A reading from the first Chapter of Isaiah (NIV translation), verses 16-17.

**Isaiah 1:16-17**: Take your evil deeds out of my sight! Stop doing wrong, learn to do right! Seek justice, encourage the oppressed.

A reading from the fifth Chapter of Matthew (NIV translation), verse 17.

**Matthew 5:17**: Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them.

Heavenly Father this morning as we contemplate Your awesome command to “seek justice” I thank You for all the blessings You have given us. We live in a free community; we enjoy the right to have our voices heard, to insist that our government reflects Your standards of justice.

For You so loved the world that You gave Your one and only son, our Lord and Savior Jesus Christ - the Word became flesh and made His dwelling among us. And Jesus walked the earth and taught us how to act justly, to love mercy and how to walk humbly with You. And Jesus promised us that faith in Him empowers us through the Holy Spirit to bring Your kingdom on earth closer to Your kingdom in heaven until such time He returns to judge the living and the dead. And that those of us who truly believe in Him shall not perish but have eternal life.

Father, forgive me for my lack of faith. You empowered me with great gifts to “seek justice” yet it took me far too long to allow the Holy Spirit to show me what You require. Forgive all of us for our failure to “seek justice”. I pray that You will soften our hearts; give us eyes to see, ears to hear and the ability to “seek justice”.

I make this prayer in Jesus’ name, Amen.
What did Isaiah mean when he commanded the people of ancient Israel to “seek justice”. Justice is not about how individuals treat each other. Justice speaks to how the laws, customs, and standards of the community treat everyone, especially the poorest, weakest and most vulnerable among us. For example if person A murders person B the laws and standards of a just community will impose an appropriate punishment under fair procedures regardless of the wealth, power and status of A and B. Just communities have laws, customs and standards that treat everyone fairly. Seeking justice requires something different than engaging in acts of beneficence and charity. An A+ in beneficence and charity - soup kitchens, charitable giving, volunteer work - important and noble in their own right, will not average an F in justice to a C. Seeking justice requires taking responsibility for how the laws, customs and standards of our community (not just the criminal laws) treat “the least of these” among us.

Isaiah (as well as the other major Prophets, Jeremiah and Ezekiel and many of the minor Prophets, especially Amos and Micah) was warning the people of impending judgement because they were violating the Old Testament’s laws of justice. In addition to the familiar commands Ado not murder or steal, which are part of our criminal laws, numerous parts of the Old Testament in the Books of Exodus, Leviticus and Deuteronomy condemn oppression of the poor both in general terms and numerous examples under the cultural standards of the ancient near east, such as taking a cloak or a millstone as a pledge or selling food at a profit.

In addition to forbidding oppression, the Old Testament Law creates an infrastructure requiring that those facing the harshest circumstances have at least a minimum opportunity to improve their lives. The specific tools of minimum opportunity in the ancient culture took the form of requiring servants to be released every seven years, debt to be forgiven every seven years, certain redemption rights of land sold outside the ancestral family to be honored and also mandated a year of Jubilee, where every 50 years all land had to be returned to the original ancestral owner. And these standards of justice applied even for poor persons causing their own misery and even if they seemed unlikely to do any good.

At the very least the teachings of Jesus Christ affirm the Old Testament’s standards of justice. In the Gospels of Matthew, Mark and Luke by identifying the love of God and the love of neighbors as the two greatest commandments and announcing that he has come “to preach the good news to the poor” and “release the oppressed” at the very least Jesus calls for social structures that protect poor people from oppression and allow them a minimum opportunity to improve their lives.

Although I avoid the controversial theological disagreements whether Jesus strengthened the Old Testament’s ethical standards, there is no credible theological position that Jesus watered down these standards of justice. A community that operates in a manner consistent with the teachings of Jesus cannot be driven solely by money and power. Godly communities “seek justice” by fostering the minimum well-being of everyone.

How do these ethical principles speak to us today over 2,000 years after God revealed them? In our own 21st century cultural terms are we guilty of tolerating oppression of the poor? Do we deny the poor of our community a minimum chance to improve their lives? In how we treat “the least of these” does our community reflect the teachings of Jesus?
In the state of Alabama, where we enjoy rights to vote and free speech, where over 90 percent of us profess faith in Jesus Christ as our Lord and Savior, in the area of our tax laws we have strayed far off course from the standards of justice the teachings of Jesus demand.

Why do tax laws potentially raise moral issues of justice under the Old and New Testaments? All communities must raise a pool of revenue for the common good. All of us want to feed from the common trough benefit from good roads, police and fire protection, good schools, but none of us want to contribute our share of the revenues to provide these benefits. This attitude stems from basic human greed, which we all have to some degree due to the effects of the Fall as revealed in the third chapter of Genesis. Because none of us would pay our fair share of tax voluntarily the arm of the law must compel taxes and impose penalties for failure to pay. Due to the involuntary nature of taxation justice in that area is a very important measurement of a community’s moral well being.

In Alabama our tax laws do not even come close to meeting the standards of justice the teachings of Jesus demand. Oppressive state and local taxes extract a greater proportional burden from the poorest Alabamians than from those of us with a greater ability to pay. Inadequate tax revenues leave our public schools and other community infrastructures in such poor shape our most vulnerable citizens have no minimum chance to escape poverty and improve their lives. And there are too many examples of wasteful misuse of the inadequate funds we have. We are responsible for this injustice because our government is a product of our participation or lack there of. How our government treats “the least of these” reflects who we really are.

On September 9th we have a chance to “seek justice” - to get back on course towards reflecting the Christian values most of us have adopted. I have studied Governor Riley’s plan carefully. It is not perfect but it does get us to first base on fairness, adequacy and accountability - the three major problems that make our tax system so unjust.

The only right thing to do is to vote yes on September 9th. A “yes” vote “seeks justice” for “the least of these” of Alabama. If the plan passes Alabama’s poor and lower middle class families will pay less taxes and the middle class will pay roughly the same taxes. Jesus tells us in the Gospel of Matthew whatever we do for the “least of these” we do for Him.

Then why are we having such an uphill climb passing this plan? What are the major impediments in our lives keeping the Holy Spirit from empowering us to not only support this plan but also to continue our efforts to further “seek justice” in our community?

The three major impediments are greed, fear and apathy.

The unpleasant truth is some of us, those of us at the highest levels of income and wealth with a greater ability to pay, will pay more taxes under Governor Riley’s plan.
But if the tax system has gotten to a point of being horrendously unfair and inadequate there is no way to get it right without moving the burden upstream. People struggling with the human problem of greed, which very well could be the worst of the seven deadly sins, will find all kinds of excuses to vote No usually focusing on examples of government waste in the past. Do not let your hidden desire to avoid paying your share keep you from embracing the significant improvements of accountability and justice the plan offers.

Some, determined to continue avoiding their fair share are spreading myths designed to take advantage of the fear and mistrust that has built up over the years among the poorest and lower middle class Alabamians. They are scaring the very people who will be helped the most into voting against the plan. Those engaging in these despicable tactics should remember that nothing offends the teachings of Jesus more than using myths to condemn “the least of these” to a life that you yourself would not live.

Which brings me to the final stumbling block, apathy. More than any other sin, apathy poses the greatest threat, not only to Governor Riley’s plan but to all future reforms that Alabama must accomplish to live up to its Christian values.

One need only look at this law professor to see a picture of apathy. This law professor, who came here nearly 10 years ago with the finest education and experience in tax law God could offer, failed to even notice the injustice right under her nose embedded in Alabama’s tax laws. For seven long years I failed to “seek justice”. Even though I knew the property taxes on my house are unbelievably low. And I did notice that the state of Alabama sends me income tax refunds every year, while at the same time every year I owe federal income taxes to Uncle Sam. And I did notice that the 9% sales tax on groceries where I live is very unfair. Even though I knew Alabama has a terrible problem with school funding evidenced by my children’s teachers constantly begging for donations to meet the budget. And my children are among the few in Alabama that attend a public school with a C- spending per student grade. Most are in the D and F range.

And I am not the only apathetic person in Alabama. And although I am among the worst, I am probably not the worst example of apathy in our state. But it really does not matter who among us bears the most guilt for the terrible injustice poisoning our state. By dying on the cross Jesus bore the penalty for all of our guilt - indeed for the sins of the entire world. He offers us salvation by grace and allows us to start over with a new ledger sheet. In Alabama today we have a moral obligation to start over and get the tax structure right. Voting Ayes on September 9th will get us started.

However some of us, those of us who enjoy more privileges because of our wealth, education or status in the community, have a far greater moral responsibility than just voting yes on September 9th. Jesus makes this clear in the Gospel of Luke in the parable of the unfaithful servant when He says, “From everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked”.
All of us among the privileged Alabamians must wake up out of our apathy. We must energetically and loudly promote Governor’s Riley’s plan to our neighbors, friends and colleagues, our church and civic clubs, and throughout the highways of Alabama. We must humbly work with the local pastors and the other local community leaders who can reach the vast population of fearful poor and lower middle class Alabamians. And we must actively and steadfastly continue our efforts for as long after September 9th that it takes to establish fair taxation in Alabama.

Alabama stands at a crossroads - a real fork in the road. We can go one of two ways.

If we continue to turn away from God, if we fail to “seek justice”, if we fail to wake up out of our apathy, the enormous gap between who we say we are and who we really are will continue to grow. And greed and fear will eventually condemn our entire community.

However if we turn towards God and “seek justice” that gap will close, real spiritual renewal will spread across our state and, instead of being a point of darkness, Alabama will become the light to the nation and the world that it was meant to be.

In name of Father, Son and the Holy Spirit, Amen