

SECTION 120

FAITH: Mormonism | TEXT: Doctrine and Covenants | VOLUME: 2013 | AUTHOR: Joseph Smith

OVERVIEW

Delivered on July 8, 1838, in Far West, Missouri, this single-verse revelation serves as the constitutional basis for the financial administration of the Church of Jesus Christ of Latter-day Saints. Following immediately after Section 119, which defined the law of tithing, Section 120 dictates how those funds are to be used ('disposed of'). It mandates the formation of a specific council—known today as the Council on the Disposition of the Tithes—comprising the First Presidency, the Bishop and his council (Presiding Bishopric), and the High Council (later interpreted as the Quorum of the Twelve Apostles in this context). The text asserts that this council acts with 'mine own voice unto them,' thereby elevating administrative financial decisions to the level of divine will. This section solidifies the centralized, hierarchical control of church resources.

KEY FIGURES

The Lord (Speaker), Joseph Smith, The First Presidency, The Bishop (Edward Partridge at the time), The High Council

DOCTRINES ANALYZED

1. THEOCRATIC FINANCIAL ADMINISTRATION

Assertion: The expenditure of church funds is directed by a divinely appointed council whose decisions represent the 'voice of the Lord.'

"it shall be disposed of by a council... and by mine own voice unto them"

Evangelical Comparison: In Evangelical theology, the management of church resources is governed by principles of stewardship found in Scripture (e.g., 2 Corinthians 8:19-21), often involving congregational approval or elected boards acting on behalf of the body. There is no expectation that administrative spending decisions are infallible or constitute 'God's own voice.' In contrast, D&C 120 elevates the financial committee's decisions to the status of divine revelation, centralizing authority in the hierarchy and removing the 'priesthood of all believers' from the financial oversight process.

COMPARATIVE ANALYSIS

Divergence Status: Yes

Theological Gap: The fundamental gap lies in the nature of church authority. D&C 120 asserts that the specific bureaucratic arrangement for spending money is a matter of direct revelation ('thus saith the Lord'). This implies that the financial decisions of this council are divinely sanctioned, potentially placing them beyond critique. Evangelicalism, adhering to the Universal Priesthood, generally views church officers as fallible stewards who are accountable to the congregation and Scripture, not as mouthpieces of God in administrative affairs. The text reinforces the Mormon distinction between the 'General Authorities' and the laity, creating a top-down power structure foreign to the New Testament model of servant leadership.

Shared Values:

Stewardship of resources; Orderly church government; Accountability in leadership

Friction Points:

- [Major] Sola Scriptura – Adds binding administrative law as 'scripture' beyond the biblical canon.
- [Moderate] Universal Priesthood – Centralizes power in a small hierarchy, removing financial oversight from the body of believers.

Semantic Warnings:

"Bishop"

In Text: In this context, the Presiding Bishop (Edward Partridge) responsible for temporal affairs of the whole church.

Evangelical: An overseer/elder (episkopos) responsible for the spiritual care of a local congregation (1 Timothy 3:1-7).

Example: A 'Bishop' in D&C 120 is a financial administrator for the denomination; a biblical Bishop is a local pastor.

"High Council"

In Text: A specific body of twelve high priests (in this context, likely the standing High Council of Zion or the Twelve).

Evangelical: No equivalent New Testament office; the term usually refers to the Jewish Sanhedrin in the Bible.

Example: The 'High Council' in Mormonism is a governing body; in the Bible, it often refers to the group that condemned Jesus (Matthew 26:59).

SOTERIOLOGY

Salvation Defined: Not explicitly defined in this text.

How Attained: N/A (Administrative text).

Basis of Assurance: N/A

Comparison to Sola Fide: While not soteriological, the text emphasizes obedience to hierarchy, which contributes to the LDS framework of salvation through ordinances and obedience, contrasting with Sola Fide.

MANDATES & REQUIREMENTS

Explicit Commands:

1. Form a council to dispose of tithed properties
2. Include the First Presidency, the Bishop and his council, and the High Council in this body

Implicit Obligations:

1. Members must trust the hierarchy's financial decisions as the 'voice of the Lord'
2. Tithing funds are to be centralized rather than locally controlled

EVANGELISM TOOLKIT

Discovery Questions:

1. When the text says the council acts by 'mine own voice,' does that mean the financial decisions of the church are infallible?
2. How does a member respectfully question a financial decision if the leaders claim it was made by the voice of the Lord?
3. In the New Testament (Acts 6), the apostles asked the congregation to select men to handle finances. How does D&C 120's top-down approach compare to that model?

Redemptive Analogies:

1. The Council (Wisdom in Multitude) – Just as the text seeks wisdom in a council, the Bible affirms that 'in the multitude of counselors there is safety' (Proverbs 11:14). This points to our need for the ultimate Counselor, the Holy Spirit, and the body of Christ functioning together. [Proverbs 11:14, Acts 15:6]
2. Disposition of Tithes (God's concern for resources) – God cares about how we use what He gives us. The ultimate 'disposition' of resources was God giving His Son. We are stewards, not owners. [Matthew 6:19-21]

Spiritual Weight:

1. Blind Trust/Lack of Agency [Moderate] – The believer is burdened with the requirement to trust that all financial decisions made by the hierarchy are the direct 'voice of the Lord,' suppressing critical thinking or valid concerns about stewardship.
2. Institutional Dependency [Moderate] – By locating the 'voice of the Lord' within the administrative council, the text reinforces that connection to God is mediated through the institution, rather than accessible

directly to the believer.

EPISTEMOLOGY

Knowledge Source: Direct Prophetic Revelation.

Verification Method: Acceptance of the Prophet's testimony that God spoke this instruction.

Evangelical Contrast: Biblical epistemology relies on the sufficiency of Scripture for faith and practice (2 Timothy 3:16-17). Administrative structures in the New Testament (like Acts 6) were pragmatic solutions based on wisdom, not presented as 'thus saith the Lord' revelations binding for all time.

TEXTUAL CRITICISM

Dating: July 8, 1838

Authorship: Joseph Smith (dictated)

Textual Issues: The interpretation of 'High Council' has evolved; originally referring to the High Council of Zion, it is now interpreted as the Quorum of the Twelve Apostles in the modern 'Council on the Disposition of the Tithes.'