

Dear brothers and sisters in Christ

They say the pen is mightier than the sword. Almost 500 years ago, a pen turned the world upside down. A simple monk by the name of **Martin** Luther wrote down his list of 95 theses, and nailed them to the door of Castle Church. Luther originally wrote these theses for debate among the theologians of his day. It was a list that challenged the status quo of the church and many of the traditions that had been added to the simple teachings of Scriptures. The very first of the theses was the practical question: What does it mean to repent? As Luther wrote:

In the Name of our Lord Jesus Christ. Amen. When our Lord and Master Jesus Christ said, “Repent”, he willed the entire life of believers to be one of repentance.

Today now, almost 500 years later, we are gathered in church with the same question on our minds? What does it mean to repent? After all, the season of Lent is all about repentance. Confessing our sins to God and turning from our lives of sin. But what does repentance really look like? How do we go about showing repentance? The answer to those questions comes from a **parable** our Savior told about two men who went up to the temple to pray. Two very different men whose prayers showed the difference between talking the talk, and walking the walk. The difference between a heart that repents by Turning to Jesus and Not to Yourself.

To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable: “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood by himself and prayed: ‘God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. I fast twice a week and give a tenth of all I get.’ But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God, have mercy on me, a sinner.’ I tell you that this man, rather than the other, went home justified before God. For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.”

Now I just want to set up the scene for you a little. Back in the days of Jesus, going to the temple was one of those activities that was quite common but always extraordinary. Picture the **hundreds**, perhaps thousands of sacrifices burning on the temple altar each and every day. The smell of the hot fire, the meat burning, the blood, and the smell the incense billowing out of the temple itself? As you elbow your way through the crowds in the temple courts, you notice one man standing out from the crowd.

This is a man wants to be noticed. He spends plenty of time in the temple. He is well **dressed** in fine robes. He's all business—a religious professional from head to toe. He stands up, perhaps in the middle of the crowd, so that he can be clearly seen and heard. If he were part of the church today, on the outside, he'd look like the perfect candidate for church president or head elder. He looks to be the model believer who was serious about his religion.

But then your eye catches another man over in the **corner**. He's a tax collector! He's an outcast in Jewish society, a traitor to his own people and a most likely a cheat. He wouldn't make it onto your short list of believers of the year. He's the kind of guy that would likely sneak into church at the last moment and leave before anyone even noticed. Now both these men came for the same reason, to pray. But their prayers are worlds apart.

First off, the Pharisee had plenty to pray about. He's pulling out all the stops with his prayer trying to get people and even God to notice. But maybe I should say, this Pharisee really didn't have plenty to pray about but more to brag about. Because did you notice what the Pharisee's favorite word was? It's I. *I thank you. . . . I'm not like other men. . . . I fast twice a week. . . . I give a tenth of all I get. . . .* The Pharisee is thankful, but he's thankful for himself and all the things he's done to prove his faith. In his arrogance this man, doesn't have to thank God for anything, in fact he doesn't need God because he figures he's got everything he needs. What's more he thinks he's EVERYTHING God wants! I mean, how lucky God was to have a guy like the Pharisee on his side! He wasn't a robber. He was a big giver! He wasn't a cheat. He wasn't an adulterer. If there was ever the top prize for faith he'd be it. He had everything covered. He didn't need God to save him. The Pharisee thought he had that covered.

And then there is the other man in the parable: not a Pharisee but a every day Joe Jew. This man wasn't full of himself and he knew that he had more **problems** then he could ever fix on his own. This man had nothing to brag about. He knew he hadn't done anything that could get him into heaven. And so he prayed. Prayed with the faith of a man who had hit **rock bottom**, prayed with the faith that God could help even a poor miserable sinner like him.

The tax collector knew he didn't deserve to be there in God's presence or to ask him for anything. The tax collector knew that as a sinful human being he didn't have the right to approach our holy and perfect God. And notice his prayer? Short and simple: ***“God, have mercy on me, a sinner.”*** This poor man, knew there was nothing he could do to appease the wrath of God against his sin. His sin and our sins are too great. Not amount of praying, paying, fasting, or sacrifice could never make his sin “right” in God's sight.

The man knew he needed someone else to do what he couldn't. God himself would have make thing right by a perfect once and for all sacrifice. A sacrifice that as not going to be offered by priests in the temple courts. But a sacrifice that would be **offered** on a hill outside Jerusalem by the ultimate high priest. A sacrifice we are here to remember tonight as we look to our Savior who was that sacrifice. The Savior who is the answer to the tax collector's and our prayers.

So let me ask you this: Whom do you see when you look in the **mirror** in the morning? Perhaps this parable makes you a bit uncomfortable because you identify more with the Pharisee than the tax collector? After all, We're Lutheran—Wisconsin Synod, the ones accused of not getting to have any fun. We're not out there making messes of our lives or getting in trouble as much as our neighbors. We try and live by the book and we try and help out when we can at church. And the list goes on and on of all the good things we done for our God.

Sounds good right? But I'm sorry to tell you for such attitudes we need to pray for forgiveness. Because turning toward ourselves isn't only sinful; it doesn't make sense! Do you really think God is pleased that you are sitting in church right now? Do you really think God notices you any more than anyone else? Because at the end of the day, God isn't comparing us to everyone else, he's comparing us to himself. And we can't do anything remotely close to matching his perfection.

You see, the **Pharisee** thought he was God's right-hand man. That he was one in billions who got close enough. He thanked God that he wasn't like the tax collector, that he wasn't so bad. He thanked God he hadn't been a robber or an adulterer. But he was because he had robbed God of the glory due to him and had cheated on God with his self-righteous attitude. And if this Pharisee had continued in this attitude, what he would have found the moment of his death was that he wasn't sitting pretty in heaven, but humbled to suffer eternity in hell.

Yet, when we look at the tax **collector** isn't that what we'd rather find staring back at us in the mirror? The tax collector knew his sin and sought the Lord because he knew that God alone had forgiven him. The tax collector knew he didn't do anything to deserve this.

But turning to God makes all the difference. Because God had the only plan that would work to bring salvation to this world. That plan was carried out when the Lord of heaven became the **criminal** on the cross in our place. The God who fills the universe suffered and died for us. Jesus would stand in our place to bear our Father's wrath against sin. God's wrath was satisfied, not by ignoring sin, but by punishing his Son for our sins. And now because of his ultimate sacrifice have become sons and daughters of God forever. So with repentant hearts, we now turn to Jesus. We look to his **Easter** victory that proves it all worked.

Jesus taught, and Luther believed, that a Christian's entire life is a life of repentance—a lifelong turning away from ourselves and our works and a turning toward **Christ** and his work. It is not how much you've done or how well you did things in this life. It's not based on how hard you prayed or how much you prayed. It's not the zeal that you have for the Lord's work; or the love and commitment that you have for your family, your church, or your country that saves you.

What it all comes down to is the same thing that saved the tax collector. It comes down to the cross where Jesus gave his life for you and me. There at the **cross** we see our forgiveness won. There at the cross we see our Lord's love, and your repentant prayers answered! So turn to Jesus, only to him, my dear

friends, for there you find everything your soul will need for this life and the one to come. Amen.