This morning we are going to be focusing on the story of a very high ranking IRS agent who cheated on everybody else's taxes! Zacchaeus is a well-known story, so what is it that makes it so special? Nothing! We don't need to prop up or put a spin on God's Word, we just need to share it; it stands alone. He worked for the federal government but not in the same sense as one or our IRS agents, the government was a foreign, occupying government, one that the populace had not had a vote on, they had no sway and no say over how they did things. Zacchaeus was considered an enemy, but not just an enemy, but a traitor because he helped the enemy fleece his own people. There was hardly a life form more offensive to the Jews than a traitorous tax collector. He also added his own surcharges to the tax: if Rome charged 5% he would add another 5% on top of that for himself. Zacchaeus was not a regular tax collector like Matthew would have been, he was a chief tax collector over an entire region and presided over a number of tax offices. Additionally, his tax base was high since he was over the entire Jordan valley and especially the region of Jericho. Jesus spent much of His time with people like Zacchaeus, one of the titles His enemies called Him was "friend of tax collectors and sinners.", Luke 5:29-31. Truly the tax collectors were "sick" but there was no one "sicker" than the Pharisees who would in the end kill the Son of God. The heart of God is to forgive us, to save us from our sins, it is our hearts that are keeping us away from Him; He is seeking all sinners.

1. Zacchaeus was drawn to Jesus.

✓ The is not normal or natural. Natural is this "God's light came into the world, but people loved the darkness more than the light, for their actions were evil.", **John 3:19-21** Mark it carefully, everyone who does evil hates the light. No sinner seeks God, **Romans 3:10-11**. No one understands their need for God or seeks God. The Spirit of God is working on him, **John 16:8**. He doesn't know it, but God is moving him! Everybody's shocked but Jesus. Zacchaeus does some shocking things here: he climbs a tree; he's a dignitary, he has servants that climb trees, he owns trees and buildings and streets; he was also wearing a skirt for all practical purposes! It is interesting, and seemingly a coincidence, that at the same time the Spirit is moving in Zacchaeus, that Jesus is walking by. A lesson to learn, God makes appointments through His Holy Spirit to reach people, and we, the representatives of Jesus, need to keep our eyes open. When someone inquires or shows interest in Jesus we should recognize that this is God's work and appointment for them.

2. It is not normal or natural for a sinner to look for Jesus, but it is normal and natural for Jesus to be looking for them, Luke 19:10.

There were hundreds and maybe thousands of people in the crowd that day, large crowds were moving through Jericho every day this time of year, but this year Jesus was there. Shock #1 Zacchaeus, a hardhearted criminal, is searching for the Ultimate Policeman. Shock #2 He climbs up a tree. In this culture, it was shameful and unheard of to see even a piece of a man's leg which would have been a risk here to say the least. Shock #3 Zacchaeus is spotted by Jesus amidst all the thronging crowd, all eyes were toward Jesus, but Jesus eyes were on him, this is always true for the lost person. Jesus didn't pay all of that price only to forget where you are! Shock #4 Jesus knows his name. Shock #5 Zacchaeus is elated to be found by Jesus. Shock #6 Jesus says, "I must go to your house", shocker to them but Jesus is in no way shocked! A shock that Jesus uses the word "must", what is happenstance for us is scheduled for Jesus. Shock #7 is that it rained money in Jericho because this lost person got found by Jesus. What does truly coming to Christ look like? A great comparison is the one between Zacchaeus and the Rich Young Ruler: both super wealthy, both looking for Jesus; one for all the right reasons, one knew he was a sinner in need of Savior; the other didn't think he needed saving; one died and left all his money and the other lived and blessed people because he found something more valuable than earthly riches. Shock #8 The biggest shock of all is that this strange little guy and very unusual set of circumstances become the platform from which Jesus states His entire purpose for coming to this earth in one sentence!, Luke 19:10. Everything that God had done had been for this; all the messages and miracles; all laws and warnings, all so that God could seek sinners and save them.

A chance occurrence for Zacchaeus, a move in his heart that he couldn't explain and couldn't resist; but He was on the calendar of the Savior who was looking for him. Jesus knows who we are, where we are, our name, and our need.