

There is no authority to levy (it) on them – לא שליט למרמא עליהם –

OVERVIEW

תוספות told רנב"ה that by levying the כרגא tax on the רבנן you transgressed what is written in... כתובים that למרמא עליהם. Our תוספות¹ בלו והלך לא שליט למרמא עליהם explains the connection between the פסוק in עזרא which prohibited taxing the workers² of the בית רבני to the prohibition of taxing the רבנן.

לפי שהיו עסוקים במלאכת שמים בבנין בית המקדש³ –

The reason those people were not taxed is **because they were involved in a heavenly service, namely the building of the** המקדש -

הכא נמי אין להטיל מס על לומדי תורה:

Therefore **here too, tax should not be levied on those studying** תורה, because they are also עסוקים במלאכת שמים.

SUMMARY

People who are involved שמים like לומדי תורה are not to be taxed.

THINKING IT OVER

1. בנין בית writes that the people who were tax exempt were involved in תוספות. However the פסוק (seemingly) mentions the people who were serving in המקדש.⁴ (כהניא ולויא זמריא תרעיא וגו') ביהמ"ק, and especially that this proclamation was given to עזרא who came to ירושלים after the ביהמ"ק was built!

2. How can we derive a הלכה that the רבנן should not be taxed from an act that a non-Jewish king (דריוש) did?!⁵

3. Did לומדי תורה tax דריוש?

¹ עזרא זכר, where דריוש commanded his governor in א"י not to tax all those that were involved in the service and building of the (השני) בית המקדש.

² רש"י ד"ה מנדה on רש"י.

³ See 'Thinking it over'.

⁴ See footnote # 3.

⁵ See חתם סופר.