

SUGARY DRINK EXCISE TAX

A sugary drink excise tax is an excise tax assessed on manufacturers, bottlers, and/or distributors of sugary drinks based on the size of the sugary beverage distributed to consumers. This profile is specific to a sugary drink excise tax of 1 cent per ounce.

WHAT POPULATION BENEFITS?

All youth and adults ages 2 years and older.

WHAT ARE THE ESTIMATED BENEFITS?

Relative to not implementing the strategy

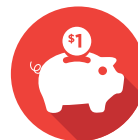
Reduce sugary drink purchases and consumption, as a result, promote healthy weight.



✓ **Decrease in sugary drink consumption**



✓ **Promote healthy weight**



✓ **Saves more in future health care costs than it costs to implement**

➔ More details available on the CHOICES National Action Kit at choicesproject.org/actionkit



WHAT ARE THE ADDITIONAL BENEFITS?

Relative to not implementing the strategy

↓ Decrease in tooth decay

↓ Decrease in diabetes incidence

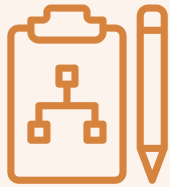
The costs of implementing this strategy could be offset by savings from...

↓ Decrease in dental costs

SUGARY DRINK EXCISE TAX *(continued)*

WHAT ACTIVITIES AND RESOURCES ARE NEEDED?

Activities	Resources	Who Leads?
Administer the excise tax	<ul style="list-style-type: none">Time for government tax agent to administer tax, including notifying taxpayers, updating systems and forms, processing tax statements, and conducting audits	Government tax agency and staff
Prepare tax statements and comply with audits	<ul style="list-style-type: none">Time for private industry accountant to prepare tax submissions and comply with audits	Private industry accountant



Strategy Modification

Some state and local health agencies added to this strategy the costs of developing and implementing communications campaigns to further promote the tax among distributors and the public. This would require additional time to develop and distribute communication materials and the additional cost of materials.

FOR ADDITIONAL INFORMATION

Gortmaker SL, Wang YC, Long MW, Giles CM, Ward ZJ, Barrett JL, Kenney EL, Sonnevile KR, Afzal AS, Resch SC, Cradock AL. Three interventions that reduce childhood obesity are projected to save more than they cost to implement. *Health Aff (Millwood)*. 2015 Nov;34(11):1932-9. doi: 10.1377/hlthaff.2015.0631. Supplemental Appendix with strategy details available at: https://www.healthaffairs.org/doi/suppl/10.1377/hlthaff.2015.0631/suppl_file/2015-0631_gortmaker_appendix.pdf

Selected CHOICES research reports including cost-effectiveness metrics:

Gouck J, Whetstone L, Walter C, Pugliese J, Kurtz C, Seavey-Hultquist J, Barrett J, McCulloch S, Reiner J, Garrone M, Cradock AL, Gortmaker S. *California: A Sugary Drink Excise Tax*. California Department of Public Health, Sacramento, CA, the County of Santa Clara Public Health Department, San Jose, CA, and the CHOICES Learning Collaborative Partnership at the Harvard T.H. Chan School of Public Health, Boston, MA; March 2021. Available at: <https://choicesproject.org/publications/report-california-sugary-drink-excise-tax>

McKinnon A, Ward Z, Barrett J, Cradock AL, Resch S, Flax C, and Gortmaker S. *Utah: Sugary Drink Tax*. Salt Lake County Health Department, Salt Lake City, UT, and the CHOICES Learning Collaborative Partnership at the Harvard T.H. Chan School of Public Health, Boston, MA; December 2019. Available at: <https://choicesproject.org/publications/report-utah-sugary-drink-tax>

- ✓ Browse more CHOICES research briefs & reports in the CHOICES Resource Library at choicesproject.org/resource-library
- ✓ Explore and compare this strategy with other strategies on the CHOICES National Action Kit at choicesproject.org/actionkit
- ✓ Access the UConn Rudd Center Revenue Calculator for Sugary Drink Taxes at uconnruddcenter.org/tax-calculator.
- ✓ For more information about sugary drink reduction policies, see: Krieger J, Bleich S, Scarmo S, Wen Ng S. Sugar-Sweetened Beverage Reduction Policies: Progress and Promise. *Ann Rev Public Health*. 2021;42(1):439-461. doi:10.1146/annurev-publhealth-090419-103005

SUGGESTED CITATION

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Adapted from the TIDieR (Template for Intervention Description and Replication) Checklist

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