



City of Bethel
Parks, Recreation, Aquatic, Health & Safety Center Committee
Special Meeting - Monday, August 24, 2020 6:00 pm
City Hall Council Chambers, Bethel, AK

Brian Lefferts
Committee Chair
Term Expires 2020

Judy Wasierski
Vice-Chair
Term Expires 2021

Kathy Hanson
Committee Member
Term Expires 2021

Beverly Hoffman
Committee Member
Term Expires 2021

Garrett Hussion
Committee Member
Term Expires 2022

Rose Henderson
Committee Member
Term Expires 2023

Kathryn Baldwin
Alt. Committee Member
Term Expires 2020

Michelle DeWitt
Council Representative
Term Expires 2020

Stacey Reardon
YK Fitness Center Director

Corbin Ford
Property Maint. Foreman
Ex Officio Member

Meetings will resume in-person participation. Participants will be required to wear facemasks while in the building and will be required to maintain six feet of distance between other participants.

We will also continue to hold meetings via Zoom.

To join this meeting, follow these instructions:

Go to the website, <https://zoom.us/join> or

Zoom Meeting ID: 566-285-696 Passcode: 367746

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD – Three minutes per person

We are still accepting written testimony from the public for each of our public meetings. Deadline to submit written testimony will be 4:00pm the day of the meeting. Please send written testimony to pwadmin@cityofbethel.net. Anonymous submissions will not be accepted.

IV. APPROVAL OF AGENDA

V. SPECIAL ORDER OF BUSINESS

- A. Sugar-Sweetened Beverage Tax

VI. COMMITTEE MEMBER COMMENTS

VII. ADJOURNMENT

Posted August 18, 2020 at City Hall, AC Co., Swanson's, and the Post Office.

Charlie Dan, Public Works Assistant

Website: <https://www.cityofbethel.org/prahscc>

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CITY OF BETHEL, ALASKA

Ordinance #20-XX

AN ORDINANCE BY THE BETHEL CITY COUNCIL CREATING AN EXCISE TAX ON THE DISTRIBUTION OF SUGAR-SWEETEND BEVERAGE PRODUCTS

WHEREAS, the City of Bethel is focused on providing the best services to our community in the most responsible way;

WHEREAS, the goal of enhancing close-to-home outdoor recreation for Bethel citizens, improving park maintenance for current parks, and maintaining and extending the community's trail system is a priority for the City Council;

WHEREAS, the current City of Bethel Comprehensive plan has identified the following as priorities for the community of Bethel:

Land Use Goal 4: Create safe, livable neighborhoods centered around community facilities such as schools, parks, the teen center, and the senior center.

Transportation Goal 3: Provide a safe and efficient trail network to meet current and future needs, for year-round transportation and recreation use by Bethel residents and visitors.

Economic Development Goal 7: Maintain fair, competitive and sufficient local government taxes, fees and utility rates.

Economic Development Goal 8: Enhance the quality of life in Bethel to attract and retain individuals and businesses.

Public Facilities and Services Goal 1 G.: Provide and improve essential city services. Respond to current needs and plan for future demand. Link the extension of public facilities to land use development to ensure that growth occurs in a logical, planned and cost-effective manner. Youth and Adult Recreation. Sustain and enhance facilities and programs for youth and adult recreation.

WHEREAS, addressing **Land Use Goal 4**, in an effort to create safe livable neighborhoods, we currently have four subdivisions (Uivik, Blueberry, Larson, Kasayuli) that do not meet this criteria and lack recreational

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opportunities;

- WHEREAS,** addressing **Transportation Goal 3**, the City has a local and regional trail system; however, expansion of that trail system is needed to improve community accessibility for residents and visitors;
- WHEREAS,** the Comprehensive Plan identifies the need to have a safe and efficient trail network to meet current and future needs, to allow for year-round transportation and recreation;
- WHEREAS,** the boardwalk transportation link is safer for pedestrians and bicyclists than using the streets and is less costly than the at-grade pathway attached to roadways;
- WHEREAS,** the development of our current one mile of boardwalk can focus on trails that connect parks to offer pedestrians access to the City away from roads, dust impacts, and connect key locations such as the post office, Pinky's Park, schools;
- WHEREAS,** **Economic Development Goal 7 and 8**, explains the majority of the cash economy of Bethel is derived from regional services such as government administration, transportation, fuel and freight distribution, education, health care and social services; and has the goal of enhancing the quality of life in Bethel to attract and retain individuals and businesses;
- WHEREAS,** many of the top employers within the community (Lower Kuskokwim School District, Yukon Kuskokwim Health Corporation, City of Bethel) face significant difficulty recruiting staff to support their operations;
- WHEREAS,** according to the Comprehensive Plan, it is important to improve recreational attractions that benefit both residents and visitors, improve the appearance and characteristic of areas of town as well as improving the opportunities to share and learn about historic and contemporary cultures;
- WHEREAS,** it is challenging to retain and attract personnel; and it is important to invest in infrastructure that improves the quality of life of in our community and region;
- WHEREAS,** **Public Facilities and Services Goal 1 G.:** explains the need to create, sustain and enhance facilities and programs for youth and adult recreation;
- WHEREAS,** indoor recreation is a limited commodity for the community of Bethel and consists primarily of Lower Kuskokwim School District properties which

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support school sponsored activities which limit the availability for community use;

- WHEREAS,** there is an unmet need to develop an alternative space for widespread community use with year round availability for all ages;
- WHEREAS,** the City of Bethel is faced with significant budget constraints limiting the ability to meet the needs of the growing community;
- WHEREAS,** the organization has had to focus on essential services, due to this budget shortfall, placing a low priority on opportunities to increase the quality of life for our community members;
- WHEREAS,** it is clear that Bethel's operations are constrained by revenue projections of \$11,382,067 with estimated costs of operations \$11,300,950; when the City of Bethel, with a population of 6,135, covering an area of 50 square miles, with a staff of 99 Full Time Employees, is compared to other budgets among municipalities around the State of Alaska,
- City of Wasilla, population 8,801, with 13.13 square miles, 131 Full Time Employees, lists \$18,705,260 in projected revenues and \$19,138,047 in operation expenditures;
 - City of Palmer, population 6,223, with 5.7 square miles, 79.5 Full Time Employees lists \$11,608,593 in projected revenues and \$12,051,022 in operation expenditures, as the closest revenue operating budget to the City of Bethel it is important to point out a significant difference in their spending by comparing the streets and Roads budget for Palmer which totals \$653,358 to the City of Bethel's 2.7 million dollar budget;
 - City of Kodiak, population 5,942, with 5.4 square miles, 134 Full Time Employees lists \$42,071,678 in projected revenues and 42,071,678 in operation expenditures;
 - City of Homer, population 5,443, with 25 square miles, 101 Full Time Employees, lists \$25,306,581 in projected revenues and \$26,247,742 operation expenditures;
 - City of Soldotna, population 4,327, with 7.4 square miles, 74 Full Time Employees has a projected revenue of \$13,198,836 with an operating budget of \$13,248,888;
- WHEREAS,** Bethel is limited in their opportunity to raise revenue compared to many other communities in the State that have a local property tax to help support the services provided by the local government;

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WHEREAS, pursuing measures to increase revenues to support the community, will enable ourselves to reach the very reasonable and essential goals outlined in the Comprehensive Plan;

WHEREAS, continuing to maintain and grow our trail systems to provide transportation links between neighborhoods and business centers will support recreational activities and reduce pedestrian hazards from traffic and dust from the road system;

WHEREAS, improving our parks and expanding our park access to more neighborhoods will improve our community profile by supporting social, economic and physical well-being for our current and prospective residents and businesses;

WHEREAS, parks provide a gathering places for families, social groups, as well as for individuals of all ages and economic status, regardless of their ability to pay for access; additionally, recreational opportunities are also associated with a reduction in crime in communities;

WHEREAS, playgrounds are identified as one of the best investments citizens and cities can make in their children as playgrounds provide children critical unstructured, outdoor, creative and active play;

WHEREAS, recreational opportunities have been shown to increase physical activity, improve physical and mental health, lower body mass index, reduce stress and anxiety, decreased morbidity and even increased longevity; they have also been associated with quality of life and have been identified as one of the most important factors on how livable communities are.

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

SECTION 1. This is a codified Ordinance and shall become part of the Bethel Municipal Code.

SECTION 2. New Chapter 4.17a, Excise Tax on Sugar-Sweetened Beverage Product is added to the Bethel Municipal Code.

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4.17a.010 Definitions.

For the purposes of this Chapter, unless the context otherwise requires:

"Beverage for Medical Use" means a beverage suitable for human consumption and manufactured for use as a:

1. Source of necessary nutrition due to a medical condition, or
2. For use as an oral rehydration electrolyte solution for infants and children formulated to prevent or treat dehydration due to illness.

It shall not include drinks commonly referred to as "Sports Drinks" or any other common names that are derivations thereof.

"Bottled Sugar-Sweetened Beverage" means any sugar-sweetened beverage in a container that is ready for consumption without further processing, such as, and without limitation, dilution or carbonation.

"Caloric Sweetener" means a substance or combination of substances suitable for human consumption that adds calories to and is perceived as sweet to humans when consumed, including, but not limited to sucrose, dextrose, fructose, glucose, other mono and disaccharides; corn syrup or high-fructose corn syrup; or any other caloric sweetener designated by the city manager.

"Consumer" means a natural person who purchases a sugar-sweetened beverage product in the city for a purpose other than resale in the ordinary course of business.

"Distribution" or "distribute" means the transfer of title or possession:

1. From one business entity to another for consideration;
2. Within a single business entity, such as by a wholesale or warehousing unit to a retail outlet or between two or more employees or contractors; or
3. For products for which the tax imposed by this chapter has not been paid by a prior distributor, "distribution" or "distribute" also means the placement of a product with a retailer of sugar-sweetened beverage products.

"Distribution" or "Distribute" shall not mean the retail sale to a consumer.

"Distributor" means any person who distributes sugar-sweetened beverage products in the city.

"Milk Products" means natural fluid milk, regardless of animal source or butterfat content, natural milk concentrate, whether or not reconstituted, regardless of animal source or butterfat content, or dehydrated natural milk, whether or not reconstituted and regardless of animal source or butterfat content, and plant-based milk substitutes, that are marketed as milk, such as soy milk, coconut milk, rice milk and almond milk.

"Powder" means any solid mixture, containing one or more caloric sweetener as an ingredient, intended to be used in making, mixing, or compounding a sugar-sweetened beverage by combining the powder with one or more ingredients.

"Retailer of Sugar-Sweetened Beverage Products" means a person, other than a distributor, manufacturer, or wholesaler who receives, stores, mixes, compounds, or

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manufactures a sugar-sweetened beverage and sells or otherwise dispenses the sugar-sweetened beverage to the ultimate consumer.

"Simple Syrup" means a mixture of water and one or more natural or common sweeteners without any additional ingredients.

"Sugar-Sweetened Beverage" means any non-alcoholic beverage which contains at least 5 grams of caloric sweetener per 12 fluid ounces.

1. "Sugar-Sweetened Beverage" includes all drinks and beverages commonly referred to as "soda," "pop," "cola," "soft drinks," "sports drinks," "energy drinks," "sweetened ice teas," "sweetened coffees," or any other common names that are derivations thereof.
2. "Sugar-Sweetened Beverage" does not include any of the following:
 - a. Any beverage in which milk is the primary ingredient, i.e., the ingredient constituting a greater volume of the product than any other;
 - b. Any beverage for medical use;
 - c. Any liquid sold for use for weight reduction as a meal replacement;
 - d. Any product commonly referred to as "infant formula" or "baby formula";
 - e. Any alcoholic beverage;
 - f. Any beverage consisting of 100 percent natural fruit or vegetable juice with no added caloric sweetener. Natural fruit juice and natural vegetable juice is the original liquid with or without water added resulting from the pressing of fruits or vegetables;
 - g. Sweetened medication such as cough syrup, liquid pain relievers, fever reducers and similar products; or
 - h. Any product commonly used exclusively to mix with alcohol that may exceed 5 grams or more per serving of caloric sweetener per 12 ounces of fluid that is not a sugar sweetened beverage, including without limitation margarita mix, bloody mary mix, daiquiri mix or similar products.

"Sugar-Sweetened Beverage Product" means a bottled sugar-sweetened beverage or a sugar sweetened beverage made from the dilution of syrup or powder.

"Syrup" means any liquid mixture, containing one or more caloric sweeteners as an ingredient, intended to be used in making, mixing, or compounding a sugar-sweetened beverage by combining the syrup with one or more other ingredients.

4.17a. 020 Excise tax on sugar-sweetened beverages.

- A. In addition to any other taxes imposed by the city, the city hereby levies an excise tax of one cent (\$0.01) per fluid ounce on the privilege of distributing sugar-sweetened beverage products in the city. The tax is imposed only when the supply, acquisition, delivery or transport is for the ultimate retail sale of the sugar-sweetened beverage products within the city.
- B. For the purposes of this Chapter, the volume, in ounces, of a sugar-sweetened beverage product shall be calculated as follows:

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1. For a bottled sugar-sweetened beverage the tax shall be calculated on the volume, in fluid ounces, of sugar-sweetened beverages distributed to any person in the course of business in the city.
2. For sugar-sweetened beverage made from syrups and powders the tax shall be calculated on:
 - a. The manufacturer's suggested serving size for the volume of fluid ounces of sugar-sweetened beverages produced from syrup or powder upon the initial distribution of syrup or powder; or
 - b. If the labeling or packaging does not specify the recommended number of servings per container, the tax shall be calculated using the largest volume of fluid ounces of sugar-sweetened beverages that could be produced from syrup or powder upon the initial distribution of syrup or powder.

4.17a.030 Exemptions.

The tax imposed by this Chapter shall not apply to:

- A. Any distribution of syrups and powders sold directly to a consumer and intended for personal use by a consumer that are not already pre-mixed into a sugar-sweetened beverage product such as granulated sugar, honey, agave and similar products;
- B. Any milk product.
- C. Infant formula.
- D. Any alcoholic beverage.
- E. Any beverage for medical use.
- F. Any product that does not meet the definition of a sugar sweetened beverage.

Commented [BL1]: Some additional exemptions to consider:

To any distribution of natural or common sweeteners;
To any distribution of added caloric sweeteners to a food product store, if the store then offers the added caloric sweeteners for sale for later use by customers of that store.

I wonder if it would be good to identify sales to non-profits such as the school or hospital are not exempt from this excise tax? Non profit exemption is listed under 4.16.160 N.

4.17a.040 Registration of distributor

- A. No person may sell, purchase, possess or bring sugar-sweetened beverage products into the city as a distributor without first registering with the City. The registration shall be on a form provided by the department and must include the information requested by the department.
- B. The registration required by this chapter is in addition to any other registration or license required by law.

4.17a.050 Tax Collection and Returns

- A. Prior to distributing any sugar-sweetened beverage products in the city, the distributor shall be registered with the city in accordance with BMC 4.17a.040.
- B. Each distributor of sugar-sweetened beverage products shall collect and every receiver of sugar-sweetened beverage products from a distributor shall pay the tax imposed in this chapter on each non-exempt distribution of a sugar-

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- sweetened beverage product.
- C. The tax shall be levied on the first distributor subject to the jurisdiction of the city, if the tax is not paid by the first distributor for any reason, it shall be levied on subsequent distributors, provided that the distribution of sugar-sweetened beverage products may not be taxed more than once in the chain of commerce within the city.
 - D. The receiver of any sugar-sweetened beverage product from a distributor shall include with its tax filing (BMC 4.16.240) of such product, the name of the distributor and amount of tax paid to the distributor.
 - E. If the receiver is exempt from filing sales tax with the city in accordance with BMC 4.16.160, Tax exemptions, the receiver shall:
 - 1. Provide to the city evidence that the distributor from whom the sugar-sweetened beverage products were received has registered as a distributor with the city; or
 - 2. Report to the city all such transactions, the volume in ounces of sugar-sweetened beverage products received in each transaction, and the identity and contact information of any unregistered distributor from who the sugar-sweetened beverage product was received and remit it to the city.
 - F. The burden of proving that any transaction is not subject to the tax imposed by this chapter is upon the person whom the duty to collect the tax is imposed.
 - G. The tax imposed by this chapter shall be due and payable in accordance with BMC 4.16.240, Tax Filing Schedule.

Commented [BL2]: Should this be and

4.17a.070 Enforcement.

Except as otherwise provided by this Chapter, the tax imposed by this Chapter shall be administered in the same manner as taxes imposed pursuant to Chapter 4.16 and, without limitation, shall be subject to the same delinquency penalties, appeals processes and other enforcement provisions set forth in Chapter 4.16.

Commented [BL3]: Another question about the exemptions-we list the exemptions above, is that enough to prevent people from thinking nonprofits are exempt?

4.17.080 Not a sales and use tax.

The tax imposed by this Chapter is a tax upon the privilege of conducting business, specifically, distributing Sugar sweetened beverage products within the city. It is not a sales, or use tax on the sale, consumption or use of Sugar-sweetened beverage products. The tax imposed herein shall be in addition to any license fee or tax imposed or levied under any other law, statute or ordinance.

4.17a.090 Dedicated Revenues.

A. All revenues collected from the excise tax imposed by this chapter shall be deposited monthly in an interest bearing account dedicated to the park development fund and shall be designated for the funding of park and recreational design and development, park maintenance and other recreational opportunities in the City of Bethel.

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SECTION 3. This Ordinance shall become effective sixty days following adoption by the Bethel City Council.

ENACTED THIS ___ DAY OF _____ 2020 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

Perry Barr, Mayor

ATTEST:

Lori Strickler, City Clerk

Outline of SSB Tax Information

The COB is currently suggesting the implementation of a Sugar Sweetened Beverage (SSB) Excise Tax to help promote the health and well-being of the Bethel community. This intent of tax is to (1) deter people from consuming SSBs¹⁻⁵, which in turn can promote improved health and (2) create revenue that can be used to promote health/physical activity by providing additional funding to the COB's parks and recreation projects.

Research shows that SSB consumption increases risk for diet related health conditions such as Type 2 Diabetes, overweight/obesity, hypertension, heart disease, and dental cavities.⁶ By deterring the consumption of SSBs it is believed that the tax is promoting improved health. Currently there are no studies that directly connect the reduction in consumption of SSBs due to the SSB tax with improved health. However, some studies have shown that SSB taxes lead to decreased consumption¹⁻⁴ and others have shown that decreased consumption leads to improved health⁶

A study on the implementation of an SSB excise tax in Berkeley California found that the SSB tax in Berkeley, the first jurisdiction to implement SSB taxes in the US, led to a reduction in both the amount of SSBs purchased and the individual consumption of SSBs.³ Several other studies have since come out that confirm that the SSB excise tax leads to decreased purchasing of SSBs²⁻⁵.

SSBs disproportionately impact people of low-socioeconomic status and racial/ethnic minorities¹⁻⁴ for a variety of reasons. Consequently, this tax would also disproportionately impact people of low-socioeconomic status and racial/ethnic minorities. However, it also stands to provide the greatest impact to this population. Colchero et.al. (2017) found that SSB taxes in Mexico led to a 9.7% decrease in the amount of SSBs purchased, with 14.3% for low SES households compared to 5.6% in other households.⁷ This suggests that SSB taxes could help to reduce health disparities. Further, if revenue from SSB tax goes towards improving health measures, this money could also be used towards projects that directly impact low SES and/or racial/ethnic minorities.

Resources

1. Chaufan, C., Hong, G.H. & Fox, P. (2010). "Sin-food" taxes and sugar-sweetened beverages – the right policy for the wrong reasons? *The Science of Health Promotion*, 25(2).
2. Falbe, J., Thompson, H.R., Becker, C.M., Rojas, N., McCulloch, C.E. & Madsen, K.A. (2016). Impact of Berkeley excise tax on sugar-sweetened beverage consumption. *The American Journal of Public Health Research*, 106(10).
3. Lee, M.M., Falbe, J., Schillinger, D., Basu, S., McCulloch, C.E. & Madsen, K.A. (2019). Sugar-sweetened beverage consumption 3 years after the Berkeley, California, sugar-sweetened beverage tax. *The American Journal of Public Health Research*, 109(4).
4. Madsen, K.A., Krieger, J. & Morales, X. (2019). Sugar-sweetened beverage taxes: Emerging evidence on a new public health policy. *American Medical Association*, 321(18).
5. Malik, V. & Hu, F.B. (2011). Sugar-sweetened beverages and health: where does the evidence stand? *The American Journal of Clinical Nutrition*, 94(5), 1161-1162.
6. Colchero, M.A., Salgado, J.C., Unar-Munguia, M., Molina, M. & Rivera-Dommarco, J.A. (2015). Changes in prices after an excise tax to sweetened sugar beverages was implemented in Mexico: Evidence from urban areas. *PLoS One*, 10(12).

Annotated Bibliography

Chaufan, C., Hong, G.H. & Fox, P. (2010). "Sin-food" taxes and sugar-sweetened beverages – the right policy for the wrong reasons? *The Science of Health Promotion*, 25(2).

- It is important to ensure revenue from SSB Tax specifically alleviates barriers to accessing health related services (in the case of Bethel this includes Parks and Recreation resources)
- SSB excise tax is based largely on the excise tax placed on cigarettes (sin tax)
- Sin taxes disproportionately impact low-income groups and minorities.
 - Lower availability of walking or bike paths and to parks/recreational facilities (20-22 in Chaufan)
 - SSBs are unequally distributed among low-income groups (advertising, expense, etc.)
- No health advantages of SSBs, but there are negative impacts on health with weight gain and poor dental health

Falbe, J., Thompson, H.R., Becker, C.M., Rojas, N., McCulloch, C.E. & Madsen, K.A. (2016). Impact of Berkeley excise tax on sugar-sweetened beverage consumption. *The American Journal of Public Health Research*, 106(10).

- Looks at the impact of implemented excise tax on SSB consumption in Berkeley CA
- SSB consumption decreased 21% in Berkeley and increased 4% in comparison cities; water consumption increased 63% in Berkeley and 19% in comparison cities over one year period
- Tax reduced SSB consumption in low-income neighborhoods
- Most US states have sales taxes on SSBs, but it's too low to act as deterrence; added at register so folks don't know until it's "too late"
- First US jurisdiction to pass an SSB excise tax for public health purposes in 2014
- \$0.01 per ounce tax on SSBs including soda, energy drinks, sports drinks, fruit-flavored drinks, sweetened water/coffee/tea, syrups used to make SSBs for fountain drinks (diet soda, non-sugar tea & coffee, sugar alternative drinks all non-taxed)
- 69% of tax passed through to higher retail of soda and 47% passed through to prices of SSBs
- Sampling focused on low-income and minority populations – more likely to consume SSBs and suffer related health consequences
- Looked at store data and completed surveys with a beverage frequency questionnaire
 - Survey also asked demographic info and where people primarily bought SSBs before the implementation and after (and had them explain any changes); asked if people made any behavioral changes because of the tax
- Significant results: decrease in soda/sports drinks, increase in water
 - 18 respondents (5% of those who reported buying SSBs before the tax) reported switching to purchasing from another city without the tax. Of these 6% reported switching specifically because of the tax.
 - 124 people (22%) reported changing drinking habits because of the tax, 82% drink less frequently and 40% drinking smaller sizes
- Results of food taxes specifically among low-income populations has been mixed, but Mexico study found that low-SES households were most responsive to the tax, reducing purchases by 17% as opposed to overall reduction of 12%
- Education around tax campaign focused on Berkeley vs "Big Soda" – messaging included health harms of SSBs, inappropriate behavior by SSB companies (social norms were not analyzed)

- Only 2% reported cross-border shopping, suggesting that stores will not lose business because of SSB tax

Lee, M.M., Falbe, J., Schillinger, D., Basu, S., McCulloch, C.E. & Madsen, K.A. (2019). Sugar-sweetened beverage consumption 3 years after the Berkeley, California, sugar-sweetened beverage tax. *The American Journal of Public Health Research*, 109(4).

- Comparing SSB consumption in Berkeley vs comparison neighborhoods at 3 year mark
- SSB consumption remains high in the US, especially among low-income and racial/ethnic minority populations, who bear disproportionate burden of diet related disease (4)
- SSB consumption decreased by .55 times per day
- Significant declines in SSB consumption in all categories of SSBs except energy drinks
- Significant as compared to comparison neighborhoods as well - these same results were not seen in comparison neighborhoods
- Mexico long-term trends = 5.5% decrease in year 1, 9.7% decrease in year 2
 - (14.3% for low SES households compared to 5.6%)
 - Suggests taxes could help reduce health disparities

Madsen, K.A., Krieger, J. & Morales, X. (2019). Sugar-sweetened beverage taxes: Emerging evidence on a new public health policy. *American Medical Association*, 321(18).

- SSBs represent the single largest source of added dietary sugars in the US
- Disproportionate exposure to low-income communities and people of color, driven by financial disparities and targeted advertising, leading to poorer health outcomes in these groups (2,3,4)
- Impact of tax dependent on extent of pass through to shelf price
- Taxes have proven to be cost effective, but no proof they lead to improved health outcomes
 - Need additional studies linking SSB tax specifically to favorable health outcomes
- Studies have found no negative effect on employment, but effect of overall revenue is unknown
- Ultimately the increase in SSB tax leads to decrease in purchasing