



[Pastor Steven Billings](#)

Sermon for Pentecost 14
September 11, 2022

Tax Collectors and Sinners

Luke 15:1–10

¹ Now the tax collectors and sinners were all drawing near to hear him. ² And the Pharisees and the scribes grumbled, saying, “This man receives sinners and eats with them.”

³ So he told them this parable: ⁴ “What man of you, having a hundred sheep, if he has lost one of them, does not leave the ninety-nine in the open country, and go after the one that is lost, until he finds it? ⁵ And when he has found it, he lays it on his shoulders, rejoicing. ⁶ And when he comes home, he calls together his friends and his neighbors, saying to them, ‘Rejoice with me, for I have found my sheep that was lost.’ ⁷ Just so, I tell you, there will be more joy in heaven over one sinner who repents than over ninety-nine righteous persons who need no repentance.

⁸ “Or what woman, having ten silver coins, if she loses one coin, does not light a lamp and sweep the house and seek diligently until she finds it? ⁹ And when she has found it, she calls together her friends and neighbors, saying, ‘Rejoice with me, for I have found the coin that I had lost.’ ¹⁰ Just so, I tell you, there is joy before the angels of God over one sinner who repents.”

In 1 Samuel 22(:2), David was on the run from King Saul, and all sorts of men who were troubled and anxious came to him, and he received them willingly, prefiguring his great descendent Jesus, who, in a similar way, not only welcomed repentant sinners, but also defended His reception of them against those who criticized Him for it.

This informs and shapes the two parts of today’s Gospel: First, how the tax-collectors and sinners drew near to Jesus, and second, how He put the disapproving scribes and pharisees in their place.

Previously, Jesus had called to Himself all who labor and are heavy laden and had promised them that He would give them rest for their souls.ⁱ He made it clear that He was the true physician of the soul who had come to earth to help the spiritually sick.ⁱⁱ Such words the tax-collectors and sinners had taken to heart, and so they dared to draw near to Him.

Mind you, tax-collectors were unjust, greedy men who not only collected taxes for the Roman government, but went on to extort more from the people than they owed, and so became rich off the labors of their countrymen. In numerous ways they threatened and intimidated people. No wonder they were hated by many. Jesus Himself said that a godless person who refused to repent was to be treated as a heathen and a tax-collector. They were evil men, but at least they weren’t armed with deadly force, like our tax-collectors today!

Now, the term “sinner” here does not refer to someone who falls prey to temptation because of his human weakness; it refers to those who live in manifest and open sin and



[Pastor Steven Billings](#)

Sermon for Pentecost 14
September 11, 2022

who are steeped in the shame of sin. Such were the people – the tax-collectors and sinners – who were drawing near to Jesus. They were well aware of their great misdeeds, their gross departure from God’s will, and they drew near to Jesus because of the weight of sin on their heart and conscience. They drew near in order to be comforted by His preaching.

The scribes and pharisees also heard Jesus’ preaching, but it brought no comfort to them because they believed they were already righteous on account of their own keeping of the Law.ⁱⁱⁱ Because they looked for salvation in themselves, they didn’t look for it in Christ. If you think you’re rich, why would you accept a handout from someone else? If you think you’re healthy, why would you go to a doctor? If you think you’re righteous in and of yourself, you’re not going to want the grace that Jesus offers in the Gospel. You don’t think you need it.

But such righteousness is really no righteousness at all. It’s worn like the Emperor’s New Clothes. In Hans Christian Andersen’s tale, the emperor was given a make-believe suit and told it would be invisible to anyone who was unusually stupid. Unwilling, of course, to admit that *he* couldn’t see it, he ended up parading around with nothing on, naked to all the world. That is precisely our reality when we try to stand before God in our own righteousness, for, in actuality, we’re standing there stark naked, for our righteousness is as fake as the Emperor’s invisible suit.

A pridefulness that insists on its own righteousness is subject to the admonition of Christ in Revelation 3(:16). There the Son of God warns the congregation in Laodicea that He will spit them out of His mouth for their lukewarm disposition toward Him. He says: “You claim to be rich, needing nothing, yet you are wretched, pitiable, poor, blind, and naked.”^{iv} How similar was the attitude of the Pharisees in our text. They thought they had it all together where God was concerned and didn’t have a clue as to their miserable condition in the eyes of God. What counsel did Jesus offer the Laodiceans? “Obtain from Me white garments so that you may clothe yourselves, that the shame of your nakedness may not be seen.”^v This white garment is the righteousness of Christ, by which sinners may safely stand before the throne of God. But, to put on this robe, the Pharisees had to recognize their need for it. So the Son of Man says to the Laodiceans, “Anoint your eyes with salve that you may see.”^{vi} This salve is the knowledge of sin and true repentance, for it’s those who can’t see their sin who place their trust in their own righteousness. Like an internal injury is more dangerous because it can go undetected, more dangerous, too, is our internal pride and trust in our own righteousness. Those who are guilty of outward sins can far more easily be brought to a recognition of their need for the grace of God. This is what Jesus saw in the tax-collectors and sinners but didn’t see in the pharisees and scribes. When confronted with their sinfulness, the tax-collectors turned to Christ, who covered them with His own perfect righteousness, while the Pharisees sought comfort in their own ability to keep the Law (which is no comfort at all, because it’s simply not possible for us to accomplish all that the Law demands).



[Pastor Steven Billings](#)

Sermon for Pentecost 14
September 11, 2022

So, we in our time do well to remember that when anxiety over sin afflicts us, we may turn to Christ – indeed, we must – for in Him alone can we find relief. “Draw near to God” says James, “and He will draw near to you.”^{vii} “Humble yourselves before the Lord, and he will exalt you.”^{viii} How do we draw near to God? Recognizing that He has already drawn near to us, we repent of our sins and seek His forgiveness. He, in turn, draws nearer yet with His grace. Our sins separate us from God^{ix}; repentance closes the gap. Jesus said that He came to call sinners.^x How did He do this? By calling them to repentance. “Unless you repent and become as little children, you cannot enter the kingdom of God.”^{xi} This we do when, like the tax-collectors and sinners, we listen to Christ’s Word and come to Him in faith.

When the Pharisees and scribes saw that Jesus welcomed tax-collectors and sinners, they grumbled, as if to say, “This man parades around as the Messiah, but look at the company he keeps! If He really were from God, He’d send them packing.”

But Jesus defended receiving them using a few salient parables. In the first He spoke of a shepherd seeking a lost sheep, and when found it, he threw a party, inviting his friends and neighbors to celebrate with him. The second presents a woman who had lost a coin and searched for it diligently, and when she found it, she, too, invited her neighbors and friends to share her joy. Jesus concludes both parables with the remarkable words: “Just so, I tell you, there is joy before the angels of God over one sinner who repents” This clearly shows what the point of the parables is, namely, that Christ receives penitent sinners into His grace and forgiveness. Instead of finding fault with that, the Pharisees should have rejoiced, like the angels of God rejoice when sinners repent.

That’s what the parables say about the Scribes and Pharisees, but what do they say about us? First of all, they show what we were by nature before our Savior searched and found us: straying sheep and lost coins. Indeed, we were created at the beginning in a state of blessedness so that we could be one flock under one Head and Shepherd, Jesus Christ. He made us to be the sheep of His pasture.^{xii} And, as the king of the land has his imprint and likeness stamped on the coins of the realm, God created us with His image impressed upon our soul. But we didn’t remain in such a blessed state, did we. The hellish wolf, Satan, tore the sheep from the fold and the coin of our soul lost its divine likeness. And because all of us come from Adam, we all like sheep have gone astray^{xiii}; we lost that heavenly imprint, the image of God. That was the sad condition of the human race. And, as a sheep and coins can’t find themselves, even so we poor sinners could do nothing by our own power to correct the situation we were in.

What could be done for us? The parables show this, too. Jesus, God’s Son, the Shepherd and Bishop of our souls^{xiv}, the Good Shepherd, as He calls himself in John 10(:12), came into the wilderness of this world, and with great diligence sought us and found us, even as He continues to seek lost sheep of every time and place. As Isaiah says: “We all like sheep have gone astray, but the Lord has laid on him the iniquity of us all.”^{xv} Yes, as a true shepherd walks through briars and thorns, often going without food



[Pastor Steven Billings](#)

Sermon for Pentecost 14
September 11, 2022

and drink until he finds his lost sheep, so Christ in His suffering wore a crown of thorns and cried out “I thirst.” His soul worked until death so that He might bring back His lost sheep and lead us into the sheepfold of His church, or, as the writer to the Hebrews puts it: “. . . to the city of the living God, to the heavenly Jerusalem, and to the crowd of thousands of angels and the assembly of the first-born, whose names are written in heaven.”^{xvi}

People nowadays – even church people – seem so afraid of the concept of repentance. We so dread confronting our sins that, as a culture, we just try to eliminate the idea of sin altogether. We justify every behavior and create a societal stigma against the promotion of what’s good and right. Ironically, we don’t seem to have a problem telling Bible believing Christians how wrong they are. (A pastor friend of mine in California was recently accused of being a heretic because he teaches against the unChristian beliefs of Wokeism!) So, these days, repentance is a hard concept for an awful lot of folks.

But repentance is a great thing! God the Father stretches forth His hand every day^{xvii} and bids all people everywhere to repent.^{xviii} The Son of God has commanded that repentance and forgiveness of sins be preached in His name.^{xix} The Holy Spirit wants to work repentance in us through the Word, which is why He convicts the world of sin and of righteousness and of judgment.^{xx} Here in our text Jesus tells us that the holy angels rejoice over one sinner who repents.

What should motivate us to repent is the great kindness and goodness of Christ, who has come from heaven into the wilderness of this world to bring us poor lost sheep back to the path of forgiveness and life. Nothing grieves Him more than to see His merciful kindness despised and rejected, and nothing gives Him greater joy than seeing His grace powerfully at work in those who repent. May He help us always, beloved, to cling to His works in repentance and faith and not to our own, for in ourselves we have nothing to shield us from the punishment our sins deserve, but in Him we are clothed in perfect righteousness, so that we need never fear the wrath and judgment of God. Hallelujah! In the name of the Father and of the + Son and of the Holy Spirit. Amen

- i. Matthew 11:29
- ii. Luke 5:31
- iii. Luke 18:9
- iv. Revelation 3:17
- v. Revelation 3:18
- vi. Revelation 3:18
- vii. James 4:8
- viii. James 4:10
- ix. Isaiah 59:2
- x. Matthew 9:13
- xi. Matthew 18:3



Sermon for Pentecost 14
September 11, 2022



[Pastor Steven Billings](#)

- xii. Psalm 100:3
- xiii. Isaiah 53:6
- xiv. 1 Peter 2:25
- xv. Isaiah 53:6
- xvi. Hebrews 12:22
- xvii. Isaiah 65:2
- xviii. Acts 17:30
- xix. Luke 24:47
- xx. John 16:8