



[Deuteronomy 14:22-27](#)

(22) "You shall truly tithe all the increase of your grain that the field produces year by year. (23) And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. (24) But if the journey is too long for you, so that you are not able to carry *the tithe*, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, (25) then you shall exchange *it* for money, take the money in your hand, and go to the place which the LORD your God chooses. (26) And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household. (27) You shall not forsake the Levite who *is* within your gates, for he has no part nor inheritance with you.

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Instructions for the second tithe are found in this passage. Included here is the command to "truly [fully] tithe all the increase of your grain that the field produces year by year" (verse 22). This is the tithe we are to save for ourselves for use during God's Feasts throughout the year, not the same tithe that was given to the Levites.

Note here that a full tithe is to be set aside for this purpose only. Over the years some have invested their second tithe in projects that have failed; this is a wrong use of this money. It is not to be set aside as venture capital, but as money to be used to enjoy God's festivals.

Some have erroneously thought that if they saved just enough to attend the Feast, they were fulfilling God's requirement. Again, this is not correct, for [God](#) wants us to save a full tithe to "spend on whatever your heart desires . . . before the LORD your God, and you shall rejoice, you and your household" (verse 26).

The Berean: Daily Verse and Commentary for Deuteronomy 14:22-27

Also, spending second tithe for any other purpose than for keeping the Feasts is wrong. It actually harms our relationship with our Creator. We destroy character through disobedience and fail to learn the important lessons contained in the saving and use of this second tithe.

— John O. Reid

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