to support them, did acknowledge that Church tithing payments had increased.37 President Snow was glowing in his praise of the improvement;

I think that there was need of a reformation among the Latter-day Saints. I believe that that reformation has already commenced. One of the evidences of this to me is that the Latter-day Saints throughout all the Stakes of Zion have done that which they never did before in regard to paying their tithing. They have paid twice the amount of tithing this year and last year than they paid two years ago. It is wonderful how the Saints have reformed in this duty especially in view of the fact that the Latter-day Saints have always had trouble to reform themselves in money matters.38

36 Beginning in 1890, The First Presidency and the Presiding Bishopric distributed and signed annual circulars to local leaders providing them with directions regarding tithing settlements. See, for example, Circular of Instructions, Settlement of Tithes for the Year 1890, Church History Library, Salt Lake City, UT. For a reference list of all of the circulars on the topic of tithing settlement from 1890 to 1991 see Edward L. Kimball, “The History of LDS Temple Admission Standards,” The Journal of Mormon History 24, no. 1 (Spring 1998): 172-176.

37 Marriner W. Merrill, in Conference Report, October 1900, 29.

38 Lorenzo Snow, in Conference Report, October 1900, 61.
By the following conference in April 1901 and with the additional information that came from reports received at the end of the year the progress along the path to improvement was obvious. Elder Clawson, one of the first speakers in the conference, extolled the Saints for “a marvelous improvement in the payment of tithes.” He continued, “A wonderful step in advance has been taken by the Latter-day Saints in this glorious principle, which has come to us from President Snow almost as a new revelation.”39 Matthias Cowley likewise commented that the “Latter-day Saints quite generally have responded to this call [from President Snow], and God has blessed them for so doing.” George Teasdale noted not only the increased “faithfulness in the payment of our tithes and offerings” but also the increased “Spirit of the Lord . . . in the hearts of the people.”40

As the years passed, the amount of praise for faithful tithe-paying increased in almost direct proportion to the decrease in chastisement about negligence and warnings of consequences. In October 1901, Reed Smoot said, “I testify to you that people who live to this law have more comfort and peace in their homes, are more contented in their souls, have more faith that the Lord will answer their prayers, have more pleasure in fulfilling the requirements of the Church, and more confidence in the promises of God.”41 In that same conference, Anthon H. Lund similarly remarked, “I believe the people understand the principles of the Gospel better and live the Gospel more perfectly. They have shown during the last two years how they have received the word of the Prophet in regard to tithing, and I believe the Lord will bless them, both


40 Matthias Cowley, in Conference Report, April 1901, 15; and George Teasdale, in Conference Report, April 1901, 37.

41 Reed Smoot, in Conference Report, October 1901, 5.
temporally and spiritually, for meeting this requirement.”42 John W. Taylor went as far as to commend the Saints for “paying your tithes and offerings and sustaining the work of the Lord to the best of your ability.”43

At the end of 1902 and into 1903 the evidence of improved and even exemplary obedience to the law of tithing had become abundant. Newly-sustained President Joseph F. Smith proclaimed, “We believe that the Latter-day Saints are observing that law as faithfully as they have ever done.”44 For a large portion of the rest of the conference, President Smith requested that various mission and stake presidents from throughout the Church provide reports from their respective stewardships, and in almost every report the speaker spoke on the improved tithing payment in his area.45

The first of these presidents to speak was Joseph E. Robinson, president of the California Mission who reported that “The Saints of the California Mission have been valiant and earnest in the payment of their tithes” to the degree of “something over $3,000 in tithes, besides liberal offerings.”46 Asahel Woodruff, president of the Northern States Mission, similarly extolled the members in his area: “Among those who have identified themselves with the work in these states we have some good, honest souls, who are thoroughly converted to all the principles of the

---

42 Anthon H. Lund, in Conference Report, October 1901, 24

43 John W. Taylor, in Conference Report, October 1901, 27.

44 Joseph F. Smith, in Conference Report, October 1902, 2.

45 President Smith explained the purpose of this unique conference in his opening remarks, “During this conference we desire, as far as the time will permit, to give an opportunity to as many as possible of the Elders who are presiding abroad, and of the presidents of the stakes of Zion, to express themselves.” Joseph F. Smith, in Conference Report, October 1902, 1-2.

Gospel promulgated by the Elders, and who have paid their tithes with care and precision.”47 President Heber S. Allen of the Alberta Stake, after recounting how “marvelous” it was to see such obedience to tithing and, consequently, such prosperity resulting from that obedience, remarked that his stake held the “honor of being the best tithe-paying people in the Church.”48 Almost every president that rose to the pulpit had some positive report to give on the offerings in his area.49

In April conference of 1903, Elder Seymour B. Young put perhaps the best words to the momentum that had been building in the previous conferences;

The brethren and sisters have awakened to a sense of their condition, and have renewed their diligence in paying their tithes and offerings. I see the blessings of heaven showered down upon the people, and I know it is the result of their obedience to the principle that has been so sacredly observed by them, especially in the last few years. Since they have obeyed that law more faithfully the blessings of the Lord have been more abundantly poured out upon them from one end of the land to the other.50 For the rest of the conference stake and mission leaders stood at the podium and, one after the other, declared the successful obedience of the members in their areas to the law of tithing. Many of the speakers shared actual statistics to support their claims of increased tithing payments. President W. C. Parkinson of the Hyrum Utah Stake announced that tithing had “increased between $5,000 and $6,000 the last year” in his stake.51

---

47 Asahel Woodruff, in Conference Report, October 1902, 16.
49 See also Moses W. Taylor, in Conference Report, October 1902, 40-41; James W. Paxman, in Conference Report, October 1902, 42; and Joseph Morrell, in Conference Report, October 1902, 44.
50 Seymour B. Young, in Conference Report, April 1903, 4.
51 W. C. Parkinson, in Conference Report, April 1903, 28.
reported similar increases for the Fremont and Tooele Stakes, respectively.\textsuperscript{52} President John M. Baxter of the Woodruff Utah Stake recounted how, despite the splitting of his stake two years prior and the closing of an economically important mine in Wyoming one year prior, “We are paying more tithing at present than we were when the Alma ward was in a flourishing condition and when the Big Horn country was still included in our stake.”\textsuperscript{53} President William Hyde of the Pocatello Idaho Stake calculated that “since the stake was organized our tithing has increased 60 per cent.”\textsuperscript{54} In April 1905 conference, President J. G. Duffin of the Central States mission exclaimed, “Within the last five years the tithes of the members of the Church in the Central States mission have increased nearly six hundred per cent.”\textsuperscript{55}

With such evidence of success reported in these conference sessions, Church leaders assured members of the care and caution that attended the receipt, recording, and dispersal of tithing funds. Elder Clawson explained in the October 1903 Conference that “never in the history of the Church . . . has the tithing of the people been so carefully looked after and accounted for, cent for cent, as it is today. The Latter-day Saints need have no anxiety upon this point. The tithing is taken care of scrupulously, under the direction of the First Presidency, and this according to the revelation and commandment.”\textsuperscript{56} President Joseph F. Smith himself concluded that Conference by commending, “Never since the Church was organized were they in so perfect

\textsuperscript{52} Thomas E. Bassett, in Conference Report, April 1903, 29; Hugh S. Gowans, in Conference Report, April 1903, 36.

\textsuperscript{53} John M. Baxter, in Conference Report, April 1903, 41-42.

\textsuperscript{54} William A. Hyde, in Conference Report, April 1903, 57.

\textsuperscript{55} J. G. Duffin, in Conference Report, April 1905, 29.

\textsuperscript{56} Rudger Clawson, in Conference Report, October 1903, 60. As noted in chapter 1, one of the consequences of the governmental raids on Salt Lake City and the subsequent confiscation of Church properties was that Church members became hesitant to pay tithing for fear that the money would simply be escheated by the federal government. Elder Clawson may have been seeking to assuage some lingering fears with his comments.
a condition as they are today. We can tell you the name of every man, woman and child in the
Church who pays tithing, and we can tell you exactly what they pay. I am happy to say to you,
my brethren and sisters, that the people are doing as well in this direction, if not better than they
have ever done before.”

Church members sustained the pattern of increase over the following years. President
Smith called the year 1905 a “banner year for the tithings of the people.” Seymour Young
commented, “Now we see the effects of that preaching and the inspiration which President Snow
had. It has continued from that time to the present, and the people are more faithful in the line of
this and other sacred duties than I have ever known them before; the results are apparent
everywhere. The windows of heaven have indeed been opened.” The following year, President
Smith once again described the year in superlative terms,

There never has been a time in the history of the Church, I believe, when the law of
tithing was observed more universally and more honestly than it has been observed by the
Latter-day Saints of late. The tithes of the people during the year 1906 have surpassed the
tithing of any other year. This is a good indication that the Latter-day Saints are doing
their duty, that they have faith in the Gospel, that they are willing to keep the
commandments of God, and that they are working up to the line more faithfully perhaps
than ever before.

“The law of revenue”

Increased tithing income meant an increased ability to solve Church problems and
certainly one of the most looming issues problems the Church faced at the dawn of the new
century was the oppressive Church debt. Just as Church leaders had addressed the role tithing


58 Joseph F. Smith, in Conference Report, April 1906, 6; Seymour B. Young, in Conference Report,
October 1906, 92-93.

would play in freeing the Church from debt on their journey through Southern Utah, so too did they speak on the topic in General Conference. Eventually, President Snow’s successor became the loudest voice narrating the Church’s path to financial redemption through the tithes of its members.

Joseph F. Smith was the most outspoken proclaimer of the financial benefits of increased tithing. In all of his comments on tithing he almost always referred to it as “law of revenue for the Church of Jesus Christ of Latter-day Saints.” In support of that statement, Seymour B. Young saw in October 1899 that “if an honest tithing was paid from all the forty thousand families of the Latter-day Saints, as they exist today in their prosperous condition, in all this western land, a very large amount would come into the treasury of the Lord’s storehouse each year, and we would soon be the wealthiest people on the face of the earth.”

---

60 Indeed, President Smith spoke more than any other general authority on tithing from 1899 to 1906. See Appendix 1.1. So often and forcefully did he address the topic that it is not unreasonable to think that his paradigm on the law of tithing was the one that carried through the years and became so prevalent in later discussions. Previous to the journey to St. George Joseph F. Smith had taught repeatedly about tithing; he spoke at length about tithing in General Conference in 1892, 1893, and 1897. See Corpus of LDS General Conference Talks, corpus.byu.edu/gc. In addition to his talks, President Smith served on the 1880 committee that decided, under the direction of John Taylor, to proclaim amnesty for over half of the Church from delinquent tithing payments. See Leonard Arrington, *Great Basin Kingdom: An Economic History of the Latter-day Saints, 1830-1900* (Reno: University of Nevada Press, 1966), 355.

61 Joseph F. Smith, in Conference Report, October 1899, 39. See also Joseph F. Smith, in Conference Report, April 1900, 49; October 1900, 47; April 1901, 70; April 1907, 7. At the end of the April 1907, a statement entitled “Let fads be submitted to a candid world” was read aloud and adopted “by vote of the Church.” Included in that statement was the following explanation of tithing: “The tithing system of the Church, so often denounced as oppressive, and as imposing an arbitrary ecclesiastical tax, is in reality a system of free-will offerings. True, the members, by the law of the Church, are under moral obligation to pay one-tenth of their interest annually. But from the very nature of the principles on which Churches exist, they being voluntary associations for the fostering of spiritual life, and the achievement of moral and charitable ends — in which associations membership cannot be compelled — there is no compulsory means of collecting this or any other Church revenue.” Conference Report, April 1907, appendix, 9.

62 Seymour B. Young, in Conference Report, October 1899, 60.
year’s conference, President Smith similarly explained that tithing had been commanded “[i]n order that there might be means with which to accomplish every temporal good for the people.”  

In October 1900, Elder Reed Smoot said he had met a man who had heard Heber J. Grant explain that someone who pays tithing would be better off with nine tenths of his wealth than with all of it. The man, confused at the math, asked Elder Smoot for clarification to which Elder Smoot provided an allegorical answer.

“I was going to a conference not long ago, and I saw you out driving on the Sabbath with a two-seated rig, at a time when you ought to have been at meeting.” “Yes,” he said, “I remember.” “What did you pay for that rig?” I asked. “It only cost me four dollars,” he replied. “What are you getting a month?” “Forty-five dollars a month.” “Then,” said I, “this would almost have paid your tithing on your wages for that month and you could have claimed the blessings of the Lord instead of breaking the law of God pertaining to the Sabbath.”

He summarized to the audience in conference, “I want to say to you, my brethren and sisters, that the law of tithing is not a question of dollars and cents alone. I believe that the man who pays his honest tithing to God will not only be blessed by God himself, but that the nine-tenths will reach farther than would the ten-tenths if he did not obey that law.”

President Smith, in that conference, compared the law of tithing with the methods of other denominations to gain support. “The sectarian world,” he explained, “keeps up their revenue by begging, by passing around the collection-box every time they assemble for worship. They beg from the people for the maintenance of their Churches. . . . [The Lord’s] requirement

---

63 Joseph F. Smith, in Conference Report, April 1900, 47.

64 Reed Smoot, in Conference Report, October 1900, 8. Heber J. Grant in his talk in that conference endorsed Elder Smoot’s analogy: “I say to the Latter-day Saints that God will bless the man who is honest with Him, and that the nine-tenths will go further and will bring down upon his head the blessing of God more than though he robbed God and kept the ten-tenths.” Heber J. Grant, in Conference Report, October 1900, 34.
is a just one, and it is simply to give one-tenth of what He gives to us as the reward of our
industry, economy and perseverance.65

In April the following year President Smith announced that the Presiding Bishop had
come to the office of the First Presidency and presented the book of non-tithe payers “containing
ten thousand names of reputed members of the Church of Jesus Christ of Latter-day Saints.”
President Smith commented that if all members were as negligent to pay their tithing as these ten
thousand members, “We would be like the sectarian world—powerless.” However, he held out
“hope” as he said, “to see the day when these ten thousand non-tithe payers will add their mite to
the tithes and offerings of the Church, in order that there may be more substance in the
storehouse of God with which to meet the necessities of the work, and give the servants of the
Lord an opportunity to do far more good than they have means to do with today.”66

As mentioned above, 1902 marked a transition in leadership as members sustained
Joseph F. Smith as the sixth president of the Church. His calling as president added an increased
weight to his comments on tithing and escalated his attention to the potential power of tithing in
solving Church debt and empowering Church growth. Certainly one of the hallmarks of
President Smith’s tenure was an uptick in new construction, including two temples.67 Hence, in

65 Joseph F. Smith, in Conference Report, October 1900, 47.
66 Joseph F. Smith, in Conference Report, April 1901, 70.
67 Although the Laie Hawaii Temple was the only temple to be dedicated during President Smith’s tenure, the Alberta Canada Temple was announced by President Smith in the October 1912 Conference and the Mesa Arizona Temple was considered by President Smith but, due to World War I, announced later by President Heber J. Grant. For a more in-depth treatment of temple announcement and construction and other building projects under Joseph F. Smith see respectively Gary L. Boatright Jr., “‘We Shall Have Temples Built’: Joseph F. Smith and a New Era of Temple Building,” and W. Ray Luce, “Joseph F. Smith and the Great Mormon Building Boom,” in Joseph F. Smith: Reflections on the Man and His Times, ed. Craig K. Manscill, Brian D. Reeves, Guy L. Dorius, and J. B. Haws (Salt Lake City: Deseret Book, and Provo, Utah: Religious Studies Center, 2013), 303-319, 320-341.
his opening General Conference address as prophet, Joseph F. Smith remarked how the Church had grown, and he foresaw the potential for continued and increased growth.

The kingdom of God is here to grow, to spread abroad, to take root in the earth, and to abide where the Lord has planted it by His own power and by His own word, in the earth, never more to be destroyed or to cease, but to continue until the purposes of the Almighty shall be accomplished, every whit that has been spoken of by the mouths of the holy prophets since the world began.\(^\text{68}\)

To support this growth, President Smith explained that the call for renewed adherence to the law of tithing would serve a two-fold purpose: first to free the hands of the Church “from all obligations” to outside creditors and second to provide “means in the storehouse of the Lord with which to accomplish greater works, which may be necessary to be done.” He explained, “We feel there is much that can be done and much that ought to be done in the interests of Zion and for the benefit of the people of God.”\(^\text{69}\)

Many of the leading brethren spoke in the following years on the first of these hoped-for outcomes. In April 1903 Elder Marriner Merrill explained that “the easiest and shortest way to get out of debt is to first pay our tithing, promptly and honestly, and then the promise of the Lord is that the way shall be opened up, and we will be able to liquidate our obligations.”\(^\text{70}\) In that same conference, John W. Taylor commented that other Christian denominations had begun to imitate the practice of tithing in their Churches. As proof, Elder Taylor said, “I have just had handed to me written evidence of what I have said regarding tithing. It is a card published by one of the Churches, and reads as follows: GOD'S FINANCIAL PLAN,” to which Elder Taylor

\(^\text{68}\) Joseph F. Smith, in Conference Report, April 1902, 2.

\(^\text{69}\) Joseph F. Smith, in Conference Report, October 1902, 2.

\(^\text{70}\) Marriner W. Merrill, in Conference Report, April 1903, 66.
responded with his own proposed version. Elder Smoot commented that tithing was “the Lord's revealed plan for raising means to carry on His work.” President Smith closed the conference by promising Church members, “if you will continue to do your duty in this matter, it will not be long before the Church will owe nobody except God.”

The realization of a Church free from debt was not far on the horizon. In April 1905 President Smith announced that the Church had already paid half of its bonds and was in a condition “to pay off the remaining portion of the Church indebtedness.” Two years later, in April 1907, President Smith was finally able to announce the Church’s complete emancipation from debt:

[We] have, by the blessing of the Lord and the faithfulness of the Saints in paying their tithing, been able to pay off our bonded indebtedness. Today the Church of Jesus Christ of Latter-day Saints owes not a dollar that it cannot pay at once. At last we are in a position that we can pay as we go. We do not have to borrow any more, and we won’t have to if the Latter-day Saints continue to live their religion and observe this law of tithing, it is the law of revenue to the Church.

“We thank God that we are in a position to help them”

In addition to saving the Church financially, tithing also provided the Church with a way for temporal salvation of the poor by allowing the Church to assist the needy—an ability which had been out of reach for Church leaders in the recent past. In 1899 Lorenzo Snow regretted that, despite the fact that impoverished saints were “deserving of help” the Church was unable to

---

71 John W. Taylor, in Conference Report, April 1903, 43.
72 Reed Smoot, in Conference Report, April 1903, 61.
73 Joseph F. Smith, in Conference Report, April 1903, 88.
75 Joseph F. Smith, in Conference Report, April 1907, 7.
Joseph F. Smith, as a counselor in the First Presidency, spoke often on the welfare needs of Church members that tithing would help solve. In October 1899 he said, “There is nothing, however, of greater importance to the welfare of the Church at present than the consideration of this law, by which means will be placed in the storehouse of the Lord, to meet the necessities of the people.” For him, helping the poor was one of the “great purposes for which the law of tithing is instituted in the Church.” He continued, “It is intended that the widows shall be looked after when they are in need, and that the fatherless and the orphans shall be provided for from the funds of the Church; that they shall be clothed and fed, and shall have opportunity for education, the same as other children who have parents to look after them.”

Even the poor who received assistance from tithing funds should, President Smith explained, be expected and allowed to pay their tithing. In April 1900 he shared a story regarding his mother who, although a widow with a large family to provide for desired to pay tithing and was “chided” by the tithing clerk and told she was exempt from the responsibility to pay tithing. President Smith recalled,

My mother turned upon him and said: “William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing, I should expect the Lord to withhold His blessings from me. I pay my tithing, not only because it is a law of God, but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper and to be able to provide for my family.”

President Smith concluded, “She prospered because she obeyed the laws of God. She had abundance to sustain her family.”

---

76 “Discourse by President Lorenzo Snow,” 545.
77 Joseph F. Smith, in Conference Report, October 1899, 39.
78 Joseph F. Smith, in Conference Report, April 1900, 48.
In 1905, then-President Smith was able to, with much relief, announce the ability of the Church to salve Lorenzo Snow’s regret and assist the poor. After recounting difficulties that had fallen upon Saints in the “south” who, after years of drought had now had enough rain to cause severe flooding, President Smith reported, “We thank God that we are in a position to help them, and so far as I am concerned I would be pleased if I could know that every dollar of the tithing that I pay to the Church is employed in some good work of this kind by which the Saints are strengthened in building up Zion, in establishing their settlements and in ‘holding the fort’ if you please.”

In that same conference, Charles W. Penrose reported that “Thousands and thousands of dollars out of the tithing are expended for the benefit of the poor” each year and that that money had largely lifted the burden of individual poverty from many of the members of the Church.

That Church funds were used to assist the poor seems to have been a brief point of contention between Church leaders and critics. In October 1905 Reed Smoot first made mentioned that “assaults” had been made against the Church “from all sides.” He explained that some outside of the Church were attempting to persuade Church members to believe “that every cent paid by you, for the forwarding of God's work upon this earth, is being handled by dishonest men and being spent, not for the work itself, but for the aggrandizement and personal benefit of men.”

President William T. Jack of the Cassia Stake in Idaho more specifically mentioned “newspaper agitation which is going on over the disposition of the tithes.”

---


80 Charles W. Penrose, in Conference Report, April 1905, 73.

81 Reed Smoot, in Conference Report, October 1905, 18.

president of the Box Elder Stake, sought to assure the Saints that these “agitations” came not from tithe-payers but from “those who fail to pay their tithes.” He explained,

I believe this principle is attacked because our enemies think they can have more influence with some of the weak members of the Church. They have an idea that if you attack or touch the pocket of a man, you can appeal to him by virtue of that supposed fact and may thus succeed in turning him away from the Church, and get him to refuse to lend his support. Those who have tested this principle, who have proven this doctrine, will not be influenced by that sophistry.83

The following year President Smith confirmed many of the comments from the previous conference: “The man that complains about not knowing what is done with the tithing, in ninety-nine cases out of a hundred is the man who has no credit on the books of the Church for paying tithing.” To assure the Saints, President Smith offered that, although Church leaders did not “care to exhibit the books of the Church to such carpers and to that class of people,” any tithe payer in the Church could go to the tithing office and see a record of his or her tithing payments. “Then,” said President Smith, “if he wants to be more searching as a tithe payer and find out what is done with the tithing, we will set before him the whole thing, and if he has any good counsel to give us we will take it from him.”84 Further, President Smith explained in a later conference that

there is not one of the general authorities in the Church that draws one dollar from the tithes of the people for his own use. . . . [W]e do not use one dollar of your tithing. I thought I would like to tell you that much, so that when you hear men talking about Joseph F. Smith and his associates consuming the tithes of the people you can throw it back into their teeth that they do not use a dollar of the tithing for their support. I would

83 Oleen L. Stohl, in Conference Report, October 1905, 76.

84 Joseph F. Smith, in Conference Report, April 1906, 6-7.
like our “friends,” if I might be permitted to use a vulgar expression, to “put that in their pipe and smoke it.”

The point made was clear: tithing was used to assist the poor and not to support the brethren themselves.

“We have been able, too, to purchase quite a tract of land in Jackson County”

Just as Lorenzo Snow had taught repeatedly that increased tithing would enable the Church to return to Jackson County, so too did he and other speakers focus on this topic in General Conference. In his first General Conference address after that trip, President Snow explained that “Latter-day Saints never would get possession of that land by fighting and destroying life; but we would purchase the land, as the Lord had commanded in the first place. And I will tell you that that land never will be purchased, except it is purchased by the tithing of the Latter-day Saints and their consecrations; never worlds without end.”

A year later, President Snow once again prophesied that the Saints would soon reclaim Jackson County:

Now the time is fast approaching when a large portion of the people that I am now addressing will go back to Jackson County. A great many people that are now dwelling in the State of Utah will have this privilege. Whether I, President Cannon, President Smith, or all the brethren of the Twelve will go back I know not. But a large portion of the Latter-day Saints that now dwell in these valleys will go back to Jackson County to build a holy city to the Lord, as was decreed by Jehovah and revealed through Joseph Smith.

However, he also cautioned that the Lord would not allow the Saints to return “until He could feel perfectly assured that we would do those things which the people of Jackson County failed to do for lack of experience and faith.” The Saints would return to their Zion, but only if they

---

85 Joseph F. Smith, in Conference Report, April 1907, 8. The Conference Report added in parentheses after this last statement “(Laughter.)”

learned lessons from the past and established a new commitment to the law of tithing. “Jackson County,” President Snow explained, “is the place, the point that we should have continually in view. . . . We cannot consider ourselves prepared, however, to go back to Jackson County when we fail to pay our tithing.”

Others of the leading brethren spoke also of a future reclamation of Zion. Both Francis M. Lyman and Joseph F. Smith echoed President Snow’s emphasis of tithing in connection with the reclamation of Zion. Brigham Young Jr. spoke to Church members of a day when they would make “the most glorious epoch that has ever come to man upon the earth.”

In a little time you will hear something like this: “Well, the 'Mormons' are moving again. They are leaving Utah, Nevada, Arizona, New Mexico, Old Mexico, Wyoming, Idaho and all these places wherever they are located, and they are having another exodus.” Where are they going? Why, you will find out that it will be a pretty strong company going down to Jackson county, Missouri, to redeem and build up Zion, but the word will go forth that the “Mormons” are having another exodus.

With a similar look into the future, Elder Lyman taught, “We have the Spirit of that coming, and the Spirit of the redemption of Zion. We have the Spirit that indicates that in the near future the Lord will appear. Hence, the Spirit of the Lord has been very powerfully upon President Snow and his brethren, and they have been led to urge upon the people the importance of reformation, not alone in the law of tithing, but in every other principle of the Gospel.” Reed Smoot spoke in October 1901, “I believe that before Jackson county shall be given to us as a Zion, those at

---

87 Lorenzo Snow, in Conference Report, October 1900, 61-62

88 See Francis M. Lyman, in Conference Report, October 1899, 38, and Joseph F. Smith, in Conference Report, October 1899, 42 respectively.

89 Brigham Young Jr., in Conference Report, April 1900, 6.

90 Francis M. Lyman, in Conference Report, April 1900, 8.
least who shall be called to establish the same will have to learn obedience to that great principle which was revealed through the Prophet Joseph Smith."\(^91\)

Perhaps one of the more tangible of results from the increased tithing was the ability the Church gained, with increased capital, to purchase new lands in Jackson County, Missouri. In the April 1905 conference, President Joseph F. Smith announced that the Church had begun purchasing lands with tithing funds;

> We have been able, too, to purchase quite a tract of land in Jackson County adjacent to the site that was chosen by the Prophet Joseph Smith for a temple, to be built some day; and some few of our people have generously contributed specially for the accomplishment of this purpose, but the most of the means that have been employed for the accomplishment of this object have necessarily been taken from the general tithing funds of the Church.\(^92\)

Excited by the news, other speakers in the conference spoke about the announcement as well. President J. G. Duffin of the Central States mission hoped that “in the future some help will be required from the Church in the erection of our mission building, for which we are now collecting means, and which will probably be located in that city around which cluster so many memories that are dear to the Latter-day Saints — the city of Independence, in Jackson county, Missouri.”\(^93\) Elder Clawson similarly expressed his faith that “[Church leaders] will be wise enough to place us in a position sometime so that if a temple is needed in Jackson County we will know where the money is to build it, and not be compelled to go begging for it.”\(^94\) Although not yet the millennial return to Jackson County that some may have expected, the purchase of

---

\(^91\) Reed Smoot, in Conference Report, October 1901, 5.

\(^92\) Joseph F. Smith, in Conference Report, April 1905, 3.

\(^93\) J. G. Duffin, in Conference Report, April 1905, 29.

\(^94\) Rudger Clawson, in Conference Report, April 1905, 53.
lands in Jackson County did underscore once again the connection between tithing and the desire to return to Zion.

**Conclusion**

The message of tithing preached throughout Southern Utah was intensified and amplified on the stage of General Conference. Church leaders preached against negligence, commanded correction, praised improvement, and commented on the resultant blessings. Somewhere in all the preaching the vision that Lorenzo Snow had received in St. George and the consequent, persistent resolve he and other Church leaders found had permeated the homes and hearts of members and caused one of the great “reformations” of the modern Church era. ⁹⁵ The attention paid to tithing shortly after Lorenzo Snow’s return from St. George until Joseph F. Smith’s announcement set this period of time apart as one of intense focus on the topic of tithing and its role in reclaiming a Zion both geographically and in the hearts of the people.

---

⁹⁵ Many used the word “reformation” in reference to the change in obedience to the law of tithing. See, as a few examples from a long list, Francis M. Lyman, in Conference Report, April 1900, 8; Lorenzo Snow, in Conference Report, October 1900, 61; Abraham O. Woodruff, in Conference Report, April 1901, 13; Matthias F. Cowley, in Conference Report, April 1901, 15; Marriner W. Merrill, in Conference Report, April 1901, 24.
Chapter 4

In the Publications: The Discussion in Church Periodicals

In April 1899 Presiding Bishop William B. Preston wrote in *The Improvement Era* regarding some questions he had received regarding tithing: “If the Latter-day Saints will study the revelation on tithing with prayerful hearts and a desire to understand . . . they will be able to more readily understand the law of tithing as it applies to [the Lord’s] people in all the varied pursuits of life.”¹ Lorenzo Snow’s journey to St. George and the resultant reemphasis of tithing certainly provided the spark for greater attention to tithing throughout the Church. Shortly thereafter, Church publications began printing an increased volume of articles which detailed specific instructions regarding tithe-paying and which sought to provide motivation for all Church members to increase their obedience to the law. These publications served, further, as an illustration of the reception among some representative groups in the Church to the reemphasized law of tithing.

“A great awakening”

Almost every publication carried, to some degree or another, a review of Lorenzo Snow’s trip to St. George, his comments to the members both in Southern Utah and in the various other

---

¹ William B. Preston, “More About Tithing,” *The Improvement Era* 2, no. 6 (April 1899): 466. The topic of tithing received very little attention in Church publications in the years preceding Lorenzo Snow’s journey. Articles that did touch on tithing did so often only in a list of virtues that a certain person was said to have or should possess. For example, in the February-March 1899 edition of the *The Women’s Exponent* the reporter records that, at a semi-monthly meeting of the 14th ward in Salt Lake, “Sister Pond said she wanted to bear a testimony of tithing. When her husband was on a mission she paid her tithing and the Lord greatly blessed her.” “Semi-monthly meeting,” *The Women’s Exponent* 27, no. 18-19 (February 15, March 1 1899): 110. This excerpt, although fairly bland, is illustrative of the discussion of tithing in Church publications during this time.
stakes he visited, and his and others’ addresses in the general conferences. Alongside these recapitulations of the sermons on tithing, the publications usually printed overwhelmingly glowing responses of their respective audiences. For example, in response to President Snow’s comments to the accumulated members and officers of the Young Men’s and Young Ladies Mutual Improvement Associations in July, a writer for The Improvement Era remarked on behalf of the male audience,

[There was] not a person in the large congregation, the cream of the young men of Zion, but felt the solemnity of the occasion, and was thrilled with the significance of the glorious promise. Many expressed themselves afterwards that such a blessing from the mouthpiece of God was worth every sacrifice that could be made. Let it prove a stimulant to the young men to righteous living, and an incentive to diligent performance of duty.

A similar summary from the perspective of the young women in attendance appeared The Young Women’s Journal.

Similarly, in The Juvenile Instructor editor George Q. Cannon wrote of President Snow’s travels and the subsequent fervor regarding tithing,

Seldom in the history of the Church have the instructions upon this subject been so pointed; never have the word of the Lord and the duty of His people in respect to this commandment been laid down with greater plainness. It has been a time of revival and encouragement: those who have been strict observers of the principle are cheered by the fact that it is again made prominent among the duties devolving upon the Saints; those who have been dilatory have been awakened to a sense of their neglect, and realize anew

---

2 For examples of full transcripts and summaries of the reemphasis on and after the journey to St. George as well as in General Conference, see “The Recent Improvement Conference,” The Improvement Era 2, no. 9 (July 1899): 702; “The Annual Conference of the Young Men’s and Young Ladies’ Mutual Improvement Associations,” The Improvement Era 2, no. 9 (July 1899): 707-711; “Talks to the Young Men—Some Words on Tithing,” The Improvement Era 2, no. 10 (August 1899): 782-785; William B. Dougall, “Tithing,” The Juvenile Instructor 38, no. 18 (September 15, 1903): 546; “Ladies Semi-monthly Meeting,” The Women’s Exponent 28, no. 4 (July 15, 1899): 26.

3 “The Recent Improvement Conference,” 702.

4 “Our Fourth General Conference,” The Young Women’s Journal 10, no. 7 (July 1899): 296-298.
the necessity of complying in letter and in spirit with this commandment. Truly it deserves all the importance that is given to it.5

Later that year, Cannon wrote that “The zeal, earnestness and power with which the doctrine of tithing has been preached to the Saints during the last four months . . . have caused a great awakening among the members of the Church of Jesus Christ of Latter-day Saints” and that this awakening had prompted “public confessions . . . made by speakers, speaking for themselves, that they have robbed God in not paying their tithing properly.”6

So moving had been the 1899 discussion of tithing that on the front page of the January edition of The Juvenile Instructor Orson F. Whitney commented, “Not since the days of President Young . . . have the Latter-day Saints been so stirred by the preaching of their leaders as during the first year of Lorenzo Snow's presidential incumbency—a year of tithe-preaching and tithe-paying almost unprecedented, and already resultant in a better condition of affairs, temporally and spiritually, than the Church has known for years.” Indeed, wrote the author,

[President Snow] threw his soul into a movement destined to mark his administration as one of the most notable in the history of the Church [which will] free the Church from bondage, the bondage of debt (a freedom predicted by him several years since) and prepare his people for the advent of still greater things; perhaps for the establishment of that order of “unity, equality, fraternity,” introduced by their first Prophet and President, the martyred Joseph, and upon the principles of which alone can Zion be built up and redeemed.7

Minnie Jensen Snow, one of Lorenzo Snow’s wives, wrote in The Young Woman’s Journal, “President Snow authorizes me to say, in conclusion, that the response by the Latter-day Saints

---

6 “Topics of the Times: Concerning Tithing,” The Juvenile Instructor 34, no. 19 (October 1, 1899): 598-599.

to the recent teachings on the subject of tithing has been most marvelous, and merits the highest commendation. His heart is filled with gratitude and blessing therefor.”

In addition to responses to Church authorities’ teachings on tithing, writers and reporters for the various Church publications wrote everything from reports on meetings where speakers spoke on tithing to emotive stories drawn from the lives of members. The wide variety of Church publications did seem to focus on the main themes of explaining the mechanics of tithing, encouraging increase tithing payment to each publication’s respective audience, highlighting the experiences of tithe-payers in an effort to bolster confidence in the promised blessings of tithe-paying, and answering for the general readership of the Church the question of why members should pay tithing at all.

“A question on tithing”

The reemphasis engendered a curiosity among Church members to know the specifics of tithe-paying. Across almost all Church publications, beginning shortly after Lorenzo Snow’s trip to St. George, readers began submitting questions to their respective publications. Many of these question-and-answer articles sought to identify where exactly tithing fit in the space between income and expenses. Some of the questions focused on quite minute details germane to a single, specific situation. In an attempt to temper these sorts of questions and retain a focus on the more general principles of tithing Joseph F. Smith, senior editor for The Improvement Era, wrote in 1899,

Some persons are fond of caviling on the word interest, desiring to prove how little or how much should be paid in tithing. Such dickering and pinching, and such arguments, are not in line with the inspirations of the Spirit of God. Tithing is one-tenth; and the true tithing record is that which is kept in our own consciences, not only that which is kept in

---

8 Minnie J. Snow, “Theological—Lesson 5: Tithing,” The Young Woman’s Journal 11, no. 3 (March 1900): 139-140.
the bishop’s books. These may not record all. But that other book of conscience will not only record all that is done but also what has been left undone. . . . The question for each of us to answer is, Have I dealt honestly and liberally with the Lord, as I desire that he shall deal with me in the fulfillment of His promises? 

Despite Joseph F. Smith’s counsel, questions regarding such particulars appeared on the pages of Church publications. Many of the questions regarding tithing amount came from specific contexts and engendered from the queried periodicals a specific answer. For example, early in 1900 in an article titled, “A Question on Tithing” one writer inquired after “specifics about what tithing should be paid on certain farm products,” to which The Improvement Era responded with a suitably specific answer. In 1901 a writer to The Juvenile Instructor asked in an identically titled article which, between her rent and her tithing, she should pay first. The answer was, “It should be clearly understood that in paying an honest tithing neither the expenses for food nor any other personal expenses are taken out first. . . .” To the question of whether or not missionaries were obliged to pay tithing on income they received from home or from gifts they received in the field the answer was, “The Elder who is exclusively engaged in the Lord's work and who spends all the money he receives in necessary expenses to prosecute his labors, not only pays one tenth of what is given to him, but also the other nine tenths . . . and we do not think the Lord requires more of him in regard to tithing while thus engaged.”

---

9 “Talks to the Young Men,” 782-783. The article does not specifically name Joseph F. Smith as its author but does attribute the content to “the senior editor.”

10 “A Question on Tithing,” The Improvement Era 3, no. 3 (January 1900): 233. One of the specific questions asked by the writer was, “Do people who are engaged in cattle and sheep raising, and who pay a tithing on their cattle or sheep, owe a tithing on the hay said cattle and sheep eat?” The Era responded, “Yes; provided the hay is not purchased but comes from the farmer’s own production.”

11 “A Question on Tithing,” The Juvenile Instructor 36, no. 7 (April 1, 1901): 220.

12 “Answers to Questions,” The Juvenile Instructor 37, no. 5 (March 1, 1902): 144-145. The article mentioned that some missions had introduced a custom of missionaries paying tithing on money received from home “in order to show the Saints a good example.” These missionaries, said the article, were “worthy of praise and
In addition to specific answers the periodicals in almost all cases responded with broader, more universally-applicable answers regarding tithe-paying in general. For example, the query about farm tithes prompted the *Improvement Era* to respond, “In paying tithing, the point to remember is that all interest, increase and profit, should be tithed; and, further, the payment of tithing is a dealing with the Lord unto whom we owe it to be as liberal as he is with us, or in other words, to deal as liberally with the Lord as we hope that he will deal with us.”13 To a similar question in 1902 *The Improvement Era*, recognizing that “[i]t is difficult for another party to answer all the questions that arise in the mind of each individual on the subject” replied with general principles about tithe-paying from which readers were expected to find specific answers:

> Now, every person is the best judge of what his interest is, of what his surplus is. In figuring them, a man should be as liberal with the Lord as he expects, and hopes, and trusts, that the Lord will be with him. This is the key to the whole situation. . . . this idea of dealing honestly and liberally with the Lord, should enable each person to decide justly in his own case as to what his surplus and interest actually are. Every man must be his own judge, just as he must be the architect of his own salvation. People who ask, would do well to devote some time to study and thought that would enable them to find answers for their own questions.14

One answer in the *Juvenile Instructor* provided the helpful perspective that “it is the person who is tithed, not the thing. There is no such thing as a tithed dollar, a tithed bushel of grain, or a tithed yard of cloth. The same dollar may be used in the payment of the tithing of a hundred honor . . . and no objection can be raised to their continuing to do so . . . but it should be distinctly understood that this is not required of them by the law of the Gospel.”


14 “Answers to Questions,” *The Improvement Era* 5, no. 4 (February 1902): 310. The specific question was, “What constitutes surplus property? Should the wages of hired help, taxes, interest on land under mortgage, grain, or seed sown upon the land be taken out of the increase of a farm before tithing is paid?”
different persons, but that does not change its value in the payment of tithing or in any other way. It is worth just the same, no more, no less than every other dollar.”

In a 1905 edition of *The Improvement Era* editor George Q. Cannon expressed the whole discussion succinctly and provided a fitting last word on the particulars of tithe paying in this specific time period. He said,

> What portion of my income doth the Lord require? is a material question when we are converted to the Gospel of Jesus Christ, obey its principles and have the gift of the Holy Ghost. . . . I remember when I embraced the Gospel I asked this question: “How much of our income does the Lord require?” for I felt assured that there must be something suited to us all, that would affect us all the same, and could be understood by all alike. And the answer to this question was, Yes, there is a law—the law of tithing.

**“Who shall pay tithing?”**

The specifics of *what* constituted a full tithe appeared periodically throughout the years; the question of *who* should pay a full tithe appeared much more frequently. Each Church publication gave a significant amount of print space to explaining just what the responsibility of that publication’s respective readers was to tithing. As Joseph F. Smith wrote, “The subject of the payment of tithing is being discussed at present in every circle of the Church.” President Smith wrote further, “Who shall pay tithing? All members who have an interest. That includes all who live. It includes even the poor who obtain their support from the Church.” Indeed, the reemphasis of tithing demanded not just a renewal among those who had stopped paying tithing but also among groups not traditionally targeted.

---

15 “A Question on Tithing,” *The Juvenile Instructor*, 220.

16 “The Law of Tithing,” *The Juvenile Instructor* 40, no. 3 (February 1, 1905): 71. Although the article bears no author but is simply attributed to “Uncle George” by its postscript, it is assumed that this article, as well as many other that bear the affectionate signature were written by the periodical’s editor, George Cannon.

17 “Talks to the Young Men,” 782.
That the men of the church were expected to pay tithing was clear and seemed almost to go without saying in the publications. To the young men of the Church specifically, Joseph F. Smith asked, “Brethren, ask yourselves, what has been your conduct concerning this principle? What reckoning could you make with God? What record does your conscience show? Have you trained yourselves by the payment of a liberal tithing, even more than is due, for the consecration that is coming to this people?”\(^{18}\) Despite the implicit assumption that men pay their tithing, however, it was the men that were sometimes chastised in the publications for their disregard for the law of tithing. In 1900, when Church authorities printed a book of non-tithe payers, the names of men outnumbered those of women; the book even included the names of some “Seventies, High Priests, Elders, Teachers and Deacons.”\(^{19}\)

The concern with male members seems not to have been not just for their decreased tithing but for their overall activity in the Church as well. George Q. Cannon had taught previously that “the liberal tith payer binds himself and his family more firmly to the Church.”\(^{20}\) Thus the payment of tithing was often linked to an increased ability to withstand trials and temptations and a decreased propensity to, as President John R. Winder, counsellor to Joseph F. Smith, phrased it, “drop back in the harness.”\(^{21}\)

\(^{18}\) “Talks to the Young Men,” 784.

\(^{19}\) John R. Winder, “Officer’s Meeting,” The Children's Friend 2, no. 7 (July 1903): 250. As mentioned in the previous chapter, Rudger Clawson prepared a book of non-tithe payers at the request of the First Presidency in 1900. See Rudger Clawson, in Conference Report, April 1900, 44.

\(^{20}\) Cannon, “Concerning Tithing,” 598-600. Cannon continued, “Whatever a man or a family can do to bind themselves more closely to the work of God, is a great advantage in times of trial and temptation. Being thus bound by the interest they have taken in affairs, they are more likely to withstand temptation.”

\(^{21}\) Winder, “Officer’s Meeting,” 2.
That women were to pay tithing seems to have been not as clearly understood. One of the specific intricacies was whether a woman’s status as a full tithe-payer depended on her husband’s tithing or on her own efforts to tithe. In 1900 a few *Juvenile Instructor* pieces took up the topic. In April the publication printed a story of a mother taking her children to the bishop for tithing settlement. The bishop there instructed the mother to have her own tithing account wherein she paid any increase from her own labors. Similarly, a later issue clarified, “Clearly the wife is entitled to her own credit for the tithing which she pays, and she has the right to have her name placed upon the record of tithe-payers.” Although a husband could pay on behalf of his whole family, the article explained, “the wife, out of any earnings, or income, or interest of her own, and the sons and daughters likewise, should also pay a tenth, and they have the right to make such payment in their own name and receive the credit.”

More than just for the “credit” of being called a full tithe-payer, the women were invited to pay tithing to further the work of the Relief Society. At a general women’s conference in 1901, Sarah J. Cannon, wife of George Q. Cannon and counselor in the Relief Society presidency spoke, “though reluctantly,” to the assembled women. The May *Woman’s Exponent* reported, “she felt that we needed a building of our own, and we should labor untiringly to accomplish it. Said we sisters had helped to build every Temple and every meeting house in Zion, no one grumbles about tithing, and she thought the sisters should be willing and glad to give to the building and believed they would be richer at home if they would give freely.”

---


The invitation to women to pay tithing was echoed to the young women of the Church as well. *The Young Women’s Journal* published a lesson in 1905 under the topic “The Realm of Girlhood” wherein the young women were instructed that, “The duty which first confronts a girl who earns money, no matter how small or great the sum may be, is to pay tithing upon it.” Tithing, the article taught, belonged to the Lord, and the young women of the Church were obliged to willingly and gladly pay their tithing, thus proving Him and engendering His favor and blessings. “Set this aside [your tithing],” the article further counseled, “out of the monthly or weekly wage, the moment it is received.”25 Similar invitations with similar promised outcomes appeared sporadically throughout the *Exponent.*26

In an article in late 1907 a writer for *The Women’s Exponent* explained that, although “tithing is one of the grandest principles in the Gospel” it was “not fully understood by all our girls, therefore they are not interested in it, and in consequence do not pay it.” The writer continued,

When the law of tithing was being revived in 1899, strange as it may seem, a local [Young Ladies MIA] President asked the members of her association who paid tithing to arise on their feet, and much to her astonishment only a very few stood up. She then asked the girls if they believed in the principle and if so to give their reasons for not paying it. Nearly all expressed a belief in the principle, and said their fathers paid tithing and taught their brothers to pay it, but they had not been taught to pay it, and in consequence they thought it was not required of girls and for this reason they had not paid it. Yet many of those girls were good wage-earners.

This, wrote the writer, was in contradiction to numerous scriptures and prophetic utterances that clearly taught the universality of the command to pay tithing. In an anecdotal answer to the women who thought it not their responsibility to pay tithing, the author quoted a discussion

---


26 See, for example, “Ladies Semi-Monthly Meeting,” 26; “Salt Lake Stake,” *The Woman’s Exponent* 28, no. 8-9 (September 15 & October 1, 1899): 53.
between a father and daughter regarding the daughter’s intention not to pay tithing. “Aren’t you going to pay your tithing?” the father asked, to which the daughter replied, “Girls don’t pay tithing, do they?” The father replied, “My girls do.”

The question of who should pay tithing extended even beyond individual demographic groups to the larger auxiliary organizations of the Church. Here, however, there were conflicting instructions given. Shortly after his trip to St. George, Lorenzo Snow instructed that, “If the Young Ladies’ Mutual Improvement Association [has] a fund, I am going to suggest that they pay tithing on it.” Similarly, a question in *The Young Women’s Journal* asked whether stake Young Women’s organizations were required to pay tithing. “Yes,” wrote the journal. “Every Association, ward or stake, should pay tithing on their yearly income.” However, two years later another questioner to the same publication asked almost the exact same question to which, this time, the answer, attributed to “beloved leader, Joseph F. Smith” was “No” and the principle explained that “auxiliary and Church organizations are not individuals or persons, and hence are not required to pay tithing. In such case it would simply be taking money out of one hand and placing it in another, and consequently it is not required.” This answer, almost word for word, appeared also in a contemporary issue of the *The Improvement Era.*

Considering the dates of these instructions, the conflict might best be ascribed to a simple difference between the administration of Lorenzo Snow and that of his successor Joseph F.

---


28 “The Annual Conference of the Young Men’s and Young Ladies’ Mutual Improvement Associations,” *The Improvement Era* 2, no. 10 (August 1899): 794.


31 See “Answers to Questions,” *The Improvement Era* 5, 311.
Smith. In many ways, Lorenzo Snow provided the spark and fanned the flames of the reemphasis of tithing while Joseph F. Smith directed and channeled the growing fire. Especially for President Smith, the invitation to tithe went beyond just Church organizations. He wrote of his conviction that “if other communities would adopt the plans of consecration, fasting, and tithing which the Lord has revealed to the Latter-day Saints, and carry them out in spirit, with faith and works, that poverty and pauperism would be greatly reduced or entirely overcome. Opportunities would be presented so that all might obtain work, and thus provide for themselves.”

“Pay tithes on the mites”

Far and away the most targeted audience of Church was the children. Church periodicals spoke more often and more emphatically to and about children tithe-payers than any other group. Indeed, one of the most oft repeated themes across almost all publications was the call for children to be taught the law of tithing and encouraged to begin paying their small amounts to the bishop. Joseph F. Smith again seems to have been one of the main sources for this encouragement. He wrote in *The Improvement Era*,

> Parents should teach their children to pay tithing, and instill this principle into their hearts. Few children or young people, who are members of the Church, are entirely without means. They should be taught to pay tithes on the mites that come into their possession, and should take their little records annually and settle with the bishop, be their tithes, in amount, no larger than sums ranging from a nickel to a dollar.

George Q. Cannon echoed this sentiment in *The Juvenile Instructor*, a publication which specifically focused on a younger readership.

We refer to the subject [of tithing] here because of a feeling that the instructions given apply not less to our juvenile readers than to the adult members of the Church. The great blessings promised to those who obey the commandment are not limited to grown-up or

32 “The Teachings of the Latter-day Saints on Relief for the Poor,” *The Improvement Era* 10, no. 10 (August 1907): 831.

33 “Talks to the Young Men,” 784.
aged persons, to the exclusion of the children. Everyone who has tried with honesty of heart and purpose to comply with the law can testify that the promises given have not fallen unfulfilled. We want the children to learn in their youth the benefits and blessings of tithe-paying. We want them all to read carefully the revelation and the promises on the subject. And then we want them . . . to “pay their tithing and be blessed.”

Only a month later, Cannon reiterated his invitation to “let each child in Israel obey [the law of tithing] because he loves to do the Father's will.” He instructed that each child should “cheerfully and sacredly” set aside his or her tithing regardless of the amount and that a child would thus “have earned a place for his name on the books of the Church, and will have claim upon the fellowship and communion of the Saints, and upon the blessings of the Almighty.”

An array of poems and anecdotal stories accompanied the counsel from publication editors. In 1901 *The Juvenile Instructor* published a poem regarding tithing. In part, the poem read,

I know just how much a tithing is, I can tell you every time:  
Ten cents from a dollar, a nickel from half, And a penny, or cent from a dime. . . .  
And now our dear Prophet, Lorenzo Snow, Whom we all are taught to love, Wants us, every one, to pay tithing. So our names will be kept above.  
And he blesses the children where'er he goes, And says we shall live to see  
Such wonderful things, if we pay our tithes And are good as we're taught to be.  
Now you'll all know an honest tithing, If you will remember my rhyme:  
Ten cents from a dollar, a nickel from half, And a penny, or cent from a dime.

In March, 1903 a poem titled “Christmas Tithing” appeared in *The Instructor* which, among other things, praised Mormon farmers for their tithing:

The Mormon farmers bringing in  
Their tithing for the year.  
Oh, 'was a sight to cheer the eyes,  
A pleasant sound to hear!  
With willing hands they brought to Him  
The tenth of what was given,

---

34 “Editorial Thoughts,” June 15, 1899, 368.


And knew His blessing would again
Unloose the stores of heaven.”

A few months later the publication printed a whole section on the “songs and stories” related to tithing.

The Children’s Friend, which began its publication history in 1902, provided the most concentrated instruction to children on how they were to obey the law of tithing. Much of the instruction came in the form of scripturally-based lessons. For example, as part of a lesson on the Old Testament children were told that, although they may have but little income they could pay tithing from their “little gardens, where you raise peas and beans, or potatoes, melons, pumpkins, radishes, onions, and ever so many other things.” Tithing, the article taught, did not merely mean one-tenth of income alone but one-tenth of all the Lord had given as an “increase.” Just as a child should be happy to give a present to a parent, explained the article, so too was it a privilege for children “to be able to give one-tenth of what they receive to the Lord. . . [who] gives us all our blessings, our comfortable homes, our food, and our clothing, and all the good things we receive.”

In a later issue, parents were counseled in a lesson on generosity to “[i]mpress upon children the pleasure of giving freely of what they have received, whether little or much; and also that it is not what we give, but what we share that counts.” In a recapitulation of the previously published lesson on tithing in the Old Testament, a 1907 Children’s Friend article

---

37 “Christmas Tithing,” The Juvenile Instructor 38, no. 5 (March 1, 1903): 131-132.

38 “Blessed for Paying Tithing,” The Juvenile Instructor 38, no. 16 (August 15, 1903): 490-491.

39 “Old Testament Lesson 5: Tithing,” The Children’s Friend 1, no. 3 (March 1902): 96. The lesson directed towards children the question, “What can we give [God] in return?” and parents or leaders where instructed to “let the children suggest [answers].”

quoted Brigham Young’s explanation that “if you were a child and received five cents, I would caution you to remember the fact that you owe half a cent tithing, and when you had received another five cents, until they amounted to fifty cents, I would advise you to go and pay your tithing on that, not for the sake of the money, but for the sake of the principle.”

This call for children to pay tithing and for their parents to instruct and encourage them to do so echoed throughout almost all church publications during this period. Tithing, taught and practiced, would teach children the companion principles of saving and self-denial, economy and thrift, and according one author, could not be approached “too early or too earnestly.”

From local leaders to apostles and prophets, all spoke on the topic throughout the church and, as Lorenzo Snow did in a 1901 meeting of the Sunday School, encouraged leaders and parents to “not only obey the law yourselves, but to teach it to others, even to the rising generation, . . . and in proportion as you are able to receive the spirit of it, you will be able to impart it, and teach it.” In a succession of stake Relief Society conferences, summaries of which were printed in *The Woman’s Exponent*, local and general leaders encouraged women to encourage their families and, most specifically, their children to pay tithing.

As one excerpt from the lesson series “Mother’s Work,” written for the Beaver Stake, the writer explained,

---


42 “Topics of the Times: The Habit of Saving Should be Encouraged,” *The Juvenile Instructor* 35, no. 6 (March 15, 1900): 190. George Q. Cannon reiterated this sentiment in a message from “Uncle George” in a 1905 issue of the *Instructor* where he explained, “Our children can understand the requirement. . . . See how easy to understand is the law of tithing if we want to understand it.” See Also “The Law of Tithing,” 71.


The object of Mother’s Work is to help bring mankind to a higher standard through the development, advancement and betterment of mothers. “Water does not rise higher than its foundation.” . . . [Thus] Parents should teach and train their children that one tenth of their earnings and income after they become members of the Church belongs to the Lord, and that they have no right to use it.45

The impetus for the whole series, and perhaps for the whole push to teach children the law of tithing, might have come, as Minnie J. Snow, wife of Lorenzo Snow, postulated in an article for The Young Woman’s Journal, from one of the Lorenzo Snow’s oft repeated messages during and after the trip to St. George. President Snow, said his wife, had often taught members that, “If you will teach your children to pay tithing faithfully, we shall soon have a people prepared to live the higher law, to return to Jackson County, there to redeem Zion and build a holy temple to the Lord, where the Savior will visit His people.”46

“For the Letter Box”

In order to heighten not only the call to church members to pay tithing but also the motivation to do so, Church publications printed numerous stories from all age groups and genders testifying to their respective involvement with the law of tithing. In fact, while the instruction to members to pay tithing was prevalent throughout 1899—1907, the blend of printed material on tithing contained a comparatively larger amount of these motivational testimonies.

Many testimonies found their way into lengthier articles comprising a page or more of the publication. For example, in the August 1900 issue of The Improvement Era Bishop Daniel Connelly wrote of his family’s move from Scotland to America where, despite brief employment which enabled him to stay “the gaunt wolf of hunger a little longer” he and his family were left on the thin edge of poverty. “It would be a task beyond my powers of description,” he wrote “to

45 “Mother’s Work,” The Woman’s Exponent 32, no. 11 (April 1904): 75.

adequately tell you of my feelings at this time. I am only a poor working man of limited education, and am only telling you a very simple, unpolished, yet truthful, story. Was Zion a land of Zion to me? Nay, but the very reverse.” When his wife took ill Elder Connelly promised God in prayer to pay his tithing if God would but provide him adequate income. When a new job at a mine opened up, he took the work, paid his tithing, and as a result was promoted quickly with rapid pay increases which helped him buy land, two houses, and completely remove his family from debt and poverty. He wrote in summary,

Think you, I could, in the face of these most abundant and manifest blessings, deny the truth and power of the principle of tithing? Think you I could have anything but the most grateful sense of my Father's goodness to those who obey his laws? Or think you I could be so derelict in my duty, as not to tell you of these facts, for your encouragement? Now, when our beloved President has declared again to us the word of the Lord on this matter, I desire to add my humble testimony to his.47

One story from The Children's Friend came from a woman named “Amelia” who, in order to teach her daughter the importance of paying tithing, told of a young woman who struggled to become an elementary school teacher. Despite her best efforts, she could not find work and grew increasingly sick until, as she lay near death one day she rued, “I wish I had paid my tithing, so I could claim the blessing God has promised.” She eventually paid her tithing, and although she hovered “several weeks between life and death,” she was saved from death and earned her a vocation as a teacher. At the end of her story, Amelia’s daughter asked, “Why, mother dear, are you crying?” to which her mother responded, “I cannot help it my child, for that poor struggling girl is your mother. These are not tears of sorrow, though, but of joy and

---

47 Elder Daniel Connelly, “Tithing—A Young Man’s Experience,” The Improvement Era 3, no. 10 (August 1900): 772-775. Although “Elder Daniel Connelly” appears in the byline of the article, Connelly added the valediction “Your brother in the kingdom, Bishop Daniel Connelly.”
gratitude to Him who remembers the widow and the fatherless, and whose promises are sure to all who keep His commandments.”

Some of the stories concerned people who were not members of the Church. Joseph Robinson wrote the story of meeting a couple who, despite only recently meeting missionaries, had nonetheless began paying tithing to their own denomination. When asked about their determination to pay tithing, the wife of the couple replied,

Since we began to tithe last April, our finances began to improve, and we have not been without plenty in our larder and money in our pockets and more coming in. We have our ups and downs still, but now we know our Father will keep us, and will give us all we need, as fast as we can assimilate his blessings. Tithing is a blessing, and I do not see how we ever got along before without it. Now there is no worry when things get low. We know, God knows we are trying to do our duty, and he always provides more.

An article providing resources for a lesson on tithing in The Children’s Friend told the story of toothpaste manufacturer William Colgate who, upon setting out from his home in England to begin his business in America received the counsel of the boat captain to “be a good man; give your heart to Christ; give the Lord all that belongs to Him of every dollar you earn; . . . and I am certain you will yet be a prosperous and rich man.” After his first dollar earned, Colgate paid ten cents of tithing. As his business grew “[h]e then gave the Lord two-tenths, and prospered more than ever; then he gave three-tenths, then four-tenths, then five-tenths. . . . This is the story of Mr. William Colgate, who has given millions of dollars to the Lord's cause, and left a name that will never die.”

---


50 “Lesson 16,” 172. While it is beyond the scope of this paper to examine tithing movements outside of the LDS Church, it is worth highlighting this hint at a wider discussion of tithing across other religions. Mark Chaves and Sharon Miller in their foundational work on finance and religion note, “In the early 1900s, a few passionate believers in tithing created the outward appearance of a popular movement sweeping the country. A flood of pamphlets and books, all aimed at reaching the average layman, created a populist-like outcry against seminaries that were not teaching about tithing.” Mark Chaves and Sharon L. Miller, Financing American Religion (Lanham:
Such stories appeared almost constantly throughout the various publications, and the storyline almost always followed the same pattern; a non-tithe payer challenged to pay tithing and then blessed with success or reward. S. F. Kimball wrote in *The Improvement Era* that his stake president and his father had called him to repent of his stubbornness and unwillingness to pay tithing, and that “a spiritual communication from the heavens” commanded him to return home, pay his tithing, attend the temple, be sealed to his wife and children, and thus engender the forgiveness of God. S. F. Kimball, “A Brand Plucked from the Burning,” *The Improvement Era* 9, no. 8 (July 1906): 685-687.

C. Y. Taggart recounted in *The Juvenile Instructor* that he was accosted by a stranger on the road who said to him, referencing the New Testament story of Ananias and Sapphira who kept back their donations from the apostles and immediately fell dead when confronted with their lie (Acts 5:1-11), “Why, sir, what a curious thing that was that happened to Ananias and Sapphira of old!” The encounter so shocked Taggart that he immediately drove his cart to his bishop’s home to pay his tithing. C. Y. Taggart, “An Unexpected Proof,” *The Juvenile Instructor* 36, no. 10 (May 15, 1901): 300-301.

William B. Dougall wrote of his friend who paid twelve dollars in tithing only to meet on the street a client who purchased from him an insurance policy that paid him a commission “over ten times the amount of tithing he had just paid.” William B. Dougall wrote of his friend who paid twelve dollars in tithing only to meet on the street a client who purchased from him an insurance policy that paid him a commission “over ten times the amount of tithing he had just paid.” William B. Dougall, “Tithing,” 545.

A writer for *The Children’s Friend* told the story of Johnny’s mother who, faced with the decision between buying new shoes for her son and paying tithing, chose to pay tithing and was handed an unexpected letter which contained double the amount of cash she had just paid in tithing. Still AltaMira Press, 1999), 60. For the foundational work on tithing across multiple cultures and time periods, see Henry Lansdell, *The Sacred Tenth or Studies in Tithe-giving Ancient and Modern*, (Grand Rapids: Baker Book House, 1955).


more stories from members, from missionaries, from parents, and from young men and women flooded the pages of the publications as part of the reemphasis of tithing.54

As compelling as some of the adult stories were, it was the stories from children that once again seemed to dominate the center stage in church publications. Some children’s experiences were written, much like the adult ones, in full-length stories. For example, a writer for The Juvenile Instructor wrote about Mary, a child with twenty-five cents of income, who paid five cents to her bishop in tithing. The author wrote,

Mary went home as proud as possible with her little receipt, and nothing that she bought with her money made her so happy as the little slip of paper tucked away in her own little writing-desk. Mary's mind was deeply impressed with all she had heard on this law of tithing. This all happened some years ago, and she pays a full and faithful tithing now on all she has. . . . Mary is the child of working parents, but she has always had plenty; and if you were to ask her now for the reason of the continued material blessings and the prosperity which she enjoys, she would promptly answer: “It is because I have always paid my tithing faithfully and honestly.”55

Many of the accounts of children’s tithing, however, came from the writings of children themselves. The Juvenile Instructor carried a regular column in the early 1900’s called “For the Letter Box,” where children would write in with their questions, comments, and experiences. In the August after Lorenzo Snow’s famous trip, Instructor reader Sister E. Crane Watson wrote the invitation that would spark years’ worth of testimonies: “How I would like to see if we can have as many testimonies respecting the necessity of tithe paying, and if the Juvenile readers show their faith by their works!” Sister Watson explained, “All the children of the Saints, particularly

54 For additional examples of tithing from members see for example Edwin F. Parry, “A Testimony Concerning Tithing,” The Juvenile Instructor 37, no. 8 (April 15, 1902): 230-231; J. M. Luaritzen, “Prove Me, Saith the Lord,” The Juvenile Instructor 40, no. 18 (September 15, 1905): 562-563. In numerous occasions in The Woman’s Exponent women’s testimonies were printed, albeit only as brief summaries. See, for example, “Ladies Semi-Monthly Meeting,” 26; “Ladies Semi-monthly meeting,” The Woman’s Exponent 28, no. 10 (October 15, 1899): 58; “Ladies’ Semi-monthly meeting,” The Woman’s Exponent 31, no. 3-4 (July 1902): 10.

over eight years of age, should be provided with some way of earning and paying their tithes; it is so much easier to implant such teachings in the supple mind of the little one — it will grow and develop with the subject until it becomes a part of their make-up.”

Two weeks later, the readership of *The Instructor* began to respond. Lu Ntia Watson wrote, “Dear Letter-Box: We have ten hens. My sister Nevada is eight years old, and has been baptized; so she gathers the eggs and puts every tenth one in a bucket. When there are twelve, she pays her tithing. When I am eight this will be my chore, and my sister will do something else to earn her tithing. All our family over eight years old pay tithing. The Lord is very kind to us indeed.” Two young brothers wrote, referencing the invitation from Sister Watson in the August issue mentioned above, “One mother [Sister Watson] hoped we would tell about paying tithing. We have always paid tithing, and the Lord has always blest us in many things.”

From there, on an almost monthly basis, children wrote and the *Instructor* published story after story of children’s renewed obedience to tithing. Some of the testimonies were brief and only mentioned that the reader paid tithing; for example, Lucy Calder wrote, “My Papa and Mama have taught me if I pay my tithing the Lord will bless me.” Some of the testimonies were quite stark, such as Abigail Hansen who told the story of her friend who, upon her deathbed “asked [her friend] if she could change a quarter so she could pay her tithing. This she did. One

---

56 “For the Letter Box,” *The Juvenile Instructor* 34, no. 16 (August 15, 1899): 512.

57 “For the Letter Box,” *The Juvenile Instructor* 34, no. 17 (September 1, 1899): 544.

58 “For the Letter Box,” *The Juvenile Instructor* 34, no. 23 (December 1, 1899): 752. The authors were “Charley Bridge, age 10 years [and] Lehi Bridge, age 13 years.”

59 Most of the readers of publication shortened the title to simply *The Juvenile*. See, for example, “For the Letter Box,” 512 and “For the Letter Box,” *The Juvenile Instructor* 35, no. 24 (December 15, 1899): 829.

60 “For the Letter Box,” 829.
day she was better and went out on the porch. That night at ten minutes past three she died…. I hope this will be a lesson to all who read it. And that they will always pay one-tenth of all they get in tithing.”61 Whether or not the testimonies were detailed or more direct, the sheer volume seems to suggest an overall uptick in the attention paid to tithing by the youth readership of Church magazines. 62

“**There are three reasons why we should pay tithing**”

Amidst all the numerous articles of instruction, story, encouragement, and testimony, perhaps the most intriguing aspect to examine are the reasons given in Church periodicals for why church members were to pay tithing. Certainly each unique article carried its own variety of motivation and justification for the renewed call to tithe-paying. However, just as with other avenues used to convey the message, church publications seemed to center on a few main themes.

Joseph F. Smith wrote that there were three main reasons why a person should heed the call to pay tithing:

First, that we may be entitled to the blessings, for it is a principle with a promise. . . . Second, because we should fear the consequences of disobedience. . . . Third, and this is the greatest reason, because God commands it, it is a duty to obey; and because it is good and right to obey. We are his children; we must be obedient to him. He who promises and does not fulfill, cuts himself off, but the obedient continue to be the sons of God.63

---


62 For additional testimonies, see “For the Letter Box,” *The Juvenile Instructor* 35, no. 15 (August 1, 1900): 503; “For the Letter Box,” *The Juvenile Instructor* 35, no. 17 (September 1, 1900): 582; “For the Letter Box,” *The Juvenile Instructor* 36, no. 6 (March 15, 1901): 191; “For the Letter Box,” *The Juvenile Instructor* 36, no. 7 (April 1, 1901): 222-223; “For the Letter Box,” *The Juvenile Instructor* 37, no. 1 (January 1, 1902): 31; “For the Letter Box,” *The Juvenile Instructor* 37, no. 5 (March 1, 1902): 158; “For the Letter Box,” *The Juvenile Instructor* 37, no. 6 (March 15, 1902): 190-191; “For the Letter Box,” *The Juvenile Instructor* 37, no. 10 (October 1, 1902): 607; “For the Letter Box,” *The Juvenile Instructor* 38, no. 21 (November 1, 1903): 672;

63 “Talks to the Young Men,” 783-784.
Examples of all three of these reasons appeared throughout the publications.

That Church members would be blessed for their tithes was perhaps the most obvious theme in church publications. To illustrate the point, the periodicals filled their pages with stories and testimonies of church members paying tithing and receiving blessings for their efforts. As Orson F. Whitney wrote in 1899 regarding President Snow’s numerous talks and lessons on the subject of tithing, “The President gave his hearers to understand that the Saints were to pay their tithing, not because it would get the Church out of debt—which was merely an incident—but because it was the law of the Lord, a law upon whose faithful observance great blessings were predicated.”64 Clearly from the many experiences already discussed Church periodicals sought to impress upon the general readership of the Church the principle that obedience to tithing would bring blessings.

In some cases, writers for the periodicals took to naming specific blessings that would come consequent to increased tithe-paying. In 1901 The Improvement Era provided an excerpt from an address by President Snow to the Sunday School organization where he mentioned two specific blessings of faithful tithe-paying.

We are enabled to meet in this beautiful hall because the people have obeyed, either in whole or in part, the law of tithing. We have temples, and we receive blessings pertaining to them, even the highest ordinances ever administered to man on the earth, by reason of our obedience to this law. And it will be by reason of our obedience to this law that the land and region of country now occupied by the Latter-day Saints will be sanctified, and be made literally a land of Zion, a land in which the judgments and statutes of the Lord will be kept.

These two blessings—temple constructions and the sanctification of the land into Zion—were constant themes throughout Lorenzo Snow’s addresses on tithing. Naturally, these two blessings appeared in Church periodicals as well. William B. Dougall wrote after Lorenzo Snow’s passing,

---

President Lorenzo Snow showed very plainly to me in a private conversation I had with him three years ago last winter, what the great purpose of the law was, and that was the sanctifying of this land as a land of Zion. He said every Latter-day Saint who honestly observed that law stood justified before the Lord in having done his, or her, duty in endeavoring to sanctify this as a land of Zion.\(^65\)

The reclamation of Zion was, once again, one of the most oft-mentioned blessings of increased tithe-paying.\(^66\)

Regarding temples, in an article in *The Young Woman’s Journal* the author wrote, “The purpose of the law of tithing is to provide the means necessary to build temples and other public buildings of the Church; to meet the numerous and varied expenses of carrying on the work of building Zion and spreading the Gospel among all mankind. In general, the tithing of the people is to be used for paying the expense of maintaining the Church.”\(^67\) As with the connection to Zion, other writers wrote about the tie between increased tithing and increased temple construction.\(^68\)

To President Smith’s second reason for tithe-paying, most of the discussion in Church publications about the consequences of not paying tithing centered in the summaries from the early discourses in Southern Utah or in General Conference. Stand-alone articles that detailed the dangers of disobedience to tithing appeared much less frequently, if at all, compared to articles about the blessings of tithing. George Q. Cannon did remark in one *Instructor* article regarding what the Church would be like without the law of tithing: “If [God] had not given us this law of

\(^{65}\) Dougall, “Tithing,” 546.


\(^{67}\) “Lesson 20: Tithing for the Poor,” *The Young Woman’s Journal* 14, no. 12 (December 1903): 577-578.

tithing we should be left in uncertainty. We should never know if we pleased Him or not, whether we gave sufficient or not. We are spared this uncertainty by this just and equitable law, and have the satisfaction of knowing we please God by the consecration of one-tenth to Him of all He gives to us.”

However, despite the relative dearth of discussion about consequences, there were forces outside of Church publications attempting to sway Church members away from paying their tithing. In 1904, a letter to the editor appeared in The Improvement Era which asked about “disturbing claims” the writer had heard regarding the leading brethren of the Church and their management of tithing. The writer referenced a “supposed” talk by Elder Abraham O. Woodruff in which he chastised ministers of other faiths who promulgated negative information about the Church and called them “hirelings” who simply seek to “stir up strife” for the purpose of gaining congregants. These targeted ministers responded, the writer explained, by “tell[ing] us that calling them ‘hirelings’ comes with poor grace from an apostle who draws quite a salary, and ‘who represents a large group of Church officials who are supported by the compulsory tithing of the people.’”

Some of these “disturbing claims” against Church leaders and their management of tithing funds may have been influenced by the political turmoil swirling around the Church in the early 1900s, much of which stemmed from the Reed Smoot hearings which began in 1903. Elder Reed Smoot, a member of the Quorum of the Twelve Apostles, was elected to the United States Senate in 1903 an event which aroused high skepticism among congress and the American people. The Senate conducted hearings focused on Senator Smoot’s alleged involvement in

---


70 “The Cause for Worry,” The Improvement Era 7, no. 4 (February 1904): 305.
polygamy and his ability to legislate independent of Church influence. Senator Smoot would eventually be allowed a place in the Senate and would, before his thirty-year career was over, become one of the two or three most powerful U.S. Senators. 71 Despite his victory, the hearings re-ignited strong anti-Mormon sentiment. This stirring of the political-religious waters might have been the cause of some of the ripples which appeared in Church publications. 72

For example, in an early 1900s Utah legislative session The Improvement Era reported that Senator Thomas Kearns had read an “abusive, malignant speech . . . against the Church of Jesus Christ of Latter-day Saints and its officers.” Kearns, whose storied history with the Church oscillated between friend and foe, was nearing the end of his term in the senate. In part because of soured relationships with Senator Reed Smoot, Kearns grew increasingly hostile towards the Church. He had purchased The Salt Lake Tribune in 1901 and would go on to support an anti-Mormon political party called the American Party in 1904. 73 According to the report of his speech, Kearns had “falsely accused the authorities of the Church with controlling the State of Utah, politically, in business, and in various other ways, to the detriment of the people of the

---


72 It is interesting to note that references to tithing in General Conferences peaked three times in the ten year span between October 1898 and April 1908: once from 1899-1901 after Lorenzo Snow’s trip to St. George, once in 1905-1906 when Joseph F. Smith announced that the Church was debt free, and once in 1903 during the time period of the Reed Smoot hearings. See Appendix 1.1.

73 See the more detailed discussion of the political strife between Thomas Kearns and the Church in Alexander, Mormonism in Transition, 16-43.
state; of using the tithing of the Latter-day Saints for private purposes, and of placing burdens upon the Saints that they were not able to bear.\textsuperscript{74}

In May 1904 the \textit{Era} reported on a lawsuit filed by Don C. W. Musser and Charles A. Smurthwaite against the Church relative to the “handling the tithing and funds of the Church.” The \textit{Era} contended that “this action is said to be a continuation of the fight waged by ex-Senator Kearns against President Smith, because of his failure to force President Smith to use his position in the Church for the former's political advantage.”\textsuperscript{75} Smurthwaite, who had just recently been excommunicated and had started a public and ongoing feud with President Joseph F. Smith, could have been another source of disparaging information about the Church.\textsuperscript{76}

This anti-Church environment and the subsequent disturbance over the temporal aspects of tithing had become pronounced enough to interrupt the generally positive discussion of tithing blessings in Church publications. Joseph F. Smith summed up this moment in history aptly:

> Long ago it was discovered, by the opposition to the work of God, that attacking the Latter-day Saints on the principles of the Gospel was of little or no avail. . . . But new tactics are now chosen, and these on the line of temporal affairs. Everything now done by the Church officers in a temporal way, they proclaim, is done to the detriment of the people, who are being robbed, plundered, impoverished and distressed. The leaders are enriching themselves at the expense of the Saints, and the Church has become a vast commercial combination, having for its object the distress and financial destruction of the people. Tithing is a robbery, they would have us believe, designed to keep the members in bondage and subjection, and to enrich the leaders, who are reveling in wealth and luxury.\textsuperscript{77}

\textsuperscript{74} “Events of the Month,” \textit{The Improvement Era} 8, no. 6 (April 1905): 475.

\textsuperscript{75} “Events of the Month,” \textit{The Improvement Era} 8, no. 7 (May 1905): 557.

\textsuperscript{76} See the transcript of the interview of Smurthwaite as part of the Reed Smoot hearings in Paulos, \textit{The Mormon Church on Trial}, 650-656.

\textsuperscript{77} Joseph F. Smith, “Testimony—Temporal as well as spiritual,” \textit{The Improvement Era} 8, no. 10 (August 1905): 774.
To this problem, *The Improvement Era* in particular provided answers and counter statements aplenty. In July 1905, Dr. James Allen wrote of his experience meeting a critic of tithing who said, “I don't believe in paying tithing.” Dr. Allen then wrote, “This brother professed to be converted. Was his conversion a full or a partial one? And in this way we may, were it necessary, examine many of the laws and counsels obligatory upon the Saints, and find that many of us are but partially converted.”78

The connection between criticisms of tithing and lukewarm conversion to the gospel became the thematic response to critics of the Church. In August 1905, President Smith wrote that attacks against the Church’s use of tithing “should have no effect upon the Latter-day Saint except to cause him to determine that he will know for himself.” Once the inquisitive member has his own testimony, President Smith explained, “he will be as immovable in these things as he now is in affairs of doctrine. The liars and defamers will be laid bare before his view, and to the eye of his understanding their mercenary motives will be made plain. The honest Latter-day Saint has every avenue open to him to learn the truth for himself.”79 In June 1906, President Smith again responded to the critics: “The man that complains about not knowing what is done with the tithing, in 99 cases out of a hundred, is the man who has no credit on the books of the Church for paying tithing. . . .”80

All of this back-and-forth between critics and Church publications prompted the First Presidency, in May 1907—one month after President Smith declared the Church to be free from debt—to issue the following declaration printed in *The Improvement Era*:

78 Dr. James X. Allen, “Am I converted, and if so, how much?” *The Improvement Era* 8, no. 9 (July 1905): 666.

79 Smith, “Testimony,” 775.

The tithing system of the Church, so often denounced as oppressive, and as imposing an arbitrary ecclesiastical tax, is in reality a system of free-will offerings. True, the members, by the law of the Church, are under moral obligation to pay one-tenth of their interest annually. But from the very nature of the principles on which churches exist . . . there is no compulsory means of collecting this or any other church revenue. Tithing is a voluntary offering for religious and charitable purposes, and not a scheme of extortion for the enrichment of the higher officials. . . . [T]hese facts are a complete refutation of the slander that our tithing is a system of extortion practiced upon the people for the enrichment of the priesthood. Like the Church government throughout, the tithing system operates upon the principle of free will and the consent of those who hold the faith to be divine.81

Of the last reason President Smith mentioned to pay tithing—that it was the will of God and the duty of members to be obedient—Church periodicals again provided discussion. Much of the support has already been presented in the numerous testimonies given where individuals paid tithing as a matter of “duty.”82 In a fitting conclusion to that list of numerous examples, George Q. Cannon wrote,

All of us can recall cases where obedience to this law has brought blessing and joy. None can name an instance where he or she who paid an honest tithing has been a loser by it. On this ground, then, can the observance of the law be sincerely advocated. But not for that reason alone, nor by reason of fear for the consequences of disobedience should it be made to appeal to us. These are trivial comparatively speaking. The great and all-sufficient argument is that it is the will of the Lord, and we, His children, should do His will because we love Him, and desire to please Him.83

Conclusion

Given the increased attention paid to the topic of tithing in conferences of the Church consequent to Lorenzo Snow’s trip in 1899, it is little wonder that the publications of the Church

81 “An Address Signed by the 1st Presidency—Joseph F. Smith, John R. Winder, Anthon H. Lund,” The Improvement Era 10, no. 7 (May 1907): 488. This statement had been read aloud in the previous month’s General Conference and had been adopted by a vote.

82 See the following for examples of Church members invited to pay tithing or reporting on their tithe-paying as a matter of duty: Smith, “President Lorenzo Snow,” 58; “Hobbies,” The Improvement Era 5, no. 6 (April 1902): 472; T. W. Barken, “His Awakening,” The Improvement Era 9, No. 7 (June 1906): 520; Cannon, “Concerning Tithing,” 598-600; Dougall, “Tithing,” 546.

turned their collective eyes towards the movement and discussed it at length within their pages. As the different articles bounced between practical instruction, motivational testimony or anecdote, and even defensive argument, the underlying theme was clear: the topic of tithing was more than just a preaching from the pulpit. What Lorenzo Snow had so forcefully proclaimed from the branches in Southern Utah, and what he and other general authorities had so consistently taught from the stand of General Conference, the publications of the Church were repeatedly conveying to all genders and age groups of the Church. A writer for *The Young Woman’s Journal* fittingly summarized the movement at the end of 1907:

Ask yourself the question, Why should I pay tithing? First of all because the Lord requires it of all His children, and am I not one of His children? If so, is it not a pleasure to yield obedience to any request made by Him? Secondly, what benefit do I derive from observing it faithfully? That my name shall be found in the Lamb’s Book of Life; that I shall not be burned at the coming of the Lord; that I may assist to sanctify the land that it may be a land of Zion to me.84

---

Conclusion

While *The Windows of Heaven* fittingly drew attention to a pivotal point in Church history, it and other retellings left out the most prominent and perhaps most poignant story of Lorenzo Snow’s reemphasis of tithing. In the first Church General Conference after the trip to southern and central Utah, George Q. Cannon attempted to explain the prophet’s zeal for the renewed emphasis on the law of tithing:

Here President Snow has been preaching for four months now in relation to the payment of tithing; he has been laboring with all his might, to the astonishment of all those who know his age; and yet he cannot rest—he has to here preach it again, because he feels that the people need to be stirred up. I tell you that all that is not for nothing. I tell you that the man of God is not aroused and inspired for nothing. There is a meaning to it. And I feel that great condemnation—such condemnation probably as has never rested upon us before, will rest upon this people unless they obey with all their hearts the words of the Lord that He has given to us through His servant.¹

This thesis has shown that the *meaning* of tithing for Lorenzo Snow, other Church leaders, and members themselves was less about farming or finance and more about faith, freedom from an oppressive past, and finding both a figurative and a literal Zion in the future. Of course the principle and practice of tithing neither began nor ended with Lorenzo Snow. However, although he did not plant the original seed nor encourage alone the resultant growth, this thesis has shown how Lorenzo Snow’s Zionistic and millennial perspective of tithing motivated members towards obedience.

This examination has viewed the reemphasis of tithing from the perspectives of the addresses given on the trip around southern Utah, the talks given in local and general Church conferences, and the articles and letters written by members in Church periodicals. The

¹ George Q. Cannon, in Conference Report, October 1899, 50.
associated accounts, articles, reports, and reminiscences tell the more contoured story hidden behind the traditional understanding. Primary among the various findings of this thesis is that, during his journey to and from St. George, Lorenzo Snow spoke sparingly about how tithing could ease Church debt and not at all about how tithing could cure the drought in St. George. Rather, he taught and encouraged increased tithe-paying so that the Church could reclaim both the lost spirit of Zion in the hearts of members as well as the lost city of Zion itself in Jackson County, Missouri. Throughout his journeys around the state the prophet taught at almost every opportunity that a reemphasized discussion about and renewed commitment to the law of tithing would prepare the people for a journey back to Zion, the construction there of a temple, and the welcoming of the millennial Christ.

Lorenzo Snow’s trip and the subsequent teachings revitalized the topic of tithing which began to expand its branches beyond the sermons in St. George. Church leaders taught tithing in general conferences with frequency and emphasis that had not been seen in years. In the conferences immediately following the trip speakers were quick to chastise the saints for past disobedience and eager to echo President Snow’s commanded correction and the call to reclaim Zion. At later conferences the theme shifted from correction and commandment to praise and promised blessings. In fact, Church general conferences effectively tracked the Church’s increasing obedience to the law of tithing. Many of the talks in later years came from individual stake or mission presidents reporting on the improved tithe-paying in their respective units. Ultimately, in 1907, President Joseph F. Smith was able to announce that the Church had successfully wrestled itself from the debt that had plagued it for almost 20 years.

The story of Church members’ increased obedience also played out on the pages of Church periodicals. The articles in these publications showed that the commandment to renew
obedience to the law of tithing in order to reclaim Zion reached the end of the figurative row and motivated a “great awakening” among Church members. In addition to highlights from the journey to St. George and summaries of the teachings from church conferences, Church periodicals printed ongoing instruction from editors and editorialists tailored to their respective audiences. Men were chastised for their negligence towards the law of tithing; women were encouraged to contribute their own tithing in addition to their husbands; and children were instructed to pay tithing even on their meager incomes. Additionally, in scores of testimonies submitted to and printed in the various periodicals, members detailed the resultant blessings they had realized from increased tithe-paying and further fueled the fire of the reemphasis.

The sum of all these perspectives underscores the important role Lorenzo Snow played in reinvigorating the law of and obedience to tithing in the Church, the power of his teachings regarding the reclamation of Zion, and the effect the whole reemphasis had on the Church and Church members. During the solemn assembly in the Salt Lake Temple at the end of the Southern Utah, Henry Ballard wrote in summary, “The General Authorities of the Church left little doubt—after more than nine hours—that while the law of tithing had been in effect since biblical times, it was time to do something about it.” Rudger McArthur, after reviewing his father’s recollections of the prophet’s visit to his home, wrote of the impact the reemphasis of tithing would and did have on the Church and its members: “The events that transpired in the home of Stake President Daniel D. McArthur that night will have a great influence on the

2 “Topics of the Times: Concerning Tithing,” The Juvenile Instructor 34, no. 19 (October 1, 1899): 598-599.

testimonies of the descendants of Daniel D. McArthur, the financial condition of the Church and the lives of millions who gain blessings form practicing the ‘Law of Tithing.’”⁴
BIBLIOGRAPHY

Primary


Allen, James X. “Am I converted, and if so, how much?” The Improvement Era 8, no. 9 (July 1905): 666.


“Answers to Questions.” The Juvenile Instructor 37, no. 5 (March 1, 1902): 144-145.

———. The Improvement Era 5, no. 4 (February 1902): 310.


“The Annual Conference of the Young Men’s and Young Ladies’ Mutual Improvement Associations.” The Improvement Era 2, no. 9 (July 1899): 707-711.

———. The Improvement Era 2, no. 10 (August 1899): 794.

“Apostolic Council.” In Journal History of the Church of Jesus Christ of Latter-day Saints. Church History Library, Salt Lake City, UT.

Appendix. In Conference Report, April 1907.


Bassett, Thomas E. In Conference Report, April 1903, 29.

Baxter, John M. In Conference Report, April 1903, 41-42.


Cannon, George Q. In Conference Report, April 1899, 57.

———. In Conference Report, October 1899, 50.


———. “Topics of the Times: Concerning Tithing.” *The Juvenile Instructor* 34, no. 19 (October 1, 1899): 598-599.

———. “Topics of the Times: The Habit of Saving Should be Encouraged.” *The Juvenile Instructor* 35, no. 6 (March 15, 1900): 190.


“Christmas Tithing.” *The Juvenile Instructor* 38, no. 5 (March 1, 1903): 131-132.

Circular of Instructions, Settlement of Tithes for the Year 1890. Church History Library, Salt Lake City, UT.

Clawson, Rudger. In Conference Report, April 1900, 44-46.

———. In Conference Report, April 1901, 9.

———. In Conference Report, October 1903, 60.

———. In Conference Report, April 1905, 53.


Copy of minutes taken in St. George Tabernacle. Church History Library, Salt Lake City, UT.


“Events of the Month.” The Improvement Era 8, no. 6 (April 1905): 475.

———. The Improvement Era 8, no. 7 (May 1905): 557.

“For the Letter Box.” The Juvenile Instructor 34, no. 16 (August 15, 1899): 512.

———. The Juvenile Instructor 34, no. 17 (September 1, 1899): 544.

———. The Juvenile Instructor 34, no. 23 (December 1, 1899): 752.

———. The Juvenile Instructor 35, no. 24 (December 15, 1899): 829.

———. The Juvenile Instructor 35, no. 15 (August 1, 1900): 503.

———. The Juvenile Instructor 35, no. 17 (September 1, 1900): 582.


———. The Juvenile Instructor 36, no. 6 (March 15, 1901): 191.

———. The Juvenile Instructor 36, no. 7 (April 1, 1901): 222-223.

———. The Juvenile Instructor 37, no. 1 (January 1, 1902): 31.

———. The Juvenile Instructor 37, no. 5 (March 1, 1902): 158.

———. The Juvenile Instructor 37, no. 6 (March 15, 1902): 190-191.

———. The Juvenile Instructor 37, no. 10 (October 1, 1902): 607.

———. The Juvenile Instructor 38, no. 21 (November 1, 1903): 672.


Gowans, Hugh S. In Conference Report, April 1903, 36.

“For the Letter Box.” The Woman’s Exponent 32, no. 10 (March 1904): 77.
Grant, Heber J. In Conference Report, April 1900, 22.

———. In Conference Report, October 1900, 34

“Hobbies.” The Improvement Era 5, no. 6 (April 1902): 472.

Hyde, William A. In Conference Report, April 1903, 57.


Kimball, S. F. “A Brand Plucked from the Burning.” The Improvement Era 9, no. 8 (July 1906): 685-687.


———. The Woman’s Exponent 28, no. 10 (October 15, 1899): 58;

———. The Woman’s Exponent 31, no. 3-4 (July 1902): 10.


“The Law of Tithing.” The Juvenile Instructor 40, no. 3 (February 1, 1905): 71.


“Lesson 20: Tithing for the Poor.” The Young Woman’s Journal 14, no. 12 (December 1903): 577-578.


“The Little Missionaries Tithing.” The Juvenile Instructor 35, no. 7 (April 1, 1900): 210-213.


Lyman, Francis M. In Conference Report, October 1899, 33-38.
Merrill, Marriner W. In Conference Report, October 1899, 15.

———. In Conference Report, April 1900, 28-31.

———. In Conference Report, October 1900, 29.

———. In Conference Report, April 1901, 24.

———. In Conference Report, April 1903, 66.

Morrell, Joseph. In Conference Report, October 1902, 44.

“Mother’s Work.” The Woman’s Exponent 32, no. 11 (April 1904): 75.


Nelson, William. Diary. Church History Library, Salt Lake City, UT.


“Our Work: The Annual Conference of the Young Men’s and Young Women’s Mutual Improvement Association.” Improvement Era 2, no. 10 (August 1899): 795.


Parkinson, W. C. In Conference Report, April 1903, 28.


Paxman, James W. In Conference Report, October 1902, 42.

Penrose, Charles W. In Conference Report, April 1905, 73.

Preston, William B. “More About Tithing.” The Improvement Era 2, no. 6 (April 1899): 466.

“Proceedings of the Second Convention of the Sunday Schools of the Church of Jesus Christ of Latter-day Saints: Tuesday Afternoon Session.” The Juvenile Instructor 36, no. 7 (April 1, 1901): 215.

“A Question on Tithing.” The Improvement Era 3, no. 3 (January 1900): 233.

———. The Juvenile Instructor 36, no. 7 (April 1, 1901): 220.


“The Recent Improvement Conference.” The Improvement Era 2, no. 9 (July 1899): 702.


———. In Conference Report, October 1902, 3.


Saint George Stake General Minutes. Church History Library, Salt Lake City, UT.

Saint George Stake Manuscript History. Church History Library, Salt Lake City, UT.

“Salt Lake Stake.” The Woman’s Exponent 28, no. 8-9 (September 15 & October 1, 1899): 53.

“Semi-monthly meeting.” The Woman’s Exponent 27, no. 18-19 (February 15, March 1 1899): 110.

Smith, Joseph F. In Conference Report, October 1899, 39-43.

———. In Conference Report, April 1900, 47-49.

———. In Conference Report, October 1900, 47.

———. In Conference Report, October 1900, 61-62.

———. In Conference Report, April 1901, 70.

———. In Conference Report, April 1902, 2.
———. In Conference Report, October 1902, 1-2.

———. In Conference Report, April 1903, 88.

———. In Conference Report, October 1903, 88.

———. In Conference Report, April 1905, 3-4.

———. In Conference Report, April 1906, 6-7

———. In Conference Report, April 5, 1907, 7-8.


———. “Testimony—Temporal as well as spiritual.” *The Improvement Era* 8, no. 10 (August 1905): 774.

[Smith, Joseph F.?]. “Talks to the Young Men—Some Words on Tithing.” *The Improvement Era* 2, no. 10 (August 1899): 782-785.

Smoot, Reed. In Conference Report, October 1900, 8.

———. In Conference Report, October 1901, 5.

———. In Conference Report, April 1903, 61.

———. In Conference Report, October 1905, 18.


———. “Special Manifestation of the Word and Will of the Lord To Lorenzo Snow, Fifth President of the Church.” *Deseret News*, January 20, 1934.


———. In Conference Report, October 1900, 61.

[Snow, Lorenzo?]. “Characteristic Sayings of President Lorenzo Snow.” *Improvement Era* 22, no. 8 (June 1919): 651.

Snow, Minnie J. “Theological—Lesson 5: Tithing.” *The Young Woman’s Journal* 11, no. 3 (March 1900): 139-140.


Stohl, Oleen L. In Conference Report, October 1905, 76.


Taylor, John W. In Conference Report, October 1901, 27.

———. In Conference Report, April 1903, 43.

Taylor, Moses W. In Conference Report, October 1902, 40-41.

“The Teachings of the Latter-day Saints on Relief for the Poor.” *The Improvement Era* 10, no. 10 (August 1907): 831.

Teasdale, George. In Conference Report, April 1900, 19.

———. In Conference Report, April 1901, 37.


Winder, John R. “Officer’s Meeting.” *The Children’s Friend* 2, no. 7 (July 1903): 250.


Woodruff, Abraham O. In Conference Report, October 1899, 63.

———. In Conference Report, April 1900, 15-16.

———. In Conference Report, April 1900, 15-36-38.

Woodruff, Asahel. In Conference Report, October 1902, 16.

Young, Brigham, Jr. In Conference Report, April 1900, 6-8.

Young, Seymour B. In Conference Report, October 1899, 58.

———. In Conference Report, April 1903, 4.

———. In Conference Report, October 1906, 92-93.

———. In Conference Report, October 1899, 60.


**Secondary**


Arrington, Leonard. “Cooperative Community in the North: Brigham City, Utah.” Utah Historical Quarterly 33, no. 3 (Summer 1965), 199-217.


Church History in the Fullness of Times. 2nd ed. Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2003.


Teachings of Presidents of the Church: Lorenzo Snow. Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 2012.


## Appendix 1.1 References to Tithing in General Conferences

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1898</td>
<td>18</td>
<td>84</td>
<td>155</td>
<td>126</td>
<td>49</td>
<td>73</td>
<td>26</td>
<td>25</td>
<td>37</td>
<td>58</td>
<td>65</td>
<td>2</td>
<td>2</td>
<td>42</td>
<td>28</td>
<td>26</td>
<td>6</td>
<td>29</td>
<td>5</td>
<td>12</td>
<td></td>
</tr>
</tbody>
</table>

**Speakers, in order, who spoke substantially about tithing**

- **MFC**
- **GR**
- **FDR**
- **MFC**
- **BY**
- **AHL**
- **JFS**
- **MWM**
- **AOW**
- **HJG**
- **GT**
- **LS**
- **JHS**
- **GQC**
- **FML**
- **JFS**
- **GQC**
- **SBY**
- **MFC**

**Source:** Conference Reports, October 1898 - April 1908

**Notes:**

1. In the October 1899 conference, the only speakers who did not address tithing were: Lorenzo Snow in his opening address, Abraham O. Woodruff in both his address in the Tabernacle and in the Assembly Hall overflow meeting, and J. Golden Kimball.

2. Overflow meeting

3. Aside from his traditional opening address, Lorenzo Snow spoke twice between October 1899 and October 1901, in the October 1899 and October 1900 sessions and, both times, he spoke on tithing. In the October 1901 session, President Snow, very ill at that time, surprised the audience by attending and standing to addressing the audience only briefly.

---

<table>
<thead>
<tr>
<th></th>
<th>JFS</th>
<th>JFS</th>
<th>JFS</th>
<th>JFS</th>
</tr>
</thead>
<tbody>
<tr>
<td>MFC</td>
<td>Matthias F. Cowley</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>GR</td>
<td>Rugder Clawson</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>FDR</td>
<td>Marriner W. Merrill</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>MWM</td>
<td>RS</td>
<td>Reed Smoot</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>JS</td>
<td>George Teasdale</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>GT</td>
<td>Stake/Mission President(s)</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>sp</td>
<td>Francis M. Lyman</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>FML</td>
<td>Anthon H. Lund</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>AHL</td>
<td>Brigham Young Jr.</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>BY</td>
<td>John Henry Smith</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>HJG</td>
<td>Heber J. Grant</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>JHS</td>
<td>Lorenzo Snowy</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>LS</td>
<td>Franklin D. Richards</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>FDR</td>
<td>George Reynolds</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>GR</td>
<td>Abraham O. Woodruff</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>AOW</td>
<td>Sydney B. Young</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>SBY</td>
<td>William H. Smart</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>WHS</td>
<td>Anthony W. Ivins</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>AWI</td>
<td>John R. Winder</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>AW</td>
<td>Charles W. Penrose</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>JWT</td>
<td>John W. Taylor</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
<tr>
<td>JGK</td>
<td>J. Golden Kimball</td>
<td>JFS</td>
<td>JFS</td>
<td>JFS</td>
</tr>
</tbody>
</table>