

*LU5: 27And after that He went out, and noticed a tax-gatherer named Levi, sitting in the tax office, and He said to him, "Follow Me." 28And he left everything behind, and rose and began to follow Him.*

*29And Levi gave a big reception for Him in his house; and there was a great crowd of tax-gatherers and other people who were reclining at the table with them. 30And the Pharisees and their scribes began grumbling at His disciples, saying, "Why do you eat and drink with the tax-gatherers and sinners?" 31And Jesus answered and said to them, "It is not those who are well who need a physician, but those who are sick. 32"I have not come to call the righteous but sinners to repentance."*

Luke, and the Holy Spirit who has been inspiring Luke's telling of the good news, have been showing us pictures of the different facets of salvation.

Through all the healing miracles we have discovered that Jesus is no mere man. And His teaching is not like mere men teach. No man spoke as this man spoke. With authority. He teaches the word of God as if He were the author. He is.

No man could heal how this man healed. Instantly and with the same creative power that God through Christ spoke the worlds into being. He speaks and disease is sent fleeing. People instantly walk on legs that were shriveled and paralyzed. Instantly see with eyes that were blind. Instantly glorify God with voices that were mute.

Never before and never again has the world seen the vast miracles that Jesus wrought among the people. Creating something out of nothing.

Peter lets down a net where he knows good and well there are no fish, and Jesus creates so many fish it almost sinks Peter's boat and another boat that came to help.

Peter and the others with him realize this man is God, and worship Him. And Jesus tells them that from that point forward they will go fishing for men. That same creative force will be present creating a harvest of people for God's possession just as miraculous as the fish that never swam before the nets found them.

Then Luke tells the story of the man with leprosy begging to be clean, and we have a picture of sin. All of us are born with the spiritual disease of sin. Sin destroys our souls from the inside out, just like leprosy hideously destroys a human body.

The man is a picture for us, a visual aid of how we appear spiritually before God. Unclean, debilitated, useless, destroyed by the disease we inherited from Adam that removes us from fellowship with God, just as the leprosy removed the man from fellowship with anybody.

Can Jesus fix that? Will He? The picture is complete for us; *If you are willing, you CAN make me clean.* Jesus said, *I am willing, be cleansed,* and immediately he was restored. Cleansed. Changed from the inside to the outside. Made whole.

That's our picture of sin and Jesus power and authority to remove it and make us white and clean. We learn about that authority in the following story of the paralyzed man brought to Jesus on a stretcher. Helpless.

The leper is the picture of sin. The paralytic is the picture of authority over sin. And Jesus doesn't make any bones about it. He just flat out tells the visiting religious authorities that He has the ultimate authority. He can do what only God can do. Forgive sin. Remove sin. Do with sin what He did with the leprosy. Speak and it is gone.

Jesus pronounces the paralytic's sins forgiven. And then He shows by miraculous impossible healing that what He pronounces; happens. The

man gets up and walks, free from disease, but more importantly eternally, free from sin. Cleansed from the disease of sin. By Jesus words. Sin vanishes. Disease vanishes. Visible and invisible miracles happen to that same man instantly.

Do you see the sequence the Holy Spirit has inspired Luke to show us. This man is God. This man has authority over everything. Even the sin that debilitates each and every one of us. He can speak and it is cleansed

The sequence is logical. What would be the next logical step in that sequence? What do you think the Holy Spirit, speaking through His servant Luke would want to show us next? What should be the question we all should be asking at this point in the story?

Will He do that for me? Can He do that for me? How far does that power to forgive reach? How wicked of a person can it restore? Someone as evil as I am? Just how far reaching is the depth of the possibility of forgiveness?

How do I get in on it? How is forgiveness accessed? Can I be forgiven? Even me? And that's our next picture.

But first, let me lay some groundwork so you will understand the extent that this picture shows. Because immediately, the Spirit takes us to the most dispicable, most degraded, most wicked sinner possible. Worse if possible, than even me? Meet Levi.

*27 And after that He went out, and noticed a tax-gatherer named Levi, sitting in the tax office,*

The closest thing we have to Levi the tax gatherer in our culture would be a drug cartel. A group of people who have sold out, who have no morals left, who for money will destroy peoples lives and have no feelings about any of it.

Conscience is gone. Heart for anyone else's plight is gone. People who sell drugs are just dead to anything but the money. No care or concern for those left in their wake, bleeding and dying.

The system of tax collectors in Israel is a close equivalent. It is a cartel of people who have walked away from anything that resembles normal healthy civilized culture and society.

Leave family, leave friends, leave society, leave God and His people and His temple behind, and purchase from brutal hated Roman occupiers the authority to take money away from the occupied people, your own countrymen, and send it to Rome.

It was a cartel just as wicked and unfeeling as the ones in Mexico and other places today are. You sell your soul for the purpose of getting rich. Your conscience is seared and for money, you leave destruction in your path.

Levi paid money for the position and authority to take money away from the isrealites and send part of it to Rome. Levi bought that authority, and when he did, he left Israel and God and the temple and his countrymen behind and became the most sinful, hated man possible in that society.

Rome would set the amount that needed to be paid to them, and anything else you could extort from your countrymen above what Rome took, was yours to keep. And just like drug dealers who sell their souls to have money, Levi was rich. He extorted his own people to have a pile of money.

Are you starting to see what's going on here? How bad a person can God restore? Where is the limit that God can forgive? Next scene, Jesus engages public enemy number one.

There was no one lower on the sin scale and public hatred scale, the wretched before God scale. A person who could never possibly be reconciled, who in fact the people would not want to be reconciled because they actually sought the justice that the vengeance of God would eventually satisfy on this person, Levi.

We do that. I do that. Someone so wicked and seemingly getting away with murder, literally, that in my heart I take comfort in knowing that; *You may think you're pulling this off and it may appear that you are now, but you will stand before God, and His justice will happen.*

We do that. We take comfort that the obvious justice that isn't happening now, will happen some day. And that was Levi. Despised, rejected by men and God, Levi, stealing everyone's money but some day, some day, God will even up that imbalance.

[By the way, a little side bar, that's the difference between the judeo - christian ethic of peace and the Islam Muslim imbalance towards violent revenge now. Christians and Jews have the promise; *Vengeance is mine, saith the Lord, I will repay.*

God will extract justice and revenge. We can let it go, because we believe that. There is the very real comfort, that no matter how evil the wrong, God will extract justice. Later. That's very free-ing.

But the Islam God, the Muslim God says you go get me my justice from that person NOW. And that creates havoc all over the world. Allah is not Jehovah. Allah has no ultimate power over justice. Jehovah will bring justice to every evil doer. Every knee will bow to this Jesus that we speak of this morning. Full justice will be served.]

OK, back to Levi. Public enemy number one that the jews have turned over to God, hoping and comforting in the ultimate justice that God will

hail down on him. Wretched evil man. Levi.

*27 And after that He went out, and noticed a tax-gatherer named Levi, sitting in the tax office,*

Now if this was a muslim book this would go a different direction after this sentence, wouldn't it. Violent retribution. Rage against Levi. But this is Jehovah's book, and Jesus is Jehovah's Son. Fully equal. Fully God, but also man . . . *and He said to him, "Follow Me."*

I began by saying Luke has been giving us pictures of salvation. Visual aids in each story that illuminate for us the facets of salvation. What does sin look like. What does cleansing look like. Is there power to do it. And this morning we have a magnificent visual aid. A picture of the mechanics of salvation.

Who can be saved? How does it happen? Let me take you back to the first recorded words out of Jesus mouth in Mark's gospel. Chapter 1:14 *Now after John had been taken into custody, Jesus came into Galilee, preaching the gospel of God, 15 and saying, "The time is fulfilled, and the kingdom of God is at hand; repent and believe in the gospel."*

Let me help you 21st century folk here understand what Jesus just said in those statements. The time has come, the time is fulfilled, and the authority to reign of God, as opposed to Satan who owns every sinful soul, has come. Therefore believe and repent.

We struggle with that word; repent. What does that mean?

In my lifetime there was a huge movement within evangelicalism that said, repentance is something that takes place after you become a christian. It isn't required. Only believe. Don't worry about repentance.

In fact if you feel the need to change anything or do anything, you have

added works to salvation and you're no better off than the guy in Galatians that has added circumcision. Grace will be of no use to you, you've embarked on a works righteousness. If you repent.

So drastic was this teaching and doctrine that you obviously run into a road block. A certain man named Jesus who came on the scene and the first thing He says is to repent. What do you do with that.

Well, what those folk did, and I'm talking not less than Lewis Sperry Chafer and Dallas Seminary, and many others also, what they did was separate Paul's supposed doctrine regarding salvation from Jesus doctrine.

Ultra-dispensationalism. They say; Jesus was offering a different dispensation that got rejected by the jews, and His offer is off the table. You have to understand salvation, solely by what they say Paul taught. Grace alone, and don't get tangled up in the works righteousness of repentance. Just believe. You don't have to change anything.

Just believe in Jesus and you're good to go. And don't let anyone tell you otherwise, your salvation because you signed a card saying you want it and believe in someone called Jesus is it. Finished. Done. Secure forever. Don't doubt it. You can't lose it. Finished.

Go do whatever you please, and later, if you feel God calling you into a deeper walk, then you can repent of whatever sin you think is besetting and endeavor to walk closer to God. Second blessings but nothing to do with salvation which is secured by simply believing.

That's what was taught all through the 70's and in many places still taught today. If that is true, why would we bother to study Luke? Jesus is talking to someone else, not us, and the Kingdom of God that He offered is forfeited. Paul taught something different. Wow, what a convoluted disaster that is.

And here we are 40 years later with mega-churches packed full of people who have been told they are saved and don't worry about what you're doing, you don't need to change anything unless you want to.

Someone has well said the church in America is 3000 miles wide and an inch deep. Now I'm going to scare you.

Who do you think the people in Revelation 3, the luke-warm church, the unsaved church that Jesus spews out of His Holy mouth, are? Do you think there may be a connection to easy believism and the so-called luke warm church spewed out of His mouth that becomes the anti-christ's church in the tribulation. I do.

I think about 98.5% of the mega church movement I currently observe will still be here after the rapture. Why? Because they do not understand or believe what we are going to see in this story, this picture, this illustration for us by Luke and the Holy Ghost of the mechanics of true salvation. It's that important. So again;

*27 And after that . . .*

After what? After He just announced to the religious leaders of the most authority in all of Israel, that He possesses the authority to forgive sins on earth. That's what the words "after that" refer back to.

*And after that He went out, and noticed a tax-gatherer named Levi, sitting in the tax office, and He said to him, "Follow Me."*

Follow me? What does that entail? I submit to you that the Holy Spirit is teaching us, in this passage, in this story, this event, what repentance that leads to salvation looks like. Follow me.

Let me break that down for you. Jesus has just made Levi an offer of

full restoration with God, his sins forgiven, all of them, but it will cost him everything. Everything. Everything in this world, in this case.

Salvation is possible for those who understand that forgiveness is available in Jesus and who are willing to walk away from Satan's world, satan's ownership, satan's authority and control of this world, you come out of Satan's kindom, his authority to reign, over you, and you submit yourself to God's authority. All of that is encompassed in those simple words, "Follow Me."

You're a slave either way. Salvation is a transfer of ownership. Satan no longer owns you because of sin. God removes the sin. God owns you. When He calls you to follow Him, you leave Satan's old world behind and you belong to God after that.

Paul tells the Corinthians this two times! 6: 19 *Or do you not know that your body is a temple of the Holy Spirit who is in you, whom you have from God, and that you are not your own? 20 **For you have been bought with a price:** therefore glorify God in your body.*

That's the terminology of slavery. That is the distinct language of slavery. You are bought with a price. God owns you. He bought you with His blood. The price was forgiveness of sin to purchase you out of the bondage and ownership that sin had relegated you to Satan's ownership.

Forgiveness only obtainable by someone else taking your punishment for you. Jesus takes your sin and dies on the cross to pay your debt. And His righteousness is accounted unto you.

There are millions of christians that this idea of slavery is completely foreign to. Especially in America where autonomy = freedom to do whatever your sinful heart desires. I'm a slave? Either to Satan or to God?? That's ridiculous! You're talking like a de-ranged person.

You're a danger to society if you talk that way. Yet, salvation hinges on this.

1Cor. 7 Paul uses a play on words to express this truth a second time to the same Corinthians in the same letter; He uses the reality of physical slavery on a cultural level to speak of the spiritual slavery that we were purchased out of.

*20 Let each man remain in that condition in which he was called. 21 Were you called while a slave? Do not worry about it; but if you are able also to become free, rather do that. 22 For he who was called in the Lord while a slave, is the Lord's freedman; likewise he who was called while free, is Christ's slave. 23 You were bought with a price;*

Paul says we live in a spiritual reality. This world doesn't matter. Are you a slave? Don't worry about it, Christ just made you free! Not in this world, which doesn't matter, but in the next one.

Are you free - in this world - good for you. Christ just made you a slave. He bought you.

When we come out of Satan's world, Satan's authority to reign and cross over into Christ's authority to reign, we are free of this world, and its systems. We belong to Christ. Like the song-writer wrote long ago.

This world is not my home. I'm just a passin through.  
My home is way out there. Somewhere beyond the blue.

Christ purchases us out of Satan's kingdom, Satan's authority to reign over us because of sin, and places us into God's kingdom. God's authority to reign. How does that work? What is the mechanics of that.

There is one verse that I believe delineates this better than any other verse I can think of. John 7:17 where Jesus says; 17 *"If any man is*

*willing to do His will, he shall know of the teaching, whether it is of God, or whether I speak from Myself.*

That to me is the disembarkment from this world and the joining of the other world. That one word willing. We can't do any of it. The works salvation guys are right. You can't accomplish any of it. But this one word; willing, is the axle that everything teeters on in the subject of repentance.

So let's go re-write this story according to 21st century mega-church teaching of the last 40 years. *And after that He went out, and noticed a tax-gatherer named Levi, sitting in the tax office, and He said to him, "Follow Me."*

And Levi believed and shouted for joy knowing his salvation was secure forever and ever and he kept right on collecting taxes from his countrymen and cheating them and stealing from them what was not his to steal, day after day, unchanged in any way, but joyous in his belief that he was saved.

That's what we're teaching. Levi stayed in Satan's kingdom, under Satan's control, complicit with everything Satan is doing in the world, but by gosh, he rejoiced over his salvation, and if anyone said anything different he would tell them they were judgmental hypocritical pharisees. His favorite verse was judge not, lest you be judged.

I don't think so, and the Bible doesn't tell it that way at all.

*And after that He went out, and noticed a tax-gatherer named Levi, sitting in the tax office, and He said to him, "Follow Me." 28 And he left everything behind, and rose and began to follow Him.*

This is a picture of true repentance. Levi left everything. He left Satan's world behind. He walked away from his old life. Jesus offered a new

life, and Levi was willing. At huge cost. According to this world's standards, enormous cost. He was willing to walk away from the old in order to follow the new.

Levi, Matthew, this is Matthew that wrote the gospel of Matthew, walked away from the tax collector cartel that had made him rich and cost him everything. He turned his back on that and followed Jesus.

So let's talk about that. I believe the Spirit picks Levi to show us a visual aid of true repentance, because in his case, there's no going back. Peter and James and John kept the fishing boats. They could re-start that business at any time. And in fact they did. Peter says; I'm going fishing! He figured he'd forfeited the Jesus thing and returned to his fishing business.

When Levi walked away, it was like attrition. You wait for some guy to either leave or die so you can move up the ladder into the position that was vacated. We understand that. That's what Levi did. He vacated the position, and I'll guarantee you there was someone else in his tax office, the next day that just got a bump up the tax gatherer cartel ladder.

Levi made that choice when he chose to follow Jesus. He walked away from the old life. He left Levi behind and became Matthew.

Who was this man that did that? We can read between the lines a little bit. Because he wrote a book. The gospel of Matthew. And this man Matthew was more than any other gospel writer, steeped in the word of God.

We can only surmise that he must have been highly trained, perhaps he was in the line to be an important pharisee, trained in all the things of God, steeped in knowledge of the word of God, and he must have gotten dis-illusioned with the emptiness of that religion. He must have at some point said, this isn't real, this is empty, I'm going to walk away from

religion and join the religion of cash. Money.

That's my guess. You don't write the gospel of Matthew and know more about the book than almost anyone else, he had an unfathomable grasp on scripture, a huge intellect, and he sold all of the empty religion to go take money away from his own people. That's pretty radical.

But something about Jesus was real. Two radicals that understood the religion of the jews was empty. He must have observed Jesus. He must have believed, this guy is the real deal. He's saying everything to the pharisees that needs to be said. He considers their religion empty. He can forgive sin! I'd give anything, anything to have that.

I'm putting words in his mouth, I know, but we have the action that must have been already in place in his heart. When Jesus said, follow me, he couldn't walk away from that old life fast enough. What a remarkable story!

Jesus says He can forgive sins. He walks up to the worst sinner in the whole territory and says follow me, and Matthew, Levi, walks out of the old life, into the new. That, my friends, is true repentance. You leave the old life behind. You begin the new one. And **you** don't do any of it.

God supplies the faith to believe. God quickens you from the dead. God supplies the broken heart that is willing to leave everything behind in order to have forgiveness. Life! Levi didn't walk away from that tax booth, he ran.

That's a picture. A visual aid for us of how salvation happens. It's a picture of real repentance. A quickened mind and a broken heart over sin that says, I'll do anything, to have what Jesus offers. Anything. Leave whatever it is He calls me out of behind, if that's what He requires, anything, in order to have Him

Can He forgive the worst sinner in the territory? Yes! But the worst sinner is willing to walk away from the old life and embark on the new.

Salvation is free. But it costs everything. Are you willing to leave this world behind, so you can have Jesus instead?

That looks different for everyone who is called. Remember the rich young ruler. We'll get to him some time next year perhaps. Jesus says, leave your money behind and follow Me, and he wasn't willing to pay that price to have Jesus. Matthew, Levi, was willing.

It's the story of the treasure and the pearl of great price. Both cases, the guy in the story sells everything he has, because he realizes the prize that he's obtaining is infinitely more valuable than what he left behind. Levi sold all that he had in order to have Jesus.

That's what true repentance is. You see Jesus and you'll do anything, sell anything, leave behind anything to have Him. Sometimes that's incredibly costly. In Arab countries, that can cost you your life. It costs you your family, your loved ones, your position, your security, your safety, your children, your wife or husband, and in many cases, your life.

We had images online just a short while ago of several heads, cut off of christians, sitting in a row on the ground. Severed from bodies. Those folks were willing to pay the ultimate price to have Jesus.

But I'll tell you something, there are no shallow christians in places where the cost is high, to have Him. The church in America is sick because there's no cost.

Luke has given us a picture, a visual aid, a photograph of what repentance looks like. And now briefly, we're going to see a picture of what conversion looks like. What was next for Matthew, Levi? Was it real? Did anything change?

*29 And Levi gave a big reception for Him in his house; and there was a great crowd of tax-gatherers and other people who were reclining at the table with them.*

Was there a change inside Levi? Not only emphatically yes, but he wants the same thing for all of his friends. He wants to share what he has found with everybody. Anybody. So he throws a great reception for all his friends.

You say, I thought you said he didn't have any friends. He did. All the other tax gatherers and scum are Levi's friends. All of the outcasts of society, the unclean, the dis-enfranchised. All the people on the wrong side of the tracks. The off-scouring of the world. Those are his friends.

Levi probably threw the doors open to everyone. But the respectable folks he's been taking money from aren't about to come, and also they're disgusted that Jesus has lowered the bar to be with the riff raff. The religious folks wouldn't want to be in the same room with the unclean riff raff. May as well go have dinner with lepers.

*30 And the Pharisees and their scribes began grumbling at His disciples, saying, "Why do you eat and drink with the tax-gatherers and sinners?"*

Tax gatherers and sinners was code for all the wretched people who could never be cleansed, never be accepted back into respectable society. These are the hopeless who can only look forward to God's wrath and judgement. These are the condemned people. Harlots. Thieves. Tax collectors. Traitors. Adulterers. Sinners.

We don't associate with them. We don't want to be unclean, unrighteous by association. We keep our distance from the condemned who can never go in the temple, never be clean before God.

So their question is logical. And it's sort of funny that none of these righteous folk have the guts to go talk to Jesus direct. Jesus who does miracles. Jesus who has irrefutable answers. They accost the disciples of Jesus

*31 And Jesus answered and said to them, "It is not those who are well who need a physician, but those who are sick. 32 "I have not come to call the righteous but sinners to repentance."*

Jesus uses the metaphor of a physician. A doctor. Well people don't need a doctor, sick people do.

What you need to understand is that this is sarcasm. You think you're well, I can't help you. But for those who know they are sick and helpless and lost, the physician *can* help them.

The irony is that in the spiritual world before God, these righteous pharisees are just as full or fuller of the leprosy of sin as the honest crooks, the tax gatherers.

But the doctor can only help you if you know you are sick. The pharisees and scribes, the religious people who thought they were righteous, are full of leprosy and will die in it.

Why Levi? Can we do the math and come up with an equation that will delineate who God calls? Can we figure this out so we know which crowd to minister to?

No. God is sovereign and He calls who He calls. He quickens who He quickens. Our job is to do what Levi did and invite everyone to the feast. God will chose who He choses. He doesn't tell us why. He certainly didn't choose me because of anything special.

Many are called. Few are chosen.