

# Sugary Drink Taxes:

## Funding Community Health Priorities While Improving Health

Our nation is drowning in unhealthy, non-nutritious sugary drinks – which are the number one source of added sugars in our diet.<sup>1</sup> They are marketed everywhere: on TV, radio and online; at food and non-food retailers; in the workplace; on campuses; at health, sporting and entertainment facilities; in public spaces; on delivery trucks; and, on clothing and other merchandise. A majority of Americans drink at least one sugary beverage on a given day and adolescents and young adults are the heaviest consumers.<sup>2</sup> Sugary drink taxes could drive down consumption *and* generate revenue for valuable community health programs.

### *Sugary Drinks Exact a Huge Public Health Toll*

Beverage companies sell more than 12.4 billion gallons of calorie-laden carbonated sugary drinks annually in the U.S. — that’s equivalent to nearly 19,000 Olympic-sized swimming pools,<sup>3</sup> or about 38 gallons per person per year for every man, woman and child.

Nearly three-fourths of adults and more than a third of children are overweight or obese<sup>4 5</sup> and sugary drinks have been shown to be associated with an increased risk of overweight and obesity.<sup>6</sup> One study estimated that obesity accounted for nearly 21% of U.S. health care costs – \$190.2 billion in 2005.<sup>7</sup>

### *Sugary Drink Marketing Disproportionately Affects Historically Disenfranchised Communities*

Black, Mexican American, and non-Mexican Hispanic children, adolescents, and young adults have higher percentages of sugar-sweetened beverage drinkers and per capita consumption compared to White youth.<sup>8</sup> Black and Hispanic adults also have higher percent daily caloric intake from sugary drinks on a given day compared to White adults.<sup>9</sup> Some of this inequity can be traced to disproportionate marketing of sugary drinks to Black, Hispanic, and low-income communities.

For example, Black preschoolers (2-5 years), children (6-11 years), and teens (12-17 years) saw more than twice the number of TV ads for sugary drinks and energy drinks compared to White youth in 2018, a figure that can only be partially explained by higher rates of TV viewing among Black youth<sup>10</sup>. Black preschoolers, children, and teens watched 39%, 69%, and 78% more hours of TV per day, respectively, compared to White youth in those age groups, but saw 101%, 111%, and 129% more sugary and energy drink ads, respectively.<sup>11</sup>

For Hispanic youth, the amount of time that preschoolers (2-5 years) and children (6-11 years) spent watching Spanish-language TV declined by more than 40% from 2013 to 2018. However, Hispanic preschoolers viewed 13% more Spanish-language TV ads for regular soda/soda brands in 2018 than in

2013, and Hispanic children viewed 25% more ads<sup>12</sup>. And, despite a 56% decline in time spent watching Spanish-language TV in the same time frame, Hispanic teens (12-17 years) exposure to Spanish-language TV ads for sports drinks increased 10-fold in 2018 compared to 2013, while their exposure to ads for regular soda/soda brands declined by only 7%.<sup>13</sup>

### *Sugary Drink Taxes Can Raise Millions for Community Health Priorities*

Sugary drink taxes in the range of 1 - 2 cents per ounce are specifically designed to decrease sales of unhealthy beverages such as soda, energy and sports drinks, sweetened teas and coffee, and juice drinks, and can raise revenue for critical community priorities.<sup>14</sup> Revenues from taxes can be directed into communities with the greatest health disparities from diseases linked to sugary drink consumption such as heart disease,<sup>15</sup> <sup>16</sup> diabetes,<sup>17</sup> fatty liver disease,<sup>18</sup> dental disease,<sup>19</sup> and obesity.<sup>20</sup>

Currently, more than 30 states <sup>21</sup> <sup>22</sup> and the District of Columbia levy taxes on sweetened drinks (typically a sales tax with an average rate of about 5%<sup>23</sup>, designed to raise revenue), although they were not designed with public health in mind and therefore are not high enough to significantly decrease sales. Some states, like Arkansas, levy a special excise tax on sweetened beverages.<sup>24</sup> The tax, of .16 cents per ounce on bottled and canned soft drinks has been raising upwards of \$40 million<sup>25</sup> annually from 2004 – 2019 although it does not fall into the higher range – 1 - 2 cents per ounce<sup>26</sup> -- recommended to significantly decrease sales and improve health.<sup>27</sup>

A more promising approach has been adopted in seven cities<sup>28</sup> (Berkeley<sup>29</sup>, Oakland<sup>30</sup>, Albany<sup>31</sup>, and San Francisco CA<sup>32</sup>; Seattle,<sup>33</sup> Philadelphia<sup>34</sup>, Boulder<sup>35</sup>), all of which have implemented sweetened beverage excise taxes between 1 and 2 cents per ounce, which can impact sales volume. An eighth location, Cook County IL<sup>36</sup>, also adopted a tax but it was repealed. Collectively, these locales can raise hundreds of millions of dollars annually and fund a variety of important community programs. For example, the Oakland, CA, sugary drink tax raised \$25.3 million in revenue from July 2017 through December 2019,<sup>37</sup> the Philadelphia sweetened beverage tax raised \$263.7 million from January 2017 through June 2020,<sup>38</sup> the Seattle tax raised over \$22.5 million from June 2017 through December 2018,<sup>39</sup> and Berkeley's tax raised \$3 million in its first two years.<sup>40</sup>

Examples of community initiatives that sweetened beverage taxes have funded include:

- **Philadelphia:** "8,500 new slots for Philly's pre-kindergarten programs; 20 new community schools with health, behavioral, and social services to improve students' academic success; revitalizing neighborhood parks, recreation centers, and libraries throughout the city."<sup>41</sup>
- **Seattle:** Healthy food access programs, such as Fresh Bucks and local food banks; early learning services, educational support and mentoring programs for high school students;<sup>42</sup> and grocery vouchers to help families impacted by the COVID-19 pandemic.<sup>43</sup>

- **Oakland, CA:** Health education and healthcare prevention programs; improved access to potable water; and healthy food access programs.<sup>44</sup>
- **Berkeley, CA:** School and community-based nutrition education; diabetes prevention programs; policy changes to improve health; and youth leadership training.<sup>45</sup>
- **Albany, CA:** Installation of hydration stations at city parks and the community center in coordination with an education campaign; exercise and nutrition/cooking classes for youth and adults; community walking challenge.<sup>46</sup>

### *Sugary Drink Taxes Decrease Sales of Taxed Beverages*

In the United States, sugary drink taxes, where implemented, have reduced sales volume of taxed beverages. Some examples:

- **Philadelphia** (1.5 cents per ounce): Sweetened drink sales volume dropped 38.9% in Philadelphia's small independent stores relative to an untaxed comparison city 12 months after the city started taxing soda and other sweetened beverages in 2017.<sup>47</sup>
- **Seattle** (1.75 cents per ounce): Sales volume of taxed beverages fell, on average, by 22% relative to an untaxed comparison city in the first year following the implementation of the tax.<sup>48</sup>
- **Berkeley** (1 cent per ounce): In its first two years, the tax reduced sales of sugary drinks by nearly 10% (meaning that the post-tax sales volume of taxed beverages decreased nearly 10% relative to a modeled prediction of what sales volume in the post-tax period would be in the absence of the tax). During the same time frame, volume per transaction of untaxed water increased by 15.6%.<sup>49</sup>
- **Cook County, Illinois** (1 cent per ounce - REPEALED): In a study of this repealed sweetened beverage tax, researchers found that the volume of sweetened drinks sold in Cook County, IL dropped by about 25.7% relative to a comparison site when the tax was in place for four months. But, following its repeal in December 2017, volume sold increased by about 30.5%, returning sales to pre-tax levels.<sup>50</sup>

There is a strong, consistent body of high-quality evidence on how sugary drink taxes impact volume sold of taxed beverages. The studies that track consumption reductions are based largely on self-reported data, and have mixed results. While some find that sweetened beverage taxes are associated with lower consumption,<sup>51 52</sup> a number found inconsistent or mixed associations with consumption.<sup>53 54 55</sup> More studies are needed, including those with higher-quality consumption data (i.e., multiple 24-hour dietary recalls), to provide further evidence on that question.

Another missing piece from the current evidence base is that the studies do not evaluate how sugary drink taxes impact volume sold of beverages in restaurants. One study found tax pass-through to bottled beverages in fast food restaurants, but no change in fountain drinks. Understanding this piece will be essential to determine the net effect of consumption.<sup>56</sup>

## *Creating Equitable Sugary Drink Tax Policy*

To address growing health disparities in historically disenfranchised communities, sugary drink tax policy design, implementation, revenue distribution and long-term impact on the community must ensure health equity. To that end, impacted communities should play an integral role in deciding whether to pursue a tax, designing the language, planning the campaign, and advocating for the policy. Additionally, all sugary drink tax measures should include these elements:<sup>57</sup>

- Make equity a priority goal for the tax using legislative intent language.
- Invest tax revenues in communities most impacted by the health conditions caused by consuming sugary drinks. Investments should (1) reflect the values, needs, and priorities of the impacted communities; (2) address the social and economic determinants of health that contribute to inequities in preventable chronic diseases; (3) support community-based organizations in impacted areas to deliver programming and activities that support health and advance equity; and (4) when allowable, explicitly dedicate tax revenues to investments in impacted communities.
- Specify that revenue investments should grow long-term community capacity to advocate for policy and systems changes aligned with community priorities and values.
- Establish a dedicated sugary drink tax revenue fund within the budget that clearly states the permitted uses for these funds.
- Specify a strong community role in revenue allocation decisions.
- Include provisions that make the revenue allocation process equitable.
- Dedicate funds for evaluation of tax impacts on equity.
- Pass through a significant portion of revenues collected by state-level taxes to support local community-led efforts and collaborations to improve equity.
- Require processes to monitor and publicly report on tax revenue collections, allocation, and spending.
- Structure sugary drink taxes as excise taxes paid by the producers or distributors of sugary drinks.

## *Sugary Drink Taxes Do Not Cost Jobs*

Drawing on Philadelphia's monthly employment data, an analysis found no evidence that the sweetened beverage tax resulted in job losses in the overall economy, private sector, limited-service restaurants, or convenience stores two and a half years after the tax was implemented compared to the period before the tax.<sup>58</sup> "An earlier Philadelphia study based on unemployment figures culled from State Department of Labor data, showed that new unemployment claims filings for industries potentially impacted by the tax (grocery and restaurants) decreased by 10% in Philadelphia and 8% in the surrounding counties during the first year the city's sweetened beverage tax was implemented, compared to the previous year."<sup>59</sup>

“State unemployment figures also showed that total new unemployment claims filings for all industries in Philadelphia dropped 5% the first year of the tax.”<sup>60</sup>

### *Best Practices for Sugary Drink Tax Design*

Sugary drink excise taxes can be designed based on volume (e.g., tax amount per liquid ounce); absolute sugar content (e.g., tax amount per teaspoon, which contains 4.2 grams of sugar); or sugar content tiers based on thresholds of sugar levels (e.g., no tax, medium tax or high tax based on sugar content). Each model can be expected to reduce sales volume and raise revenue that can be directed to community health priorities.

#### *CSPI recommends a tiered excise tax design:*

- Tier 1: No tax for beverages with less than 7.5g of sugars per 12 fluid ounces.
- Tier 2: Lower tax rate (1 cent/ounce or more) for beverages with 7.5g to less than 30g of sugars per 12 fluid ounces.
- Tier 3: Higher tax rate (2 cents/ounce or more) for beverages with 30g of sugars or more per 12 fluid ounces.

The tiered tax provides an economic incentive for consumers to purchase drinks with less sugar to evade the higher tax. It also incentivizes the beverage industry to reduce sugar content in its products so they can be taxed at a lower rate.

In addition, in most scenarios modeled in the two studies below, the tiered tax is projected to generate the most revenue:

- 1) The first modeling study of adults aged 35-80 years compared tax structures based on volume, absolute sugar content and tiered. The authors estimated federal tax revenue of \$142 billion over the remaining lifetime (median - 28.7 years) of the adults studied, for a tiered tax like the structure recommended above. That figure that was 1.8 times higher than a volume tax of 1 cent per ounce and 3.4 times higher than a sugar content tax of 1 cent per teaspoon of sugar.<sup>61</sup>
- 2) A second study utilized US sugary drink brand-level information to estimate annual federal tax revenue for volume taxes of 1, 1.5 and 2 cents per ounce and a tiered tax like the structure recommended above. The tiered tax produced more revenue (\$18.2 billion) than the 1 cent per ounce tax (\$13.9 billion), the same revenue as the 1.5 cent per ounce tax ((\$18.0 billion), and slightly lower revenue than the 2 cent per ounce volume tax (\$20.1 billion). However, the tiered tax would yield 9% and 22% lower sugary drink sales volume than the 1.5 and 1 cent per ounce taxes, respectively. The 2 cent per ounce tax would yield 7% lower sales volume compared to the tiered tax but doesn't have the benefit of incentivizing reformulation.<sup>62</sup>

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