

**TAXATION, TYRANNY, AND THEOCRACY:  
A BIBLICAL RESPONSE TO SUSAN HAMILL**

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Key Words: Hamill, tax policy, tyranny, theocracy, Judeo-Christian ethics, Two Kingdom Theory, Objectivist Ethics

JEL Codes: H2, K34

**ABSTRACT**

I respond to Prof. Hamill's assertion that she is not recommending the exercise of theocratic power, as defined by Rev. Gregory Boyd. She is in fact a theocrat in terms of Rev. Boyd's definition. In two previous peer-reviewed articles, she has called on Christians to organize politically in order to re-structure specific tax codes. She has said that Christians have the votes to do this: around 80 percent of the electorate. She has identified what the top federal tax bracket rate should be: 50 percent. This is in addition to state and local taxes. She has made this call to political action on the basis of a specific ethical system: Christianity. Her social outlook is consistent with a Protestant tradition known as the social gospel. She says that the Bible has provided Christians with the basis of tax reform. I agree entirely with her regarding the legitimacy of such a call to political action by Christians. But I do disagree with the biblical texts she uses to argue her case. I use the Bible's tax texts, plus the Mosaic text that affirms the rule of law (Exodus 12:49) and also the text mandating the equal application of justice, irrespective of wealth (Leviticus 19:15).

**INTRODUCTION**

The Bible's foundational principle of civil law is this: *equality before the law*. It first appears in the chapter of the book of Exodus that provides the account of the exodus itself and the

establishment of Passover: “One law shall be to him that is homeborn, and unto the stranger that sojourneth among you” (Exodus 12:49). Forty years later, Moses delivered a corollary principle: economic equality before the law.

Ye shall do no unrighteousness in judgment: thou shalt not respect the person of the poor, nor honour the person of the mighty: but in righteousness shalt thou judge thy neighbour (Leviticus 19:15).

These twin legal principles were unique to the Mosaic law in the ancient Near East. They were also unique in the classical world. Only the Hebrews had such a legal order. This legal order was designed to preserve justice by restraining the state.

These twin legal principles are foundational to Western civilization. They did not come from classical Greece or classical Rome. They came from the Hebrews by way of the New Testament. Jesus did not announce the annulment of either of these principles of civil law. Neither did the apostles who wrote the New Testament epistles. These twin legal principles are the basis of liberty. Any attempt to undermine them is an assault on liberty. They are also an assault on the Bible’s authority.

These two principles cannot be reconciled with any system of graduated taxation. In matters regarding income taxation, the same principle applies as applies to the tithe: a flat rate. There is no such thing as graduated tithing in the Bible.<sup>1</sup> Neither is there

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<sup>1</sup>New social gospel advocate Ronald Sider called for a graduated tithe in his best-selling book, *Rich Christians in an Age of Hunger: A Biblical View* (Paulist Press [Catholic] and Intervarsity Press [evangelical Protestant], 1977), ch. 9. In that chapter, he also recommended communal living. He wrote a booklet, *The Graduated Tithe* (Downers Grove, Illinois: Intervarsity Press, 1978). He said this graduated payment is voluntary. I follow this practice. But anything above 10 percent is voluntary. Gary North,

graduated taxation.

### **THE SOCIAL GOSPEL, OLD AND NEW**

Those Protestants who promote the social gospel universally recommend the graduated income tax as a matter of moral principle. They also universally ignore Leviticus 19:15.

What is the social gospel? It is a theological system based on the left-wing economic reform movement known as the Progressive movement in the United States, and known as Social Democracy in Western Europe. All three came into existence in the 1880s. They were all products of the socialist movement. Some advocates of the social gospel were outright socialists. Most were advocates of the welfare state. Most of them were associated with liberal Protestant theology, which denied the original judicial authority of the Bible, especially the Mosaic law. While this denial of the Mosaic law in New Testament times has been common in Protestantism, except for the Puritans, most Protestants have defended the free market as consistent with Christian ethics.

The basic premises of the Social gospel were adopted by the mainline churches' top hierarchies. To the extent that ministers preached about social justice, they adopted the social gospel. Theologically conservative ministers avoided preaching on either social injustice or economic reform. So, the social gospel won by default. It was dominant in the Federal Council of Churches, 1908-1950, which became the National Council of Churches in 1950.<sup>2</sup>

In the 1970s, a new social gospel movement appeared.<sup>3</sup> It appeared at the same time that mainline Protestant denominations

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*The Covenantal Tithe* (Powder Springs, Georgia: American Vision Press, 2011). (<http://bit.ly/gncovtithe>)

<sup>2</sup>C. Gregg Singer, *The Unholy Alliance* (New Rochelle, New York: Arlington House, 1975).

<sup>3</sup>Joel McDurmon, *God versus Socialism: A Biblical Critique of the New Social Gospel* (Powder Springs, Georgia: American Vision Press, 2009).

visibly began to shrink in membership. Decades before, these denominations had all moved away from the public advocacy of the free market and toward the social gospel. Mainline Protestantism was visibly shrinking in 1970. The new social gospel targets the growing churches, namely the evangelical Protestant churches.<sup>4</sup> It is therefore less open about its rejection of the Bible's authority. It is also less open about its rejection of those passages in the Mosaic law that affirm private property, most notably the Ten Commandments: the commandment against theft and the commandment not to covet a neighbor's wealth. The long-term strategy of new social gospel promoters is to ignore these passages, not refute them. They advocates also claim that their system is consistent with biblical ethics, but the details of its ethics are derived from the Progressive movement. It supports an extension of the welfare state.

The movement's best-known founder is Ronald. J. Sider, whose book, *Rich Christians in an Age of Hunger* (1977), sold over 300,000 copies. David Chilton responded to this book in 1981 with a point-by-point refutation based on biblical tests and economic analysis. I hired Chilton to write the book. I provided only its title: *Productive Christians in an Age of Guilt-Manipulators*. I presented Sider with a copy on the evening when I debated him at Gordon-Conwell Theological Seminary in the spring of 1981.<sup>5</sup> It had been available for only 24 hours – a very close call. Sider immediately revised his book, but he never mentioned Chilton's book. Chilton revised his book to counter it. Then Sider revised his book again. So did Chilton.<sup>6</sup> The debate ended in 1996. In that year, in the fourth edition, Sider completely revised his book, dropping all of his class-war rhetoric. He even

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<sup>4</sup>Dean Kelley, *Why Conservative Churches Are Growing: A Study in Sociology of Religion* (New York: Harper & Row, 1972).

<sup>5</sup>For an audio copy of this debate, go here:

<http://bit.ly/SiderNorthDebate>.

<sup>6</sup>[Http://bit.ly/dcsider](http://bit.ly/dcsider)

adopted some of Chilton's recommendations.<sup>7</sup> But he never mentioned Chilton by name. No one reading anything written by Sider would know of *Productive Christians in an Age of Guilt-Manipulators*. Chilton died in 1996. He never saw Sider's partial capitulation.

### SUSAN HAMILL

Susan Pace Hamill is part of the new social gospel movement. Beginning in 2002, she began to receive favorable attention from advocates of the new social gospel. This is because she is a member of a state law school faculty. She was able to get an article favorable to the new social gospel published in her law school's in-house journal. She published another article in 2006 in a tax journal. She has now published a third, which appears in this journal.

In this article, I demonstrate that her articles rest on a false theological premise, namely, that the Bible's system of ethics is favorable to the social gospel, either old or new. My article is in four parts. Part I covers all of the texts in the Bible that deal with taxation. There are only a handful of them. I analyze each of them in terms of its theology and its economic effects. Part II is devoted to an analysis of her handling of these texts. Her handling of them is specific: she fails to mention any them. I explain why. This requires attention to the details of her theology that have led her to ignore three things: (1) the specific biblical taxation texts, (2) their theology and consequences, and (3) the underlying non-biblical ethical principles that undergird the substitute theology which she has invoked in order to justify her refusal to deal with the texts. This will take longer. Part III is an analysis of a book by Rev. Gregory Boyd. This section is necessary because Prof. Hamill's

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<sup>7</sup>Gary North, "The Economic Re-education of Ronald J. Sider" (1996), in North, *Inheritance and Dominion: An Economic Commentary on Deuteronomy*, 2nd ed. (Dallas, Georgia: Point Five Press, [1999] 2012), Appendix F.

third major article is a defense against critics who say that her position is in opposition to Rev. Boyd's. Part IV is my analysis of her response. I find it amazingly schizophrenic. She has systematically violated Boyd's call to non-theocratic Christianity, yet she denies that she has done this.

It is far more important that you understand the biblical texts on taxation than it is for you to understand Prof. Hamill, Rev. Boyd, or me. The texts will persevere, as they have long persevered.

### **PART I: TAXATION TEXTS**

There are very few biblical texts that deal explicitly with taxation. I cover all of them here. I have already covered them at greater length. Beginning in the spring of 1973 and ending in August of 2012, I worked on a major project: writing an economic commentary on the Bible. I examined every text that I could identify as having something to say on economics. The series is 31 volumes. It is 8,550 pages long. This does not count four separate volumes that constitute supporting volumes. Beginning in September 1977, I devoted ten hours a week, 50 weeks a year, to this project. It took me until the end of 1999 to finish the Pentateuch, the first five books in the Old Testament. This analysis filled 17 volumes. You can download all 31 volumes for free.<sup>8</sup> They contain over 700 chapters on specific Bible texts, plus dozens of appendixes. Mine is the first economic commentary on the Bible. I know where the taxation texts are, and I know what they teach in relation to the overall economics of the Bible.

Here are the only texts on taxation. First, the account of Joseph's collection of all the grain in Egypt in preparation for a famine (Gen. 41). Second, his imposition of a permanent 20 percent income tax on the Egyptians, in exchange for the grain the state had taken from them. (Gen. 47). Third, the warning by Samuel the judge against what a king would do to the people of

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<sup>8</sup><http://tinyurl.com/EconCom>

Israel: impose a ten percent income tax (I Sam. 8). Fourth, the tax revolt against Solomon's son, King Rehoboam (I Kings 12). Fifth, Jesus' confrontation with the Pharisees regarding the legitimacy of Roman taxation. There is one other peripheral passage, which we all wish would come true: the payment of taxes by Jesus and Peter with a coin Peter found in the belly of a fish (Matt. 17). There is also a seventh text which in fact does not refer to taxation, but which is sometimes invoked as the only biblical tax: the payment described in Exodus 30. It was an ecclesiastical payment, not a state tax.

Nowhere in the Bible is there a passage that specifies what lawful taxes should be. There are only passages that describe what level of taxation must be rejected, because it constitutes tyranny.

### ***1. Pharaoh's Two Taxes***

In Genesis 41, there is an account of an income tax. It was an emergency tax. It became permanent in Genesis 47, as emergency taxes often do.

Here is the historical-textual background. Joseph had been imprisoned because of a false accusation brought against him by Potiphar, his owner. Potiphar accused him of having seduced his wife (Gen. 39). In prison, Joseph met two of Pharaoh's servants: a cup-bearer and a baker. Each of them had a dream. Joseph interpreted these dreams. He predicted that the cup-bearer would be restored to his office, but the baker would be executed three days later. Both took place (Gen. 40). Two years later, when Pharaoh had two dreams that he could not interpret, the cup-bearer told him about Joseph, the dream interpreter in prison. Pharaoh brought Joseph to his court. He asked Joseph to interpret his dreams: seven fat cows, followed by seven lean cows, who ate the seven fat cows; then seven fat stalks of grain, which were then eaten by seven lean ones. Joseph said that they were a single dream. This prophesied seven years of great harvests, followed by seven years of poor harvests.

Pharaoh believed him. He asked: "What should I do?"

Joseph said he should appoint an administrator to collect grain in the good years. Then, in the famine, the nation would have food. Pharaoh said that sounded good, so he appointed Joseph to be the administrator (Gen. 41:1-46). Joseph collected a fifth of the grain of the nation (v. 34), and he stored it in cities (v. 48).

This incident rested on a miracle, which was understood as a miracle by Joseph, who said that God interpreted these dreams (Gen. 40:8; 41:16). But Joseph was making a subtle point: God had revealed the interpretations through Joseph. Joseph was clearly God's agent in these matters. It was on the basis of his correct interpretation of the two prisoners' previous dreams that Pharaoh brought him out of prison to interpret his dream. Pharaoh decided to believe Joseph. Pharaoh was like an investor who puts all of his assets at risk on the basis an entrepreneur's forecast. Pharaoh's entrepreneurial venture was rewarded, beginning eight years later, but only because of a miracle man in his court. Pharaoh made Joseph second in command in the nation. Pharaoh was asserting total control over the economy, by way of Joseph. The people did not revolt when Joseph began collecting a 20 percent annual income tax for seven years.

This passage could be used to justify taxation by a centralized state. But to draw this conclusion, the policy advisor would have to assume the following. First, government forecasters have a true pipeline to God. Second, God will bring all this to pass. Third, the advisors appointed to administer tax policy and tax collection are given almost total power. Fourth, the state lawfully possesses comprehensive power. Fifth, if the forecasters should forecast wrong, they will be sent to prison, just as Joseph would have been, had his prediction turned out to be wrong. More likely, he would have been hanged, just as the baker had been hanged. In short, drawing tax policy implications out of this passage seems problematical. First, I doubt that taxpayers would be as cooperative as the Egyptians were. Second, there was no Art Laffer in Egypt. Third, Keynesian advisors today do not seem to have a pipeline to God, forecast-wise.

This brings us to long-term taxation policy in Joseph's day. When the famine hit, as forecasted, the people soon ran out of food. Joseph sold it back to them, initially for money (Gen. 47:14). He took all of their money. After that, the text says, the money failed (v. 15). This implies that whatever had served as money no longer served as a medium of exchange. The economy presumably collapsed. Grain became the coin of the realm. Pharaoh had most of the money – “at the margin,” as economists like to say. He became a true monopolist.

Then Joseph bought their cattle (v. 16). Then Joseph bought their horses and donkeys (v. 17). That was the end of year one. Then Joseph was in the driver's seat in his #2 chariot (Gen. 41:43). In year two, he brought his family down into Egypt. His boss gave them an entire region: the land of Goshen, which was the best region in the nation (Gen. 47:11). That was just the beginning of the transfer of land ownership. On behalf of his boss, Joseph then bought all the land of Egypt (Gen. 47:20). Then he moved the people into cities: population control (v. 21). He exempted only the priests. They kept their land (v. 22). They got free food handouts from the government. When it came to the church-state connection in Joseph's Egypt, the connection was close. The state funded the priests. The next step was the first example in the Bible of a permanent income tax.

Then Joseph said unto the people, Behold, I have bought you this day and your land for Pharaoh: lo, here is seed for you, and ye shall sow the land. And it shall come to pass in the increase, that ye shall give the fifth part unto Pharaoh, and four parts shall be your own, for seed of the field, and for your food, and for them of your households, and for food for your little ones. And they said, Thou hast saved our lives: let us find grace in the sight of my lord, and we will be Pharaoh's servants. And Joseph made it a law over the land of Egypt unto this day, that

Pharaoh should have the fifth part; except the land of the priests only, which became not Pharaoh's (Gen. 47:23-26).

Let me summarize the high points of the story so far. A despotic monarch with the power of life and death over people sends his baker to prison. Four days later, he has him executed. Two years later, he has two dreams. He brings in an alien inmate, in jail for trying to seduce a man's wife, to interpret these dreams. Then he makes the inmate the #2 official in the land. The former inmate, who is now the senior economic advisor of the nation, proceeds to confiscate a fifth of the nation's crops for seven consecutive years. In year eight, in the middle of a famine, he sells the grain back in exchange for all the money in the nation, then all the cattle, then all the land – except for the priests' land. He is now married to the daughter of a priest (Gen. 41:50). His father-in-law and his fellow priests are not taxed. He relocates the masses into cities, where they can be more easily controlled. Then he gets them to agree to make the original rate of confiscation permanent. The masses are nothing but sharecroppers, laboring on the Pharaoh's land. Joseph dies a man of great renown, who left behind a total bureaucratic state with a reliable tax base. Within four generations – Levi, Kohath, Amram, Moses – this total state is taken over by a despot who enslaves the heirs of Joseph. This begins the story of the exodus.

Are you with me so far? Are you ready to conclude that this is a valid biblical model for taxation in a modern democratic republic – or anywhere else?

How can we explain sequence of events this in terms of biblical ethics? By using this story as an example of tyranny. God brought them under judgment by means of Joseph. Joseph saved the lives of the masses, as they knew and verbally confessed. They had worshipped a king. We know from Egyptian historical sources that the Pharaoh was seen as a god, the representative in history of the gods. Egyptologist John A. Wilson has described briefly the

theology of the Pharaoh. “The king of Egypt ruled the land as a God, as the son of Re, or as the Horus, or as the incorporation of the deities of Upper and Lower Egypt. He was also a synthesis of other gods who represented forces of proper rule, a blend of force and intelligence, of terror and nurture, or of sustenance and punishment.”<sup>9</sup>

Egypt’s theology, like the theologies of the ancient Near East except for the Hebrews, was based on the continuity of being between God and man. The doctrine of the continuity of being has a tendency to become the doctrine of the divinization of man. Furthermore, the divinization of man has an equally distinct tendency to become a doctrine of the divine State, or the divine Church, or the divine Church-State. The state, as the most concentrated power in human affairs, becomes the mediating institution between the gods and evolving mankind. We can see this in the history of Egyptian kingship. Wilson’s summary is to the point: “The king of Egypt was himself one of the gods and was the land’s representative among the gods. Furthermore, he was the one official intermediary between the people and the gods, the one recognized priest of all the gods. Endowed with divinity, the pharaoh had the protean character of divinity; he could merge with his fellow-gods and could become anyone of them. In part this was symbolic, the acting of a part in religious drama or the simile of praise. But the Egyptian did not distinguish between symbolism and participation; if he said that the king was Horus, he did not mean that the king was playing the part of Horus, he meant that the king was Horus, that the god was effectively present in the king’s body during the particular activity in question.”<sup>10</sup> The Pharaoh

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<sup>9</sup>John A. Wilson, “THE DIVINE ATTRIBUTES OF PHARAOH,” in *Ancient Near Eastern Texts Relating to the Old Testament*, ed. James Pritchard, 3<sup>rd</sup> ed. (Princeton, New Jersey: Princeton University Press, 1969), p. 431.

<sup>10</sup>John A. Wilson, “Egypt,” in *The Intellectual Adventure of Ancient Man: An Essay on Speculative Thought in the Ancient*

deputized priests to perform religious duties, just as he deputized bureaucratic functionaries to perform administrative duties, but state theory maintained that these deputies acted for him as the supreme incarnation of the gods. Egyptian theology was polytheistic, but it was also monophysite: “. . . many men and many gods, but all ultimately of one nature.”<sup>11</sup> I covered this in my 1985 volume on the confrontation between Moses and Pharaoh.<sup>12</sup>

Here is my conclusion. Not only is the case of Joseph’s taxation not a model of the correct taxing order, it is the classic representative text of Scripture of what *not* to impose on people. The tax system was evidence of God’s judgment against Egypt.<sup>13</sup>

It is worth considering that in order to achieve the tyranny of taxation represented by the tax imposed by Pharaoh, the modern centralized European state would have to impose a tax cut of at least 60 percent. The federal government of the United States would be close to the level of tyranny imposed by Joseph as God’s curse. But if we count state and local taxation, there would have to be a 50 percent reduction. Also, the tax would be a flat tax. No one would be required to pay more than this percentage.

## **2. Taxation and Tyranny: Samuel’s Warning**

Samuel was the last person to hold the unique civil office of judge in Israel. The judges were men and women (Deborah) who served as judges and executioners. They were regional figures.

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*Near East*, eds. Henri Frankfort *et al.* (Chicago: University of Chicago Press, [1946] 1977), pp. 64-66.

<sup>11</sup>*Ibid.*, p. 64.

<sup>12</sup>Gary North, *Authority and Dominion: An Economic Commentary on Exodus* (Dallas, Georgia: Point Five Press, 2012), Part 1, *Representation and Dominion* (1985), ch. 2: “Imperial Bureaucracy.”

<sup>13</sup>Gary North, *Sovereignty and Dominion: An Economic Commentary on Genesis* (Dallas, Georgia: Point Five Press, 2012), ch. 35.

They defended God's Bible-revealed law (Deut. 16:18).<sup>14</sup>

Late in Samuel's career, the people decided to they wanted a king. Kingship was lawful in Israel. There is a section in Deuteronomy governing kingship (Deut. 17:14-20). It is a very short passage for an institution that became central politically in Samuel's day. The nation wanted a king, for the nations around them had kings (I Sam. 8:5). Samuel was opposed to this suggestion (v. 6). He enquired of God. God announced this:

And the LORD said unto Samuel, Hearken unto the voice of the people in all that they say unto thee: for they have not rejected thee, but they have rejected me, that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt even unto this day, wherewith they have forsaken me, and served other gods, so do they also unto thee. Now therefore hearken unto their voice: howbeit yet protest solemnly unto them, and shew them the manner of the king that shall reign over them (vv. 7-9).

In short, "give them what they want, good and hard." But there was more. Samuel was told to be highly specific about what lay in store for them.

And Samuel told all the words of the LORD unto the people that asked of him a king. And he said, This will be the manner of the king that shall reign over you: He will take your sons, and appoint them for himself, for his chariots, and to be his horsemen; and some shall run before his chariots. And he will

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<sup>14</sup>James B. Jordan, *Judges: God's War Against Humanism* (Tyler, Texas: Institute for Christian Economics, 1985). (<http://bit.ly/jjjjudges>)

appoint him captains over thousands, and captains over fifties; and will set them to ear his ground, and to reap his harvest, and to make his instruments of war, and instruments of his chariots. And he will take your daughters to be confectionaries, and to be cooks, and to be bakers. And he will take your fields, and your vineyards, and your olive yards, even the best of them, and give them to his servants. And he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants. And he will take your menservants, and your maidservants, and your goodliest young men, and your asses, and put them to his work. He will take the tenth of your sheep: and ye shall be his servants. And ye shall cry out in that day because of your king which ye shall have chosen you; and the LORD will not hear you in that day (vv. 10-18).

The king would be a curse. He would be a man of war. Their sons would be drafted to fight and die in the service of the king's army. In verses 14 and 17, he warned of them of a tyrannical tax: ten percent. They did not care.

This is the only statement in the Bible of a specific rate of taxation in Mosaic Israel. The two verses single out a double-digit (just barely) figure: ten percent. Taxes imposed by the central government will rise to the equivalent of the tithe: what rural Israelites owed to the Levites as their lawful inheritance in place of rural land.<sup>15</sup> Such a level of taxation was God's warning to them

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<sup>15</sup>North, *The Covenantal Tithe*. Cf. Gary North, "The Covenantal Tithe," in *Perspectives on Tithing: Four Views*, ed. David Crouteau (B&H Academic, 2011).

not to set up a king. They paid no attention.<sup>16</sup>

It is worth considering that in order to achieve the tyranny of taxation represented by the tax imposed by king, the modern centralized European state would have to impose a tax cut of at least 80 percent. The federal government of the United States would be close to double the level of tyranny imposed by Joseph as God's curse. But if we count state and local taxation, there would have to be a 75 percent reduction. Also, the tax would be a flat tax. No one would be required to pay more than this percentage.

### **3. A Tax Revolt**

First Kings 12 is the account of a successful tax revolt. Solomon's son Rehoboam succeeded Solomon. It is also worth considering that this chapter follows the chapter on Solomon's wives and concubines. They led him astray (I Kings 11:2).

Immediately after his confirmation as king, Rehoboam was approached by a committee of elders from across the land.

Thy father made our yoke grievous: now therefore make thou the grievous service of thy father, and his heavy yoke which he put upon us, lighter, and we will serve thee. And he said unto them, Depart yet for three days, then come again to me. And the people departed. And king Rehoboam consulted with the old men, that stood before Solomon his father while he yet lived, and said, How do ye advise that I may answer this people? And they spake unto him, saying, If thou wilt be a servant unto this people this day, and wilt serve them, and answer them, and speak good words to them, then they will be thy servants forever. But he forsook the

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<sup>16</sup>Gary North, *Disobedience and Defeat: An Economic Commentary on the Historical Books* (Dallas, Georgia: Point Five Press, 2012), ch. 14.

counsel of the old men, which they had given him, and consulted with the young men that were grown up with him, and which stood before him: And he said unto them, What counsel give ye that we may answer this people, who have spoken to me, saying, Make the yoke which thy father did put upon us lighter? And the young men that were grown up with him spake unto him, saying, Thus shalt thou speak unto this people that spake unto thee, saying, Thy father made our yoke heavy, but make thou it lighter unto us; thus shalt thou say unto them, My little finger shall be thicker than my father's loins. And now whereas my father did lade you with a heavy yoke, I will add to your yoke: my father hath chastised you with whips, but I will chastise you with scorpions (I Kings 12:4-11).

The old men counseled prudence. They counseled tax reduction. The young men counseled a tax hike. The king listened to the young men.

The result was secession.<sup>17</sup> Nine of the 12 tribes seceded, leaving only Judah and Benjamin in the domain of Rehoboam. (The Levites owned no rural land, so its members remained residents of both nations.) Israel became the northern kingdom, and Judah became the southern kingdom. Never again would an Israelite king lead the entire nation. God favored this split. He forbade Rehoboam to resist (v. 24). He regarded the decentralization of the national body politic as superior to centralization with high taxes.

#### ***4. Render Unto Caesar***

We all know this passage: “Render unto Caesar the things that are Caesar’s, and unto God the things that are God’s.” One of

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<sup>17</sup>North, *Disobedience and Defeat*, ch. 20.

the benefits of living in the West is that so many people do recognize this passage. But only rarely can they describe the context, let alone its implications for today.

The Pharisees and the Herodians – who were Edomites and associated with King Herod --wanted to trap Jesus (Matt. 22:15-22). They knew that the Roman authorities were alert to any rabble-rouser who went among the locals and recommended civil resistance. Resistance usually begins with a tax revolt. If it does not begin there, it surely ends there. So, if they could get him to say in public that he opposed taxation, the authorities would presumably take over. That would silence Him. On the other hand, if He said that the people should pay the taxes Rome was attempting to collect, the disgruntled members of His following might depart, for they hated Rome and its taxes. It was a win-win situation for them, they thought, and a lose-lose situation for Jesus. Once again, they guessed wrong.

The account in Luke is more informative as to their motivation. Here, we learn that chief priests and scribes were also involved. The Sadducees, who were rivals of the Pharisees, were in control of the temple. So, the information in the three gospels indicates that this public temptation involved the entire non-Roman establishment.

And the chief priests and the scribes the same hour sought to lay hands on him; and they feared the people: for they perceived that he had spoken this parable against them. And they watched him, and sent forth spies, which should feign themselves just men, that they might take hold of his words, that so they might deliver him unto the power and authority of the governor. And they asked him, saying, Master, we know that thou sayest and teachest rightly, neither acceptest thou the person of any, but teachest the way of God truly: Is it lawful for us to give tribute unto Caesar, or no? But he perceived their craftiness, and said unto them, Why tempt ye

me? Shew me a penny. Whose image and superscription hath it? They answered and said, Caesar's. And he said unto them, Render therefore unto Caesar the things which be Caesar's, and unto God the things which be God's. And they could not take hold of his words before the people: and they marvelled at his answer, and held their peace (Luke 20:19-26).

The English text does not identify the coin. The Greek text identifies it as a denarion, meaning a denarius. Scholars debate which coin this refers to. The more common view is that was a coin called a tribute penny. Ethelbert Stauffer was both a theologian and a numismatist. In his book *Christ and the Caesars*, he provides this background in Chapter VIII, "The Story of the Tribute Money." Jesus asked to see the coin. His questioners had one. Stauffer provides the key to understanding what Jesus did to his opponents.

In no country did so many different kinds of money circulate as in Palestine. But the prescribed calling for taxation purposes throughout the empire was the *denarius*, a little silver coin about the worth of a shilling [a few cents – G.N.]. . . . Jesus knew this, and so he asked for the Silver Imperial tax coin, using the Latin word, the Roman technical expression, which had become current in Palestine along with the coin itself. Bring me a denarius, he said. He did not produce one from his own pocket. Why not? The point now is not whether Jesus had such a coin in his pocket but whether his opponents head.<sup>18</sup>

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<sup>18</sup>Ethelbert Stauffer, *Christ and the Caesars* (Philadelphia: Westminster, 1955), pp. 122-23.

Stauffer surveys the long opposition by Jewish leaders to the use of Roman coins that had the faces of an emperor on one side and a Roman god on the other. Jesus understood this. So, He called for this coin. They had one. Why? That was the crucial question in the context of this attempt to trap Him. Stauffer explains:

But He made it clear that his questioners excepted the imperial *denarii* in payment, and that this meant that the people of God have accepted its subjugation to the Roman Empire. By accepting Imperial money they have profited by the financial, economic and legal order of the empire. . . . They use the Imperial money, although it bears the sign of the Emperor's sovereignty. So they have no right to withhold their tribute on political grounds from the head of the empire. They take this money into the temple, although they know that the image and the superscription are polytheistic and character. So they have no right to refuse to pay the tax on theological grounds.<sup>19</sup>

With this response, Jesus had trapped them. They used Roman coins. They profited from the political order that Rome provided. They were part of the hierarchy of power. They were already faithful taxpayers in the Roman Empire.

What was the level of taxation? It varied from province to province. There were customs taxes on trade. Rates inside the empire were in the range of 2 percent to 5 percent.<sup>20</sup> There was extensive trade. There is no evidence of taxes above single-digit

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<sup>19</sup>*Ibid.*, pp. 130-31.

<sup>20</sup>Colin Wells, *The Roman Empire*, 2<sup>nd</sup> ed (Cambridge, Massachusetts, 1994), p. 143.

rates.

### **5. Head Tax**

Then there was the tax paid by a miracle.

And when they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your master pay tribute? He saith, Yes. And when he was come into the house, Jesus prevented him, saying, What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers? Peter saith unto him, Of strangers. Jesus saith unto him, Then are the children free. Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee (Matt. 17:24-27).

This was not a graduated tax. Jesus paid it. He did so as to avoid offending the tax collectors. It was a small tax. One coin paid for two men's obligations.

### **6. Non-Tax Payment**

The half-shekel payment to the temple was a priestly payment by members of God's holy army. The payment was required of all men age 20 or older (Ex. 30:14). It was payment imposed whenever the army was numbered (v. 12). This was before a war. This had nothing to do with civil taxation.<sup>21</sup>

#### *Conclusion*

The Bible is silent as to what the mode of taxation should

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<sup>21</sup>North, *Authority and Dominion*, Part 3, *Tools of Dominion* (1990), ch. 58.

be inside a nation that identifies itself as Christian. The Old Testament tells what taxes should not be: as high as ten percent. Any tax this high is identified as tyrannical.

There is no example of a graduated tax in the Bible. The two taxes identified as tyrannical – Joseph in Egypt and the king’s tax in Israel – were flat taxes.

## **PART II: HAMILL’S TAX ASSESSMENT**

Prof Hamill’s article, “Tax Policy Inside the Two Kingdoms,” is not a stand-alone article. It is a detailed defense against a criticism made by an anonymous critic regarding her 2006 article, “An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics.” This in turn was an extension of her 2002 article, “An Argument for Tax Reform Based on Judeo-Christian Ethics.” The critic accused her of transgressing the theology of Gregory Boyd in his 2005 book, *The Myth of a Christian Nation: How the Quest for Public Power is Destroying the Church*. This criticism was of such concern to Prof. Hamill that she has written a 58-page response. Her admitted task is to show that her perspective on taxation does not violate the theology set forth in Dr. Boyd’s book. Thus, I conclude that she believes that Dr. Boyd’s book is very important – so important, that she does not want to be thought of as having transgressed it. So, I am happy to have this opportunity to respond to Prof. Hamill’s latest article.

My goal is four-fold: (1) to demonstrate that Prof. Hamill’s perspective on taxation rests on a rejection of the texts that I have surveyed; (2) to show that she is a modern-day theocrat from inside the new social gospel; (3) to show that she is self-deceived about her professed status as a non-theocrat; (4) to introduce you to the new social gospel. Prof. Hamill represents this theology. It is like the old social gospel in terms of its economic recommendations: welfare state economics.

The older social gospel had a specific audience: mainline Protestants. Its theologians usually came out of these denominations. The Methodist Church’s hierarchy was the first to

adopt the position: no later than 1908. Prof. Hamill is a member of the institutional heir of that denomination. All of these mainline denominations had gone liberal theologically by 1940, and all of them have shrunk in membership since 1960. The new social gospel targets a different audience: members of theologically conservative evangelical Protestant congregations. These are growing internally. They are also multiplying. Advocates of the new social gospel find it difficult to gain much influence in most of these congregations. Their challenge is to present the case for the welfare state in terms of the Bible. I have spent the last four decades demonstrating from biblical texts why the welfare state and the Bible go together like oil and water. Social gospel advocates do not refer to the vast number of texts that deal with economics or economic theory: over 700. They import the same economic categories of Progressive movement of political reform that were popular among America's social gospel theologians a century ago, but without a visible reliance on the higher criticism of the Bible. The old social gospel movement lost credibility among evangelicals because of its commitment to higher criticism. The new social gospel advocates avoid discussions of the judicial authority of the Bible. They focus on a broad but textually vague faith-based politics and Christian social ethics. They cite a few Old Testament laws, but then deny their continuing judicial authority. In this, they follow the tradition of the original social gospel. Then they draw welfare-state conclusions that they insist are based on the broad ethical principles of these case laws. They do not provide detailed exegesis of these passages. This is also Prof. Hamill's strategy.

***1. The 2002 Article***<sup>22</sup>

The article is 112 pages long. Here is the central fact of this

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<sup>22</sup>Susan Pace Hamill, "An Argument for Tax Reform Based on Judeo-Christian Ethics," *Alabama Law Review*, Vol. 54 (Fall 2002), pp. 1-112. (<http://bit.ly/Hamill2002>)

article: *there is not one reference in the article to any of the tax texts of the Bible.*

Pages 83 to 112 are filled with appendixes on taxes in Alabama counties and other states. Pages 6 to 46 are devoted to various facts about state and local taxes. The bulk of this section is extended footnotes. The main focus of this section is property taxes. The main suggested reform in her article is property tax reform, especially timber taxation. Pages 46 to 51 are devoted to a critique of flat rate income taxes, sales taxes, and property taxes. Her complaint: they are “regressive,” i.e., every taxpayer pays the same percentage. She regards this as immoral.

Only on page 51 does she begin to present her case. This is Part B of Section II of her article. Its title: “Judeo-Christian Ethical Principles Forbid the Economic Oppression of Poor Persons and Require That Such Persons Enjoy at Least a Minimum Opportunity to Improve Their Economic Circumstances.” From page 51 to page 66, she presents her case to support her thesis. Pages 67 to 75 defend this thesis: “Alabama’s Tax Structure Fails to Meet Any Reasonable Definition of Fairness and Violates the Moral Principles of Judeo-Christian Ethics, Therefore, All Alabamians Have a Moral Obligation to Support Tax Reform.” Then comes the Conclusion.

The article received considerable publicity. She lists dozens of media outlets that covered the article. She was on national television; PBS, NBC, CBS, and ABC. She says that she received speaking engagements in 28 states and 30 of the state’s 67 counties.<sup>23</sup> A year after it was published, the Southern Baptist governor of Alabama Bob Riley tried to push a huge tax increase down the throats of the voters: a \$1.2 billion tax hike. He justified this by invoking the same language that Prof. Hamill had used the year before. “According to our Christian ethics, we’re supposed to love God, love each other and help take care of the poor. It is

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<sup>23</sup><http://bit.ly/HamillArticles>

immoral to charge somebody making \$5,000 an income tax."<sup>24</sup> He was abandoned by the voters, who responded by handing him a huge defeat in September. Only one-third of the voters voted for it.<sup>25</sup> He was re-elected in 2006, but he dropped the tax reform issue.

In 2004, Prof Hamill wrote an article about her connection to Gov. Riley. It was published on the new social gospel website, Sojourners, an organization run by Rev. Jim Wallis.<sup>26</sup> She wrote: "Riley, the very conservative Republican, had not spoken to me—and in fact, he still has not; I am a huge political liability. All of the major supporters who got him in office hate my guts. But Riley did say publicly during the campaign, when pressed by an Alabama Public TV interviewer, that I was right, that our taxes are immoral under Judeo-Christian principles." In her article, now nine years old, she wrote: "Amendment One was defeated, but the fight is not over. I've wondered what further obligations I have personally, as a professor who knows a lot about this and is a sincere, believing Christian who is trying to live out my life given what that means. I stewed over that for a month and a half; friends of mine said, 'Just be patient; it will be revealed.'" Her subsequent articles are attempts to revive that call to tax reform through political action.

In her 2002 article, Prof. Hamill introduced Part II, Section A. This states the traditional Progressive position: *graduated taxation*. Legally in the United States, it goes back to the original 1913 Form 1040, where the bottom rate was 1 percent on income over \$20,000, and the top rate was 6 percent on income above

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<sup>24</sup>"Alabama governor calls tax hike Christian duty," *USA Today* (July 30, 2003). (<http://bit.ly/TaxDuty>)

<sup>25</sup>"Readin', Writin' and 'Rithmetic: A Back to School Guide for the Alabama Governor," *CFIF.ORG* (Sept. 12, 2003). (<http://bit.ly/RileyLoss>)

<sup>26</sup>Susan Pace Hamill, "The Lawyer, the Bible, and the Governor," *Sojourners* (April 2004). ([Http://bit.ly/HamillSoJo](http://bit.ly/HamillSoJo))

\$500,000.<sup>27</sup> This was in an era in which average income was about \$1,000 a year. She writes:

From the broadest perspective, a well-designed tax structure should raise adequate revenues to meet the needs of the community subject to the tax and spread out the burden of paying the tax in an equitable or fair manner. Traditional tax policy uses two distinct principles—vertical equity and horizontal equity—to evaluate the fairness of tax structures. The first principle, vertical equity, dictates that the tax burdens should reflect the taxpayer's economic well-being, commonly referred to as the taxpayer's ability to pay, which has the effect of imposing different levels of tax burdens on taxpayers with different abilities to pay. Generally, economists and tax policy theorists use income as the yardstick for comparing taxpayers' ability to pay, even when evaluating taxes not based on income, such as sales and property taxes.

A progressive tax structure, which imposes a greater tax burden on those taxpayers with a greater ability to pay, increases both the tax rate on a percentage basis and the total tax liability as the taxpayer's income rises.<sup>28</sup>

Even a "credible" flat tax must mandate progression, by means of exemptions. "Although this model places less emphasis on ability to pay than do progressive structures, credible flat tax structures factor in the ability to pay principle by building in exemptions shielding a minimum level of income from the tax in order to avoid unfairly burdening

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<sup>27</sup>[Http://bit.ly/IRS10401913](http://bit.ly/IRS10401913).

<sup>28</sup>Hamill, 2002, pp. 46-47.

taxpayers that have little or no ability to pay and, from an actual dollar amount perspective, by imposing a greater tax liability on higher income taxpayers.”<sup>29</sup> Non-credible flat taxers need not apply, let alone incredible ones. (Note: I am apparently one of her non-credible flat-taxers. This is because I honor the principle of Leviticus 19:15. I hope I am not incredible. But for graduated taxers, I may be incredible: both because of my position and because I regard Leviticus 19:15 as judicially binding. I regard sales taxes as legitimate examples of flat taxes. I do not think there should be any exemptions. Exemptions reduce organized political opposition to sales taxes.)

She compares progressive (graduated) taxes with regressive taxes. Progressives in both senses have always regarded regressive taxes as morally unacceptable. She writes:

Finally, regressive tax structures impose taxes as a percentage of income that is inversely proportional to income. Regressive tax structures allow taxpayers at higher income levels, those with the greatest ability to pay, to bear the lightest burden, in that the percentage of their income needed to pay the tax liability shrinks to smaller percentages as their income climbs to higher levels. At the same time, low-income taxpayers must bear greater tax burdens because the percentage of their income needed to pay the tax liability grows as their income falls, which ultimately imposes the highest proportional burden on the poorest taxpayers, those least able to pay.<sup>30</sup>

Think “tithe.” The Bible mandates that God’s people pay an “ecclesiastical flat tax” to the churches to which they belong. God is apparently unaware of the progressives’ views of fairness, or else

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<sup>29</sup>Ibid., p. 47.

<sup>30</sup>Ibid., p. 48.

He has rejected the entire approach. I think it is the latter.

She makes this a matter of equity or fairness. As we have seen, she invokes taxation at an “equitable or fair manner.” This raises inevitable questions: Who decides what is fair? According to which ethical system? Grounded on what presuppositions? In short: *By what standard?* Modern politics is constantly at war over the issue that I have called the politics of the fair share.<sup>31</sup>

Then she presents Part B, “Judeo-Christian Ethical Principles Forbid the Economic Oppression of Poor Persons and Require That Such Persons Enjoy at Least a Minimum Opportunity to Improve Their Economic Circumstances.” Nowhere in this section or any section is there any reference to Leviticus 19:15. Nowhere is there any reference to Exodus 12:49. In short, *nowhere is there any reference to the Bible’s principle of the rule of law.* This is a glaring omission in an article by a law professor published in a law journal. I do not see how this could be an oversight on her part. It had to be self-conscious.

She cites a series of Bible passages, none of which has anything to do with taxation. We are told that we are to love our neighbors as ourselves (Leviticus 19:18). But what about Leviticus 19:15? It is missing in action in her text. *The context of the command to love our neighbors is a court of law.* In such a court, neither the poor man nor the rich man is to be favored by the judges. Prof. Hamill overlooks this aspect of the text. Anyway, she fails to mention it. In contrast, I devoted two long chapters to Leviticus 19:15 – the only verse in the Bible to which I devoted two chapters. Chapter 14: “Impartial Justice vs. Socialist Economics.” Chapter 15: “Local Justice vs. Centralized Government.”<sup>32</sup>

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<sup>31</sup>Gary North, “The Politics of the Fair Share,” *The Freeman* (Nov. 1, 1993). (<http://bit.ly/gnfairshare>)

<sup>32</sup>Gary North, *Boundaries and Dominion: An Economic Commentary on Leviticus*, 2nd ed. (Dallas, Georgia: Point Five Press, [1994] 2012).

The entire section is an application of the new social gospel. It calls attention to the Bible's warning to treat the poor righteously. But throughout the section she bases her case on an unstated assumption, namely, that whenever the Bible commands us to show care for the poor, it has the state in mind as an agency of coercive wealth-redistribution. I have written 31 volumes that show that this is not the case. In all cases, the Bible has this as the context of its references to the state and oppression: *the state is not to discriminate based on the wealth of its citizens*. There is to be equality before the civil law. This is why Leviticus 19:15 is the central biblical passage on what constitutes a righteous civil government. It is a state which favors neither the poor nor the rich.

She writes this: "The Old Testament builds on and further expands the ethical principle forbidding the economic oppression of the poor by also requiring that poor persons enjoy a minimum opportunity to meet their basic needs and improve their economic circumstances, and strongly condemns those violating this ethical principle."<sup>33</sup> To prove this -- "persons enjoy a minimum opportunity to meet their basic needs" - she cites two scholars, but the main one is Christopher J. H. Wright.

In 1986, I dealt at some length with Mr. Wright. She follows his approach to the texts. She does not accept them as legally binding, but she presents selected texts as ethically binding. I wrote this of Wright:

InterVarsity Press in 1983 published one of its typically statist tracts in the name of Jesus. The author, a British Ph.D. from Cambridge, who was teaching theology in India, rejected the idea that Old Testament law is still literally binding in New Testament times. "In the economic sphere, the Old Testament paradigms provide us with objectives

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<sup>33</sup>Hamill, 2002, pp. 55-56.

without requiring a *literal* transposition of ancient Israelite practice into twentieth-century society.” In other words, Old Testament law, which drastically limited the centralization of power by the civil government, is no longer supposed to bind the state. Here is the two-part argument which virtually all of these clever fellows have adopted. First, they say they believe that the Mosaic law’s objectives are still binding today, and the state must see to it that its objectives are achieved. Second, the means established by the Mosaic law to achieve these objectives are rejected as being old fashioned or inappropriate for today’s complex society, namely, men acting as individuals or as agents of the church, voluntary charitable societies, or families. In short, Wright proposed what virtually all academic Christian social commentators proposed in the twentieth century: *the substitution of the state for society*.<sup>34</sup>

She offers only one Bible text to support her case here: “That pant after the dust of the earth on the head of the poor, and turn aside the way of the meek: and a man and his father will go in unto the same maid, to profane my holy name” (Amos 2:7). I would not call this definitive proof.

She cites jubilee land laws, as do all new social gospel proponents.<sup>35</sup> She of course rejects them as literally stated. They are no longer valid. They do not apply. But their ethics do. This is standard exegesis among new social gospel advocates.

However, the ancient indicator of poverty, owning no land (which led to individuals and families being

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<sup>34</sup>North, *Authority and Dominion*, pp. 298-99.

<sup>35</sup>Hamill, 2002, p. 58.

hopelessly in debt and forced into servitude), is “genuinely comparable” to the contemporary problem of poor people having an inadequate education and little or no marketable skills and thus being unable to break out of the cycle of poverty. Consequently, the Judeo-Christian ethical principle mandating that poor persons enjoy at least a minimum opportunity to improve their economic circumstances applies to contemporary audiences but today calls for action which will at least ensure that poor children enjoy a minimum opportunity to achieve an adequate education, because that is “genuinely comparable” to the biblical texts responding to the ancient indicator of poverty by mandating certain harvesting practices and the release of servants and debts, as well as establishing land tenure rights.

You get the picture. She rejects the context. Then she draws conclusions based on the new social gospel. But in this case, the context of the jubilee land laws undercuts her case. Only by going to the context can we draw forth ethical principles. There is an old saying among Bible-believing theologians: *text without context is pretext*. She deliberately ignores the context. I do not blame her. The context undermines her case.

In Leviticus 25, the laws governing rural land ownership are presented. Once every 50 years, the original land holdings were to be returned by law to the original families (Lev. 25:10). This was the year of the jubilee. However, the new social gospel theologians never provide the background. These holdings were given only to those who had participated in genocide: the killing of the Canaanites. Second, they ignore the obvious: as the population grew, these tiny plots would get smaller. There were two passages predicting population growth. One is in the Decalogue: the promise of longer life in the land to those who honor their parents (Ex.

20:12). The other is the prediction of reduced miscarriages if they obeyed the Mosaic law (Ex. 23:26).<sup>36</sup> To the extent that they obeyed God's law, population expansion would force them off rural land and into walled cities. In the walled cities, the land law of the jubilee did not apply. So, the jubilee land law had nothing to do with taxation or wealth redistribution. It had to do with inheritance, and *only* with inheritance.<sup>37</sup>

What is her bottom line, *ethically* speaking? This: "Finally, the New Testament explicitly continues the moral principles of the Old Testament requiring that the basic needs of poor persons be met, and that such persons enjoy at least a minimum opportunity to improve their economic circumstances."<sup>38</sup> Notice: she writes in the passive voice. She says "must be met." I ask: Met by whom? She says that this is the state's job. But there is nothing from Genesis to Revelation that teaches this with respect to taxation. The state's only task economically under the Mosaic law was to provide restitution for victims of crimes. There was no crime in being rich.

Then she comes to her bottom line, *politically* speaking.

Because Alabama's tax structure creates a fundamentally unjust social structure under any reasonable ethical model, all Alabamians should support tax reform efforts designed to both eliminate the harsh economic tax burdens imposed on the poorest Alabamians and to raise enough additional revenues to meet minimum needs, which includes bringing the funding of all of Alabama's public schools up to a minimally adequate level. Because Alabama's tax structure also violates the

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<sup>36</sup>North, *Authority and Dominion*, ch. 55: "The Curse of Zero Growth."

<sup>37</sup>North, *Boundaries and Dominion*, Part V, Introduction, Section A.

<sup>38</sup>Hamiull, 2002, p. 64.

moral principles of Judeo-Christian ethics, Alabamians practicing Christianity or Judaism, by virtue of their knowledge, acceptance, love, and worship of the one true God, have an even more compelling affirmative moral duty to support these tax reform efforts as part of their response in gratitude to God.<sup>255</sup> Because all qualified Alabamians have a constitutionally guaranteed right to vote in public elections, at a bare minimum this moral duty encompasses an affirmative obligation to vote responsibly for candidates seeking election to Alabama's House of Representatives and Senate, as well as to the office of Governor—to vote for candidates who will actively work towards quickly mitigating the harsh injustices perpetuated by the current tax structure.<sup>39</sup>

The people of Alabama in September 2003 did just exactly that. They voted on the proposed tax hike that Governor Bob Riley had brought before them in the name of Christian ethics. It went down to defeat, two to one. The voters understood their Bibles better than Prof. Hamill or Gov. Riley did. They understood what the two of them were preaching: the new social gospel's revision of the eighth commandment: "Thou shalt not steal, except by majority vote."

## **2. *The 2006 Article***<sup>40</sup>

In this article, she escalates her rhetoric to a fever pitch. I have been reading social gospel and new social gospel materials for over four decades. I have never read anything like this.

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<sup>39</sup>Ibid., pp. 71-73.

<sup>40</sup>Susan Pace Hamill, "An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics," *Virginia Tax Review*, Vol. 25 (Winter 2006), pp. 671-764. (<http://bit.ly/Hamill2006>)

First, she avoids almost all Bible references. Her footnotes are at least as long as in her 2002 article, usually filling well over half a page. But what is significant is this: her references are to secondary sources, not Bible texts. She says that she got the basic idea for her 2002 article while attending a “conservative evangelical seminary” for a year. She identified it in her 2002 article in the footnote on page 1: the Beeson Divinity School of Samford University in Birmingham. It is a Baptist school. Her assessment of its theological conservatism seems to be correct. Its course book list for students is generally conservative, except for the history course on twentieth-century American theology. It shows no traces of the new social gospel.<sup>41</sup> She wrote her 2002 article while attending.<sup>42</sup> She then assures her readers of the following: “In response, this article develops broader, but still conservative-based, Judeo-Christian moral principles that can be applied to any tax policy structure and morally evaluates the Bush Administration’s trends of cutting the tax burden of the wealthiest Americans while jeopardizing the funding of important safety nets and other programs relied on by poor and middle-class Americans.”<sup>43</sup> Unlike the theology reflected in Beeson’s book list, there is nothing conservative about her social theology. It is the new social gospel.

This article presents a blistering attack on Bush’s tax policies. I wish I had written it. But I would have written it from the point of view of the Bible, not the new social gospel. She justifies her attack in terms of democracy. Most Americans are Christians or Jews, she says. She insists that there is common ethical ground. She takes pains to justify political action in the name of this common ethical ground.

After documenting that Judeo-Christian ethics is the

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<sup>41</sup>[Http://bit.ly/BeesonBooks2013](http://bit.ly/BeesonBooks2013).

<sup>42</sup>Hamill, 2006, p. 673.

<sup>43</sup>Ibid., p. 674.

moral compass chosen by most Americans, and that evaluating the fairness of federal tax policy under these principles not only passes constitutional muster but is also appropriate under the norms of a democracy, Part II of this article illustrates that the common ground of conservative Evangelical, mainline Protestant, Catholic, and Jewish standards of justice requires that all persons, especially those with less wealth and power, be free from oppression and enjoy a reasonable opportunity to reach their potential.<sup>44</sup>

She then uses strong rhetorical language to castigate Bush and the leaders of the New Christian Right. “This article concludes that President Bush and the religious leaders supporting him are grossly violating the moral obligations of their faith and that the moral conversation addressing tax policy nationwide must start reflecting genuine Judeo-Christian values and move closer to these ideals if our nation is to survive and prosper in the long run.”<sup>45</sup> This is an intensely religious appeal. It invokes God’s sanctions, for it echoes the warnings of the Jeremiad sermons of the seventeenth-century American Puritans.<sup>46</sup>

She worries about using the Christian religion to impose sanctions on people who would otherwise resist her suggested

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<sup>44</sup>Idem.

<sup>45</sup>Ibid., p. 675.

<sup>46</sup>On these sermons, I used to be an expert. I wrote my Ph.D. dissertation on this: *The Concept of Property in Puritan New England, 1630-1720* (history department, University of California, Riverside, 1972). My dissertation committee was composed of Edwin Scott Gaustad, the specialist in colonial American history and religion, Robert Nisbet, the sociologist, and Mack Thompson, who became the Executive Director of the American Historical Association two years later.

taxation policies.

An examination of whether it is constitutional to evaluate federal tax policy under the moral principles of Judeo-Christian ethics must start with the Free Exercise and Free Speech Clauses of the First Amendment of the United States Constitution. Under the Supreme Court's strong and consistent interpretations protecting these First Amendment rights, individual Americans enjoy absolute constitutional rights, when voting and expressing their political views in a law-abiding fashion, to draw upon their personal (including faith-based) moral values to evaluate all public policy issues, including tax policy questions.<sup>47</sup>

Although distinguishing constitutional expressions from unconstitutional endorsements of religion continues to generate substantial controversy with questions on the margin, the latest being centered on monuments depicting the Ten Commandments in government buildings,<sup>12</sup> no serious scholar contends that the Establishment Clause forbids policymakers from making public policy decisions primarily motivated by their personal religious moral values when adequate secular grounds also support the decision. Moreover, it is not only constitutional, but also absolutely appropriate under the norms of a democracy for Christian and Jewish political leaders to rely on their faith-based values as a guide for their policy decisions when adequate secular grounds also support the decision.<sup>48</sup>

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<sup>47</sup>Hammill, 2006, p. 677.

<sup>48</sup>Ibid., pp. 678–79.

She is quite correct in invoking morality. *There are no morally neutral tax laws.* They are backed up by sanctions. She is appealing to the Christian majority to use power in a godly fashion. In the name of the God of the Bible, she exhorts them to vote in a new tax system. *This is theocracy, pure and simple.* I think it is a god of her own imagination. It is surely not the God of the Bible. But it is a god. And his will is invoked in the polling booth.

All of this involves coercion. She is much more open about this than she was in 2002. I appreciate her forthright assertion of the need for coercion to stamp out the effects of greed. She fully understands what is involved here: badges and guns.

Due to the compulsory nature of the payments imposed on recalcitrant and often resentful people, tax laws, setting the level of revenues morally required and allocating the tax burden among persons at different levels of income and wealth, raise moral issues of justice which define the standards for treating everyone in the community fairly. While protecting all people regardless of their level of income, wealth, and power, Judeo-Christian standards of justice express special concern for those with little wealth and power, and require those at higher levels of income and wealth to endure real economic sacrifices beyond their voluntary efforts of beneficence and charity. Belief that beneficence and charity can be a substitute for the revenues raised under a just tax structure assumes human beings have the spiritual capability to overcome the sin of greed by the strength of their voluntary efforts. This assumption cannot be theologically defended because it denies the sin of greed as being part of humanity's fallen condition and our absolute dependence on God to help us fight greed as well as

all other human tendencies to sin. Because of the real economic sacrifices required, especially from the wealthiest and most powerful members of the community, tax policy is one of the most important barometers measuring the authenticity of a community claiming to be people of God.<sup>49</sup>

Notice the word “sacrifice.” She invokes this throughout her article. There is a strong underlying element of atonement in her exposition: the need to expiate. I counted 52 instances of the word. The use of theological language in this context is not normal in articles in journals devoted to taxation. We sometimes see appeals to efficiency. We sometimes see appeals to social justice. But appeals to compel taxpayers’ sacrifice as an ethical obligation? Not so often.

She then makes a unique assertion. She says that the Bible offers us a blueprint for civil law. “The Holy Bible contains the blueprint establishing the standards of justice under the moral principles of Judeo-Christian ethics. The foundation of the biblical blueprint defining justice is the creation account in the Book of Genesis, which reveals God to be the only supreme being and the sole creator of all humankind in his image.” Let me say, I greatly appreciate her invocation of this word. I edited a ten-volume set in 1986-87 called the Biblical Blueprint Series.<sup>50</sup> I wrote four of them. My book on economics in the series, *Inherit the Earth*, begins with the book of Genesis.<sup>51</sup> But here is her problem. It is a major problem. I am a theocrat. I am known as a theocrat. I am reviled as a theocrat. And at the heart of my position is an affirmation of the Bible as the source of social, political, and economic blueprints. Yet in her 2013 article, she denies being a theocrat. She denies it for 58 pages. This is very curious.

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<sup>49</sup>Ibid., pp. 681-82.

<sup>50</sup>You can download them here: <http://garynorth.com/freebooks>.

<sup>51</sup>[Http://bit.ly/gninherit](http://bit.ly/gninherit).

The issue of the Bible as offering blueprint for economics is the heart of the matter in terms of biblical interpretation and application. In a 1984 book, *Wealth and Poverty: Four Christian Views*, I presented my case of the Bible as the source for economic blueprints. I began my essay with these words. “The topic of wealth and poverty should not be discussed apart from a consideration of the law of God and its relationship to the covenants, for it is in God’s law that we find the Bible’s blueprint for economics.”<sup>52</sup> This was challenged explicitly by two other participants.

One contributor was a new social gospel advocate, communalist Art Gish. He wrote: “Since koinonia includes the participation of everyone involved, there is no blueprint for what this would look like on a global scale. New institutions must be developed from the bottom up as a process by the people involved.”<sup>53</sup> The defender of central planning, John Gladwin, later became a bishop in the Anglican Church. He began his essay with this affirmation: “This chapter is based on a number of assumptions.

The first concerns the Bible and the form of government. I will maintain that Scripture offers no blueprint for the form of modern government. This means that I will resist any idea that decentralized or privatized versions of the management of the economy and the provision of services are necessarily more Christian than the centralized solution. The argument for centralized work is a political and economic one, and it must be established within the bounds of Christian principles for human concern.”<sup>54</sup> So, it is remarkable that Prof. Hamill should invoke the word “blueprint.” Christian activists from the new social gospel

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<sup>52</sup>Robert Clouse (ed.), *Wealth and Poverty: Four Christian Views* (Downer’s Grove, Illinois: InterVarsity Press, 1984), p. 27. (<http://bit.ly/ClouseWAP>)

<sup>53</sup>*Ibid.*, p. 154.

<sup>54</sup>*Ibid.*, p. 181.

community avoid that word like the pox. They know where it leads: straight into Christian Reconstruction, which is my position. This is why it is strange to read her 58-page denial of being a theocrat. If the Bible offers a blueprint for taxation, as she says it does, and she then calls on Christians to vote for politicians who will create tax laws to implement this blueprint, then her strategy is the same as my strategy. She and I are debating only over the *judicial content* of the blueprint, not the strategy itself.

Then she returns to her original theme: the biblical ethical mandate for graduated taxation. “The Judeo-Christian standard of justice forbidding oppression directly applies to the laws defining how the burden for paying taxes will be allocated among those at different levels of income and wealth.” As I have shown, she never cites and biblical text on taxation. She never refers to Leviticus 19:15. Her statement is representative of her strongly held theology, namely, the new social gospel, but it has nothing to do with the Bible, as far as her textual evidence is concerned.

She again invokes the jubilee year, and again refuses to name it.<sup>55</sup> But then she cites Jesus’ citation of the jubilee year in Luke 4:18.<sup>56</sup> She does not argue that He annulled it. I do. This creates a major theological problem for her. Jesus announced His fulfillment of the jubilee laws. That meant that they were no longer in force. If they are still in force, then inter-generational chattel slavery is valid, for it is only in the jubilee laws that this system was authorized in the Bible (Lev. 24:44-46).<sup>57</sup> If Jesus did not annul the jubilee laws, then the American South’s ante-bellum (pre-1865) defenders of slavery were correct: the Bible does affirm

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<sup>55</sup>Hamill, 2006, pp. 686-87.

<sup>56</sup>Ibid., p. 689.

<sup>57</sup>North, *Boundaries and Dominion*, ch. 30. On the Jesus’ annulment of this law, see North, *Treasure and Dominion: An Economic Commentary on Luke*, 2nd ed. (Dallas, Georgia: Point Five Press, [2000] 2012), ch. 6.

the legitimacy of inter-generational slavery. Prof. Hamill has a real exegetical dilemma here, but only on the assumption that the Bible is indeed the word of God. Otherwise, it is just a convenient grab-bag of random texts. She thinks they are not random. They are based on a consistent biblical ethic. She writes:

Although many of the particular provisions of the Old Testament Law are no longer culturally relevant in the twenty-first century modern societies, and the teachings of the New Testament as well as other theological sources are largely stated in broad moral principles rather than in specific examples, the underlying principles of justice forbidding oppression and mandating that all persons enjoy a reasonable opportunity to reach their potential continue to apply today, and call for safety nets and opportunities that meet twenty-first century cultural standards. In addition to absolutely guaranteeing that all people have access to minimum subsistence, these Judeo-Christian standards of justice reach a broad variety of other areas. These other areas include ensuring that every member of the community has access to an adequate education and job training, as well as decent healthcare and housing.<sup>58</sup>

She denies that the Bible supports the free market. “Despite the very real limits that clearly distinguish faith-based ethics from liberal-leaning, intellectually-based secular ethics, these limits cannot be used to support an individualistically centered and exclusively free-market-oriented community and economy.”<sup>59</sup> I have written 31 volumes of exegesis that say she is wrong. She is

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<sup>58</sup>Hamill, 2006, pp. 690-91.

<sup>59</sup>Ibid., p. 693.

equally wrong about this. “Tax policy guided by Judeo-Christian ethics raises a level of revenues that greatly exceeds the funding essential to cover the functions of the minimum state.”<sup>60</sup> But she is correct on the strategy to reform the tax code: political mobilization.

Section C is forthright: “Judeo-Christian Moral Obligations to Support Adequate Tax Revenues Raised by a Moderately Progressive Structure.”<sup>61</sup> This is a call to political action in the name of Christ. She does not hesitate. “The Judeo-Christian standard of justice forbidding oppression absolutely condemns as immoral all tax structures that burden those below the poverty line or that have regressive effects within the income range of the lower middle class.”<sup>62</sup> *The phrase “absolutely condemns” is aggressively theocratic.* This is not the kind of language we normally read in professional tax journals. But this is not a normal type of tax policy article.

She moves from the Bible’s clear exhortations to personal charity to coercive tax policy.

First, individual ethics. “Moreover, the fundamental moral principle of Judeo-Christian ethics, which states that those who have been given much have greater moral obligations to carry out God’s work on earth, requires those enjoying greater levels of income and wealth to use their material blessings to further God’s purposes rather than exclusively their own purposes.”<sup>63</sup> Second, the call to badges and guns. “Although more commonly discussed in the context of individual personal responsibility, this moral principle also broadly applies to social and economic structures created by laws, which include choosing a model for allocating tax burdens among those enjoying different levels of income and

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<sup>60</sup>Idem.

<sup>61</sup>Ibid., p. 694.

<sup>62</sup>Ibid., p. 696.

<sup>63</sup>Ibid., p. 699.

wealth.”<sup>64</sup> This is what she has yet to prove from the biblical texts, She has been writing for a total of 142 pages: 2002, 2006. She calls for serious theocratic mobilization.

Judeo-Christian principles guiding tax policy impose heightened moral obligations on political leaders of faith who have direct power to shape tax policy. In the United States this includes members of Congress and the President. Christians and Jews holding these offices not only have a constitutional right but also an absolute moral obligation to draw upon the Judeo-Christian standards of justice and teachings on wealth when discussing, framing, debating, and finally voting on federal tax policy issues, even when this requires them to take tax policy positions contrary to their own personal self-interest or the financial interest of those making the largest donations to their political campaigns.<sup>65</sup>

Religious leaders must become active in this intensely theocratic campaign.

Finally, religious leaders have the greatest moral obligations to preach and teach the true word of God even if the wealthiest and most powerful members of the community do not want to hear the message. In their preaching and teaching, religious leaders must apply faith-based moral principles to all issues of the day, including tax policy. Those leading congregations with wealthy and politically powerful members have the greatest moral obligations to challenge these

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<sup>64</sup>Ibid., pp. 699-700.

<sup>65</sup>Ibid., pp. 705-6

individuals to overcome the sin of greed and meet their enhanced moral obligations to support tax policy consistent with Judeo-Christian teachings.<sup>66</sup>

How high should tax rates go? Not too high. Not a percentage point above 70 percent. She insists that she is a moderate.

Although it is impossible to pinpoint the exact details that define the morally superior version of a moderately progressive tax model, Judeo-Christian ethics provide general guidelines. In addition to ensuring that those at the lowest levels of income be free from taxation, a moderately progressive model that meets Judeo-Christian moral standards can only impose very modest burdens on those in the lower ranges of the middle class. Moreover, there must be enough effective rate brackets so that those at greater income levels bear noticeably greater tax burdens as their income climbs. The highest effective rate bracket also must be reasonable, probably no more than fifty percent.<sup>67</sup>

This article is devoted exclusively to federal tax policy. But state and local taxes must be considered. In her article on Alabama's taxes, she called for higher taxes on the rich. So, rounding off her numbers, 70 percent is the top rate. This is moderate?

Part III is devoted to Bush's tax policies. This stretches from page 711 to 748. Here, we learn of the man behind Bush's tax policies, Grover Norquist.<sup>68</sup> She also identifies the late Ayn

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<sup>66</sup>Ibid., pp. 706-7.

<sup>67</sup>Ibid., p. 709.

<sup>68</sup>Ibid., pp. 737-39.

Rand, an atheist.<sup>69</sup> Then she excoriates Pat Robertson and his Christian Coalition.<sup>70</sup> Like an Old Testament prophet coming in from the wilderness of Alabama, she sounds her warning. “Metaphorically, their false teaching encouraging President Bush to adopt tax policy justified by the atheistic values of objectivist ethics rather than genuine Judeo-Christian values corresponds to the conduct of ancient Israel’s priests and the religious leaders of first-century Palestine, condemned by the Old Testament Prophets and by Jesus Christ more than two thousand years ago.”<sup>71</sup>

She ends with this: “Conclusion and Prayer.” She calls for a new theocracy of state-imposed sacrifice by the rich.

The failure to meet the moral obligations of faith when dealing with tax policy issues extends well beyond President Bush and the most visible religious leaders supporting him. All members of Congress adhering to the Christian or Jewish faiths, especially those in key positions such as the Speaker of the House, the Senate Majority leader, and the members of the House Ways and Means Committee have high moral obligations to draw on genuine Judeo-Christian values when debating and voting on federal tax policy issues, even if this conflicts with the financial interests of the largest campaign donors and powerful business interests. In achieving his first term tax cuts, President Bush enjoyed a great deal of support in Congress, and there is no evidence that the numerous Christians among them seriously considered the very troubling Judeo-Christian ethical issues posed by these tax cuts. This widespread failure at the congressional level

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<sup>69</sup>Ibid., pp. 739-44.

<sup>70</sup>Ibid., pp. 746-47.

<sup>71</sup>Ibid., p. 748.

indicates that many Christian and Jewish voters are failing to meet the moral obligations of their faith, which requires them to become educated about tax policy issues and to weigh heavily, before voting, whether the candidate for Congress or the Presidency will actively foster tax policy that meets the moral principles of Judeo-Christian ethics. In addition, this lack of spiritual reflection among the Congress and the voters also indicates that numerous religious leaders across America, in their preaching and teaching, are failing to identify tax policy as a critically important issue of faith.<sup>72</sup>

Christians have the votes: at least 80 percent. They can therefore shove the new social gospel's theocracy down the throats of the greedy rich.

Given that nearly eighty percent of Americans claim to adhere to Christianity or Judaism in some form, why is our tax policy at both the national and state levels continuing to move further away from reflecting genuine Judeo-Christian values? The scarcity of faith-based ethical reflection in tax policy is a symptom that religion, as a viable and authentic conviction with a principled moral compass is in deep trouble. The practice of Christianity in particular has become a low sacrifice operation. What passes for faith-based ethics, beyond matters of personal piety, has become centered on a few highly emotional and theologically divisive issues that for most people involve little or no direct personal sacrifice. Although these issues raise significant theological concerns where reasonable people of faith can and do passionately disagree, elevating these

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<sup>72</sup>Ibid., p. 750.

issues to be of supreme importance while ignoring the high degree of sacrifice required by the clear biblical mandates of justice perverts faith into a meaningless and hollow ritual.<sup>73</sup>

Anyone who refuses to submit is idolatrous. This is the word from the wilderness of academia.

A few examples of these theologically important and controversial, but for many people ultimately low-sacrifice issues include the numerous fights across the country to erect monuments depicting the Ten Commandments in government buildings, as well as the questions of whether gay marriage, stem cell research, euthanasia, and abortion should be legal or illegal. Without minimizing the genuine desire of many to see more faith-based symbols in public places, fighting for Ten Commandments displays while also being indifferent to whether the community actually embraces Judeo-Christian standards of justice is idolatry.<sup>74</sup>

How was it that a tax journal funded by a tax-funded university would publish such a call to theocratic action? My opinion: because the editor recognized a kindred spirit. He shared her humanism, her outrages at low tax rates on the rich, and her possible influence among the 80 percent of voters who share her views.

Yet two-thirds of the voters of Alabama rejected Gov. Riley's attempt in 2003 to enforce her theocracy of higher taxes. She bewails the fact.

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<sup>73</sup>Ibid., pp. 752-53.

<sup>74</sup>Ibid., pp. 753-55.

One of the most frightening lessons Alabama offers the rest of the nation is the story of the defeat of Governor Bob Riley's tax and accountability plan in September 2003. Under the plan, more than half of all voters — the poor and lower-middle class Alabamians currently being overtaxed — would have enjoyed an immediate tax cut, and additional revenues raised by increasing the taxes of wealthier Alabamians and large landowners would have started the process of improving the funding for education and many other poorly supported areas. Despite these features, Riley's plan failed at the polls by a two-to-one margin. With the help of Grover Norquist and his coalition behind the scenes, powerful special interest groups benefiting from the status quo, and shamefully, the Christian Coalition of Alabama, ran well-funded advertisement campaigns laced with lies and distortions that convinced many low-income Alabamians that Riley's plan would hurt them. This story illustrates that generations of oppression and lack of access to a good education — both of which are directly traceable to Alabama's immoral tax policy structure — have substantially contributed to rendering the people of Alabama unable to improve their lives through the normal democratic process.<sup>75</sup>

In short, the voters of Alabama rejected her fundamental judicial principle: "Thou shalt not steal, except by majority vote."

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<sup>75</sup>Ibid., pp. 761-62.

### **PART III: REV. BOYD VS. PROF. HAMILL ON THEOCRACY**

Rev. Gregory Boyd has written a book defending the two-kingdoms view of social action. Its title: *The Myth of a Christian Nation*. Its subtitle: *How the Quest for Political Power Is Destroying the Church*. It was published in 2005 by Zondervan, whose market has long been conservative fundamentalism. He calls his view the two kingdoms view. There is the inner kingdom of Christianity. It affects personal life (voluntary), church life (voluntary) and family life (voluntary until marriage), but not politics (coercion). He wants a total separation of Christianity from civil government. He does not mean merely the separation of church and state. He is talking about something far more separatist.

There have three main traditions in Christian theology on the issue of theocracy. These match the three patterns of Christian history. One is openly theocratic: the self-conscious structuring of all three law-orders – church law, family law, and civil law -- in terms of Christian ethics. To one degree or other – usually less – this recommended ethical system is based on laws found in the Bible. This ethical position has usually been mixed with natural law theory. The second tradition is the two-kingdoms view: Christianity as a subculture with some authority in family and some in church, but none in civil government. The third tradition is by far the most popular today: the self-conscious attempt to avoid making a decision between the first two, either in theory or practice.

The Lutheran political tradition, also defended by the Baptists and the Mennonites (Amish, Hutterites), can be described as personally pietistic and politically pluralistic. Christianity is said to be divinely authoritative for individual life (voluntary), church life (voluntary), family life (voluntary), but not civil life (coercive). The defenders of two-kingdoms theology argue that the Christian kingdom is strictly voluntary. It is not coercive. The problem they face is this: such a view leads to a retreat from politics, thereby

handing over political power to Satan and his disciples. Satan's kingdom dominates in politics, both in principle and historically. It should dominate, the pietists tell us. We hear this: "politics is dirty." (Why not try to clean it up?) We hear this: "The Bible does not offer blueprints for anything is outside of the individual life, church life, and family life." (Then with respect to politics, what non-biblical ethical standard is best, and why?) Yet we also hear this: "The Bible has answers for all of life." This is the slippery slope toward theocracy.

Rev. Boyd is openly in the Mennonite tradition. "By definition, therefore, you can no more have a Christian worldly government than you can have a Christian petunia or aardvark. A nation may have noble ideals and be committed to just principles, but it's not for this reason Christian."<sup>76</sup> He spells this out in no uncertain terms.

Jesus didn't come to give us the Christian answer to the world's many sociopolitical quandaries, and he didn't come to usher in a new and improved version of the kingdom of the world. His agenda was far more radical, for he came to redeem the world and ultimately overthrow the kingdom of the world by ushering in an alternative kingdom. He came not to get solutions, tweak external regulations, and enforce better behavior. He rather came to transform lives from the inside out by winning people over to the reign of God's sovereign love, thereby rendering the "power over" tactics of the kingdom of the world unnecessary.<sup>77</sup>

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<sup>76</sup>Gregory Boyd, *The Myth of a Christian Nation: How the Quest for Political Power Is Destroying the Church* (Grand Rapids, Michigan: Zondervan, 2005), p. 54.

<sup>77</sup>Ibid., p. 59.

This is categorically opposed to Prof. Hamill's attempt to persuade Christians to vote for what she calls a faith-based political agenda for restructuring the tax code. But this is only the beginning of his theological challenge to her and all other defenders of the new social gospel. He gets to the issue of taxation.

When we adopt this distinct kingdom-of-God stance, everything changes. While living in the kingdom of the world, of course, we still wrestle with tax and inheritance issues. And we should do so decently and as effectively as possible. But our initial calling as kingdom people is not to come up with God's opinion of the right solution to these issues. Our unique calling is simply to replicate Christ sacrificial love in service to the world.<sup>78</sup>

Prof. Hamill has established her reputation as an authority on two ideas: (1) the economics of the kingdom of God; (2) the correct tax policy of this kingdom. She recommends a top federal tax rate of 50 percent. This is a very specific figure. To this must be added state and local taxes. This would be in the range of 20 percent. But Rev. Boyd says that any tax-reform agenda is the seductive lure of power politics. It is anti-kingdom of God, he says. He then goes on.

We need to repudiate the violent power over side of church history not just for the sake of others, but for our own, for we need to continually remind ourselves how easy it is to give in to the devil's temptation and, thereby, desecrate the holiness of the kingdom. We need to always remember how subtle is the pool to be conformed to the pattern of this world (Rom. 12:2 NIV). We need to remain

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<sup>78</sup>Ibid., p. 65.

aware of how easy it is for us to be seduced by the demonic gods that pollute the American air we breathe--the gods of wealth, self-centeredness, greed, racism, nationalism, and violent triumphalism. Without noticing it we can find ourselves morphing the radical gospel of Christ into a self-serving, Americanized, violent version of the kingdom of the world.<sup>79</sup>

Clearly, he shares her concern about “the gods of wealth, self-centeredness, greed.” But his reform agenda is 180 degrees different from hers. He warns about using power politics to change the kingdom of man. He says that Jesus had a completely different reform agenda.

Jesus didn't buy into the limited options the culture placed before him. He rather exposed ugly injustices in all kingdom-of-the-world options by offering a radically distinct alternative. It is a kingdom that resists the demonic pool toward “power over” violence that characterizes all versions of the kingdom of the world. It is, therefore, the kingdom that, through self-sacrifice, unmasks the ugly injustice and violence of all versions of the kingdom of the world and the demonic powers that fuel them. It is a kingdom that doesn't wage war “against flesh and blood” but instead fights against “rulers, against the authorities, against the cosmic powers of this present darkness” (Eph. 6:12) that hold all people, oppressor and oppressed, in bondage. It is a beautiful kingdom that is not so much spoken as it is displayed in the loving action.<sup>80</sup>

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<sup>79</sup>Ibid., p. 84.

<sup>80</sup>Ibid., p. 120.

He could not have been clearer. The “cosmic powers of this present darkness . . . hold all people, oppressor and oppressed, in bondage.” Prof. Hamill, with her grandiose plans to mobilize Christians to vote for comprehensive tax reform, is obviously in bondage to cosmic powers of this present darkness. Then what is to be done? Follow Jesus’ example, he says. What is this example?

Finally, and most fundamentally, Jesus exposed the barbarism of the Roman government, and ultimately the barbarism of all “power over” kingdoms, by allowing himself to be crucified by them. Instead of using the power available to him to preserve his life, he exercised the power of love by giving his life for the very people who were taking it. While the mustard seed continues to grow slowly, Jesus’ death established that the kingdom community would not be characterized “power over” but by “power under.”<sup>81</sup>

Then he gets to the bottom line ethically. He gets to the question of what reformers such as Prof. Hamill should do. In her 2006 article, she cited the need for sacrifice a total of 52 times. She said that Christians need to impose the requirement to sacrifice on high-income citizens. This is the moral basis of her call for higher marginal tax rates. What does Rev. Boyd think of this proposal? Not much.

What would happen if, instead of waiting on Uncle Sam to solve social issues, the church took responsibility? What would happen if kingdom people honored Jesus’s command not to own anything (Luke 14:33) and follow the kingdom

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<sup>81</sup>Ibid., p. 121.

principle of giving to those in need and taking in those who are without a home (Luke 6:30-31, 30-36; 10:29-37; Rom. 12:13; Eph. 4:28? What would happen if wealthy suburban congregations took it upon themselves to build affordable housing for the poor? What if we actually took seriously what Jesus is teaching, that we are to treat everyone in need as though they were Jesus himself (Matt. 25:34-46)? Such kingdom work would obviously require tremendous sacrifice on our part many of us would have to readjust our lifestyles to fund such ministries. Perhaps this in part explains why we so often overlook it and rather choose to spend our time tweaking the civil religion and concerning ourselves merely with the spiritual needs of people. But precisely because it requires us to bleed, this sort of sacrificial activity is a distinctly kingdom one. It is the essence of what we are called to do. While it is good for government to be compassionate, of course, kingdom people need to remember that the hope of the world does not lie in government; it lies in Jesus Christ and in the willingness of his people to mimic his example (Eph. 5:1-2) we are not to rely on government to do what God is called us to do: namely, serve people by sacrificing our time, energy, and resources. Not only in so far as we do this are we the authentic body of Christ manifesting the holy kingdom of God.<sup>82</sup>

Instead of mobilizing Christian voters to elect politicians who will force Republican fat cats to sacrifice in order to pay for an expanded welfare state, Rev. Boyd suggests that Christian

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<sup>82</sup>Ibid., pp. 154-55.

activists should do the sacrificing, not the fat cats. This is not Prof. Hamill's idea of extending the kingdom of God in history. That is because she is a theocrat. She wants to mobilize the Christian electorate to use civil power to reform taxes and thereby reform the world. This is a fundamental goal of every theocracy. Tactics differ, but the strategy is the same in every age.

#### **PART IV: PROF. HAMILL'S DENIAL OF THE OBVIOUS**

Prof. Hamill is caught between the rock of political activism in the name of Christianity and the hard place of being accused of being a theocrat. Her article in this volume is a remarkable but unsuccessful attempt to maintain her credentials in both camps. As I will show, she sides ultimately with us theocrats, despite her verbal profession of faith in the two-kingdoms world of Rev. Boyd.

For a law professor in a tax-funded university, being a Christian theocrat has significant career risks. It carries liabilities. If she were a Christian Reconstructionist kind of theocrat, she would have to go into some other line of work. But because she is a high-tax, soak-the-rich theocrat, her deviant political theology is tolerated, even praised.

She is in the position of a modern Peter, who swore three times that he did not know Christ. Then the cock crowed (Matthew 26:74). With respect to her vigorous denials of promoting theocracy, you can regard my article as the cock crowing.

She takes these approaches to denying that she is a theocrat. First, she says that she really was not specific as to what Christian ethics teaches about taxes. She wants us to believe that somewhere between Bush's top federal tax bracket and 50 percent, Christianity is adamant: more taxes on the rich. But above 50 percent (70 percent if we add state and local taxes), theocracy fades into the mists of political pluralism. Second, she says that theocrats are self-righteous. She does not say that she is not self-righteous, but she implies it. Third, she consulted with her Baptist thesis

committee, and they gave her a clean bill of health: “No, she is not a theocrat.” Fourth, she believes in the separation of church and state.

In her article’s abstract, we read that her 2006 article on Bush drew criticism from an anonymous critic. Here was the criticism: she violates Boyd’s teaching that there should be no political reforms based on Christianity. She responds: “Boyd’s heavy criticism of Christians using Scripture to specifically answer questions and then voting to enforce those values on persons outside the church poses no conflicts with my arguments to persons inside the church.” As I will show, the original critic was on target.<sup>83</sup>

### *1. “I’m So Vague!”*

Her first defense is an appeal to vagueness. In her article attacking Bush, she was merely being general, she says. She wants us to believe that if you are public in an appeal to mobilize the Christian majority in a political campaign to impose explicitly Christian-derived taxes on the rich, you are not a theocrat unless you are specific about the tax rates in question. Here is her position; “A careful reading of my 2006 article shows that it offers general moral guidelines, not specific answers and it also provides vast research and analysis backing up the general moral guidelines.”<sup>84</sup> So, we are expected to believe that recommending general moral guidelines in the name of Christianity is not in any way theocratic. But specificity is theocratic. Rest assured, the following does not constitute specificity. “The highest effective rate bracket also must be reasonable, probably no more than fifty percent.”<sup>85</sup> Understand, this is 50 percent at the federal level. Amazingly, she cites this figure later in her defensive article.

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<sup>83</sup>Susan Pace Hamill, “Tax Policy for the Two Kingdoms,” p. 1. (<http://bit.ly/Hamill2013>)

<sup>84</sup>Ibid., p. 4.

<sup>85</sup>Hamill, 2006, p. 709.

“However my 2006 article explicitly states that Judeo-Christian moral principles provide general guidelines, not specific answers for Christians struggling with the difficult issues presented by tax policy.”<sup>86</sup> If 50 percent is not specific, what would be?

Although Two Kingdom theology condemns Christians who use political power to force Christian beliefs and practices on individuals or nations, it cannot be used as an excuse for Christians in their individual capacity to avoid addressing justice issues in the world. Similarly although Boyd’s book strongly criticizes Christians who use Scripture to answer specific kingdom of the world questions (such as requiring Christians to vote to make gay marriage and abortion illegal) he recognizes that Judeo-Christian moral principles offers Christians general guidance when exercising their political rights.<sup>87</sup>

So, when Christians “exercise their political rights” by passing laws that impose a combined top tax bracket of 70 percent on their political victims, this does not constitute theocracy. This is just defending your rights. But what of the victims’ rights? Well, we know what she thinks about the victims. She was quite specific. No generalities here. They are a bunch of atheists – atheists of the worst kind: followers of Ayn Rand. Furthermore, Jerry Falwell, James Dobson, and Pat Robertson are in league with these atheist enemies. These men encouraged President Bush

to follow the atheistic teachings of objectivist ethics and protect wealth with a “heavy grip” or even an “ironclad grip,” rather than the “light grip” required

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<sup>86</sup>Hamill, 2013, p. 40.

<sup>87</sup>Idem.

by Judeo-Christian teachings. By allowing President Bush to give in to the temptation of objectivist ethics in his handling of tax policy, these religious leaders are guilty of the worst violations of the moral obligations of their Christian faith.<sup>88</sup>

She was just getting warmed up.

Instead of promoting tax policy grounded in objectivist ethics, these religious leaders should be urging President Bush to morally evaluate federal tax policy under genuine Judeo-Christian values. Religious leaders that are truly preaching and teaching the word of God must challenge the forces of the secular world that seek to use faith as a disguise for values that worship wealth and individual human accomplishments, instead of balancing the undisputable rights to enjoy such gifts with the also undisputable greater responsibilities owed to God and the community. Instead of challenging President Bush and the objectivist forces of the secular world driving federal tax policy, these religious leaders are perpetuating a false faith by accommodating the secular world. Metaphorically, their false teaching encouraging President Bush to adopt tax policy justified by the atheistic values of objectivist ethics rather than genuine Judeo-Christian values corresponds to the conduct of ancient Israel's priests and the religious leaders of first-century Palestine, condemned by the Old Testament Prophets and by Jesus Christ more than two thousand years ago.<sup>89</sup>

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<sup>88</sup>Hamill, 2006, pp. 747-48.

<sup>89</sup>Ibid., p. 248.

If this is not the language of heresy-hunting, then I don't know what heresy-hunting language is. This surely satisfies my criteria for heresy-hunting. But hers is heresy-hunting with a welfare state agenda. It is heresy-hunting with badges and guns. It is the quest for state redemption of the economy.

Her tirade – and it is a tirade – is all about good and evil. People who make a lot of money are trapped by greed. We must impose high taxes on them in order to restrain them in their all-consuming greed. I searched her 2006 article for “greed.” I got 26 hits. She says that America needs high marginal tax brackets because rich people are greedy and will not give their money away. The rich owe the money to the poor. It is a matter of legal and moral claims. “This covers a broad category of areas guarding basic human dignity, including access to minimum subsistence, decent healthcare and housing, as well as education and job training. Because of the universal presence of human greed, these costs can only be met with adequate tax revenues.”<sup>90</sup> In short, the poor must be represented by officials with badges and guns. Otherwise, greed will triumph in society.

I want to raise a question. Why are people with the votes needed to extract wealth from others – victims who make far more money than the voters do – less tempted by greed? Put differently, what is it about political power that reduces greed? Prof. Hamill clearly believes that this is the case. She writes: “My 2006 article identifies tax revenues as necessary to fund reasonable opportunity because of natural human greed, which Christian theology identifies as inescapable due to the fall of human kind. My article then distinguishes taxes, which due to their compulsory nature raise issues of justice, from voluntary acts of beneficence and charity.”<sup>91</sup> If today's tax code is driven by greed – greedy Republican fat cats – why are tax codes passed by European

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<sup>90</sup>Hamill, 2006, pp. 674-75.

<sup>91</sup>Hamill, 2013, p. 10.

welfare states not the product of greed, too? Why are people who want others to pay for their medical care not greedy? They are surely self-interested. In short, her view seems to be this: *all taxing power corrupts, but flat taxes corrupt absolutely.*

In a tax policy journal, she ended her article with a prayer – a prayer that she wants greedy Republicans to pray. She says we must all pray this. But does she mean the poor and oppressed Democrats, who supposedly want the rich to pay 70 percent, or does she mean the rich and greedy Republicans who advised Bush? “Help us see that You are the God of the weightier matters of justice and help us overcome our greed keeping us from truly acting justly, loving mercy, and walking humbly with You as Your servant, sacrificing much in gratitude that You have given us so much. AMEN.” Amen, indeed. Amen to a 70 percent marginal tax rate imposed by the supposed 80 percent of Americans who call themselves Christians. She has called them to go to the polls and vote for politicians who will impose such taxes. These voters are supposed to do this in Jesus’ name, and on His behalf. (They did, too: in Alabama in 2003)

Theocracy? Don’t be silly. She is suggesting, ever so demurely, that Christians should be “exercising their political rights.” It is all so general. It is all so non-specific. No theocracy here!

## **2. Voting Blocs**

What do we call a political movement that seeks to impose its system of ethics on the voters who resist? Democracy. This is “the rule of the people.” Who is the god of democracy? The people.

When you seek to promote a specific view of God, man, law, sanctions, and time as the basis of a nation’s legal codes, is this theocracy? Yes. Some god’s laws are being enforced. There is great debate about the right god to honor in the law codes, but there is no question that some voting bloc’s idea of supreme power will be enacted into its law codes.

Prof. Hamill wants the ethics of the new social gospel to be so honored. This is to be honored by people carrying badges and guns, who threaten violence to those who disobey.

She is now facing a problem. She promotes power. This power is to be exercised by Christians. She is trying to persuade them that the Bible teaches the new social gospel. She suffered a major setback in 2003 when the Christian voters of Alabama rejected this by two-to-one. But she is still trying.

Now, however, she has been accused of being a theocrat. This has forced some heavy back-pedaling. Now she is merely a humble law professor seeking to pursue her first amendment rights.

My 2006 article follows a logical trajectory, starting with the basic distinction between the Establishment and Free Exercise Clauses of the First Amendment. The article then moves on to how the moral principles of Judeo-Christian ethics generally guides those who have voluntarily chosen to live by those principles by virtue of their profession of faith, and lays out the general moral obligations of Christians possessing basic political rights in democratic governments. In revealing the enhanced moral obligations of Christians holding more direct influence over tax policy, the article also details the federal tax cuts during President George W. Bush's first term and their effects and tracks the moral conversations supporting those cuts. The article's conclusion explores the tension between "low sacrifice" and "high sacrifice" Christianity and the potential negative consequences if the "low sacrifice" temptations continue to prevail.<sup>92</sup>

"High sacrifice." Read: "Them . . . after new social gospel

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<sup>92</sup>Hamill, 2013, p. 6.

Christians are in power.” “Low sacrifice.” Read: “Republican fat cats today.” This sounds like power politics to me. But it is power politics driven by an explicitly Christian worldview. This sounds like theocracy to me. But it doesn’t to Prof. Hamill.

The argument asserting a conflict between my article and Boyd’s book and many comments over the years, erroneously claim that state the government must be the enforcer of Christian tax policy. This not only misrepresents my article’s clear statements that it only speaks to professed Christians, but also ignores the research and analysis establishing that Christians in their individual capacity have a moral responsibility to work for more just laws.<sup>93</sup>

Question: How do Christians recognize “more just laws”? By looking at the Bible, she insists. What do we call a political movement based on mobilizing a majority of American Christians to elect politicians to pass lots more just laws? I know what I call it: theocracy. But Prof. Hamill says no. Nowhere in her article does she say what she would call it, but she knows this: it is not theocracy.

### ***3. Adjectives Eliminate Theocracy***

Prof. Hamill insists that she is not a theocrat. She is quite insistent about this. One reason is adjectives. Something which would be theocratic with the wrong adjectives is not theocratic with the proper adjectives.

Consider the adjective “respected.” It does yeoman service in eliminating all traces of theocracy. (I put the key adjectives in bold face.) “Before I published the article morally condemning Alabama’s state and local tax structure no serious scholar had ever

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<sup>93</sup>Ibid., p. 36.

thoroughly examined using **respected** techniques of exegesis and hermeneutics in the conservative evangelical tradition how Biblical principles of justice speak to Christians engaged in the debate to create fair tax policy.”<sup>94</sup> This should prove her case.

Although crafting tax policy requires grappling with endless complex details, ultimately all these details lead to resolving two fundamental questions. The amount of revenues to be raised must be defined and the tax burden necessary to raise those revenues must be allocated among persons at different levels of income and wealth. Using **respected** techniques of exegesis and hermeneutics, and, building on the research, analysis and conclusions of the article morally condemning Alabama’s state and local tax structure, my 2006 article develops two broad moral principles, reasonable opportunity and moderate progressivity, that represent general guidelines that can be invoked to aid the moral conversation when struggling with the details that answer these two fundamental questions of tax policy.<sup>95</sup>

Then there is “reasonable.” She uses it twice in her abstract.

This article illustrates that my article, An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics, which states that tax policy consistent with the moral principles of Judeo-Christian ethics must raise an adequate level of revenues embracing the **reasonable** opportunity of all individuals to reach their potential under a moderately progressive model is consistent with Gregory Boyd’s

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<sup>94</sup>Idem.

<sup>95</sup>Ibid., pp. 7-8.

interpretation of Two Kingdom Theory in his book *THE MYTH OF A CHRISTIAN NATION*. Boyd's heavy criticism of Christians using Scripture to specifically answer questions and then voting to enforce those values on persons outside the church poses no conflicts with my arguments to persons inside the church. This article concludes that the moral obligation of Christians, especially those enjoying higher levels of income and wealth, to embrace the higher sacrifice required by the general moral guidelines of **reasonable** opportunity and moderate progressivity and to avoid being tempted to support flat models is consistent with the general themes of Boyd's book.<sup>96</sup>

This is also reasonable: "My 2006 article's development of the general moral requirement that laws meeting the standard of biblical justice ensure that each individual enjoys a **reasonable** opportunity to reach his or her potential is backed up by thorough exegesis and hermeneutics of numerous references of Scripture."<sup>97</sup>

And this: "My 2006 article identifies tax revenues as necessary to fund **reasonable** opportunity because of natural human greed, which Christian theology identifies as inescapable due to the fall of human kind."<sup>98</sup> And this: "The argument asserting a conflict between my article and Boyd's book and many comments over the years, claim that the exegesis and hermeneutical analysis in my 2006 article backing up the moral requirements of **reasonable** opportunity and moderate progressivity is based on a faulty interpretation of the Bible rather than sound analysis."<sup>99</sup> The secret: avoid faulty. Faulty points to

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<sup>96</sup>Ibid., p. 1.

<sup>97</sup>Ibid., p. 8.

<sup>98</sup>Ibid., p. 10.

<sup>99</sup>Ibid., p. 31.

theocracy. Be reasonable. Reasonable is theocracy-free. As in this: “Moreover as previously stated based on the same exegetical and hermeneutical analysis that established **reasonable** opportunity my article condemns raising tax revenues that would reach a level that would support a significant redistributive role for the state.”<sup>100</sup> If the state redistributes wealth forcibly in a reasonable way, this is not theocratic. In conclusion:

Because it is beyond dispute that adequate secular moral models support tax policy seeking to meet the broad moral requirements of **reasonable** opportunity and moderate progressivity, challenging Christians on the basis of their faith to keep those principles at the forefront, and to avoid the temptation of the atheistic values of objectivist ethics poses cannot be portrayed as arguing in favor of the government endorsing Christian tax policy.<sup>101</sup>

#### ***4. The Separation of Church and State***

She says she favors the separation of church and state.<sup>102</sup> But this is not a major issue in Protestant America. Massachusetts abolished tax funding of churches in 1833. The issue is this: the separation of Christianity and state. She says she is trying to persuade the majority of voters (80 percent), who are Christians, to vote for politicians who will vote to impose a graduated tax system with 50 percent as the top rate. She says this is the Christian perspective on taxation. She has made her reputation with this argument.

She is calling Christians to impose a coercive tax system that redistributes wealth. She has outlined what she thinks is proof that such a system is Christian. She says she is deliberately

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<sup>100</sup>Ibid., p. 33.

<sup>101</sup>Ibid., p. 38.

<sup>102</sup>Ibid., pp. 36-37.

appealing only to Christians as a voting bloc. I agree with her on this issue: this political call to action does not violate the principle of the separation of the *institutional* church and state. But it surely is a call to impose a *Christian theology of wealth* on the state – and the rich. This is a unification of Christianity and state. This is theocracy.

Let me describe what she is saying in language that is less fancy but to the point.

I am from the Internal Revenue Service. Jesus sent me. I am here to tell you, Mr. Fat Cat, that a new day has dawned. You are going to start paying your fair share of the tax burden. You have been greedy. You have not sacrificed for the good of the people. Now, you go get your wallet. I mean now, boy. You are hesitating. You see this badge? You see this gun on my hip? Well, you run along now and get your wallet. Don't back-talk me, boy, or you will see this gun out of my holster. I represent Jesus. He does not tolerate back talk. Neither do I.

This is the bottom line of Prof. Hamill's faith-based politics. Do not be deceived. She may be, but you should not be.

## CONCLUSION

Prof. Hamill gained her favorable reputation in the humanist media by promoting what is the liberal Party Line on taxes: high progressive rates. She calls herself a moderate, because all she wants is a 50 percent top rate for federal taxes, plus state and local taxes – say, 70 percent. She has argued that this is the biblical approach to taxation.

In her peer-reviewed articles, she has never commented on the taxation texts of the Bible. She has never commented on Leviticus 19:15: the passage on not favoring the rich or the poor.

She has never commented on the principle of the tithe: everyone is to pay ten percent to their local congregations, whether they are rich or poor. In this, she is typical of the entire new social gospel movement. They ignore the specific texts of the Bible, while building a supposed system of biblical ethics that is almost identical with the political Left calls for more wealth redistribution by the state. All of this is promoted in the name of Jesus and the Bible.

This has been going on for over four decades. The most prominent new social gospel advocate was Ronald J. Sider. Today, Jim Wallis is the most prominent figure. Prof. Hamill cites him twice in her 2013 article. (I have provided point-by-point refutations of his economics on my site, GaryNorth.com: “Questions for Jim Wallis.”) Prof. Hamill deserves to be identified as the academic who has fused the two positions – welfare state humanism and new social gospel – with respect to tax matters.

Is she a theocrat? Unquestionably. Has she violated Rev. Boyd’s anti-theocracy recommendations? Unquestionably. Does this bother her? Unquestionably. Does it bother me? Not at all.

They say that it takes one to know one. As a card-carrying theocrat, I welcome Prof. Hamill into the fold. Her theology of taxation and justice is utterly opposed to what the Bible teaches, but she surely is to be commended for calling the Christians to vote in terms of biblical principles. Her problem is this: when they do go to vote, they vote for policies closer mine than hers. She learned that in 2003.

We disagree on our interpretation of the eighth commandment. I take it literally: “Thou shalt not steal.” She takes it differently: “Thou shalt not steal, except by majority vote.” This is the fundamental difference between my economics and the economics of the new social gospel. I believe the Bible mandates a minimal state. The promoters of the new social gospel believe the Bible mandates a welfare state funded by graduated taxes. But both views are inherently theocratic. It is just that the new social gospel activists prefer to conceal this. Wallis uses the term “faith-based

politics.” So does Prof. Hamill. But it means *special-interest, church-based political mobilization*. They target conservative churches. They do their best to persuade social conservatives to become left-wing Democrats. It does not work, but they keep trying. Hamill identifies the scholars she cites in her footnotes as conservatives. They are not. They are new social gospel leftists politically and economically. They baptize their views with a few scattered Bible quotes. This makes them theocrats with poor exegesis. But they are nonetheless theocrats. So is she.