Model Local Sugar-Sweetened Beverage Distribution Tax Ordinance

Contents

Introduction

The *Model Local Sugar-Sweetened Beverage Distribution Tax Ordinance* is based on legal research and analysis, as well as evidence linking consumption of sugar-sweetened beverages (SSB) to negative health outcomes and demonstrating the effectiveness of SSB taxes.

A tax is one policy intervention that can be used to address consumption of SSBs. Studies show that price increases that result from taxation can substantially reduce consumption.[1,2] At the same time, community-led and designed SSB taxes generate revenue that can be reinvested into community health. Although SSB taxes are a relatively new intervention, taxes on substances that are harmful to health, such as tobacco and alcohol, have long been used to improve public health outcomes and generate revenue.[3]

Model language is provided for both state and local taxes. The models each include an appendix with findings that demonstrate the evidence base for such taxes, along with additional details on the topics discussed below.

Negative Health Outcomes from SSB Consumption

SSBs, such as non-diet soda, sports drinks, energy drinks, and sweet teas, are the leading source of added sugar in the diets of both adults and children in the United States.[4,5,6] These beverages offer little or no nutritional value but contain massive quantities of sugar.[7,8] Additionally, populations at greater risk for health disparities, including adolescents and young adults, Black and Latinx adults and youth, and individuals with lower income consume more SSBs than other populations.[9,10]

The scientific evidence linking SSB consumption to adverse health effects is robust, well established, and growing. Studies show that consuming SSBs increases the risk of obesity and weight gain, type 2 diabetes, heart disease, liver disease, dental cavities, depression, and many other chronic conditions.[11,12] Numerous federal and global health agencies, professional associations, and expert panels have therefore recommended limiting or completely avoiding SSB consumption.[13,14,15]

Note on Non-Sugar Sweeteners (NSS):

These model policies are designed to tax SSBs. Scientific evidence has increasingly shown that there are health harms related to consumption of NSS. This has led some jurisdictions to tax *all* sweetened beverages, including those sweetened by NSS (e.g., diet soda).

Including all sweetened beverages in tax policy may also be a more equitable approach, as people with higher incomes drink more beverages sweetened by NSS relative to people with lower incomes, who drink more SSBs—while also broadening the tax base and generating more revenue.

The state and local model legislation can be used for a tax on all sweetened beverages, but that approach would require some adaptations, including: (1) a shift in terminology (i.e., from "sugar-sweetened beverage" tax to "sweetened beverage" tax); and (2) edits and additions to the definitions (e.g., adding a definition of "non-sugar sweeteners," replacing the definition of "sugar-sweetened beverage" with a definition of "sweetened beverage," removing or refining the low-calorie exemption in the Definitions and Exemptions sections).

If a jurisdiction decides to tax beverages sweetened by NSS, the legislative language should also include findings justifying the rationale, such as those outlining the health harms of consuming NSS.

Positive Effects of an SSB Tax

Research clearly demonstrates that taxes on SSBs significantly reduce the purchase and consumption of these drinks. Studies show that SSB taxes are generally passed on to consumers in the form of higher prices for such beverages.[16] As a result, these higher prices then reduce the demand for SSBs.[17]

For example, a 2023 study found that an estimated 33.1% increase in price following the implementation of SSB taxes correlated with a 33% decrease in the sales volume of such beverages.[18]

Studies also show that these taxes do not result in significant substitution to other sugary products, even after accounting for potential cross-border shopping (i.e., consumers shopping in jurisdictions without such taxes).[19]

Moreover, the majority of studies examining the link between SSB taxes and health have found that these taxes are associated with significant improvements in:

- **Weight status among adults and youth (e.g., declines in body mass index [BMI] and obesity prevalence)**
- **Oral health (e.g., fewer dental cavities)**
- **Pregnancy and birth outcomes (e.g., declines in gestational diabetes and infants born small for their gestational age)**
- **Childhood asthma (e.g., reductions in hospitalizations for asthma)**

A 2024 study on the potential impact of a statewide SSB excise tax in California found that a two-cent-per-ounce ($0.02) tax would generate $1.6 billion in annual revenue and save $112 in obesity-related health care costs per $1 invested, with the greatest reductions in obesity rates among Black and Hispanic Californians and adults with the lowest incomes.[20]

Studies have also modeled the impact of local two-cent-per-ounce ($0.02) SSB taxes in Los Angeles and San Jose. The Los Angeles model projected the tax would result in sixty-five fewer SSB servings consumed per person and $154 million in revenue in the first year, as well as $524 million in health care cost savings and 25,400 prevented cases of obesity over ten years.[21] Results of the San Jose model were similar, projecting forty-seven fewer SSBs consumed per person and $27.6 million in revenue in the first year, as well as $79.5 million in health care cost savings and 4,400 prevented cases of obesity over ten years.[22] Both models projected that Black and Latinx communities would see the greatest health benefits.[23,24]

SSB Taxes as Part of the Broader Policy Environment

Implementing an SSB tax and earmarking revenue for reinvestment in community health and wellness can be a particularly effective tool for reducing the human and economic costs of SSB consumption. SSB taxes can be combined with additional policy interventions to reduce the prevalence and overconsumption of SSBs. Complementary policy approaches include sales bans on SSBs in schools and policies to address the widespread marketing of SSBs to children. In addition, governments can control the types of goods—including beverages—that are purchased with government funds and sold on government property. A combination of programmatic and policy approaches will be necessary to fully address the effects of SSB consumption.

Industry-Sponsored Studies & Responses

Experts funded by the beverage industry have argued against SSB taxes by claiming they would hurt the economy through job losses, reduced retailer revenue and profits, and business closures.[25] However, studies have found that SSB taxes do not have an overall adverse impact on employment or other labor market outcomes because consumers tend to reallocate their spending to other goods and services as they reduce SSB purchases.[26,27,28]

Additional concerns raised by the beverage industry include potential tax avoidance through cross-border shopping and claims that the taxes are regressive, meaning their burden falls disproportionately on low-income households.[29] With respect to cross-border shopping, an analysis of five local SSB taxes estimated that, on average, approximately one quarter of the estimated reduction in demand for SSBs was offset by cross-border shopping.[30] Another study on the impact of an SSB tax in Philadelphia found that a 50% decline in taxed beverage sales was partially offset by cross-border shopping, resulting in an overall decline of 35%.[31]

Regarding regressivity, a study of seven US cities found no evidence that reductions in SSB purchases differed between households above and below the median income.[32] Additionally, a recent evaluation of SSB taxes in Seattle, San Francisco, Oakland, and Philadelphia found that lower-income households reduced their purchases of taxed beverages more than twice as much as higher-income households (approximately 50% versus 18%).[33]

Concerns about regressivity can be further addressed by allocating tax revenue to support lower-income populations and marginalized communities that are subject to disproportionately high levels of beverage industry marketing and that bear a higher burden of health conditions linked to SSB consumption.

Using the Model Local Ordinance

The *Model Local Sugar-Sweetened Beverage Distribution Tax Ordinance* provides template ordinance language that can be tailored to meet the needs of a local jurisdiction (i.e., a city or county). In some instances, blank spaces set off by brackets (e.g., [____]) prompt readers to customize the language to incorporate the community's needs and align with policy goals. In other instances, bracketed text provides example options or, when italicized, explains the type of information that should be inserted into the blank space. Comment boxes provide additional information and explanation, and they should be deleted before the policy is adopted. A variety of options are included to stimulate broad thinking about the types of provisions policymakers and community members might wish to explore, even beyond those described in the model.

The model ordinance should be developed in consultation with a local attorney, such as a city attorney or county counsel, to ensure it is consistent with the community's existing laws.

Model Local Sugar-Sweetened Beverage Distribution Tax Ordinance

ORDINANCE OF THE [CITY / COUNTY] OF [____] ESTABLISHING A TAX ON THE DISTRIBUTION OF SUGAR-SWEETENED BEVERAGES AND ADDING [ARTICLE] [____] TO THE [CITY / COUNTY] CODE

The [City Council / Board of Supervisors] of the [City / County of **____**] does ordain as follows:

SECTION I. FINDINGS.

The [City / County] hereby finds and declares as follows:

COMMENT:

The findings section is part of the ordinance and legislative record, but it usually does not become codified in the municipal code. An ordinance based on this model should include facts (e.g., data, statistics, relevant epidemiological information) that support the purposes of the ordinance, as well as any legal precedent that directly supports the ordinance.

In addition to serving an educational purpose and building support for the ordinance, the findings can also serve a legal purpose. If the ordinance is challenged in court, the findings are admissible as factual determinations made by the legislative body when considering the ordinance.

Courts generally defer to legislative determinations of factual issues, which can influence legal conclusions. A city or county may select findings from Appendix A to include in their legislation, as well as add findings that address specific conditions in their community.

SECTION II.

[Article *insert number*] of the [City / County of ____ Municipal / County]

Code is hereby added to read as follows:

Sec. [1]. General.

[__]-1. [*Insert title*].

This [Article] shall be known as the "Sugar-Sweetened Beverage Distribution Tax Ordinance" and referred to herein as "this [Article]."

[__]-2. Purpose.

The purpose of this [Article] is to impose a [general / special] excise tax on the distribution of sugar-sweetened beverage products to raise funds for [unrestricted general revenue purposes / *identify specific purpose*], including, but not limited to, [promoting community health and wellness and sustaining vital City / County services].

Based on available scientific evidence, this excise tax is expected to lead to decreased consumption of sugary beverages in the [City / County], which is anticipated to positively impact resident health, given that sugary drinks are associated with various health conditions, including type 2 diabetes, adult and childhood obesity, heart disease, liver disease, and metabolic disorders.

COMMENT:

In California, a local tax on distribution can be a **general tax** or a **special tax**.

- Revenues from a general tax are deposited into the city or county's general fund and can be used for any lawful purpose.
- Revenues from a special tax can be designated for specific purposes and are reserved by law for only those purposes.

Such revenues should be deposited into a separate, dedicated fund and expended solely for the purposes enumerated in the adopting legislation. If a city or county chooses to dedicate revenues for a specific purpose, it should identify that purpose in the Purpose section above.

For example, a city or county could choose to dedicate revenues to support health-promoting programs and activities that address the negative health impacts of consuming sugar-sweetened beverages within the jurisdiction. Some jurisdictions across the United States have also chosen to dedicate revenues to support early childhood education or parks and recreation.

Where to dedicate revenue is largely a political decision, which will then be reflected within the language of the ordinance, as further outlined below.

General taxes must be submitted to voters and approved by a majority vote. Cal. Const. Art. XIIIC §2(b). Special taxes must also be submitted to voters, but they must be approved by a two-thirds vote to go into effect. Cal. Const. Art. XIIIA §4, Art. XIIIC §2(d).

[__]-3. Definitions.

A. Except where the context requires otherwise, the following definitions govern the interpretation of this [Article]:

1. "Alcoholic beverage" means any beverage that is subject to taxation as an alcoholic beverage under the California Revenue and Taxation Code, Sections 32001 *et seq.*, as may be amended from time to time.

2. "Beverage for medical use" means a beverage suitable for human consumption and manufactured for use as an oral nutritional therapy for persons who cannot absorb or metabolize dietary nutrients from food or beverages, or for use as an oral rehydration electrolyte solution formulated to prevent or treat dehydration due to illness.

"Beverage for medical use" also means a "medical food" as defined in Section 109971 of the California Health and Safety Code.

"Beverage for medical use" shall not include beverages commonly referred to as "sports drinks" or any other common names that are derivations thereof.

3. "Business entity" means any partnership, cooperative, association, limited liability company, corporation, personal representative, receiver, trustee, assignee, or other legal entity.
4. "[City / County]" means the [City / County] of [____].
5. "Community oversight panel" means the sugar-sweetened beverage distribution tax community oversight panel described in this [Article].
6. "Concentrate" means a syrup, powder, frozen or gel mixture, or other product containing one or more sweeteners as an ingredient that is intended to be used in making, mixing, or compounding a sweetened beverage by combining the concentrate with one or more additional ingredients. Concentrate does not include natural or common sweeteners.
7. "Consumer" or "consumers" means a person or persons who purchase sugar-sweetened beverage products in the [City / County] for a purpose other than resale in the ordinary course of business.
8. "Distribution," "distribute," or "distributing" means the transfer of title, ownership, or possession, other than by a common carrier: (a) from one business entity to another for consideration; or (b) within a single business entity, such as from a wholesale or warehousing unit to a retail outlet, or between two or more employees or contractors of the business entity.
9. "Distribution" or "distribute" does not include the retail sale to a consumer.
10. "Distributor" means any person who engages in the business of distribution of sugar-sweetened beverage products within the [City / County].

11. [“General tax” means any tax imposed for unrestricted general governmental purposes.]

> **COMMENT:**
>
> If the city or county chooses to pursue a **general tax**, the definition of “general tax” above should be included, and the definition of “special tax” below should be deleted.
>
> If the city or county chooses to pursue a **special tax**, the definition of “general tax” above should be deleted, and the definition of “special tax” below should be included.

12. “Milk product” means: (a) any beverage in which natural milk secreted by an animal is the primary and first ingredient in the product ingredients list; and (b) any plant-based substance or combination of substances in which (i) water and (ii) grains, nuts, legumes, or seeds constitute the first two ingredients in the product ingredients list.

    For purposes of this definition, “milk product” includes concentrate and dehydrated forms, whether reconstituted or not. It also includes, but is not limited to, soy milk, almond milk, rice milk, coconut milk, hemp milk, oat milk, hazelnut milk, and flax milk.

> **COMMENT:**
>
> This definition includes flavored milk, such as chocolate or strawberry milk.

13. “Natural fruit juice” means the original liquid resulting from the pressing of fruit and includes natural fruit juice concentrate and dehydrated natural fruit juice.

14. “Natural or common sweetener” means a sweetening agent on its own and independent of any sugar-sweetened beverage product, including, but not

limited to, granulated white sugar, brown sugar, honey, molasses, xylem sap of maple trees, agave nectar, and corn syrup.

15. "Natural vegetable juice" means the original liquid resulting from the pressing of vegetables and includes natural vegetable juice concentrate and dehydrated natural vegetable juice.

16. "Nonalcoholic beverage" means any beverage that is not subject to taxation under Sections 32001 *et seq.* of the California Revenue and Taxation Code.

17. "Person" means any natural person or business entity, as defined herein.

18. "Retailer" means any person who serves a sugar-sweetened beverage product to consumers for payment.

19. "Small business" means any person with less than [____] dollars ($[____]) in annual gross receipts in the most recent calendar year that distributes, sells, serves, or provides sugar-sweetened beverage products directly to consumers.

20. ["Special tax" means any tax imposed and designated for specific purposes.]

21. "Sugar-sweetened beverage" means any nonalcoholic beverage prepared in any form intended for human consumption to which one or more caloric sweeteners have been added and that contains [forty (40) or more calories per twelve (12) fluid ounces of beverage].

    Sugar-sweetened beverages include, but are not limited to, drinks commonly referred to as "soda," "pop," "cola," "soft drinks," "sports drinks," "energy drinks," "slushies," "sweetened iced teas and coffees," and other common names that are derivations thereof.

COMMENT:

The definition of sugar-sweetened beverage is very broad. Section [__]-4 lists some beverages that are exempt from the law. It is not necessary to specifically exempt beverages that do not contain caloric sweeteners (e.g., plain water, coffee, tea).

Many sugar-sweetened beverage tax laws exclude beverages that are low in sugar, as well as diet (i.e., zero-calorie) beverages with non-sugar sweeteners (NSS). The rationale for this exclusion is to encourage manufacturers to produce and market low-sugar products and support consumers switching to them.

Thresholds for exemption in tax laws adopted in the United States range from five to ten grams or twenty to forty calories per twelve ounces. This model uses forty calories per twelve ounces as a

COMMENT:

Scientific evidence has increasingly shown that there are health harms related to consumption of NSS. This has led some jurisdictions to tax *all* sweetened beverages, including those sweetened by NSS (e.g., diet soda).

Including all sweetened beverages in tax policy may also be a more equitable approach, as people with higher incomes drink more beverages sweetened by NSS relative to people with lower incomes, who drink more sugar-sweetened beverages—while also broadening the tax base and generating more revenue.

While this model language can be used for a tax on all sweetened beverages, that approach would require the following adaptations:

(1) a shift in terminology (i.e., from "sugar-sweetened beverage tax" to "sweetened beverage tax"); and

(2) edits and additions to the definitions (e.g., adding a definition of "non-sugar sweeteners," replacing the definition of "sugar-sweetened beverage" with a definition of "sweetened beverage," removing or refining the low-calorie exemption in the Definitions and Exemptions sections).

An ordinance to tax beverages sweetened by NSS should also include findings justifying the rationale, such as those outlining the health harms of consuming NSS.

22. "Sugar-sweetened beverage distribution tax" or "tax" means the [general / special] excise tax imposed under this [Article].

23. "Sugar-sweetened beverage product" means a sugar-sweetened beverage or a concentrate.

24. "[Tax administrator]" means the person at the [*insert department or agency charged with overseeing tax collection and verification*] or that person's designee.

[__]-4. Exemptions.

A. "Sugar-sweetened beverage" and "sugar-sweetened beverage product" shall not include:

1. Any beverage that contains fewer than [forty (40) calories per twelve (12) fluid ounces];

2. Any beverage sold for consumption by infants, commonly referred to as “infant formula” or “baby formula,” or any oral rehydration fluids for children;

3. Any beverage for medical use;

4. Any beverage designed for supplemental, meal replacement, or sole-source nutrition that includes protein, carbohydrates, and multiple vitamins and minerals;

5. Milk products;

6. One hundred percent (100%) natural fruit or vegetable juice or any combination thereof with no added caloric sweetener (e.g., sugar, corn syrup);

7. Any concentrate that a consumer directly purchases in concentrated form and may combine with other ingredients to create a sugar-sweetened beverage;

8. Sweetened medication (e.g., cough syrup, liquid pain relievers, fever reducers);

9. Natural or common sweeteners; or

10. Any alcoholic beverage.

B. The tax shall not apply to:

1. Any distributor that is not subject to taxation by the [City / County] under the laws of the United States or the State of California.\

2. The distribution of any sugar-sweetened beverage product to a small business as defined in this [Article].

COMMENT:

Some jurisdictions have excluded small businesses from their tax. Although this approach can make a tax more politically palatable, it comes with trade-offs.

Carving out exemptions shrinks projected revenues and can dilute the policy's public health benefits.

It may also invite criticism that the tax is inconsistently applied or

Sec. [2]. Imposition, administration, and collection of tax; Registration of distributors; Collection date.

[__]-5. Imposition of tax.

COMMENT:

The City or County will need to determine both the tax rate and the tax base when designing a sugar-sweetened beverage tax ordinance. The tax rate affects the amount of revenue the tax will generate and its overall impact on consumption. It may also affect support for the tax among elected officials and the public. Although higher tax rates may raise more revenue and are better for discouraging consumption, rates that are too high can be politically challenging.

The tax rates for sugar-sweetened beverage taxes currently implemented in the United States range from 1 to 2 cents per ounce. A rate of 1.5 to 2 cents per ounce optimizes revenue generation and impact on consumption while potentially maintaining political feasibility.

The tax base is the measure on which the tax liability (i.e., the amount to be paid) is calculated. **A volumetric tax base (e.g., a tax per ounce of product) is currently the most common tax base**, used by all jurisdictions with a sugar-sweetened beverage tax in the United States, and is therefore recommended in this model. It is generally the simplest to administer.

Other countries have begun using a **sugar content tax base** (e.g., a tax per gram of sugar in a product) or a **hybrid tiered model** (e.g., establishing product tiers based on sugar content and taxing them volumetrically at different rates).

For more information on tax rates and tax bases, please refer to ChangeLab Solutions' guide, *A Legal and Practical Guide for Designing Sugary Drink Taxes*.

A. In addition to any other taxes imposed by the [City / County], the [City / County] hereby levies a [general / special] tax of [two cents ($0.02)] per fluid ounce on the distribution of sugar-sweetened beverage products in the [City / County]. Commencing on [July 1, *insert year*], and on each [July 1] thereafter, the tax established by this [Article] shall be increased by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers (CPI-U) for [*insert region*] over the immediately preceding year, as published by the US Bureau of Labor Statistics. In no event shall the tax rate be decreased below the initial rate of [two cents ($0.02)] per fluid ounce, nor shall the tax rate be reduced as a result of any decrease in the CPI-U.

B. For purposes of this [Article], the volume, in fluid ounces, of a sugar-sweetened beverage product shall be calculated as follows:

1. For a sugar-sweetened beverage, the volume, in fluid ounces, of sugar-sweetened beverages distributed to any person in the course of business within the [City / County].

2. For sugar-sweetened beverage products that are concentrates, the tax shall be calculated using the largest volume, in fluid ounces, of sugar-sweetened beverage that could be produced from the concentrate. In accordance with rules and regulations promulgated by the [City / County] as authorized in [

insert section], the largest volume, in fluid ounces, that would typically be produced from the concentrate shall be determined based on the manufacturer's instructions or, if the distributor uses the concentrate to produce a sugar-sweetened beverage, the distributor's regular practice.

C. The tax shall be paid upon the first nonexempt distribution of a sugar-sweetened beverage product in the [City / County]. If there is a chain of distribution within the [City / County] involving more than one distributor, the tax shall be levied on the first distributor subject to the jurisdiction of the [City / County].

If the tax is not paid as set forth above for any reason, it shall be payable on subsequent distributions and by subsequent distributors; provided, however, that the distribution of sugar-sweetened beverage products may not be taxed more than once in the chain of commerce.

[__]-6. Administration and collection of tax.

A. It shall be the duty of the [tax administrator] to collect and receive all taxes imposed by this [Article] and to keep an accurate record thereof.

B. The [tax administrator], or the [tax administrator's] designee, is hereby charged with the enforcement of this [Article], except as otherwise provided herein, and is authorized to create, adopt, and enforce rules and regulations relating to the administration, implementation, and enforcement of this [Article]. Such rules and regulations shall include, but are not limited to:

1. Clarification regarding the inclusion or exclusion of particular products;
2. The calculation of tax for concentrates based on the manufacturer's instructions or industry practice and the designation of caloric sweeteners;
3. The process for reporting and for reexamining and correcting returns and payments;
4. The methods, frequency, and schedules for the calculation, collection, and payment of the tax;

5. The manner and form in which a distributor must register with the [City / County] and report and remit the tax;

6. The manner and form in which a distributor or retailer that receives sugar-sweetened beverage products within the [City / County] from a distributor must report to the [City / County] the name of the distributor and the volume of sugar-sweetened beverage products received;

7. The documentation to be created or maintained by a distributor or retailer; and

8. The administrative process and procedures that any person against whom a determination is made by the [tax administrator] under this [Article], or any person directly interested in such determination, must follow to dispute or otherwise challenge the determination, including the form, manner, and time within which the determination may be disputed or challenged.

C. The adoption and implementation of rules and regulations authorized by this [Section] by the [tax administrator] shall not constitute a new or increased tax requiring approval by [City / County] voters.

D. The [tax administrator] shall annually verify that the taxes owed under this [Article] have been properly applied, exempted, collected, and remitted.

E. The [City Council / Board of Supervisors] is authorized to have the taxes imposed by this [Article] collected by the [City / County], the California Department of Tax and Fee Administration, or another relevant state agency in conjunction with the collection of other taxes for the [City / County].

If the [City Council / Board of Supervisors] exercises this authorization, the duties and responsibilities of the [tax administrator] shall be given, as appropriate, to the [City / County], the California Department of Tax and Fee Administration, or another relevant state agency, which may delegate such duties and responsibilities as necessary and as authorized by law.

[__]-7. Unrestricted general revenue purposes.

All tax revenue collected and remitted to the [City / County] pursuant to this [Article] shall be deposited into the [City / County]'s unrestricted general fund and can be spent for unrestricted general revenue purposes.

COMMENT:

In California, a local tax on distribution can be a **general tax** or a **special tax**.

Revenues from a **general tax** are deposited into the City or County's general fund and can be used for any lawful purpose, though there can be mechanisms (e.g., a community oversight panel) that provide input into how the funds should be allocated. General taxes must be submitted to voters and approved by a majority vote. Cal. Const. Art. XIIIC §2(b).

If pursuing a general tax, the ordinance should include language related to unrestricted general revenue purposes.

Revenues from a **special tax** can be designated for specific purposes and are reserved by law for only those purposes. Such revenues should be deposited into a separate, dedicated fund and expended solely for the purposes enumerated in the adopting legislation. Special taxes must also be submitted to voters, but they must be approved by a two-thirds vote to go into effect. Cal. Const. Art. XIIIA §4, Art. XIIIC §2(d).

However, if a special tax is pursued through a ballot initiative—meaning that citizens, rather than government officials, propose the tax and gather the required number of signatures to qualify it for the ballot—it may be approved by a majority vote rather than a two-thirds vote. *City and County of San Francisco v. All Persons Interested in the Matter of Proposition G*, 66 Cal. App. 5th 1058 at 1070

If pursuing a special tax, the general revenue language should be removed and the ordinance should instead establish a dedicated fund, require revenues be deposited into the dedicated fund, and spell out how revenues will be allocated—including statements of intent, purpose, and authority, as well as a detailed description of how the revenues can be used.

For example, the ordinance language may designate that a certain percentage of revenues must be granted to nonprofit organizations within the jurisdiction that are working to achieve certain public health goals. The ordinance language may also specify that the community oversight panel will, within the parameters spelled out by the ordinance, provide recommendations on how the revenues should be distributed. Regardless, there should be community input into how the revenues will be allocated—either when the ordinance is drafted, through the community oversight panel, or both.

Finally, the provisions of the ordinance that spell out how the funds can be used may limit the proportion of revenues that can be used to pay for tax administration, such as tax collection.

[__]-8. Registration of distributors.

A. Every person engaged in, or about to engage in, business as a distributor within the [City / County] shall immediately register with the [City / County] in the manner and form prescribed by the [tax administrator]. Persons engaged in such business must be registered no later than [thirty (30) days] after [*insert date*], when the tax imposed by this [Article] becomes effective.

Failure to register within the timeframes established herein does not relieve any person of the obligation to pay or collect the tax.

B. To aid in the collection of taxes due to the [City / County] under this [Article], any distributor or retailer that distributes, receives, or sells sugar-sweetened beverage products shall provide information to the [City / County] regarding the distribution of these products in accordance with rules and regulations adopted by the [tax administrator].

[__]-9. Operative date.

The operative date for the tax imposed by this [Article] is [*insert date*].

Sec. [3]. Monetary penalties, interest, credits, and refunds.

[__]-10. Penalties and interest.

A. Any distributor that fails to file a tax return or pay any amount of tax required to be collected and paid to the [City / County] within the time required by the rules and regulations established by the [tax administrator] shall pay a penalty of [____] percent ([____]%) of the tax, in addition to the tax, plus interest computed on the amount of delinquent tax, inclusive of penalties, at the rate of [____] percent ([____]%) per month, or fraction thereof, from the date on which the tax became due and payable to the [City / County] until the date of payment.

B. If the [tax administrator] determines that any tax found to be due under this [Article], including the delinquent filing of a tax return, is due to fraud or an intent to evade this [Article] or its authorized rules and regulations, a penalty of [____] percent ([____]%) shall be added in addition to any other penalties that may be imposed.

[__]-11. Tax deemed a debt.

The amount of any tax, penalties, and interest imposed by the provisions of this [Article] shall be deemed a debt owed to the [City / County], and any person carrying on any business taxable under this [Article] without first having paid such tax shall be liable in an action in the name of the [City / County] in any court of competent jurisdiction for the amount of the tax, any penalties and interest imposed on such person, and any and all costs of recovery, including attorneys' fees, incurred in the enforcement of this [Article].

[__]-12. Credits and refunds.

A. Any tax under this [Article] that has been paid more than once or has been erroneously or illegally collected or received by the [City / County] shall be refunded as determined by the [tax administrator].

B. Claims must be filed with the [tax administrator] and determined in accordance with the rules and regulations to be established by the [tax administrator] within one (1) year from the date of payment of the tax to the [City / County]. No refund shall be paid under this Section unless the claimant establishes entitlement thereto by written documentation.

Sec. [4]. Community oversight panel; Evaluation.

COMMENT:

As noted above, a local tax on the distribution of sugary beverages can be either a **general tax** or a **special tax**. Although revenues from a general tax are deposited in the city or county's general fund and can be used for any lawful purpose, mechanisms like community oversight panels can provide input into how the funds should be allocated.

For a **general tax**, there is no legal obligation that the city or county follow these recommendations, but in many jurisdictions with existing taxes, such bodies have provided nonbinding recommendations on how the tax revenue should be spent, which has led to tax revenues being allocated in ways that further the purpose of the tax to promote community health.

There is hereby established a community oversight panel to advise the [City / County] on programs to reduce sugar-sweetened beverage consumption and address related health impacts in the [City / County].

A. The community oversight panel shall report on the impact of the tax, review expenditures, and make recommendations on how and to what extent the [City / County] should establish or fund programs to reduce the consumption of sugar-sweetened beverages and address the effects of such consumption, as consistent with this [Article].

B. The community oversight panel shall comprise [*insert number (numeral)*] members in total. The [City Council / Board of Supervisors] may select [three (3)] persons to be a part of the community oversight panel, including [one (1)] [Councilmember / Board member].

The remaining members shall be recommended by the [City Manager / County Executive]'s Office and ratified by the [City Council / Board of Supervisors], and shall, to the greatest extent possible, comprise community members representing professions that include:

1. nutrition,
2. health care (including dental), and other wellness professionals;
3. representatives from the school district or other local educational institutions;
4. representatives from the [Parks and Recreation Commission];
5. representatives from youth organizations; and
6. representatives from the academic community who are knowledgeable about public health issues or evaluating public health programs related to type 2 diabetes, obesity, and sugary drink consumption.

C. Beginning on [*insert date*] and annually thereafter, the community oversight panel shall report to the [City Council / Board of Supervisors] on the activities of the panel, including, but not limited to:

1. Recommendations on how to allocate the [City / County] general funds to reduce the consumption of sugar-sweetened beverages and address the results of such consumption;

2. Information, if available, concerning the impact of this [Article] on the public health of residents of the [City / County]; and

3. Any additional information that the panel deems appropriate.

D. The [City Council / Board of Supervisors] shall consider the panel's recommendations and annually inform the panel of the extent to which it has implemented the panel's recommendations.

Sec. [5]. Recordkeeping and inspection.

A. It shall be the duty of a distributor liable for the payment of the tax imposed by this [Article] to keep and preserve, for a period of [four (4) years], all records that are complete and accurate as may be necessary to determine the amount of such tax, interest, penalties, and enforcement charges for which the distributor may be liable for payment to the [City / County]. Such records are subject to inspection by the [tax administrator] at all reasonable times during normal business hours.

B. Refusal to submit to such inspection by any employer or person subject to the provisions of this [Article] shall be deemed a violation of this [Article], and administrative subpoenas shall be enforced pursuant to applicable State law.

Sec. [6]. Failure to collect.

A. If any person fails or refuses to provide records for audit, collect the tax, or make, within the time provided, any report or remittance of the tax or any portion thereof required by this [Article], the [tax administrator] shall have the discretion to estimate the amount of tax due based on the facts and information available.

B. As soon as the [tax administrator] procures the facts and information upon which to base an assessment of any tax imposed by this [Article] and payable by a distributor that has failed or refused to provide requested records, the [tax administrator] shall proceed to determine and assess against such distributor the tax, interest, and penalties provided for by this [Article].

C. In the event such a determination is made, the [tax administrator] shall give notice of the amount assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the distributor so assessed at the distributor's last known address.

D. The distributor may, within ten (10) days after the serving or mailing of such notice, request a hearing, in writing to the [tax administrator], on the amount assessed. If the request for a hearing is not made within the time prescribed, the tax, interest, and penalties, if any, determined by the [tax administrator] shall become final, conclusive, and immediately due and payable.

If such a hearing request is made, the [tax administrator] shall give no less than five (5) days' written notice in the manner prescribed herein to the distributor to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for such tax, interest, and penalties. At such hearing, the distributor may appear and offer evidence as to why such specified tax, interest, and penalties should not be so fixed.

E. After such hearing, the [tax administrator] shall determine the proper amount to be remitted and give written notice to the distributor in the manner prescribed herein of such determination and the amount of tax, interest, and penalties owed. The amount determined to be due shall be payable within fifteen (15) days unless an appeal is taken as provided in Section [__] herein.

Sec. [7]. Appeal.

Any distributor aggrieved by a decision of the [tax administrator] with respect to the amount of tax, interest, and penalties, if any, owed under this [Article] may appeal to the [City Council / Board of Supervisors] in accordance with the provisions of Section [__] of the [City / County]'s Code.

Sec. [8]. Penalties for violations.

COMMENT:

State and local laws dictate the types and means of enforcement that local governments are permitted to use. The main forms of enforcement are administrative enforcement by the City or County that results in fines or revocation of licenses or permits, civil enforcement through lawsuits to obtain injunctive relief or civil monetary penalties, and criminal enforcement.

In many cities and counties, the penalties or procedures for enforcement may not be separately stated in the new ordinance. Instead, the penalty provision is contained in state law or in another chapter or section of the local government's municipal code.

A. Any distributor violating any of the provisions of this [Article] shall be guilty of a misdemeanor and shall be punishable by a fine of not more than one thousand dollars ($1,000), by imprisonment in the county jail for a period of not more than six (6) months, or by both fine and imprisonment, as provided in [*insert general municipal code enforcement provisions*], in addition to the penalties provided for in this [Article] or elsewhere in this Code.

B. Any distributor that fails or refuses to register as required by this [Article], to furnish any return required to be made, or to furnish documentation required by the [tax administrator], or that renders false or fraudulent documentation, is guilty of a misdemeanor and is punishable as stated above, in addition to being subject to the other penalties provided for in this [Article] or Code, or elsewhere in law.

C. Any person required to make, render, sign, or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due under this [Article] is guilty of a misdemeanor and is punishable as stated above, in addition to the penalties provided for in this [Article] or Code, or elsewhere in law.

D. The remedies prescribed by this [Article] or Code, or any other provisions of law, are cumulative and not exclusive. The [City / County]'s use of any one remedy shall not preclude the use of any other remedy to enforce this [Article].

Sec. [9]. General excise tax on distribution.

The tax imposed by this [Article] is a general excise tax on conducting business within the [City / County]. It is not a sales tax, use tax, or other excise tax on the sale, consumption, or use of sugar-sweetened beverage products.

SECTION III. MISCELLANEOUS.

Sec. [10]. Municipal affair.

The people of the [City / County] of [____] hereby declare that the taxation on the distribution of sugar-sweetened beverage products, and that addressing the negative public health effects of sugar-sweetened beverage consumption, separately and together constitute a municipal affair.

COMMENT:

This provision should be included in any ordinance of a charter city. Under California law, a charter city is a municipality that has adopted its own voter-approved charter pursuant to Article XI, Sections 3 and 5 of the California Constitution.

These provisions grant charter cities authority over certain "municipal affairs," which may include the taxation of sugar-sweetened beverages for the purposes of improving the health and well-being of their residents.

In matters deemed municipal affairs, a charter city's ordinances generally supersede conflicting state statutes.

Although both charter and general law cities are subject to state law on matters of statewide concern, charter cities have broader autonomy in local governance, whereas general law cities operate within a more confined framework established by the state legislature.

Sec. [11]. Coexistence with State law.

The people of the [City / County] of [____] hereby declare their desire for this [Article] to coexist with any similar tax adopted at the State level.

COMMENT:

This provision makes it clear that the adopting jurisdiction intends the local tax to coexist with any state sugar-sweetened beverage tax, should one be enacted. If a state-level sugar-sweetened beverage tax includes clear language about whether local taxes can coexist with the state-level tax, that language (or any court decision interpreting it) will ultimately determine whether the local tax can remain in effect.

Sec. [12]. Construction; Severability.

It is the intent of the [City Council / Board of Supervisors] of the [City / County] of [____] to supplement applicable State and federal law, not to duplicate or contradict such law, and this ordinance shall be construed consistently with that intention. If any section, subsection, subdivision, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses, or phrases of this ordinance, or its application to any other person or circumstance. The [City Council / Board of Supervisors] of the [City / County] of [____

] hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause, or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

COMMENT:

This is standard language. It is often found at the end of an ordinance, but its location is irrelevant.

Sec. [<u>13</u>]. Amendment.

This [<u>Article</u>] may only be amended by a vote of the people if the amendment would result in the tax being imposed, extended, or increased in a manner not authorized by the ordinance codified in this [<u>Article</u>] as originally approved by the voters. The [<u>City Council</u> / <u>Board of Supervisors</u>] of the [<u>City</u> / <u>County</u>] of [____] is hereby authorized to amend this [<u>Article</u>] in any manner that does not increase the tax rates or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

Sec. [<u>14</u>]. Effective date.

This ordinance shall be considered adopted on the date that the [<u>City Council</u> / <u>Board of Supervisors</u>] declares the results of the election at which it was voted upon and shall be effective immediately because it is an ordinance relating to taxes.

COMMENT:

This section specifies the effective date of the ordinance. In general, voter-approved tax ordinances become effective when the election results are certified and declared by the governing body. An effective date is different from an operative date, which identifies when the tax will start being collected. Operative dates should be tailored to give the City or County sufficient time to conduct education and implementation activities, such as identifying which distributors are subject to the tax and educating distributors and the public about the requirements and restrictions established by the ordinance.

Appendix A

Findings to Support a Local Sugar-Sweetened Beverage Distribution Tax Ordinance

COMMENT:

Findings are an important part of an ordinance and the legislative record, but they usually do not become codified in the municipal code. An ordinance should include facts (e.g., data, statistics, relevant epidemiological information) that support the purposes of the ordinance, as well as any legal precedent that directly supports the ordinance. In addition to serving an educational purpose and building support for the ordinance, the findings can also serve a legal purpose.

If the ordinance is challenged in court, the findings are admissible as factual determinations made by the legislative body when considering the ordinance. Courts generally defer to legislative determinations of factual issues, which can influence legal conclusions. A city or county may select findings from the list below to include in their legislation, as well as add findings that address specific conditions in their community.

The findings are included here as a list of statements organized by topic (the headings do not appear as part of the ordinance language), but they can be converted to “whereas” statements, which is a common structure for findings in local ordinances. Citations for the findings may or may not be included in the ordinance language.

Consult with an attorney or reference other local ordinances to determine the customary format for and approach to findings in your local jurisdiction.

COMMENT:

A local jurisdiction will likely need to include findings related to the proper election procedures for a sugar-sweetened beverage tax. The specific findings will vary based on the jurisdiction (i.e., city or county) and the type of election (i.e., special, general, or consolidated).

Jurisdictions should consult their municipal attorney (i.e., city attorney or county counsel) to ensure the correct findings are included.

State Health Data & Expenditures

The increasing prevalence of chronic diseases such as obesity, cardiovascular disease, type 2 diabetes, and cancer presents our nation, our State, and our community with a public health crisis, as these diseases are leading causes of morbidity and mortality and significant drivers of unsustainable health care costs.[34]

In California, nearly one in three adults are obese, increasing from 19.3% in 2001 to 29.2% in 2023.[35,36,37] Low-income populations and communities of color are disproportionately affected.[38] If current trends continue, by 2030, adult obesity in California is projected to rise to 41%.[39]

The rate of overweight and obesity among children increased dramatically between the early 1970s and early 2000s and has remained high in recent decades.[40] In California in 2022, approximately 15% of children ages 11 and under and 35.7% of adolescents ages 12 to 17 were overweight or obese.[41] Across racial and ethnic groups, Latinx children and adolescents had the highest rates of overweight or obesity (21% of children and 46.6% of adolescents).[42]

Childhood obesity is strongly associated with an increased risk for serious health problems in adulthood, such as heart disease, type 2 diabetes, and cancer.[43]

In 2022, California lost an estimated $89.5 billion in economic activity due to overweight and obesity, including $24.5 billion in higher health care costs, most of which ($15 billion) was paid by public insurance. This figure also includes significant costs beyond medical expenditures, including productivity costs from absenteeism (i.e., days absent from work) and presenteeism (i.e., reduced productivity while at work), as well as disability costs, totaling about $6.3 billion in losses in 2022.[44]

Heart disease is the leading cause of death in the United States[45] and in California,[46] where it is also the leading cause of premature death. Diabetes is the eighth leading cause of death in California and has been determined to be the underlying cause of death for more than 11,000 people in California each year.[47,48]

In California, around 10% of the adult population has been diagnosed with diabetes, and 33.4% has prediabetes.[49]

About two-thirds of adults with type 2 diabetes also have hypertension[50]—twice as many as those without diabetes.[51,52] Adults with diabetes also have a risk of cardiovascular disease that is two to four times higher than that of adults without diabetes,[53] and diabetes is the leading cause of kidney failure, accounting for 44% of new cases.[54]

Dental caries, commonly referred to as tooth decay, is the most common chronic childhood disease, affecting over 60% of children in California. An estimated 22% of childhood cases of tooth decay in California are untreated; however, untreated dental caries can lead to pain, infection, tooth loss, missed school days, and increased dental care costs, among other issues. There are profound racial and socioeconomic disparities in rates of tooth decay in California.[55]

Public and private spending on dental services in California totaled $14.7 billion in 2009,[56] and California's children collectively miss 874,000 days of school each year due to dental problems, which has resulted in a reduction in school funding.[57]

Local Health Data & Expenditures

[*Insert local weight- or obesity-related data, such as the percentage of overweight and/or obese adults, adolescents, and children and whether certain communities are disproportionately affected*]

[*Insert local heart disease-related data, such as the percentage of residents with heart disease and whether certain communities are disproportionately affected*]

[*Insert local diabetes-related data, such as the percentage of residents with type 2 diabetes and whether certain communities are disproportionately affected*]

[*Insert local dental caries incidence data, such as the percentage of residents–particularly children–with dental caries and whether certain communities are disproportionately affected*]

[*Insert local health expenditure data, such as annual or per-capita health care expenditures related to any or all of the above health conditions*]

COMMENT:

For a local sugar-sweetened beverage tax, it will be crucial to include findings that are specific to the local community. Which findings can be included will depend largely on the data sources available. Existing community health needs assessments, or similar reports prepared by local organizations, may be valuable sources of data.

Local public health departments or data-sharing platforms may also be important sources of local data. For example, DataShare Santa Cruz County aggregates relevant local health data from a variety of sources.

Other example sources of data include the California Health Interview Survey (CHIS), accessible from the University of California, Los Angeles (UCLA) Center for Health Policy Research; AskCHIS and AskCHIS Neighborhood Edition (NE); as well as the Centers for Disease Control and Prevention's (CDC) PLACES tool.

When a tax is being considered, a locality might also create a dedicated committee to study the need for such a tax and provide data and recommendations.

Examples of local findings in existing sugar-sweetened beverage tax ordinances are available from Albany (PDF), Berkeley, Oakland (PDF), San Francisco (PDF), and Santa Cruz (PDF).

Sugar-Sweetened Beverages' Link to Health

Sugar-sweetened beverages are the largest single source of added sugars and among the top sources of calories in the average US diet.[58,59] Further, growing scientific evidence indicates that consuming sugar in liquid form is the most dangerous way to consume added sugar, as it leads to overconsumption and floods the liver with high amounts of sugar in a short amount of time, leading to fat deposits and metabolic disturbances that cause serious health problems.[60,61]

Evidence clearly links consumption of sugar-sweetened beverages to increased risk of obesity, as well as type 2 diabetes and other metabolic dysfunction, including fatty liver disease and insulin resistance; kidney stones; heart disease, including hypertension, dyslipidemia, stroke, and coronary and cardiovascular disease; tooth decay; dementia and Alzheimer's disease; and depression. Recent studies suggest sugary drink consumption may also increase risk of mortality, asthma, and certain cancers.[62,63]

According to nutritional standards, sugar-sweetened beverages, such as non-diet soft drinks, energy drinks, sweet teas, and sports drinks, offer little or no nutritional value but contain massive quantities of added sugars. A twelve-ounce can of soda contains the equivalent of approximately nine to ten teaspoons of sugar, and a twenty-ounce bottle of soda contains the equivalent of approximately sixteen teaspoons of sugar.[64] The American Heart Association recommends consuming no more than six to nine teaspoons of refined sugar in a day.[65]

California adults who drink one or more sugar-sweetened beverages per day are 27% more likely to be overweight or obese, regardless of income or ethnicity.[66] The risk of developing cardiovascular disease is 18% higher in adults who consume one sugar-sweetened beverage per day,[67] and each additional serving per day can increase the risk of type 2 diabetes by 25%.[68]

Thirty-one percent of California children ages 2 to 11 and 59% of California adolescents ages 12 to 17 consume sugary drinks daily.[69,70] Higher sugar-sweetened beverage consumption is associated with increased body mass index (BMI) in children.[71]

[*Insert local statistics on consumption of sugar-sweetened beverages, if available, such as the percentage of local residents (children and adults) who consume sugar-*

sweetened beverages daily]

The prevalence and burden of disease related to sugar-sweetened beverages is disproportionately experienced in low-income communities and communities of color.[72]

COMMENT: For a complete overview of the impact of sugar-sweetened beverages on health, see:

- Lane MM, Travica N, Gamage E, et al. Sugar-Sweetened Beverages and Adverse Human Health Outcomes: An Umbrella Review of Meta-Analyses of Observational Studies. Annu Rev Nutr. 2024 Aug;44(1):383-404. doi: 10.1146/annurev-nutr-062322-020650. Available at: pubmed.ncbi.nlm.nih.gov/39207876/

- Huang Y, Chen Z, Chen B, et al. Dietary sugar consumption and health: umbrella review. BMJ. 2023 Apr 5;381:e071609. doi: 10.1136/bmj-2022-071609 Available at: pubmed.ncbi.nlm.nih.gov/37019448/

Tax Effectiveness

Sugar-sweetened beverage excise taxes have been shown to be the most effective intervention for lowering consumption of these beverages. Emerging evidence suggests that sugar-sweetened beverage consumption is declining[73,74] and water consumption is increasing[75] in municipalities that have a sugar-sweetened beverage tax in place.

For example, a study by researchers at the University of California, Berkeley indicated that after excise taxes were placed on sugar-sweetened beverages, purchases declined dramatically and steadily across five US cities. On average, prices for sugar-sweetened beverages increased by 33.1% and purchases decreased by 33%.[76]

In addition, the decrease in consumption of sugar-sweetened beverages following the implementation of an excise tax can improve health outcomes. A tax on sugar-sweetened beverages in Philadelphia was associated with reduced tooth decay among adults and children on Medicaid.[77] Taxes in four California cities (Albany, Berkeley, Oakland, and San Francisco) and numerous jurisdictions outside California have been associated with significant reductions in body mass index (BMI) for children, adolescents, and adults.[78,79,80]

Governmental entities that have implemented a sugar-sweetened beverage tax have not seen negative effects on food sector employment or revenue. In fact, data from the City of Berkeley shows a 7.2% growth in food sector employment and a 15% growth in sales tax revenue following the implementation of a sugar-sweetened beverage tax in the city.[81] Studies on jurisdictions outside California with sugar-sweetened beverage taxes have found no labor market impacts from the taxes.[82,83,84]

Sugar-sweetened beverage taxes can help offset the additional costs borne by society for increased medical and dental care, as well as the environmental impacts associated with the production of sugar-sweetened beverages.[85,86]

More than 100 countries apply excise taxes to one or more types of sugar-sweetened beverage.[87] As of 2026, eight local jurisdictions in the United States, including five in California, and the Navajo Nation have enacted excise taxes on sugar-sweetened beverages or all sweetened beverages.[88,89]

COMMENT:

The Harvard T.H. Chan School of Public Health's Childhood Obesity Intervention Cost-Effectiveness Study (CHOICES) Project has done modeling to estimate revenues and cost savings that would result from local-level taxes in several California cities.

A city or county could add data from those modeling studies to their ordinance, particularly if modeling has been done for their jurisdiction or if their jurisdiction is similar in size and demographics to one of the cities where modeling has been done. The reports from the modeling can be found on the CHOICES website.

Using the Tax

Multiple local jurisdictions in California have enacted sugar-sweetened beverage taxes to reduce consumption, promote health, and raise revenue to address the harms of sugary drinks.[90] Sugar-sweetened beverage taxes are recommended as an evidence-based strategy to address the negative health effects of sugary drink consumption by the American Heart Association,[91] American Academy of Pediatrics,[92] American Public Health Association,[93] World Health Organization (WHO),[94] and World Bank,[95] among other reputable institutions.

COMMENT:

If there are other institutions—particularly local ones—that have recommended or registered support for sugar-sweetened beverage taxes, a jurisdiction could add their names to the list above or draft a separate finding listing relevant local supporters.

Programs funded by the tax can improve community nutrition, reduce childhood obesity and tooth decay, increase physical activity, and prevent diabetes in children and adults, especially in populations most affected by health disparities.

COMMENT:

If a jurisdiction is enacting a special tax (i.e., a tax with revenues dedicated for a specific purpose), it should include findings related to the need for revenues to support that purpose.

Community Oversight Panel

This Ordinance proposes the formation of a community oversight panel comprising experts in the areas of [nutrition and health care (including dentistry) and other wellness professionals, as well as community representatives].

The panel will make recommendations on how and to what extent the [City / County] should establish and/or fund programs to further reduce the consumption of sugar-sweetened beverages in [*insert name of city or county*] and address the consequences of such consumption. [The community oversight panel will also evaluate the impact of the tax on beverage prices, consumer purchasing behaviors, and public health.]

COMMENT:

The ordinance should include a finding related to the community oversight panel, but it should be tailored to match the terminology, makeup, and purpose of the panel as designated by the ordinance language.

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