

## DEATH AND TAXES—OR LIFE ETERNAL

Luke begins his account of the birth of Jesus by referring to a census which was being conducted at the time by the Roman Emperor, Augustus Caesar.

Now it's tempting to skip over that part in order to get to the story, but Luke mentions the census for a very good reason.

The God of the Bible is a God who acts *in and through* human history in order to accomplish his divine purposes, so it was extremely important to the authors of the Bible that they place the events they were describing in their proper historical setting.

If we are to take the Bible seriously as history, it's fair to hold it to the same standards of accuracy as we would hold any other historical document.

As it turns out, when the Bible is held to objective standards of historical accuracy, it passes with flying colors.

Archaeological discoveries over the past two centuries have repeatedly confirmed the reliability of the Biblical record.

From the work of W. F. Albright to the publication of the Dead Sea Scrolls, discovery after discovery has revealed that the authors of the Bible were scrupulous in their attention to historical detail.

So it's appropriate that Luke should begin his account of the most momentous event in history—the birth of the Savior of mankind—by placing that event in its proper historical setting: the census taken by Augustus Caesar while Quirinius was the governor of Syria.

Having established the chronology and location of the Savior's birth, Luke proceeds to give a simple, straightforward account of the events themselves.

Two common people, a man and his pregnant wife, set out to comply with the imperial edict.

Since censuses recorded property ownership, anyone with property was required to register where their property was located.

So Joseph took Mary back to Bethlehem, where he apparently owned property, in order to register.

While they were there, their baby was born.

Thus did the most important event in history take place in the commonest of circumstances: a simple man and woman, trying to obey the law, found themselves in the midst of world-changing events—events whose meaning exceeded their imaginations as far as the heavens exceed the earth.

Almighty God, who created the universe, entered his own creation as a helpless, dependent infant.

Who could have dreamt up a story like that?

Could human reason or the human imagination ever have conceived of a God who placed Himself at the mercy of his own creatures—creatures who for the most part were hostile to Him?

Who ruled through serving?

Who brought life through dying?

Who loved His enemies and counted the death of his friends as precious in His sight?

The Bible far exceeds *Alice in Wonderland* when it comes to asking people to believe things which seem like foolishness.

Unearned, unmerited, unsolicited salvation came to those who were neither seeking it nor expecting it.

Who can believe such foolishness?

The answer is: only those who trust the foolishness of God more than the wisdom of man.

*“Born to you is a Savior, Christ the Lord!”*

The first to hear the message and believe it were the lowest of the low: itinerant shepherds who camped out nearby with their sheep.

When the angel messengers appeared, the shepherds were terrified.

Ever since man’s nature was corrupted by sin, he has been afraid of the supernatural.

Some people try to deal with that fear by simply refusing to believe that the supernatural exists.

Like ostriches burying their heads in the sand, they pretend that there is no such thing as the supernatural and solve the problem of fear by ignoring what makes them afraid.

But not these shepherds: overcoming their fear they became the first to receive and to believe the Gospel, the good news that God had fulfilled the goal to which all history had been leading.

A Savior had come into the world; the Christ, the Messiah had arrived.

And he was no emissary or angel: *He was God Himself.*

Out of sheer love, God was going to do for man what man could not do for himself: He was going to rescue him from sin and death.

The shepherds didn't know how God would do this, but they saw, they heard, and they believed that He would.

Not would do it, but already had done it!

As if one messenger weren't enough, the Good News was then proclaimed by the entire company of heaven: the fruits of the Savior's work would be available to man even before He had begun his work!

God had declared peace between Himself and sinful man: *"Glory to God in the highest and peace to men upon whom his favor rests."*

For a long time this verse was translated: "Peace on earth, good will toward men."

We still sing it that way in our Christmas carols but it's a bad translation and it causes a lot of confusion.

After all, if Jesus came to bring "peace on earth"—why are men still fighting?

Jesus Himself precluded that understanding of the words when he said, *"Do not suppose that I have come to bring peace to the earth. I did not come to bring peace, but a sword. For I have come to turn a man against his father, a daughter against her mother, a daughter-in-law against her mother-in-law—a man's enemies will be the members of his own household."* (Matt. 10:34-36)

Jesus did not come to paper over differences between men and nations with phony fellowship.

He came to shine divine light into a world of darkness, to inject divine truth into a world of lies, and to let love break forth into a world ridden with hatred.

When you lift a rock and expose the ground under the rock to sunshine, the bugs all scurry for the nearest available darkness.

And it's no different with men.

As John writes: *“Light—the true light that gives light to every man—has come into the world...but men loved darkness instead of light, because their deeds were evil.”*

Truth has no fellowship with lies, light has no fellowship with darkness, and love has no fellowship with hatred.

The differences are real and they are radical and Jesus did not come to hide them, but to reveal them.

Today there is much talk of tolerance. And insofar as we mean by that word that it's good for us to maintain a spirit of congeniality toward each other in spite of our differences and try to refrain from passing judgment on each other, that's a desirable thing—a wonderful thing.

The Bible says, *“Judge not lest you be judged,”* and, *“Insofar as possible, be at peace with all men.”*

But my friends, we need much more than tolerance.

If God had merely “tolerated” us and left us wallowing in our sins and stumbling around in the darkness—where would we be?

If He had felt affection for us and done nothing to rescue us from the curse we brought upon ourselves—where would we be?

We can benefit from being tolerated, it's true; at least it's better than being persecuted.

But what we need—what we desperately need from God and from each other ***is to be loved and to be forgiven.***

Through forgiveness—and only through forgiveness—can we have the peace that God offers us through Jesus.

When we believe the Gospel—that we have peace with God through the forgiveness of our sins in Christ Jesus—we can do much more than tolerate one another: we can love one another—show that love by forgiving one another.

When we do that it is the beginning of peace on earth.

Augustus Caesar counted all the people in his empire so that he could tax them.

Jesus counted all the sheep in his flock so that He could pay their debt.

Augustus was looking for people conscript; Jesus was looking for people to serve.

Unlike the kings of this world who *punish* transgression, Jesus came to *forgive* transgression.

In Christ, lies are eclipsed by the truth, darkness is scattered by light, and hatred is overcome by love.

The king has come; long live the king!

I wish you all God's blessings on this Christmas Eve.

Amen.