Sugar-Sweetened Beverage (SSB) Taxes Case Studies

Identifying Opportunities for State & Local Governments

Contents

Introduction

ChangeLab Solutions developed this series of case studies in collaboration with the California Department of Public Health (CDPH). These case studies are intended to help state policymakers and local leaders better understand policy strategies that have been shown to improve the health of residents. This resource focuses on sugar-sweetened beverage (SSB) taxes, using examples from Berkeley — the first US city to enact an SSB tax — and Santa Cruz, whose tax, at the time of publication, challenges California's preemption on new local SSB taxes.

About SSB Taxes

SSB consumption is a significant public health challenge worldwide, as excess sugar intake correlates closely with chronic conditions such as obesity, type 2 diabetes, tooth decay, heart disease, liver disease, and depression.[1,2] In the United States, adolescents, young adults, Black and Latine communities, and low-income populations experience disparities in SSB consumption and related health outcomes.[3] In response, many states and communities have proposed or implemented strategies to reduce SSB consumption, including taxes, warning labels, vendor licensing, public education campaigns, and portion size restrictions.[4]

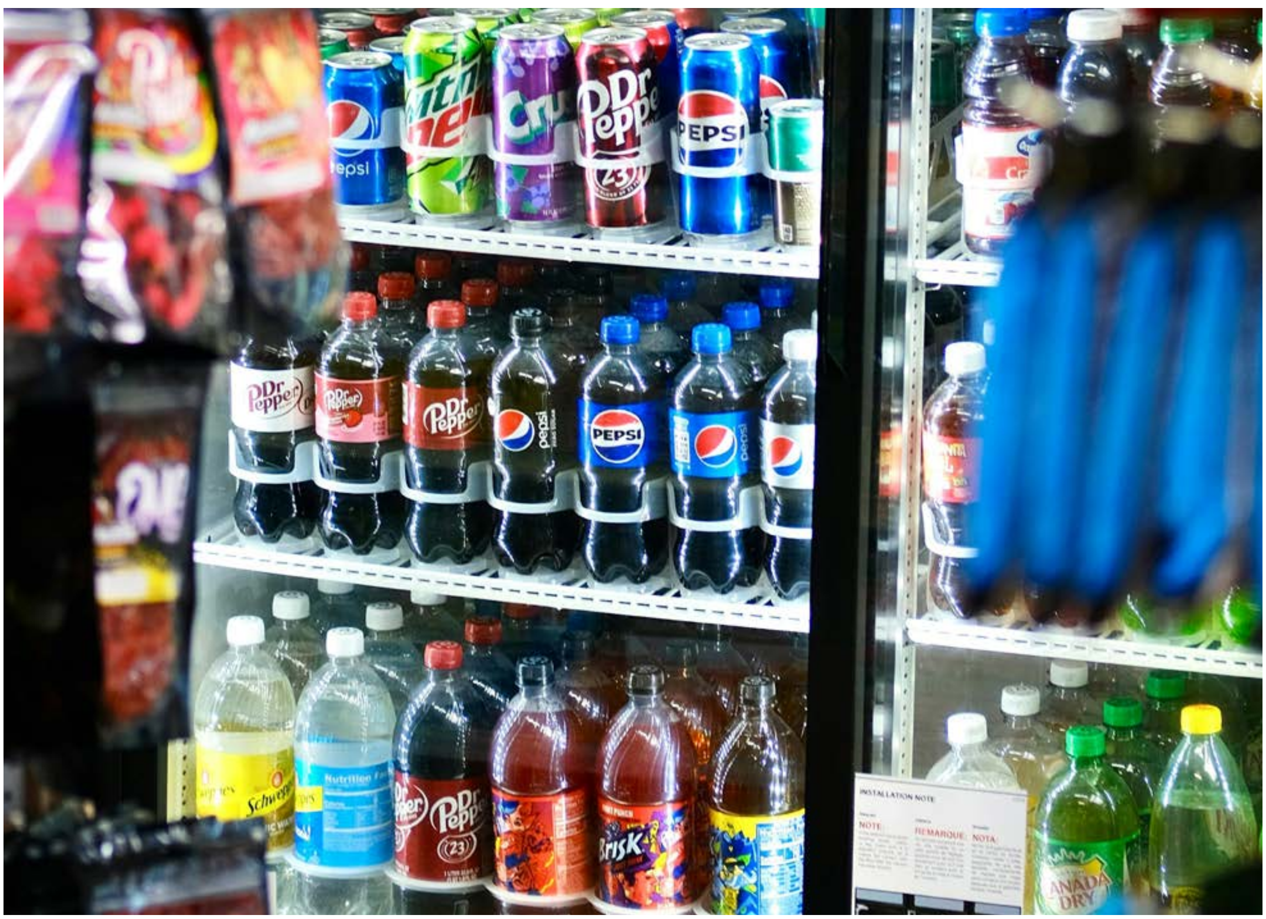
Although no state currently has a targeted SSB excise tax (see the State-Level Adoption section below), states could impose a tax on SSB distribution to help improve health outcomes by both reducing consumption and generating funds that can be reinvested in community health.[5] Existing SSB distributor taxes in the United States are levied at the local level in Boulder, Colorado; Philadelphia, Pennsylvania; Seattle, Washington; and five California cities: Albany, Berkeley, Oakland, San Francisco, and Santa Cruz.[6]

SSB distributor taxes apply to businesses that distribute SSBs to retailers. They can also be considered excise taxes, which are generally defined as a "specific type of tax that is levied on certain goods or services at the time of their purchase" and are usually charged to the business selling the product.[7] For these SSB taxes, distributors pay the excise tax at the time of purchase, unlike a sales tax, which is charged directly to consumers.

Many states charge sales tax on purchases that include SSBs, but these taxes are usually too small to change buying habits, and revenue is not reinvested in community health.[8] Sales taxes also often apply to other types of drinks and are added at checkout, after people decide what to buy.[9] SSB distributor taxes are different: after distributors pay the tax, they often pass the cost on to retailers through higher prices, and retailers then raise shelf prices so shoppers see the cost before choosing what to buy.[10] The local SSB distributor taxes currently passed in the United States range from one cent ($0.01) to two cents ($0.02) per fluid ounce.[11]

Community-led and community-designed SSB taxes have the central goal of improving health. Studies show that price increases for SSBs can substantially reduce consumption.[12,13] Although SSB-specific taxes are relatively new, taxes are an established tool to improve public health outcomes and have been levied on other substances, including tobacco and alcohol.[14] Unsurprisingly, these reductions in consumption and improvements in health outcomes most benefit those who consume the most SSBs.[15] SSB taxes can be seen as a progressive equity initiative, providing greater benefits to those with the highest consumption, who also experience the greatest health disparities, such as Black, Hispanic/Latine, and low-income communities.[16] Health care cost savings driven by reduced SSB consumption also make SSB taxes a cost-effective intervention.[17]

Additionally, SSB taxes generate revenue that can be reinvested into community health initiatives, especially those serving priority populations.[18] When pursuing SSB tax legislation, policymakers should ensure that revenue is directed toward community-led efforts to invest in health.[19] Research has confirmed that SSB taxes can be an equitable public policy, with evaluations of existing taxes showing that reinvestment of tax revenue has resulted in a progressive transfer of funding toward low-income communities.[20]



Berkeley

Berkeley residents face health challenges related to SSB consumption. According to the 2018 City of Berkeley Health Status Report, more than 1 in 4 (29.4%) fifth- and seventh-grade students in Berkeley were overweight or obese – fewer than in Alameda county overall (35.3%), but more than in the state of California (26.8%).[21]

In response to these health concerns, Berkeley became the first US jurisdiction to pass an SSB tax.[22] The Sugar-Sweetened Beverage Product Distribution Tax is a city general tax adopted by Berkeley voters in November 2014 on the distribution of "sugar-sweetened beverage products."[23] The tax legally took effect on January 1, 2015, but was effectively pushed back to March 2015 because the city had not yet developed complete information for taxpayers. The first tax payments were due on April 30, 2015.[24]

Products like soda, energy drinks , and heavily presweetened tea are subject to the tax, while certain beverages – including infant formula, milk products, and natural fruit and vegetable juice – are exempt.[25] The tax rate is set at one cent ($0.01) per fluid ounce of an SSB. For taxable caloric sweeteners that can be used to make SSBs, such as syrup, the tax is assessed based on the maximum volume of beverage, measured in fluid ounces, that can be produced from the syrup. This is determined either by the manufacturer's guidelines or the distributor's standard practices, if they use the syrup to make SSBs themselves. As a result, the tax on a single ounce of syrup can be substantially more than one cent ($0.01).[26]

Berkeley designed its SSB tax to be paid by distributors, not retailers or consumers. Under the law establishing the tax,

> "'Distribution' or 'Distribute' means the transfer of title or possession (1) from one Business entity to another for consideration or (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. 'Distribution' or 'Distribute' shall not mean the retail sale to a Consumer."[27]

A "Distributor" is defined as any business entity that "distributes sugar-sweetened beverage products in the City."[28] Therefore, Berkeley's SSB distribution tax applies to the first nonexempt distribution in the city – that is, the first sale of the product, whether between distributors or from a distributor to a retailer, including when the manufacturer acts as the distributor. If the tax is not paid at that time due to an exemption, it is applied to the next distribution, and so on down the distribution chain. No taxable product may be taxed more than once under this plan.[29]

The SSB tax ordinance provided for some exemptions to the tax. For example, the tax does not apply to distributors who are tax-exempt at the state and federal levels or to small retailers that generate under $100,000 in annual revenue. It also does not apply to distributors of natural sweeteners or sweeteners sold in stores for customers to use later.

The Berkeley SSB tax relies on the provisions of the city's existing business license ordinance for penalties and enforcement.[30] Late tax payments incur a 10% penalty if up to thirty days overdue and a 50% penalty if more than thirty days overdue.[31] If a distributor disagrees with a decision about the tax, they can appeal to the city manager for a hearing. They must file the appeal within fourteen days and explain why they are appealing, and the city manager's office must respond within thirty days after the hearing with a final decision.[32] The city manager also has discretion to reduce the higher penalties in certain circumstances.[33]

Development

The *Berkeley vs. Big Soda* campaign in favor of the tax brought together a variety of community stakeholders from different sectors and garnered endorsements from prominent residents and local political leaders.[34]

> **Local supporters[i] confirmed that the strong coalition for the SSB tax was not developed from scratch but built on preexisting relationships among these stakeholders.**

Berkeley Media Studies Group (BMSG), a nonprofit organization, published a report examining the media landscape surrounding both the pro- and anti-tax campaigns, including social media, campaign materials, and traditional media coverage like

i The term "local supporters" is used throughout these case studies and is inclusive of stakeholders who championed SSB taxes – including those in government and leaders from community-based organizations – and individuals interviewed for these case studies and recognized in the Acknowledgments section.

television and newspapers.[35] This report is extensive and recommended for any jurisdiction looking to build support for an SSB tax; it found that "Sugary drink tax proponents used social media and campaign materials to decry the soda industry's aggressive marketing tactics and its anti-tax actions during the election. . . . Berkeley's pro-tax campaign materials prominently featured a range of community representatives, including speakers from community-based organizations (18%), city officials (12%), public health advocates (9%), and other local stakeholders, including religious leaders, medical practitioners and researchers."[36]

The report also found that, in contrast to the industry-backed anti-tax messaging, pro-tax campaign mailers often highlighted support from local groups, such as Latinos Unidos de Berkeley and the League of Women Voters. Local supporters noted that Healthy Black Families was involved as well and **emphasized the importance of engaging youth, who are often targeted by industry advertising**

and disproportionately likely to consume SSBs. Other groups that backed the SSB tax included education organizations, such as teachers' unions and parent-teacher groups, and health groups, such as the Berkeley Dental Society.[37]

As Xavier Morales of the Praxis Project described, "Berkeley charted its own path that was connected to the community. Community defined the issues and community defined the solutions. Together we formed an unwedgeable coalition."[38]

In addition to community groups, pro-tax campaign mailers also highlighted support from nearby businesses, such as restaurants and grocery stores, which local supporters attributed to engaging them early in the coalition-building process. Opponents of SSB taxes from the beverage industry frequently claim such taxes will harm employment and retailers, but studies show this is not the case. Evaluations of existing SSB taxes have shown no adverse impact on employment,[39] and a survey of retailers in California jurisdictions with SSB taxes found that 70% reported the tax had little to no effect on their business, and a majority (53%) supported adopting SSB taxes in other jurisdictions.[40]

Partnering with Public Health and Legal Departments

Public health partners can also be important supporters of SSB taxes by leveraging existing community relationships, providing education on the health impacts of SSB consumption and the potential benefits of a tax, and championing SSB taxes with policymakers. Policymakers can partner with public health departments for data collection and evaluation, particularly around health outcomes associated with SSB taxes and the reinvestment of tax revenue.

Legal and policy design support can also be key to passing SSB taxes — whether it comes from the city attorney, legal departments in jurisdictions that have already passed SSB taxes, or advocates that support and provide technical assistance.

However, government employees — including public health staff — may be limited in their ability to advocate for SSB tax legislation once it is on the ballot due to lobbying restrictions (or uncertainty about whether these restrictions apply). This is one reason why having a diverse coalition, free to speak in support of the tax, can be critical to its passage.

Implementation

As discussed above, Berkeley's SSB tax was successfully approved by voters in November 2014. This ordinance contains two main provisions: (1) establishing a one-cent-per-ounce ($0.01) tax on SSBs distributed in Berkeley, and (2) creating an expert panel to produce reports and make recommendations to the city council on how to allocate funding to reduce the harmful effects of SSB consumption. Tax collection began in April 2015, with funds deposited into the city's General Fund.[41]

In pursuit of the second key provision, the City of Berkeley convened the Sugar-Sweetened Beverage Product Panel of Experts (SSBPPE). The panel consists of nine members, appointed by the city council, who must have experience in areas such as nutrition, public health, and medicine. They meet regularly to implement the biannual grant process, make recommendations to the council on investment of tax revenue, and serve as a watchdog to ensure the legislation's original goals are met.[42] The council reviews the panel's recommendations annually but is not required to follow them.

Role of Advisory Committees in Implementation

Local supporters stressed the importance of diversity on advisory committees like Berkeley's SSBPPE to ensure communities most impacted by the harmful effects of SSBs are represented, going so far as to recommend that similar tax ordinances require equitable representation. They also emphasized the need to provide funding to support these advisory committees, including compensation for community members who would not otherwise be paid, so that both the committee and its staff have protected time to fulfill their responsibilities. It may also be helpful to consider how the timing of advisory committee appointments and recommendations align with the city budgeting process.

SSBPPE annual reports show how Berkeley has recommended allocating funds generated from the tax to reduce the harms of SSB consumption. For example, in 2020, the SSBPPE voted to recommend allocating about $3 million to health-promoting programs and services in the city over the subsequent two fiscal years. Under the resolution drafted by the panel, up to 42.5% of that funding was designated for the Berkeley Unified School District, to support cooking and gardening programs that help reduce SSB consumption. At least 42.5% was to be awarded to local organizations through a grant process to support similar health goals. The remaining 15% was earmarked to fund the Berkeley Public Health Division to track and manage the school and local organization funding and help publish annual reports.[43]

Priority groups for the funding include youth from preschool through high school, families with limited income, communities with higher rates of conditions such as type 2 diabetes and obesity, and other groups disproportionately targeted by SSB advertising.[44] These funding allocations help schools and community-based organizations make changes in policies and built environments to teach people about the health risks of SSBs and encourage them to make healthier choices. The selected programs track results to assess whether public awareness and health outcomes improve for Berkeley residents.

Results

More than a decade has passed since Berkeley first implemented its SSB tax, and numerous studies have examined its effects, as well as those of other US SSB taxes. Local supporters noted that requiring and funding evaluation is a critical component of SSB tax ordinances.

In 2024, Berkeley voters approved a renewal of the Sugar-Sweetened Beverage Product Distribution Tax, with nearly 80% in favor, extending the tax indefinitely unless repealed.[45] The tax has raised between $1 million and $1.6 million for the city in each of the last three budget years (2022, 2023, and 2024).[46]

Evaluations have also confirmed that tax revenue has been effectively reinvested in support of community health. From 2016 to 2024, more than $11.9 million in grants was distributed, including $5.7 million to the Berkeley Unified School District to support cooking and gardening programs and education across all age groups, and $6.2 million to various community-based organizations serving youth and other priority populations.[47] Local supporters observed that even before the SSB tax was implemented, forming community coalitions and centering diverse stakeholders in the tax process built trust and relationships and fostered dialogue around health.

Research has further confirmed improvements in community health attributable to the tax and its community-led reinvestment. A 2025 Kaiser Permanente-led study examined links between SSB taxes, body mass index, and rates of overweight status or obesity among more than 1 million adults in similar California cities, including both jurisdictions with and without an SSB tax. Researchers also explored how these links vary among different demographic groups. The study ultimately found "SSB taxes had the most pronounced associations with body mass index in specific demographic groups, including adults aged 20 to 39 years, the age group with the highest SSB consumption in adulthood, and in the city of Berkeley, the first US city to implement an SSB excise tax."[48]

Additional evidence suggests that SSB taxes reduce SSB consumption rates and improve health outcomes.[49] Studies have shown significant and sustained reductions in SSB consumption rates and improvements in health outcomes for Berkeley residents.[50, 51] One study, conducted three years after the implementation of the tax, found that SSB consumption rates in Berkeley had decreased by 52.5%.[52] Researchers have also observed increased water consumption and found that only 2% of Berkeley SSB shoppers traveled to another city to avoid the higher shelf price resulting from the tax.[53]

Santa Cruz

In 2018, beverage industry efforts led to a law preempting local jurisdictions in California from passing new SSB taxes until January 1, 2031.[57] The legislature enacted the law under the threat of an industry-funded state ballot initiative that, if passed, would have drastically curtailed local governments' ability to raise revenue for critical services including public health, education, and transportation.[58]

What Is Preemption?

Preemption is a legal doctrine that allows a higher level of government to limit or even eliminate a lower level's power to regulate a specific issue. Under the Supremacy Clause of the US Constitution, federal law takes precedence over state and local law. Cities are considered "creatures of the state," and therefore state law generally takes precedence over local laws.[54]

Preemption itself is neither bad nor good; it is simply a legal concept. It has historically been used as a legislative and judicial tool for resolving problems that arise when different levels of government adopt conflicting laws on the same subject.[55] In recent years, however, states have increasingly used preemption in ways that interfere with local jurisdictions' efforts to adopt laws that advance health equity, such as the California's preemption of local SSB taxes.[56]

Although the four California cities with existing SSB taxes at the time – Albany, Berkeley, Oakland, and San Francisco – were allowed to keep them, no other localities could establish new SSB taxes. In fact, under the preemption law, if a charter city were to enact a new SSB tax and a court upheld it, they would face an extreme penalty: forfeiting all of their sales tax revenue.[59] This penalty provision was challenged, and in 2023, a California appellate court struck it down as unconstitutional.[60] However, the overall preemption of new SSB taxes remains in effect.

In a community-led effort, Santa Cruz decided to move forward with a new SSB tax despite the prohibition. As the time approached to place the SSB tax on the ballot, local supporters organized two different rounds of polling to confirm that the tax had backing from the community and that the city was appropriately responding to residents' needs. Local supporters also considered what else was slated to appear on the ballot that might draw attention and resources away from the SSB tax. They noted particular challenges – especially with raising individual donations and other funds – when the tax appeared on the same ballot as a presidential election.

Without fear of the extreme penalty and with the support of the community-led effort, legislators could move forward with placing the initiative on the ballot and Santa Cruz residents voted to adopt an SSB tax, Measure Z, in November 2024.[61] The measure passed despite more than $1 million in opposition spending from the beverage industry.[62] Policymakers and supporters hope to use the passing of this tax to overturn the statewide preemption and establish charter cities' authority to pass similar taxes.

The beverage industry filed a lawsuit challenging Santa Cruz's SSB tax under the preemption law.[63] However, as Shebreh Kalantari-Johnson, vice mayor of Santa Cruz, stated, "We're ready for that.... It does not have to be the case where people with money or special interests can dictate how a city, county or state makes decisions. It should not be."[64] For this case study, she further explained, "This is really about democracy and the community of Santa Cruz getting to choose for ourselves. That's what resonated with voters."

If the litigation is decided in favor of Santa Cruz and local authority, charter cities in California would be completely free to adopt new SSB taxes. However, even if charter cities wait to put SSB tax legislation on the ballot, they can begin laying the groundwork now by building relationships and engaging diverse stakeholders in the policy development process.

State-Level Adoption

Although no state currently has a distributor tax on SSBs, several have considered adopting SSB taxes in recent years or have implemented related taxes, for example:

- The Navajo Nation has a 2% excise tax on "junk foods," including SSBs.[65, 66]
- Arkansas has a per-gallon tax on syrups and soft drinks that is used to support the state's Medicaid Program Trust Fund. However, the tax rate is low and therefore does not effectively drive improved health outcomes or discourage SSB consumption. The tax is also not explicitly dedicated to community-led reinvestment in health.[67, 68]
- Virginia and Tennessee levy gross receipts taxes[69] on wholesalers and distributors of bottled soft drinks. Yet, similar to Arkansas, tax rates are too low to meaningfully improve health outcomes or discourage SSB consumption, and revenue is earmarked for recycling programs rather than community-led reinvestments in health.[70]
- Most states tax SSBs as part of their general sales tax, although, again, these taxes do not improve health outcomes or discourage SSB consumption because they are generally low and are not reflected in the shelf price. Additionally, the funds they raise are not directed toward community-led reinvestment in health.[71]

There are different ways that a statewide SSB tax could work to reduce consumption and raise revenue in California. The tax could be based on liquid volume or the amount of sugar in the drink.[72, 73] State policymakers would also need to decide on a tax rate and whether taxable products should include beverages with artificial sweeteners, such as diet sodas, or high amounts of natural sugars, like fruit juice. Other exemptions to consider may include beverages used for medical purposes or whether the tax applies to small-business distributors (e.g. Berkeley's small distributors exemption).

Data on SSB consumption is important for developing, implementing, and evaluating SSB taxes. For California, much of this data comes from the California Health Interview Survey (CHIS) and the AskCHIS Neighborhood Edition (CHIS NE) conducted by the UCLA Center for Health Policy Research.[74] However, local supporters of SSB taxes noted that the latest published data is from 2022, and that questions related to SSBs may not be included every year, or may be asked differently in some years, making it difficult to identify or analyze trends. Uniform data collection on SSB consumption could be required and supported by funding from a statewide tax.

Additionally, a statewide tax could be one way to apply a tax evenly across California jurisdictions.[75] However, given the popular support for and success of local SSB taxes in California, a statewide SSB tax should not preempt local taxes. As noted above, states have increasingly used preemption in ways that harm community health.[76] Instead, California could impose a baseline state-level SSB tax while expressly permitting localities to pass their own SSB taxes, which would allow localities to further tailor the policy and allocate their own revenue in ways that are most responsive to the local community. Increases in local grassroots support may also improve support for a statewide tax. Simultaneous use of state- and local-level taxes is a well-established practice and has been effective for other substances, such as tobacco[77] and alcohol.[78]

All SSB taxes currently enacted in US cities are levied based on liquid volume rather than the mass of sugar in the beverages.[79] Cities chose this method because it is easier for governments and beverage distributors to administer. With a tax based on liquid volume, the same tax rate applies to all SSBs, regardless of differences in sugar content. By comparison, other countries that enacted national SSB taxes, such as the United Kingdom and South Africa, chose to tax based on sugar content.[80] Taxing based on substance content has also been supported by the use of minimum unit pricing (MUP) for alcohol.[81] Evidence suggests that SSB taxes based on sugar content likely produce superior population health improvements when compared with volumetric taxes.[82] US states, like California, that are considering a statewide SSB tax should carefully weigh the administrative costs and potential health improvements of both approaches to SSB tax design.[83]

At both the state and local levels, California policymakers also need to make choices around the designation of the tax revenue. Although it may be easier for cities to pass a general tax, which requires a simple majority vote in support,[84] revenue from general taxes can be spent on any purpose.[85] Revenue from a special tax, on the other hand, typically must be spent on specific purposes, such as community health, but these taxes can be more difficult to enact — requiring a two-thirds supermajority vote to pass when proposed by city lawmakers.[86] However, recent court cases confirm that citizen-led voter initiatives, at least at the local level, may be able to enact special taxes through a simple majority vote.[87] Alternatively, the state legislature can create a special fund that requires tax revenue to be spent on specific purposes.[88]

Regardless of the general or special designation, policymakers must center the most affected communities when allocating revenue generated by SSB taxes and ensure those communities play an integral role in designing the tax.[89] Agreeing on allocation of funding and building a broad coalition of diverse community members and stakeholders is crucial to supporting these taxes. For example, Berkeley's SSBPPE, discussed above, makes recommendations on how the City should spend SSB tax revenue, with a particular focus on "community-based youth food and nutrition programs."[90] Similarly, state policymakers should center communities and consider health and equity implications when adopting and allocating revenue from a statewide SSB tax.

Community-centered tax design and reinvestment results in a progressive return of resources to the most affected communities. Despite this, one of the most common arguments against SSB taxes is that they can be seen as economically regressive – meaning they disproportionately burden lower-income residents, who would pay a larger portion of their household income if they purchase taxed beverages.[91] However, some research has found that overall spending due to the tax is relatively low – less than 0.5% of household income at most.[92] Lower-income households,[93] along with Black and Hispanic households,[94] may also experience more long-term health benefits of SSB taxes compared with other populations.

Finally, SSB taxes are an important source of revenue and cost savings to support public health, especially given recent and threatened cuts to federal funding.[95] Studies from the Childhood Obesity Intervention Cost-Effectiveness Study (CHOICES) Project at the Prevention Research Center on Nutrition and Physical Activity at Harvard's T.H. Chan School of Public Health examined potential revenue and cost savings from local SSB excise taxes, with estimates of cost savings based on avoiding health care costs from negative health outcomes associated with SSB consumption, such as diabetes and obesity.[96]

Their most recent studies modeled 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 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.[97] 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.[98] Both models projected that Black and Hispanic/Latine communities would see the greatest health benefits.[99]

The CHOICES Project also conducted a 2024 study on the potential impact of a statewide SSB excise tax in California, which 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.[100]

Conclusion

Public health groups can learn from local SSB tax successes, such as those in Berkeley and Santa Cruz, when preparing to advocate for a statewide policy or new local policies. As Berkeley's pre-vote campaigns showed, building strong coalitions with advocates, lawmakers, and multisector community stakeholders is key to pushing back against industry pressure and setting the stage for legislative success and health improvements. As Santa Cruz's campaign demonstrated, even in the face of legal uncertainty and preemption, there is strong support for continuing to advocate for local SSB taxes. Finally, it is important to note that pairing SSB taxes with public campaigns and elections may change behavior even before taxing begins. Evidence shows that SSB consumption in Berkeley decreased even before the city enacted the new tax,[101] and local supporters in Santa Cruz confirmed that the relationship-building, trust-building, and increased dialogue around SSBs and health were themselves benefits of the policymaking process.

Resources

ChangeLab Solutions

- A Legal & Practical Guide for Designing Sugary Drink Taxes
- Model Sugar-Sweetened Beverage Tax Legislation
- Sugary Drink Strategy Playbook
- Sugary Drink Warning Labels: A Legal Update

Harvard CHOICES Project

- Resource Library: Sugary Drinks
- Strategy Report: Sugary Drink Excise Tax

Healthy Food America Resources

- Compare Tax Policies
- Equity in Sweetened Beverage Tax Policy
- Publications Library
- Sugar Advocacy Toolkit

The Praxis Project

- Centering Community and Equity Through Sugary Drink Tax Investments
- Changing Culture & Building Power: Evaluating a Decade of Berkeley's Sugar-Sweetened Beverage (SSB) Tax

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