

that He also **would** help. God “*commandeth all men everywhere to repent*” (Acts 17:30). This means that we are not only to feel bad about our sins, but we must also **willingly turn away from our sin with God’s help and seek God for His mercy and grace**. When God gives us His mercy, we receive His gift of grace in the Lord Jesus. **Mercy** is when God withholds the judgment we well deserve for our sin. **Grace** is when God gives to us His favor when we don’t deserve it, because Jesus paid the penalty for our sin when He died on the cross.

Would you ask God for what you desperately need—His mercy in salvation? This comes only through the death, burial and resurrection of the Lord Jesus Christ. “*If thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised Him from the dead thou shalt be saved*” (Romans 10:9). Go right now to the Father in Jesus’ name. Tell God that you are a sinner and you accept **His mercy** in that Jesus died on the cross for your sins, was buried and rose again from the dead to give you eternal life.

Believe this with all your heart. “*For whosoever shall call on the name of the Lord shall be saved*” (Romans 10:13). Then you will go away as this tax collector did, justified—declared righteous and forgiven by God, having received **His mercy**. You will no longer be headed to hell, but to Heaven! Then it can be said of you, “*And such were some of you: but ye are washed, but ye are sanctified, but ye are justified in the name of the Lord Jesus, and by the Spirit of our God*” (1 Corinthians 6:11).

“The mercy of the Lord is from everlasting to everlasting upon them that fear Him.”

Psalm 103:17

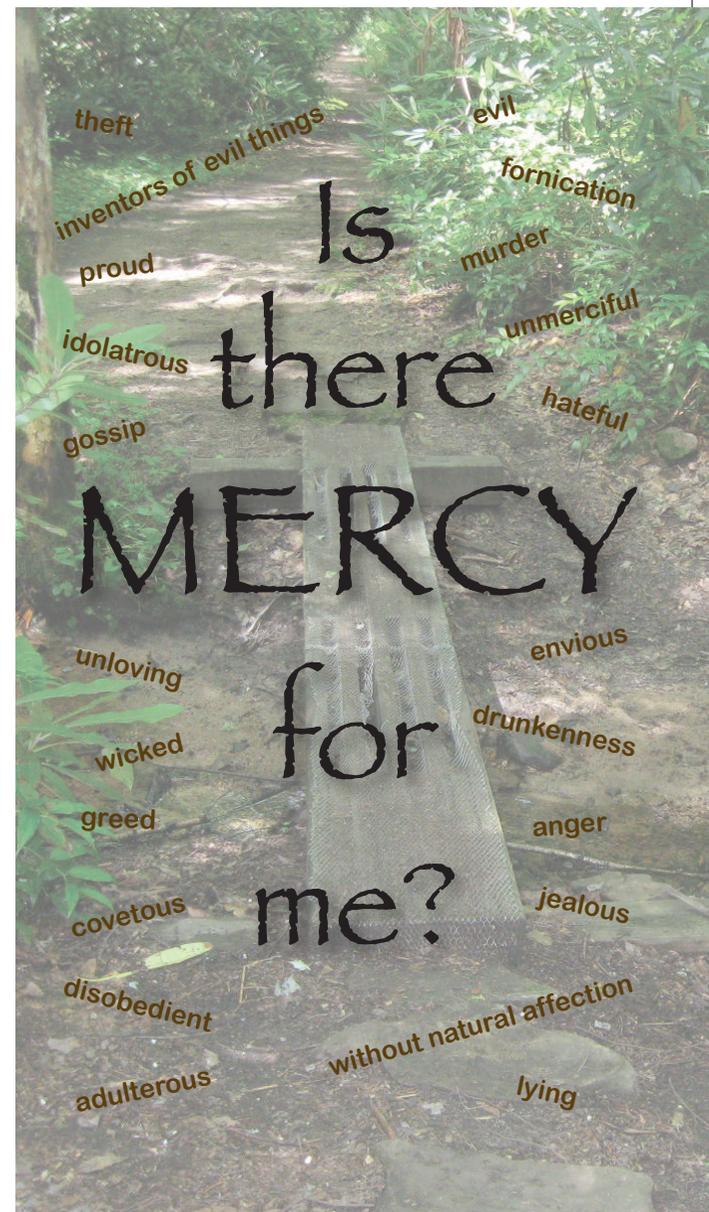
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Have you ever asked yourself, “Am I so bad that God couldn’t forgive a sinner like me?” Many people have wondered if God would ever have any mercy on them because they were such great sinners. Yet, one such person in Luke 18:13 cried out, “**God be merciful to me a sinner.**” This man is called a publican, or a tax collector, in Luke 18:10. In the days in which the Lord Jesus lived, a tax collector was hated by the Jewish people. At that time, Israel was occupied by the Roman Empire and Jewish men were hired to collect the tax that Rome had placed upon all Jews. Tax collectors were hated by fellow Jews because they were traitors to their own country since they joined with the Romans. Jewish tax collectors were also hated because they were known to increase the tax far above what Rome required, and to keep the difference for themselves. This greatly increased the anger of the Jews towards tax collectors, causing them to consider these tax collectors as **great sinners**.

There is also another man mentioned in Luke 18 besides this tax collector. He was a religious leader called a Pharisee. The Jewish people considered the Pharisees to be **very righteous**

and close to God. The Pharisees considered this tax collector equal to “*extortioners, unjust,*” and “*adulterers*”.

Both of these “*men went up into the temple to pray; the one a Pharisee, the other a publican (tax collector).*” When the Pharisee prayed to God, he came proudly boasting in self-righteousness, “*I fast twice in the week, I give tithes of all that I possess.*” But the publican came humbly “*standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, **God be merciful to me a sinner.***” Jesus tells us whose prayer was answered. “*I tell you, this man [tax collector] went down to his house justified rather than the other [Pharisee]*” (Luke 18:13-14). *Justified* means to be made right in God’s sight. This tax collector was now **right before God and forgiven!**

Do you, my friend, think of yourself as a sinner or even a great sinner like this tax collector? The Bible tells us that even though **others** thought that tax collectors were great sinners, this tax collector also came to understand that he himself had greatly sinned

against God. Yet, he still came to God and cried out for His mercy.

The most important thing we must do to find mercy and forgiveness with God is to come to God as this tax collector did. How did he approach God? He decided to come to God for help with his sin. The Bible says, “*For all have sinned, and come short of the glory of God*” (Romans 3:23). As sinners we have failed to give the proper honor to God with our lives. The penalty for sin is to suffer in hell forever. “*For the wages of sin is death, but the gift of God is eternal life through Jesus Christ our Lord*” (Romans 6:23). Hell is a place of “*fire that never shall be quenched [extinguished]*” (Mark 9:43).

Yes, my friend, there is mercy for you if you truly admit that you have sinned against a pure and holy God. Then confess this to God as this tax collector did and cry out, “***God be merciful to me a sinner.***” You do not need to list all your sins to God, for they are numberless. Just tell God that you want His **mercy**. The tax collector turned to God in humility with repentance, confident that not only God **could** help, but