



consumed [as maaser sheni in Jerusalem]. One may not bring bird-offerings of a zav or zavah, or bird-offerings of women after child-birth, or sin-offerings, or guilt-offerings, from maaser sheni money. And if he did buy [one of these], their value must be consumed [as maaser sheni in Jerusalem]. This is the general rule: whatever [is bought] out of maaser sheni money which cannot be used for eating or drinking or anointing, its value must be consumed [as maaser sheni in Jerusalem].

2:1 Second tithe is set apart for eating, for drinking and for anointing; for eating what is usually eaten, for drinking what is usually drunk, and for anointing what is usually used for anointing. One may not anoint oneself with wine or with vinegar, but one may anoint oneself with oil. One may not spice oil of second tithe, nor may one buy spiced oil with second tithe money. But one may spice wine. If honey or spices fell into wine and improved its value, the improved value [is divided] according to the proportion. If fish was cooked with leek of second tithe and it improved in value, the improved value [is divided] according to the proportion. If dough of second tithe was baked and it improved in value, the whole improved value is second [tithe]. This is the general rule: whenever the improvement is recognizable the improved value [is divided] according to the proportion, but whenever the improved value is not recognizable the improved value belongs to the second [tithe].

2:2 Rabbi Shimon says: one may not anoint oneself with oil of second tithe in Jerusalem. But the sages allow it. They said to Rabbi Shimon: if a lenient ruling has been adopted in the case of terumah which is a grave matter, should we not also adopt a lenient ruling in the case of second tithe which is a light matter? He said to them: No; a lenient ruling has been adopted in the case of terumah though it is a grave matter, because in terumah we have adopted a lenient ruling also with regard to vetches and fenugreek, but how can we adopt a lenient ruling in the case of second tithe though it is a light matter, when we have not adopted a lenient ruling in second tithe with regard to vetches and fenugreek?

2:3 Fenugreek of second tithe may be eaten when it is still tender. Fenugreek of terumah: Bet Shammai says: whatever is done with it must be done in a state of purity, except when it is used for cleansing the head. But Bet Hillel says: whatever is done with it may be done in a state of impurity, except soaking it in water.

2:4 Vetches of second tithe may be eaten when still tender. And they may be brought into Jerusalem and taken out again. If they became unclean: Rabbi Tarfon says: they must be divided among pieces of dough. But the sages say: they may be redeemed. [Vetches] of terumah: Bet Shammai says: they must be soaked and rubbed in a state of purity, but may be given as food [to an animal] in a state of impurity. Bet Hillel says: they must be soaked [only] in a state of purity, but they may be rubbed and given as food [to an animal] in a state of impurity. Shammai says: they must be eaten dry [only]. Rabbi Akiba says: whatever is done with them may be done in a state of impurity.

2:5 Hullin coins and second tithe coins which were scattered together: whatever is picked up [one at a time] belongs to second tithe until the sum is completed, and the remainder is hullin. If they were so mixed up as to be taken

up by the handful, [they are divided] according to the proportion. This is the general rule: what is picked up [one at a time] must be first given to second tithe, but [what is picked up] mixed [quantity is divided] according to the proportion.

2:6 A sela of maaser sheni which was mixed up with a sela of hullin, one may bring copper coins for the sela and say: "Let the sela of maaser sheni wherever it may be, be exchanged for these coins." Then he must select the better of the two selas, and change [again] the copper coins for it. For they have said: one may change silver for copper [only] in case of necessity, and not to leave it so but to change it again for silver.

2:7 Bet Shammai says: one may not turn his selas into gold dinars. But Bet Hillel permits it. Rabbi Akiva said: For Rabban Gamaliel and Rabbi Joshua I turned silver into gold dinars.

2:8 One who changes copper coins of second tithe for a sela: Bet Shammai says: he may change copper coins for a whole sela. But Bet Hillel says: a shekel of silver and a shekel's worth of copper coins [can be exchanged for the sela]. Rabbi Meir says: one may not exchange silver and produce for silver. But the sages allow it.

2:9 One who exchanges a sela of second tithe in Jerusalem: Bet Shammai says: he may exchange the whole sela for copper coins. Bet Hillel says: a shekel of silver and a shekel's worth of copper coins [can be exchanged for the sela]. Those discussing before the sages say: silver for three dinars and copper coins for one denar. Rabbi Akiva says: silver for three denars and copper coins for a fourth [of the fourth denar]. Rabbi Tarfon says: four aspers in silver. Shammai says: he must leave it in a shop and eat as much as it is worth.

2:10 If one had some of his sons pure and some impure, he may put down a sela and say: "What the pure drink, this sela will be redeemed for it." In this way the pure and the impure may drink from one jar.

3:1 One should not say to his friend: "Carry up this [second tithe] produce to Jerusalem that in order to divide it." Rather he should say to him, "Carry it up that so that we may eat and drink of it in Jerusalem." But people may give it to one another as a free gift.

3:2 One may not buy terumah with maaser sheni money, because this reduces the number of those who can eat it. But Rabbi Shimon permits it. Rabbi Shimon said to them: If the law is lenient in the case of wellbeing offerings, though they may become unfit or a remnant or unclean, why should it not also be lenient with regard to terumah? But they said to him: The law was lenient in the case of wellbeing offerings, because they are permitted to non-priests, but should we therefore be lenient with regard to terumah, which is forbidden to non-priests?

3:3 One who has [second tithe] money in Jerusalem and he needs [to spend] it, and his friend had [non-sacred] produce, he may say to his friend: "Let this money be exchanged for your produce." It turns out that the one [must] eat his produce in purity and the other may do what he needs with his money. But he may not say thus to an am ha'aretz except when [the money was] from [second tithe of] demai.

3:4 If [one had hullin] produce in Jerusalem and [second tithe money] in the

provinces, he may say: "Let that money be exchanged for this produce." If [he had second tithe] money in Jerusalem and [hullin] produce in the provinces, he may say: "Let this money be exchanged for that produce," as long as he will carry that produce and eat it in Jerusalem.

3:5 [Second tithe] money may be brought into Jerusalem and taken out again, but [second tithe] produce may only be brought in, but not taken out again. Rabban Shimon ben Gamaliel says: produce also may be brought in and be taken out again.

3:6 Produce whose processing was completed and it passed through Jerusalem, its second tithe must be brought back and eaten in Jerusalem. If its processing had not been completed, [such as] baskets of grapes [that were going] to the wine-press or baskets of figs [that were going] to the drying-place: Bet Shammai says: its second tithe must be brought back and be eaten in Jerusalem. But Bet Hillel says: it may be redeemed and eaten anywhere. Rabbi Shimon ben Judah says in the name of Rabbi Yose: Bet Shammai and Bet Hillel did not disagree concerning produce whose processing had not been completed that its second tithe may be redeemed and be eaten anywhere. What did they disagree about? About produce whose processing was completed. Bet Shammai says that its second tithe must be brought back and be eaten in Jerusalem. And Bet Hillel says that it may be redeemed and be eaten anywhere. [The second tithe of] demai may [always] be brought in and taken out again and be redeemed.

3:7 A tree which stood within [Jerusalem] and was bending outwards, or if it stood outside [Jerusalem] and was bending inwards, what is opposite the wall and inwards is deemed as being within, and what is opposite the wall and outwards is deemed as being outside. Olive-presses which have their entrance within and their inner space outside, or which have their entrance outside and their inner space within: Bet Shammai says: the whole is deemed as being within. But Bet Hillel says: what is opposite the wall and inwards is deemed as being within, and what is opposite the wall and outwards is deemed as being outside.

3:8 The chambers [of the Temple] which were built on holy ground but were open towards common ground: their interior was deemed common and their roofs were deemed holy. Those which were built on common ground but were open towards holy ground: their interior was deemed holy and their roofs were deemed common. Those which were built both on holy and on common ground and were open both towards holy and common ground: the interior and the roofs that were on holy ground and inwards were deemed holy, but [the interior and roofs] on common ground and outwards were deemed common.

3:9 Second tithe which was brought into Jerusalem and became unclean, whether it became unclean by a principal defilement or by a secondary defilement, whether it became unclean within [Jerusalem] or outside: Bet Shammai says: it must all be redeemed and be eaten within except that which became unclean by a principal defilement outside. But Bet Hillel says: it must all be redeemed and may be eaten outside except that which became unclean by a secondary defilement within.

3:10 If that which was bought with maaser sheni money became unclean, it should be redeemed. R. Judah says: it must be buried. They said to Rabbi Judah: if

maaser sheni itself when it became unclean may be redeemed, should not also that which is bought with maaser sheni money be redeemed when it became unclean? He said to them: No! If you say this of maaser sheni itself, it is because it may be redeemed also when pure at a distance from the [holy] place. But how can you say this of that which is bought with maaser sheni money, seeing that it cannot be redeemed when clean at a distance from the [holy] place.

3:11 If a deer which had been bought with maaser sheni money died, it must be buried together with its hide. Rabbi Shimon says: it may be redeemed. If it was bought alive and slaughtered and it then became unclean, it may be redeemed. Rabbi Yose says: it must be buried. If it was bought slaughtered and it became unclean, behold it is like produce.

3:12 One who lends jars for maaser sheni [wine], even if they were corked, they do not acquire [the sanctity of] maaser sheni. If wine was poured into them without specifying [that it was for sale] they do not acquire [the sanctity of] maaser sheni before they are corked, but after they are corked they acquire [the sanctity of] maaser sheni. Before they are corked they are neutralized in a hundred and one, but after they are corked they sanctify any quantity. Before they are corked terumah may be taken from one jar for all the others, but after they are corked terumah must be taken from each jar separately.

3:13 Bet Shammai says: the jars must be opened and emptied into the wine-press. Bet Hillel says: they must be opened but need not be emptied. When does this apply? In a place where they are usually sold closed, but in a place where they are usually sold open, the jar does not revert to hullin. If, however, he wishes to be stringent upon himself and to sell [only] by measure, the jar reverts hullin. Rabbi Shimon says: also when one says to his friend, "This jar [of wine] I am selling to you from its jar, the jar reverts to hullin.

4:1 One who carries produce of maaser sheni from a place where it is expensive to a place where it is cheap, or from a place where it is cheap to a place where it is expensive, he redeems it according to the market price of the place [where he redeems it]. One who brings produce from the threshing-floor into the city, or jars of wine from the wine-press into the city, the increase in the price belongs to maaser sheni and the expenses [must be covered] from his household.

4:2 Maaser sheni may be redeemed at the lower market price: At the price at which the shopkeeper buys and not at which he sells. At the price at which the money-changer takes small change and not at the price at which he gives small change. Maaser sheni may not be redeemed in an estimated lump. If its value is known, it may be redeemed according to the evaluation of one. But if its value is not known, it must be redeemed according to the evaluation of three, as for instance in the case of wine which has formed a film, or produce which has begun to rot, or coins which have become rusty.

4:3 If the owner says, "With a sela [I will redeem this maaser sheni] and another person says "With a sela," the owner has the first right, because he must add a fifth. If the owner says "With a sela" and another person says "With a sela and an issar," the one who offered a sela and an issar has the first right, because he added to the principal. When one redeems his

maaser sheni he must add a fifth, whether it is his own or it was given him as a gift.

4:4 One may act in a deceptive manner when it comes to maaser sheni. How so? A man may say to his grown-up son or daughter, or to his Hebrew slave or female slave, "Take this money and redeem this maaser sheni for yourself." But he may not say so to his son or daughter who are minors or to his Canaanite slave or female slave, because their hand is as his own hand.

4:5 One who was standing at the threshing-floor and didn't have any coins may say to his friend: "Behold, this produce is given to you as a gift," and then he may say again, "Behold, let this produce be exchanged for money which I have in the house."

4:6 If one took possession from the owner of maaser sheni for a sela, but before he had time to redeem it, it stood at the price of two selas, he may give him one sela and make a profit of one sela and the maaser sheni remains his. If he took possession from the owner of maaser sheni for two selas, but before he had time to redeem it, it stood at the price of one sela, he may give him one sela out of hullin [money] and one sela of his maaser sheni money. If the owner was an am ha'aretz, he should give him out of [maaser sheni of] demai.

4:7 If one redeemed maaser sheni but did not call it by its name: Rabbi Yose says: it is sufficient. But Rabbi Judah says: he must name it explicitly. If a man was speaking to a woman concerning her divorce or her betrothal, and gave her a get or betrothal money but did not state explicitly [what he was doing]: Rabbi Yose says: it is sufficient. But Rabbi Judah says: he must say it explicitly.

4:8 One who sets aside an issar [for the redemption of maaser sheni] and on its account he ate [the value of] half [an issar of maaser sheni] and then went to another place where [the issar] was worth a pondion, he may eat of [maaser sheni the value of] another issar. One who sets aside a pundion [for the redemption of maaser sheni] and on its account he ate [the value of] half [a pundion of maaser sheni] and then went to another place where [the pundion] was worth an issar, he may eat [maaser sheni the value of] another half [an issar]. One who sets aside an issar of maaser sheni [money] he should eat on its account eleven parts of the value of an issar, or [he should eat an additional] one hundredth of an issar. Bet Shammai say: in both cases one tenth part [of an issar]. But Bet Hillel says: in the case of certain [maaser sheni] an eleventh part, in the case of demai a tenth part.

4:9 Any money found is considered hullin, even gold dinars with silver and with copper coins. If a potsherd was found with the money on which was written "tithe" this is considered maaser sheni [money].

4:10 One who finds a vessel one which was written "korban:" Rabbi Judah says: if it was of clay, it is itself hullin and what is in it is a korban (holy). But if it was of metal it is itself korban and what is in it is hullin. They said to him: it is not the custom of people to put what is common into what is korban.

4:11 One who finds a vessel on which was written a kof, it is korban. If a mem, it is maaser. If a dalet, it is demai. If a tet, it is tevel (untithed produced). If a tav, it is terumah. For in the time of danger people would

write a tav for terumah. Rabbi Yose says: they may all stand for the names of people. Rabbi Yose said: even if he finds a jar which was full of produce and on it was written 'terumah' it may yet be considered hullin, because I can say that last year it was full of produce of terumah and was afterwards emptied.

4:12 One who says to his son, "There is maaser sheni [produce] in this corner," but the son found [produce] in another corner, this may be considered hullin. [If the father said] there was there a hundred [of maaser sheni] and the son found two hundred, the remainder is hullin. [If the father said there were there] two hundred and the son found one hundred, it is all maaser sheni.

5:1 A vineyard in its fourth year, they mark it with clods of earth, and of orlah with potter's clay, and graves with lime which is dissolved and poured on. Rabban Shimon ben Gamaliel said: When does this apply? In the seventh year. The conscientious used to put down money and say: any fruit gathered from this vineyard may be exchanged for this money.

5:2 [The produce of] a vineyard in its fourth year was brought up to Jerusalem within a distance of one day's journey on each side. And what is the border [of a day's journey on each side]? Eilat to the south, Akrobat on the north, Lod to the west, and the Jordan [river] to the east. When produce increased, it was decreed that it can be redeemed even if the vineyard was close to the wall. And there was a stipulation on this matter, that whenever it was so desired, the arrangement would be restored as it had been before. Rabbi Yose says: this was the stipulation after the Temple was destroyed, and the stipulation was that when the Temple should be rebuilt the arrangement would be restored as it had been before.

5:3 [The grapes of] a vineyard in its fourth year: Bet Shammai says: the laws of the added fifth and removal do not apply to them; But Bet Hillel says: they do. Bet Shammai says: the laws of peret and the defective clusters apply to them, and the poor can redeem the grapes for themselves. But Bet Hillel says: all [of them] go to the wine-press.

5:4 How does one redeem the fruit of a plant in its fourth year? The owner puts down a basket in the presence of three [people] and says: "How many such baskets would a man wish to redeem for himself for a sela on condition that the costs [to produce the fruit] shall be on his house? And then he puts down the money and says: "Whatever shall be picked from this plant may it be exchanged for this money at the price of so many baskets for a sela."

5:5 But in the seventh year he must redeem it for its full value. If [in other years] it had all been made ownerless property, the person [who redeems it] can only claim the cost of picking it. One who redeems his own plant in its fourth year, he must add a fifth of its value, whether the fruit was his own or was given him as a gift.

5:6 On the eve of the first [others read "last"] festival-day of Pesah in the fourth and in the seventh [years of the sabbatical cycle] the removal was performed. Terumah and the terumah of tithe were given to their owners, the first tithe was given to its owner, the tithe of the poor to its owner, and maaser sheni and first-fruits were removed in every place. Rabbi Shimon says:

first-fruits were given to the priests like terumah. As for a cooked dish [with maaser sheni in it]: Bet Shammai says: it must be removed. But Bet Hillel say: lo, it may be considered as already removed.

5:7 One who had produce at this time and the time of removal arrived: Bet Shammai says: he must exchange it for money. But Bet Hillel says: it is all the same whether it becomes money or it remains fruit.

5:8 Rabbi Judah said: in early times they used to send to householders in the provinces [saying:] “Hasten to set right your produce before the time of removal arrives,” until Rabbi Akiva came and taught that all produce which has not reached the time of tithing is exempt from the removal.

5:9 One whose produce was far away from him, he must call it by name. Once it happened that Rabban Gamaliel and the elders were traveling by ship, and Rabban Gamaliel said: “The tithe which I shall measure out in the future is given to Joshua, and the place which it is in is leased to him. The other tithe which I shall measure out in the future is given to Akiva ben Joseph that he may hold it for the poor, and the place which it is in is leased to him.” Rabbi Joshua said: “The tithe [taken from terumah] which I shall measure out is given to Elazar ben Azariah, and the place which it is in is leased to him,” and they each received rent one from another.

5:10 At minhah on the last festival day they would make the confession. How was the confession made? “I have cleared out the holy portion from the house” this refers to maaser sheni and the fruit of plants in their fourth year. “I have given them to the Levite” this refers to the tithe of the levites. “And also I have given them” this refers to terumah and the terumah of tithe. “To the stranger, to the orphans, and to the widow” this refers to the tithe of the poor, gleanings, forgotten sheaves, and the corners of the field, even though these do not prevent [one from making] the confession. “Out of the house” this refers to hallah.

5:11 “According to all Your commandments which You have commanded me,” thus, if he took out maaser sheni before the first tithe he cannot make the confession. “I have not transgressed any of Your commandments” I have not set apart [tithes] from one kind for a different kind, nor from plucked [produce] for [produce still] joined [to the soil], nor from new [produce] for old [produce], nor from old [produce] for new. “Neither have I forgotten” I have not forgotten to bless You, nor to make mention of Your name over it.

5:12 “I have not eaten from it in my mourning” thus, if he had eaten it in his mourning (aninut), he cannot make the confession. “Neither have I removed any of it when unclean” thus, if he had removed it in uncleanness he cannot make the confession. “And I have not given any of it to the dead” I have not used any of it for a coffin or shrouds for the dead, and I have not given any of it to other mourners. “I have listened to the voice of the Lord my God” I have brought it to the chosen house. “I have done just as you commanded me I have rejoiced and made others rejoice.

5:13 “Look down from Your holy abode, from heaven” We have done what You decreed upon us, You too do what You have promised us. “Look down from Your holy abode, from heaven, and bless Your people Israel” with sons and daughters. “And the land which You have given us” with dew and rain and

with offspring of cattle. “As You swore to our fathers, a land flowing with milk and honey” that You may give a good taste to the produce.

5:14 From here they said that Israelites and mamzerim may make the confession, but not converts, nor freed slaves, since they have no inheritance in the land.

Rabbi Meir says: neither do priests and Levites since they did not take a share of the land. Rabbi Yose says: they have the Levitical cities.

5:15 Yohanan the high priest stopped [the recitation] of the confession of the tithes. He also abolished the “wakers” and the “strikers.” Until his days the hammer used to beat in Jerusalem. And in his days one did not have to ask about demai.