

What factors contributed to the failure of New York's sugary drink tax proposals?

What are policy and strategy recommendations for a successful
New York sugary drink tax proposal?

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Abstract

This literature review examines sugar-sweetened beverage policies in New York City and New York State. Sugar-sweetened beverages are linked to a host of chronic diseases that have prompted local and state governments to reduce consumption through a variety of sugar-sweetened beverage policies, such as taxes. This paper constructs an understanding based on the public health, fiscal, and equity rationales. Moreover, it will evaluate the implementation and effectiveness of SSB taxes. Furthermore, New York City's attempted sugar-sweetened beverage portion size cap and New York State's proposed excise taxes illustrate both breakthroughs and resistance in sugar-sweetened beverage policymaking. Sugar-sweetened beverage strategies show examples of success, though broader impacts remain hindered by legal, political, and industry challenges, as New York experienced. This research calls attention to the need for coordinated, equity-focused approaches to address the overconsumption of sugar-sweetened beverages that give rise to health disparities, as well as New York specific recommendations.

Part 1: SSB Tax Literature Review

Introduction

A sugary drink is not just a beverage, and not all beverages are created equal. Of all the numerous varieties of foods available to Americans, the largest source of added sugar (24%) in our diets are sugary drinks, or sugar-sweetened beverages (CDC, 2025d). Americans drink a lot of added sugars by way of sugar-sweetened beverages while also gaining a lot of health issues. The price a person pays for their sugary beverage will not be the only costs related to sugary drinks; there will likely be many future health costs if they consistently drink sugary beverages. Communities across the country, and countries around the world, are beginning to address the complications arising from the overconsumption of sugary drinks. The numerous health issues related to people who regularly drink these beverages contrasts starkly to individuals who do not.

At the onset, there is need to clarify terminology. The terms sugar-sweetened beverage (SSB) and sugary drink (SD) are closely aligned, as both refer to a non-alcoholic beverage that contain significant amounts of added sugar. This includes regular full-sugar sodas, sweetened teas, sweetened energy and sports drinks, sweetened fruit juices, sweetened coffee beverages, and other drinks with added sugar in their ingredients. Neither SSBs nor SDs include sugar-free beverages such as plain water, unflavored sparkling water, unsweetened flavored sparkling water, unsweetened tea or unsweetened coffee. Diet sodas that use non-caloric sweeteners are also generally excluded from both definitions and are typically exempt from sugar-related beverage taxes in the United States (US). While some definitions of SSBs and SDs include sweetened milk products, neither term encompasses plain, unflavored milk. Another distinction

is that 100% fruit juice is often excluded from the definition of a SSB, but more commonly included under SDs. More so, all US cities that have enacted a SSB tax have exempted 100% juice from taxation, even though many of these products contain high sugar levels and are similarly associated with the same health risks as other sugary beverages. For the purposes of this paper, a SSB will be the preferred term and refer to non-alcoholic full-sugar sodas, sweetened teas and coffees, sweetened energy and sports drinks, sweetened fruit juices, sweetened milk beverages, and 100% fruit juice.

Americans like to indulge in SSBs; SSBs account for most of the daily excess sugar in American diets. Almost half of all Americans (49%) drink at least one SSB a day and about three in five youth ages 2-19 have at least one SSB a day (CDC, 2025b). Meanwhile adults and children shouldn't be consuming more than 10% of calories derived from added sugars such as those in SSBs (U.S. Department of Agriculture & U.S. Department of Health and Human Services, 2020). This is a problem as regular SSB consumption brings rise to many health and societal costs, for example chronic diseases. Adults and children in the US who habitually drink SSBs have been associated with increased adverse health impacts such as type 2 diabetes, heart disease, liver disease, cavities, gout, kidney diseases and obesity (CDC, 2022). Thus, high levels of SSB consumption can lead to an increased possibility of having to endure these chronic diseases throughout their lifetime. Since SSBs account for the majority of excess sugar, coupled with over 75% of all US adults having reported that they have at least one chronic condition in 2023, curbing SSB consumption should be a reasonable health objective for governments in order to maintain a healthy population (Watson, 2025). Since high SSB consumption causes preventable

diseases, and thus extra healthcare use and costs, then lowering the intake of SSBs should be a priority for a city that wants to promote its public health.

One avenue local policymakers are navigating to reduce SSB consumption are taxes. As cities sort out how to manage the health of its residents, as well as government funds, SSB taxes are finding a home in municipal tax codes (Healthy Food America, 2018). A SSB tax has three main drivers that motivate its implementation. First, most SSB tax campaigns have leveraged health as a primary factor to fuel a SSB tax campaign. In this view, the objective of a SSB tax is to reduce SSB consumption by making SSBs more expensive. By making SSBs pricier, consumers will instead select healthier untaxed beverages which in turn aims to reduce individual health impacts. Though there needs to be more long-term research on the health impacts of American cities with SSB taxes, most research indicates that SSB taxes work in decreasing local consumption of SSBs. As drinks become more expensive due to a SSB tax, consumers may opt for cheaper healthier untaxed beverages in these cities. If higher levels of SSB consumption lead to more chronic diseases, then cities with a SSB tax are demonstrating a way forward that could lead to healthier residents.

A second driver of SSB tax policy are its fiscal benefits. Not only can a SSB tax help support health benefits but also brings monetary upsides as well. The goal of SSB taxes is to decrease consumption in order to have healthier communities. Healthier people cause less strain on our healthcare system as they use healthcare services less often. This helps reduce healthcare costs for insurers but also taxpayers. Additionally, if less people are being treated for chronic diseases, less people are missing work, improving the productivity in our economy. Second, municipalities will gain a new revenue stream through SSB taxes. This fiscal relief brings

in extra revenue that can be earmarked or used in a general fund, contingent on how the SSB tax policy was designed. Cities that are struggling to balance their budget may find reprieve in earning a new tax base. This can be especially desirable if a locality is experiencing a budget deficit, issues funding programs, or dealing with federal or state budget cuts. A SSB tax can aid in maintaining more reliable money for local governments but also avoid costs while gaining savings.

Lastly, a SSB tax can provide an opportunity to cities that are serious about addressing health inequalities within their boundaries with equitable health policies. With a SSB tax local governments gain new tax revenue that could be earmarked, or money specifically reserved for a particular purpose, to address health inequities in the community. SSB tax money can be earmarked for health programming to improve the health of communities that are disproportionately impacted by SSBs. SSB tax revenue can also be appropriated through the guidance of a Community Advisory Board (CAB), if the proceeds go to a general fund. CABs provide an extra layer of justice by including stakeholders who have been impacted the most to recommend, provide feedback, and maintain accountability to how funds are used. Typically, CABs try to direct money towards communities that have been most effected by the issue the resources are trying to solve (Healthy Food America, 2018). Enacting a SSB tax could help create a more equitable landscape by holding SSB makers and distributors accountable.

With the allure of healthier people, healthcare cost savings, extra money in the coffers, and reducing inequalities, a SSB tax is becoming too good for cities to ignore. This literature review will focus on public health outcomes, economic and fiscal impacts, and policy design to demonstrate the effectiveness of SSB taxes. Moreover, synthesizing this research will

contextualize why past SSB tax proposals in NYS and NYC have failed and provide recommendations for a successful future SSB tax campaign in New York.

Methodology

This research utilized a mixed approach, utilizing both qualitative and quantitative data to analyze SSB tax policies, with a specific focus on the political, institutional, and advocacy dynamics within New York State and New York City. While the study is grounded in domestic policy analysis, international examples were considered for context, though ultimately excluded from in-depth analysis to maintain more consistent, fair and appropriate comparisons. The focus on US cases allowed for a deeper understanding of local political nuances, legislative processes, and campaign landscapes.

Data was collected from a combination of academic and governmental sources. Primary academic research databases access included Google Scholar, Arizona State University Library, and New York specific legislative and policy sources. Governmental documents and legislative records include items from the New York State Legislature, New York City Council, among other state agencies and entities. Advocacy and policy research organizations, such as Healthy Food America and the Hunter College NYC Food Policy Center, also provided valuable guides and datasets.

In addition to scholarly and governmental resources, two video sources were included. These consisted of advertisement videos that provided insight into public messaging and perception of the time.

The literature search used a broad set of search terms to capture relevant research and reports. Keywords and Boolean combinations included: “Sugary drink tax”, “Sugary drinks tax”,

“SSB”, “SSBs”, “Sugar-sweetened beverage tax”, “Sugar-sweetened beverages tax”, “SSB tax”, “Soda tax”, “Sugar tax”, “Beverage tax”, “Soft drink tax”, and variations of these terms combined with “New York”, “NYC”, “New York City”, while excluding international contexts through terms such as “NOT United Kingdom”, “NOT France”, “NOT EU”, and “NOT Mexico”.

This strategy ensured a targeted focus on domestic policy efforts, especially those unique to the political, social, and economic frameworks of New York State and City. Although no original quantitative data was produced in this research, a significant amount of quantitative data, such as public health metrics, economic impact studies, and consumption data, was synthesized through a qualitative lens. This allowed for broader exploration of qualitative policy implications, stakeholder perspectives, and advocacy outcomes without relying only on numerical outcomes.

The data was analyzed with attention to recurring patterns in legislative failures, lobbying influence, public opinion, and health framing. Emphasis was placed on identifying barriers to SSB tax adoption in New York, contrasting the findings with successful policy implementations in other US cities.

This study was intentionally limited to the US context, with New York State and New York City as case studies. International models were briefly reviewed for reference but not included in the final analysis to maintain consistency in political system and policy analysis. The research is also limited by its reliance on secondary data sources, including the absence of firsthand interviews or field observations. However, merging both academic and publicly available data provided a comprehensive understanding of the multifaceted issues surrounding SSB taxation policy in New York.

Rationale and Theoretical Frameworks

Rationale. Why exactly are SSBs a problem and why are SSB taxes a solution? One of the main factors as to why SSBs are problematic is that the sweeteners consumed in a SSB come almost exclusively in liquid forms of sugar. Liquid sugars are processed differently by the body; liquid sugar contains no fiber and this absence of fiber does not make consumers feel full nor satisfied (Pan & Hu, 2011). This lack of fullness leads to the overconsumption of sugar through SSBs. Some people drink one, two, three, and sometimes more SSBs during a single day. Regular SSB consumption is connected to an increased risk of chronic diseases such as type 2 diabetes, heart diseases, kidney diseases, and liver diseases in addition to other ailments like gout and cavities. Diseases that last one year or more and necessitate ongoing medical attention and/or limits daily living activities are considered chronic diseases (CDC, 2024). Chronic diseases bring along with them a host of quality-of-life impacts such as reduced life expectancy, frequent hospital visits, and mental health effects (Khan et al., 2024). This is in addition to the increased healthcare costs people with and without chronic diseases will experience due to increased strain on the healthcare system.

Although Finland in 1940 had a soft drink tax, albeit not health motivated, SSB taxes came more recently into prominence in 2012 when France implemented a tax for health-based reasons (Jysmä et al., n.d.) (Le Bodo et al., 2022). This was followed by a plethora of other countries taking their cue by proposing their own SSB taxes to address SSB related diseases (Global Food Research Program, 2025). Then in 2014, Berkeley was the first city to successfully pass a SSB tax in the US (Healthy Food America, 2016). Since then, there has been a small influx of cities across the US that have proposed SSB taxes. In the US eight cities and Cook County in

Illinois, have passed a SSB tax, albeit it was repealed in Cook County shortly after being enacted. Additionally, the Navajo Nation has a tax that is inclusive of other junk food. The eight US cities with current implementation are Berkeley, San Francisco, Oakland, Albany, and Santa Cruz in California, Seattle, Washington, Boulder, Colorado, and Philadelphia, Pennsylvania (Healthy Food America, n.d.). Santa Cruz's SSB tax, the most recent city to pass legislation, went into effect May 2025 in defiance to a 2018 California state law that banned future local soda taxes for 12 years (Har, 2025).

Yet, the climate for SSB taxes has been changing. The current Trump administration has recently released the Make America Healthy Again Report (MAHA), outlining a realignment of the federal government's role in promoting the health of Americans. MAHA lays out 10 policy recommendations focused on altered research initiatives that will inform federal health policies and initiatives. These include alternative testing models like New Approach Methodologies, long term nutritional trials, and reforms to the designation process to Generally Recognized as Safe (GRAS) procedures (MAHA Commission, 2025). Additionally, this current administration has been approving Supplemental Nutrition Assistance Program (SNAP) Food Restriction Waivers for states to be able to place limits of the purchasing of non-nutritious food items such as SSBs. Currently 12 states have had their waivers approved, while Missouri has submitted a waiver request; most approved waivers will go into effect on January 1st 2026 (Governor of Missouri, 2025; USDA, 2025). Though SSB taxes are not included in the report, these new food and nutrition policies may impact the popularity of local SSB taxes, as they share the same goal of decreasing unhealthy food consumption, such as SSBs.

SSBs are hard to avoid. You see them in grocery stores, gas stations, vending machines,

fundraisers, corner stores, liquor stores, cafeterias, restaurants, schools, and even hospitals.

Their availability is far and wide. SSBs are everywhere and easily accessible, but why tax them?

Depending on the framework, there are a variety of reasons as to why governments should tax

SSBs. SSB taxes have been framed and validated through the different lens' of public health,

fiscal gains, and addressing inequities through social justice.

Theoretical Frameworks. SSB taxes are rationalized within the frameworks of public health, fiscal policy, and social justice. Each interpretation offers distinct motives for their support of a SSB tax. The interplay between these different frameworks provides varied reasons and grounds for proposing SSB taxes. How these different frameworks coalesce and leverage each other plays an important role in the success of a SSB tax proposal.

Within a public health framework, SSB taxes are meant to persuade consumers into making healthier drink choices (Healthy Food America, 2018). Since SSBs are a major driver of additional sugar in American diets, SSB taxes aim to reduce the chokehold sugar has on our nutrition. For health stakeholders, the elevated additional sugar intake is a major factor for the prevalence of chronic diseases in the US. Three in five Americans reported that they have at least one chronic condition in 2023 (CDC, 2025d). Adults and children in the US who habitually drink SSBs have been associated with increased chronic diseases such as type 2 diabetes, heart diseases, weight gain, liver diseases, and kidney diseases. Unsurprisingly, chronic diseases are responsible for an overwhelmingly amount of preventable deaths (Hacker, 2024). Since SSBs account for most excess calories, minimizing their consumption should be a logical goal to reduce the rate of chronic diseases related to SSBs. SSBs can cause preventable diseases, thus promoting the health of people is tied to lowering the number of sugary drinks people

consume.

Since substantial consumption of SSBs is linked to higher rates of chronic diseases, a health framework wants to utilize a SSB tax to decrease SSB consumption to decrease chronic diseases long-term. A SSB tax will make SSBs more expensive, with the goal of compelling customers to instead purchase a beverage that is untaxed, likely more affordable, and healthier due to less or no sugar. SSB taxes create a system that discourages SSB consumption and encourages healthier choices by impacting their prices.

Beyond health stakeholders aiming for a SSB tax to reduce SSB related diseases, there are other monetary benefits to having healthier communities. Though a public health framework is most concerned about having healthy thriving people, it has the added benefit of supporting local fiscal budgets. As chronic diseases are the leading drivers to exploding healthcare costs in the US, SSB taxes could be an avenue for governments to explore to manage healthcare costs. SSB taxes are an effective intervention to reduce healthcare costs and for people to improve their nutrition and diet (CDC, 2025b) (Olm et al., 2020). Since regular SSB consumption is associated with worse health outcomes, making healthier drink choices could potentially lead to less chronic diseases and healthier people in local communities. Moreover, chronic diseases are more expensive to treat and require more hospitalizations, fueling healthcare costs. Since chronic diseases are more costly, reducing their prevalence through SSB taxes can lead to less money being spent treating these diseases, therefore alleviating healthcare costs. This helps city governments, businesses and other employers with their health insurance contributions, as well as taxpayers, creating savings in the healthcare system.

In addition to health savings, there is another upside to healthier people. Since diseases

related to SSBs often incur more hospitalizations and medical attention, there will typically be lost hours of employee productivity due to having a chronic disease. Lost productivity due to chronic diseases adds up to \$168 billion lost in the US (CDC, 2025e). SSB related diseases are causing local governments and employers productivity costs. Since healthier people require less hospitalizations and medical attention, employee productivity increases with less sick days or appointments needed for employee health treatment or emergencies. Healthier workers can work more, increase productivity and improve our economy, furthering a fiscal case for SSB taxes. Ultimately public health advocates want healthier communities that improve the quality of life of individuals, but also healthier people bring along with them additional positive economic outcomes.

Furthermore, instead of framing SSB taxes as a cause célèbre for public health, another fiscal angle for proposing SSB taxes is to raise funds for their municipalities. This is particularly helpful if the jurisdiction that is proposing the SSB tax is having budget issues, needs more sources of funding for programs, or experiencing state or federal budget cuts. This is particularly salient during the current administration that has taken the position of austerity. By cutting funding to federal agencies and states, as well as historically reliable funds faltering and being withdrawn, cities need to identify new reliable revenue channels in order to make up for budget deficits (NACO, 2025). There is a fiscal incentive to propose a SSB tax as it could be a solution to budget deficits, in addition to having a reliable funding stream for a city. With more money in their coffers, cities can support, fund, and implement more programs and sustain city operations. SSB taxes bring cities revenue that mitigate future fiscal conundrums as well as allow cities to be more fiscally independent and sustainable. Moreover, a fiscal perspective can

be leveraged for critics of the government intervening in our personal health. Individual health in the US is characterized as personal territory we make private decisions about, not the government (Hook & Rose Markus, 2020). By framing SSB taxes not as a health venture but rather as a fiscal undertaking can increase support and momentum for a SSB tax. By focusing on the money, instead of health, a SSB tax could be justified by accounting for all the potential proceeds and savings it can bring to the city. By enacting new streams of income by way of a SSB tax, cities can strengthen their tax base and become more self-reliant.

Lastly, some frame SSB taxes as a tool to improve social equity and pursue social justice. Through a social justice framework, SSB taxes can help foster health equity. Health equity is when all people have a just and fair chance to lead a healthy life (CDC, 2025a). SSBs have a history of disproportionately impacting minority populations, peeling away opportunities for a healthy life (Rivard et al., 2012). For example, Black and Hispanic people drink more SSBs per day than their White or Asian counterparts; low-income children across all backgrounds have a greater likelihood to drink SSBs than children in higher income families, and sugar-sweetened soda, iced tea, and sports drink advertisements spent over a billion dollars in 2018 (26% increase since 2013) resulting in greater child and teen exposure to SSBs (Harris et al., 2020). Furthermore, SSB consumption is fueling the health disparities of Black, Hispanic, and low-income individuals as they experience higher prevalence of chronic diseases than other identities (Price et al., 2013). Vulnerable communities have endured the impacts of SSBs disproportionately, and a SSB tax could help reverse the adverse effects. So, it is not surprising some supporters seek a SSB tax to rectify health disparities.

In addition to addressing the unjust targeting of minority groups, the SSB industry has

benefited in other institutional ways. For example, SSB makers have benefited indirectly from corn subsidies. Subsidies on corn, that are used to make an array of sweeteners such as high fructose corn syrup, make them very affordable to SSB makers, allowing them to save on costs (Dilk & Savaiano, 2017). Moreover, SSB makers and their lobbyists consistently spend millions annually lobbying against SSB taxes, blocking stricter regulations and delaying policies that target their business (Aaron & Siegel, 2017). Compounding these actions, SSB companies have a history of stifling policy advancement that confronts SSBs and their health impacts. SSB companies have a record of funding health organizations and research through grants and other funding. In turn these organizations will often endorse pro-SSB stances such as being against SSB taxes and publishing pro-SSB research, an obvious conflict of interest (Aaron & Siegel, 2017; Grynbaum, 2013). The SSB industry has leveraged many institutional strategies that have unjustly taken advantage of consumers and their health.

What then does equitable policy look like? SSB taxes can be a way forward to begin to remedy the impacts of SSBs by using tax funds equitably. Contingent on how the tax policy is written, tax funds can be earmarked to target populations most harmed by SSBs. Earmarking tax funds is when government money is allocated for a particular use (Jones-Smith et al., 2022). Earmarking SSB tax funds can be used to finance nutrition education, food security programs, health advertising and other public health programs. Health campaigns that target SSBs, funded by SSB taxes, could further help curb SSB consumption, alleviate health disparities, and promote equity (Krieger et al., 2022). Much like earmarking funds can direct funds in a calculated manner, a CAB can be adjoined with a SSB tax to maintain accountability with how the tax money in a general fund is being utilized, aiming for uninterrupted support to

communities disproportionately affected by SSBs. They are usually made up of local stakeholders that influence the use of funds and make recommendations (Healthy Food America, 2018).

In addition to the prospect for SSB tax funds being directed to vulnerable populations, SSB taxes can also be a social justice opportunity by including community members to participate and engage in the SSB policy proposal design. While a CAB includes community partners after its enactment, the planning stage of the tax can be an opportunity for participative democracy by including community members in developing the SSB tax policy. This will make the process more democratic and equitable by involving folks from places most impacted by SSBs (Healthy Food America, 2016). Additionally, including stakeholders who may experience a SSB tax as regressive, or a type of tax where lower income individuals pay a larger percentage of their income than wealthier folks, can provide feedback to navigate the regressive nature of taxes. Working with low-income populations to develop and design SSB taxes prioritizes their concerns, while empowering them in the decision-making process.

This framework begins to shift some of the responsibility for the repercussions of SSBs from individual consumers to SSB corporations. SSB taxes hold SSB manufacturers and distributors accountable for the health issues their products have induced by targeting them with a tax. It also responds to the massive advertisement budgets of over \$1 billion dollars that disproportionately targets Hispanic and Black youth (Harris et al., 2020). A SSB tax may help nudge people away from SSBs. Those tax funds could then be redistributed equitably back into communities to compensate for their history of suppressing policies that were in the interest of consumers and public health. Furthermore, such taxes could help mitigate the effects of being

regressive; SSB tax funds are reapportioned back into those communities, offsetting the regressive nature of the tax (Jones-Smith et al., 2022). Taxing SSBs and redistributing those funds at the expense of SSB companies, levels the playing field between SSB makers and consumers; it counteracts the direct and indirect institutional advantages SSB companies have leveraged and continue to take advantage of. SSB taxes can be viewed as rectifying past actions by SSB makers. In this light, SSB taxes are not just about changing consumer behavior—they are about reclaiming public power, correcting structural health inequities and holding powerful industries accountable. SSB taxes are leading a way forward to constructing more just minded policies.

Stakeholders

Everyone seems to have a stake in SSB taxes. Stakeholders vary from healthcare providers and soda companies to parents and corner stores, to unions and teachers. People from a diverse set of backgrounds are navigating the road of SSB taxes and how it impacts them and their interests. Even if someone is not in the SSB industry directly, there are direct and indirect ramifications that will impact all parties.

Proponents of SSB taxes. Though it may seem obvious why someone would support a SSB tax, there are a wide range of reasons for backing such a policy. For some the goal of the tax is to decrease SSB consumption and decrease chronic diseases. For others, it may be to decrease sugar content in SSBs and improve dental hygiene, while other groups are focused on improving equity and saving on healthcare costs. Different stakeholders have different intentions for supporting a SSB tax.

The most pertinent stakeholders in favor of SSB taxes are public health organizations,

medical associations, dentists, and children's organizations. For example the globally minded far reaching World Health Organization (WHO) urge nations around the world to pass SSB taxes (WHO, 2022). Within the US you have national health and medical organizations such as the American Medical Association, American Heart Association, and Public Health Advocates that have publicly supported SSB taxes and advocate for them as a part of their organizational positions (American Heart Association, n.d.; Krieger, 2017; Public Health Advocates, n.d.). Additionally, you also have large state-based organizations such as the California Medical Association that have endorsed many Bay Area SSB tax proposals (California Medical Association, 2016). Moreover, the children based organizations American Academy of Family Physicians and the American Academy of Pediatrics have made statements in favor of SSB taxes in order to combat childhood diseases (American Academy of Family Physicians, 2024; Muth et al., 2019). Lastly, there dental stakeholders, albeit more local, such as the California Dental Association and Alameda County Dental Society that are in favor of SSB tax policies to reduce SSB consumption (Fine et al., 2024). Lastly, the largest US healthcare system, NYC Health + Hospitals has put out a formal statement in 2010 in favor of a SSB tax in order to avoid public budget cuts and to reduce obesity cases (Aviles, 2010). What all these different stakeholders have in common is that they are on the frontlines of the effects of SSBs. People that work in healthcare or adjacent industries have observed the consequences of drinking too many SSBs. They witness the harm of SSBs by way of diabetes, heart disease, strokes, obesity, limited mobility, cavities, among other health issues. These workers must triage, intervene, and aid folks who are experiencing the manifestations of their chronic diseases. Understandably, the people who work in the health industry would like to see SSB taxes as they battle the ailments

brought on by SSBs.

Moreover, parents and people who work with children may support SSB taxes to advocate and protect children's interests. Many children-based organizations see SSBs as an enemy to children's health. Children who watch more television, and therefore more advertisements, are more likely to increase their SSB consumption, making them easy targets for their products (Coon et al., 2001). Advocates for children may support SSB taxes to combat the strategic targeting of SSBs to young people to protect their future health and nutrition. These issues drive people to advocate on children's behalf, as they can foresee the benefits a SSB tax would have on children as they grow up.

Lastly, environmentalists also have a stake in SSB taxes. The increase in SSB consumption has led to an increase in demand for sweeteners. Many sweeteners are derived from corn, such as fructose corn syrup, dextrose, and glucose syrup, that typically utilize monoculture agricultural practices. Monoculture leads to less biodiverse ecosystems and increased ecological vulnerabilities. Increased demand for these agricultural products leads to deforestation in order to make room for more crops all in the name of sweetening drinks (Global Health Advocacy Incubator, 2024). Environmentalists could see SSB taxes as a tool to combat sweetener production and its impact on the ecosystem as less sugary drink consumption would mean less utilization of sweeteners. Additionally, environmentalists also see SSB taxes as a tool to reduce the 20 billion plastic bottles that end in our oceans in one year, as well as a tool to curb the annual pollution of 121 million tons of greenhouse gases the largest three beverage makers produce (Global Food Research Program, 2022). A SSB tax in an environmentalist's eyes could help support anti-pollution and biodiversity efforts as sugar

consumption could decrease, with plastic use potentially following.

Opponents of SSB taxes. While there are many organizations, coalitions, and individuals who may support SSB taxes, there are also plenty of stakeholders whose interests are to stop SSB policy proposals and laws that seek their reduction. Stakeholders who are against SSB taxes come from a variety of positions. Most obvious are SSB manufacturers and distributors. A major ally of SSB manufacturers and distributors is the American Beverage Association (ABA). The ABA is a registered government trade association looking out for the interests of its members that include Coca-Cola, Pepsi, and other SSB affiliates (American Beverage Association, n.d.). SSB taxes to them would impose a financial burden that will eat into their profits. SSB makers and distributors argue that SSB taxes will decrease SSB sales, and in tandem with the additional taxes they will have to pay, will decrease their earnings. They say this will cause layoffs and businesses closures, even going so far to say it will impact public health as they won't be able to grant money to health organizations and research (Global Health Advocacy Incubator, 2024). Though all these arguments have been proven to be untrue, SSB makers and distributors push the narrative of economic losses as their primary motivator for being against SSB taxes. Yet, their financial argument may not be all that should worry them as SSB taxes may have social costs as well.

By taxing SSBs, it labels them as undesirable or bad products. By taxing SSBs, especially through a health framework, municipalities are institutionally characterizing SSBs as a negative product. Much like local taxes for cigarettes have been legitimized and affirmed due to their health, fiscal, and productivity costs, as well as due to federal court settlements, SSBs are paralleling their character arc (Dilk & Savaiano, 2017). With all their additional taxes and stark

warnings, cigarettes are widely known to be bad characters and with revelatory taxes on SSBs sugary drinks may also be heading in that direction.

Moreover, SSB manufacturers and distributors are fearful of SSB taxes gaining steam nationwide. As more governments propose taxes, they are setting a local precedent for other cities to replicate their model. This is the SSB industry's worst nightmare. The Bay Area in California illustrates this when Berkeley introduced the first SSB tax in 2015, followed by three other cities, Albany, Oakland, and San Francisco, enacting their own SSB taxes within a three-year span. The SSB industry became so alarmed, it led to preemptive state legislation in 2018 that banned future SSB taxes in the state (Healthy Food America, 2018).

Next, allies of SSBs, and typical opponents of SSB taxes, are food retailers, such as grocery stores, corner stores, and bodegas. They view a SSB tax as hurting their businesses. Echoing the same narratives of SSB makers and distributors, they argue a SSB tax will lead to lower sales, profits, and foot traffic. They also parrot the same economic points of layoffs and other budget slashes to stay profitable. Additionally, fast food establishments and other restaurants would be on the same page as retailers, as SSBs are high profit items in their eateries. Other business-adjacent organizations, such as local business associations and local chambers of commerce, would see a SSB tax as an unfair burden imposed on businesses. Furthermore, SSB makers depend heavily on plastics for their bottling and sugar for their sweeteners. Bottling companies, plastic manufacturers, and sugar manufacturers, would see a SSB tax as also hurting their business as they rely on SSB sales. Moreover, trucking companies and their respective unions would also be against a SSB tax for the same reasons as prior stakeholders; some of their transportation businesses rely on SSB distribution. The SSB industry

has an extensive network of supply chain players that have a stake in SSB taxes (National Policy & Legal Analysis Network to Prevent Child Hood Obesity, 2011). Decreasing SSB consumption means less sales to their respective businesses, which would mean less profit for SSB adjacent industries. In this sense opponents of SSB taxes solely rely on financial issue-making to leverage their arguments against a tax.

Lastly, some stakeholders and organizations who work with low-income communities may see a SSB tax as a source of financial strain for low-income communities. Concurrent with that line of thinking, libertarian or anti-tax groups would be against a SSB tax as they favor less government taxes. Though for a community-based organization a SSB tax has the potential for it to be regressive, with poor people being more burdened by the tax than wealthier people. Fears of being regressive and additional costs to people already struggling economically drive their anti-SSB tax position. Moreover, some local community non-profits and organizations may also have an interest in staying quiet about a SSB tax or outright opposing it due to being recipients of SSB industry money; some community organizations that are against SSB taxes have been linked to receive money from SSB makers in the forms of donations and grants even though a SSB tax may be beneficial for the communities they serve (O'Connor, 2016). SSB makers can funnel money into local organizations to disengage and withdraw community support for a SSB tax, due to local organizations being reliant on their funding. For some local community organizations, supporting a SSB tax could be a dealbreaker that could lead to loss of funding.

Important to note about the power of stakeholders: a coalition of stakeholders that includes and values grassroots organizations and vulnerable constituents is crucial, if not

mandatory, for a successful implementation of a SSB tax proposal. Throughout the whole process of a SSB tax campaign, local stakeholders, particularly those who have been disproportionately impacted by SSBs, need to be involved in the planning and campaign of a SSB tax (Healthy Food America, 2016). Without their feedback or support, a local SSB tax may not be realized or accomplish its intended goals.

Implementation

Drinks to be taxed. Every community is different, so every SSB tax that has been implemented has been contingent on the needs and goals of that community. First, what a jurisdiction considers a SSB is the place to start. Figuring what sorts of sugary drinks will be taxed isn't as simple as it may sound. Most SSB tax policies have included non-alcoholic full sugar sodas, energy drinks, coffee drinks, teas, and juices with added sugar that have met the sugar threshold to be taxed. However, not all sugary drinks have added sugar such as 100% juice (Changelab Solutions & Healthy Food America, 2016). This used to complicate tax design, but as of 2021 most manufacturers were required to comply with USDA regulations mandating to include added sugar amounts in their nutrition facts for their products (FDA, 2024). Consumers, and tax agencies, are now able to know if the source of sugar in a product is added sugar, naturally occurring, or both.

Though SSB taxes in the US use volume-based taxes, being able to discern if a beverage has added sugar or not helps steer municipalities on how to treat different beverages. This creates another tax dilemma for SSB taxes; to tax or not to tax all sweet drinks is the question. This has led one jurisdiction, Philadelphia, to widen their definition of a SSB to include diet-drinks with non-caloric sweeteners (as did Cook County's defunct tax), while the rest of the

cities that have passed a SSB tax have designated this class of drinks to be tax-exempt. 100% juice has not been included in any city's SSB tax policy (Healthy Food America, n.d.). In order to maximize tax revenues, as well as to be able to target drinks that catalyze health repercussions, these other sweetened drinks can be taxed as well. Another definition conundrum are fountain drinks and syrups used to make drinks. Though these syrups are concentrated, municipalities tax them based on the volume amount of the SSB serving the syrup will produce. Similarly, sugar-sweetened syrups for made-to-order coffee drinks have also been levied a tax based on the potential volume of a drink (Healthy Food America, 2018). These drinks may seem less harmful than soda yet reinforce the same dangers as any other SSBs.

After a municipality has discerned what drinks they have decided to tax, what drinks will be exempt? Typically, tax-exempt drinks do not have any sugar or very low amounts in a serving. The drinks that are most often tax-exempt are water, sparkling water with no or low added sugar, no sugar added milk, unsweetened coffee, unsweetened tea, diet sodas, baby formula, and medical based drinks (Healthy Food America, 2018). These drinks have less calories, less reported health impacts, and/or are medically necessitated as opposed to their SSB counterparts.

Metric for SSB taxes. Once a city has figured out what to tax, the next question is how will they tax sugary drinks? How SSBs are taxed run the gamut around the world, yet in the US SSB taxes have exclusively used volume to quantify the tax (Global Food Research Program, 2025). In the US, cities that have implemented a SSB tax have not used sugar content amount as a basis for their tax. Instead, they have tabulated the tax based on the volume of the drink, instead of sugar. Volume taxes work by taxing every predetermined unit amount in a drink; for

every volume unit of a drink, a tax will be accrued. Targeting volume doesn't necessarily target sugar amount, as two different sugary drinks that have the same volume but have different amounts of sugar will be taxed the same amount (Healthy Food America, 2018). Thus, cities in the US that have passed a SSB tax based on the volume of sugary drinks are not necessarily addressing the amount of sugar in SSBs. Volume taxes are focused on the volume of the drink and not the amount of sugar. Instead of reducing sugar in their drinks, SSB makers may be more motivated to change volume sizes as that may lower their tax burden but may still contain the same percentage amount of sugar per volume. Due to this, volume taxes lead to the least amount of institutional changes to SSBs as there is no incentive to lower their sugar amounts, as volume dictates how the tax is navigated (Healthy Food America, 2016).

Alternatively, SSB taxes based solely on sugar content within a beverage could be considered. In this tax formula, SSBs are taxed based on the amount of sugar a beverage contains. Taxing based on sugar amounts is usually based on grams of sugar a SSB has. For each predetermined amount, a tax is charged for the total amount of sugar a sugary drink has. Here, volume isn't as pertinent as opposed to how much sugar there is in the beverage. Even though two different drinks may have different amounts of volume but the same amount of sugar, they will be taxed the same amount. This tax method focuses exclusively on sugar amounts. Taxing SSBs in this manner could motivate manufacturers to reduce and reformulate the amount of sugar in their drinks as it could lead to less imposed taxes per beverage. Though it is important to note that if the taxable sugar threshold is too low, it likely will not motivate reformulation as even a lessened sugar load will still be similarly taxed (Healthy Food America, 2018).

The last tax method SSB tax proposals have utilized is a tiered tax system. A tiered

system taxes different amounts of sugar at different rates. Drinks with less sugar will be taxed at a lower rate than drinks with more sugar content. For example, regardless of the volume of the drink, if one drink meets the first threshold of sugar they will be taxed at the lowest rate. As a sugary drink enters the next level threshold of sugar, that drink will be taxed at the next pricier tier of taxes (Healthy Food America, 2018). Countries that have implemented this system typically have two tiers but technically can have multiple tiers. What this system does is still tax SSBs of all kinds but offers differentiation in how much they are taxed, to further impact consumer behaviors. Drinks with more sugar will be levied a higher tax versus less sugary drinks that still meet a taxable threshold. A tiered SSB tax system helps consumers discern between the different levels of sugar in beverages, as drinks with the most sugar will experience the largest price increase. Moreover, a tiered system will more likely motivate SSB manufacturers to reformulate their SSBs to have less sugar; by having less sugar in their beverages they can lessen their tax burden due to less sugary drinks being taxed at a lower rate (Le Bodo et al., 2022). This is paralleling harm reduction strategies. Harm reduction policies seen in drug addiction services, aim to reduce the negative impacts of drug use by managing use instead of purely abstinence (National Harm Reduction Coalition, n.d.). By avoiding taxing all SSBs the same whether by volume or sugar content and instead by a tiered system promotes the concept of harm reductive strategies by incentivizing less sugar in SSBs but still creating an avenue to have a SSB but with lessened financial and health repercussions. A tiered system offers structure for consumers to tackle steps towards consuming less sugar, as well as an incentive for SSB manufacturers to reduce the sugar in their products.

Type of tax. Another factor to explore with SSB taxes is what type of tax route a SSB tax

should undertake. SSB taxes have typically been charged through an excise tax, a value added tax (VAT), or a sales tax (Global Health Advocacy Incubator, 2024; Healthy Food America, 2018). Within the US, SSB taxes that have been enacted have only used an excise tax paid by distributors. With this system, distributors of SSBs pay local governments for the volume of SSBs they have distributed within their boundaries. With an excise tax consumers aren't necessarily paying the tax themselves, as opposed to the distributor. Instead, consumers may see higher prices on SSB products as manufacturers and distributors pass on the cost of the tax into the cost of the drink. The amount of the tax that is passed onto the final cost a consumer pays is called pass-through (Changelab Solutions & Healthy Food America, 2016).

Passing on the majority of or all the tax into the beverage is ideal but with an excise tax there are issues that enough of the tax is passed-through to consumers to stimulate the desired effect of less SSB consumption. A high excise tax that stimulates a high pass-through rate to consumers will increase the price of a SSB high enough to influence consumers into not drinking SSBs. This contrasts with a low excise tax or a SSB tax policy that triggers a low pass-through rate, leaving SSB consumers off the hook for price increases, and avoiding consumer changes (Cawley et al., 2021).

With a sales tax, 100% of the tax is being passed onto the consumer at the point of sale but may be less successful than an excise in curtailing SSB consumption as sticker shock doesn't come until after at the point of sale, leading to less consumer behavior changes. Additionally, a sales tax doesn't discern between different sugar amounts in drinks or even volume of the drink, it is only concerned with the value of the drink (Global Health Advocacy Incubator, 2024). A more expensive drink, regardless of sugar content or volume will be taxed more due to its

cost. This diverts from the intended focus of a SSB tax, decreasing sugar consumption.

Lastly, some nations have implemented a VAT tax for SSBs. What this does is add a tax at each process stage of SSBs. During each stage of a sugary drink, each entity in the supply chain is levied a tax, such as the manufacturers, distributors, retailers, and customers (Sales Tax Institute, n.d.). Pass-through rates varies here as many of the entities paying the tax during the supply chain receive credits for their taxes paid. When compared to each other, excise taxes are most favorable to achieving the goals of a SSB tax due to their passing-through the majority of the tax to consumers that lead to changes in consumer choices (Healthy Food America, 2018).

Legislative avenues. Designing a SSB tax will determine how, what, and who will be taxed, but just as important is deciding what is the best legislative avenue to put forth a SSB tax into action. This is highly contingent on the local governance structure and system, as well as the political climate in a locality or state. In the US, five SSB taxes have been passed through citizen-initiated ballot proposals (Healthy Food America, n.d.). Citizens initiate the ballot process, typically with petitions, and if it meets local requirements it is added to the election ballot. Citizen-initiated ballot proposals are the most democratic route as eligible voters vote directly on the proposal without necessitating legislators to propose laws. Though citizen-initiated ballot proposals can also create more opportunities that could serve or hinder the SSB tax. For example, with citizen-initiated ballot proposal campaign there is more time for educating voters about the benefits of a SSB tax. This allows voters to fully understand what they're voting for, as well as foresee the repercussions of the tax. At the same time this can enable opponents of the tax to run their own campaign that could smear and derail the SSB tax. For a citizen-initiated ballot proposal campaign to be successful a coalition of grassroots

organizations and support is crucial to combat contrarian stakeholders. It is also important for supporters to anticipate these smear campaigns to have an answer to misleading fear-inducing statements. Educating the public about the benefits SSB taxes can have on local communities is crucial to attain and turnover enough voters. Lastly, ballot based SSB taxes are more politically secure and harder to repeal compared to other legislative pathways (Healthy Food America, 2018).

In other municipalities, going through a legislative body with elected representatives proposing and voting for a SSB tax may be the most productive route for a SSB tax. If a municipality decides to put forth a SSB tax through its legislative body, a lack of contact with stakeholders and those most impacted may be a hurdle in delivering a meaningful SSB tax proposal. A legislative proposed SSB tax brings a similar but different campaign environment as a ballot-based proposal. With a legislative-based SSB tax, the campaign is less public facing than a ballot-based campaign, therefore political deal making happens more behind the scenes. The same SSB stakeholders are pushing for their respective positions but focus their energy on lawmakers as opposed to the public. Additionally, in legislative-based SSB tax proposals public support matters less and strategizing around what elected legislators could be galvanized is more important. In a legislative track there is less public mobilization and more lobbyists and trade groups impacting the success of the SSB tax campaign. Additionally, a SSB tax using the legislative route, may have less stability in its retention as a law than a ballot-based SSB tax, but more security than a budget inclusion-based SSB tax proposal (Healthy Food America, 2018).

A budget inclusion-based tax is the third method to enact a SSB tax in the US. A SSB tax passed through a budget inclusion is made possible by the tax being included in the larger

budget of a municipality. In this scenario, voters aren't voting on the SSB tax nor are lawmakers voting on a single piece of legislation. With a budget inclusion strategy, a city (or state) has included a SSB tax as a part of its budget that will be voted on in its entirety by its legislature (Healthy Food America, 2016). In this method there is less political fanfare and more compromise in getting a budget passed versus stand-alone SSB tax legislation or ballot proposals. Building a SSB tax into budget legislation frames SSB taxes as a fiscal issue to increase revenue versus a behavioral, social, or health issue that may bring more political blowback. Additionally, campaigning on either side is minimized as there is less public visibility and mobilization. SSB taxes passed through a budget inclusion are shaped by compromises to other budget items. Legislators may be open to a SSB tax if their other priorities are included in the budget, leaving an opening for a SSB tax to be included in the budget. Though a budget inclusion SSB tax may have less of a public facing campaign and may be more feasible to pass, they are often less secure and more vulnerable to repeals as annual budget changes happen often.

As a stakeholder, understanding the different avenues for political legislation in a local setting is crucial for a successful SSB tax proposal. Many jurisdictions do not have citizen-initiated ballot political mechanisms and need to opt for different legislative routes. If a place has all three options in their toolbox, discerning which path will lead to their desired impact and have the firmest legislative stability is of salient concern.

Enforcement. How the SSB tax is enforced is contingent on what kind of tax is implemented. With less taxpayers to manage and enforce, an excise tax on distributors is more feasible. With a sales tax, it complicates the SSB tax. More taxpayers mean more businesses to

enforce and collect taxes from. Having a more centralized point of collecting taxes simplifies the SSB tax. Additionally, a city may require the taxpayer to register with the tax authority and keep tabulations on products that are eligible for a SSB tax. The city will also have to create an audit system to ensure compliance and be able to enforce penalties if needed. Additionally, cities need to prepare for legal issues that may come up as opponents continue to fight SSB taxes or find loopholes. There will also be differences of feasibility to implement based if the tax is on a local, county, or state level (Healthy Food America, 2018). With higher levels of government there will be more resources and tools to be able to implement the SSB tax.

Tax allocation. Once taxes have been designated, designed, and enforced, what will the taxes go towards? For some municipalities, the taxes go to an unrestricted general fund where cities are free to use as they wish. In this case, this is the least desirable as it does not allocate money in an intentional way or to further progress in decreasing SSB consumption.

Furthermore, when SSB taxes policies are designed with funds intentionally allocated, it increases the likelihood of the legislation to be voted in. If SSB tax revenues going to a city's general fund is the only way to pull off a SSB tax, then having a CAB is crucial if funds are to be allocated equitably. CABs are groups made up of local stakeholders and residents that offer feedback, input, and accountability to political funding decisions, such as a SSB tax. A CAB for a SSB tax could influence the tax revenue to be used on health programming to tackle unequal health outcomes in targeted populations and communities. A CAB is there to recommend and verify that tax funds are not being used up by the general fund and ensure the funds are being used equitably and fairly (Healthy Food America, 2018). Furthermore, avoiding supplantation is critical in tax allocation. Supplantation occurs when already allocated funds for issues or

programs become untethered and freed up, allowing unrestricted use in general fund money (Krieger et al., 2022). CABs can play a role in ensuring SSB taxes are used as the policy intended to be used. Only Berkeley, Oakland, San Francisco, Seattle, and Boulder have included a CAB or something similar, in their SSB tax design (Healthy Food America, n.d.).

Similarly, earmarking SSB tax revenue is a method to avoid the need for a CAB, though both can be achieved. Earmarking funds ensure the monies are being utilized in specific intended ways as prescribed in the tax policy. Earmarking funds designate the revenue to be used on specific programs or usages, how it needs to be spent and how it will be overseen. Earmarking funds creates greater accountability for constituents by making tax funds transparent about how the money is being spent (Changelab Solutions & Healthy Food America, 2016). To date, only three cities, Seattle, Boulder, and Philadelphia, have earmarked their enacted SSB taxes (Healthy Food America, n.d.).

Impact

Are SSB taxes working as intended? Depending on the measures of success, SSB taxes are functioning as intended. When considering SSB consumption, sales, tax revenue and economic benefits, SSB taxes are decidedly encouraging. When accounting for chronic diseases, substitutions, sustainability and specific demographics data, there is either not enough US data or needs further research to rely on. Moreover, data on chronic diseases due to SSBs, especially when synthesizing youth data, requires more prolonged duration of observations, delaying research. Overall, SSB taxes have demonstrated to be effective at reducing SSB consumption and there is emerging and predictive data that affirms that SSB taxes work as a tool against chronic diseases (Olm et al., 2020).

Data shows SSB taxes are fulfilling its bargain of decreasing consumption fuels the credibility of SSB taxes. Cities across the US have been demonstrating the positive impacts of taxing sugary drinks. In cities that have enacted a SSB tax, there has been a decrease in consumption and sales of SSBs in their localities (Andreyeva et al., 2022). The rate authorities tax SSBs plays a significant role in tax design. Different tax amounts will generate different results. Depending on municipal health goals, a higher tax rate will induce a large decrease in SSB consumption. When the price of a SSB increases every 10%, intake will drop 12%. If cities are aiming to decrease 20-25% in SSB consumption, a 20% price increase should be the objective of the tax. Taxing a SSB at least 1.5¢ per ounce tax should produce the desired goals; if taxing by sugar amount, a tax of 2¢ per teaspoon, or 0.5¢ per gram, at the least should be able to accomplish a 20% reduction in SSB consumption (Healthy Food America, 2018). The larger the tax, the more it can mitigate SSB consumption.

Currently, Berkeley, Oakland, San Francisco, and Albany have a 1¢ per ounce SSB tax rate for its sugary drinks. Philadelphia has a 1.5¢ per ounce tax rate for its sugary drinks and Seattle with a 1.75¢ per ounce tax rate. Boulder and Santa Cruz are the only municipalities that have enacted a 2¢ per ounce tax on SSBs. Regardless of the amounts, SSB taxes have shown to decrease SSB consumption. For example, in their first year Philadelphia, with its 1.5¢ per ounce tax, sugary drink sales volume sank over 38% in small stores and in Seattle, with its 1.75¢ per ounce tax, sales volume slumped 22% for taxed SSBs. Berkeley experienced a reduction of 10% in SSB sales with a 1¢ per ounce tax (Center for Science in the Public Interest, 2021; City of Santa Cruz, 2025). Berkeley, with a lower tax rate experienced a smaller decrease in SSB consumption compared to municipalities who have a higher tax rate. Even so, this shows that

consumers are making changes to their relationship with SSBs by having less sugary drinks. Ideally, cities should opt for a tax rate above 1.5¢ to maximize the benefits of a SSB tax, though the issue of tax pass-through can influence what rate to use.

Beyond tax rates, the pass-through of the tax is a factor to consider in its effectiveness. Since pass-through rate of the tax impacts how much more the consumer pays, the more expensive the tax, the more likely it will produce a 20% increase in prices. For example, Berkeley with a 1¢ per ounce tax had an average of 69% of the tax passed-through to consumers, not meeting the 20% price increase threshold. Though a tax rate of 1.5¢ would generate a 20% increase, it's not considering its pass-through rate; a tax rate of 2¢ per ounce would most closely achieve a 20% price increase in sugary drinks when considering tax pass-through (Changelab Solutions & Healthy Food America, 2016). Therefore, the greater the proportion of the pass-through of the tax the more likely the price of a SSB will increase by 20%, enough to see reductions stimulated in SSB consumption. The goal of reducing the intake of SSBs aims to improve the health of people in the US, particularly addressing chronic diseases.

Though research on the impact US SSB taxes have on chronic diseases is still limited due to the relatively newness of these taxes in the US and the long-term nature of tracking chronic diseases, there is evidence that SSB taxes offset the rate of chronic diseases in international studies. Enacting SSB taxes has shown that it can substantially decrease future rates of diabetes, heart disease, stroke, and premature death (UNICEF, 2021). Additionally, even though chronic diseases are not as prevalent in children, SSB taxes can have considerable positive health impacts to children as they grow older and potentially avoid many SSB-induced chronic diseases. On a large scale, models have demonstrated that a nationwide SSB tax could have the

impact of preventing over 2 million cases of diabetes, 8,000 strokes, 95,000 coronary heart events, and over 25,000 premature deaths (Wang et al., 2012). Moreover, a 23% decrease in daily SSB consumption could lead to the US averting over 26,000 heart disease deaths, 600 strokes, and 6,500 diabetic related deaths each year (Healthy Food America, 2018). SSB taxes extend and improve the livelihoods of people.

It is important to note that SSBs are not the only factor that promotes chronic diseases but along with smoking, alcohol use, and other nutrition, they do play a major role since they account for the majority of additional sugars in our diet. If a city's SSB tax is informed by a health framework, then SSB taxes are working. Many positive health impacts can be accomplished by reducing SSB usage by 20% through a high enough tax that pushes SSB prices up 20%.

In addition to the health effects caused by SSB taxes, there are also economic ramifications as well. Since SSBs account for a quarter of added sugars, they fuel a lot of health-related costs. Obesity, a SSB inducing chronic disease, cost our economy over \$11 billion dollars due to missed work (Asay et al., 2016). Additionally, it adds on about \$172 billion in medical costs annually for adults and about \$1.32 billion annually for children in the US (Ward et al., 2021). More so, each year diabetes costs are over \$400 billion dollars, making it the most expensive chronic condition in the US; one in four dollars we spend on healthcare goes to diabetes treatment (CDC, 2025c). A SSB tax could reduce these costs. With just a penny-per-ounce national SSB tax could create over \$17 billion in healthcare savings as the tax is estimated to prevent many health events caused by chronic diseases (Wang et al., 2012). Moreover, preventive measures aimed at reducing chronic diseases, such as SSB taxes, have

shown that preventing people from getting sick typically is more valuable than treatment as evading illnesses provides individuals with greater likelihoods of increased quality of life and longevity (Center for Science in the Public Interest, 2021). These cost savings are critical for the solvency to health insurers, employers, and taxpayers. By utilizing SSB taxes as a tool against SSB consumption it can help reduce and prevent chronic diseases, making them less economically burdensome and facilitate healthcare savings.

Beyond the health impacts, SSB taxes are an excellent source for generating a new tax stream for cities. To date, the cities that have enacted SSB taxes have collectively earned hundreds of millions of dollars since their commencement. Philadelphia has yielded the most from their beverage tax. Philadelphia earns about 77 million in taxes on average per year. Seattle comes next with an average of about 23 million annually, San Francisco with an average of 16 million a year, then Oakland with approximately an average of 10 million yearly. These are followed by Boulder with roughly an average of five million annually, Berkeley around one and half million every year, and Albany with an average of 273,000 a year respectively (Krieger et al., 2021). Santa Cruz SSB tax was enacted May of this year (2025) and has not yet published tax revenue data. Nonetheless, these revenues are significant tax bases that can fund a plethora of programming and help resolve budget deficits. Moreover, the revenues from SSB taxes have appeared to stay stable over time, positioning them as reliable financial sources, though it is critical to highlight that SSB taxes that are well executed should stifle SSB consumption and should eventually reduce SSB tax funds and the revenue the municipality receives.

Moreover, SSB taxes are an equitable method to target communities disproportionately impacted by SSBs. Some have argued that SSB taxes are paternalistic as well as regressive, yet

when SSB tax funds are earmarked or dedicated to communities disproportionately impacted they create a net positive for the community. For example, Philadelphia has opened 8,500 pre-kindergarten openings, new community schools focused on student health and academic success, and improving public spaces such as parks, recreation centers, and libraries. Seattle has improved their healthy food access programs with “healthy bucks” and grocery vouchers, in addition to increased educational support for pre-K to high school students. Oakland has improved access to clean water, and increased health education and prevention programs. Berkeley has instituted nutrition and diabetes education in schools and the community, in addition to training youth for leadership programs. Albany has established hydration stations around public areas, health education campaigns, and cooking classes for young people (Center for Science in the Public Interest, 2021). Even though some demographics have been burdened with SSB taxes, it is negligible as these funds are being redistributed back into the community through different programming.

SSB taxes have demonstrated favorable health, fiscal, economic, and equitable outcomes to local communities. To maintain these positive impacts, consistent involvement from SSB tax stakeholders is vital for their success, as opponents of SSB taxes continue to throw legal challenges and lead campaigns that underscore the success of SSB taxes. Hence, continued involvement from supporters of SSB taxes is imperative to sustain SSB tax advantages and combat potential repeals.

Opposition Strategies

Yet with all these political avenues and levers to support SSB taxes, stakeholders opposed to SSB taxes have developed strategies to mitigate or prevent SSB taxes from being

enacted. To begin, SSB makers and their adjacent lobbyists, such as the American Beverage Association (ABA), run expensive marketing that attempts to argue against SSB taxes. Television ads, radio commercials, billboards, and other marketing avenues are pushed heavily in communities to undermine SSB tax proposals, about \$1 Billion in 2018.

Another tool SSB companies use are state preemption laws, or a law that delegates to higher authorities, displacing the lower authority's law. SSB makers use preemption laws to block municipalities from voting on and implementing their own SSB taxes. For example, in 2018, after a string of SSB taxes passed in the Bay Area, California passed a preemption law on new SSB taxes for 12 years. This effectively strips power away from local communities and governments to pursue SSB targeted health policies and instead redistributes that political power to SSB makers (Healthy Food America, 2018). SSB makers gain power, avoid accountability, and squash public health benefits, yet these aren't the only legal avenues SSB makers use.

If a SSB tax is in the city tax code, SSB makers will often litigate the validity of SSB taxes. Such as with Cook County's SSB tax passing legislation but eventually being repealed before being implemented. Furthermore, when a SSB tax is inevitable, SSB allies will pursue and lobby for weaker ineffective taxes. SSB makers benefit by only minimally being impacted with low rates or exemptions (Global Health Advocacy Incubator, 2024). This way, profits and consumption are likely protected and sustained. With this strategy, SSB makers weaken and dilute the SSB tax legislation to the point of being ineffective while being looked upon as compromising and positioning themselves as "supporters" of SSB taxes.

SSB companies not only impact politics but also education and research. SSB makers are

known to frequently pay researchers and fund organizations that will dispute SSB taxes claims. Often SSB industry funded research will challenge the links between chronic diseases and SSBs to delegitimize widely known and conclusive SSB tax research. Their research and published work may cause confusion and misinform consumers causing SSB tax campaigns pour resources to combat their data (Aaron & Siegel, 2017). Additionally, SSB industry funded research is heavily biased and skewed to sensationalize SSB tax concerns such as job losses, business downturns, and increased costs, all of which have not demonstrated to be true (Global Health Advocacy Incubator, 2024). These data and talking points overstate claims to shift public perceptions of SSB taxes.

Moreover, SSB corporations performatively exploit low-income communities to draw ire at the potential of SSB taxes to be regressive. Since these laws can disproportionately impact lower income individuals, they are seen as elitist and paternalistic (Goiana-da-Silva et al., 2020). Additionally, SSB makers funding local foundations and non-profits promote their image of benevolence. With large charitable deposits and donations to schools and other organizations, the SSB industry purchase their credibility and can deflect criticism (O'Connor, 2016). SSB companies carefully painting their portrayal to the public allows them to seize on low-income demographics while also creating a relationship with the community with a lopsided power dynamic as local community organizations may rely on SSB industry funding.

Many issues and arguments come up as to why SSB taxes should not be implemented, one being that it will have a regressive impact on lower income communities. While technically this may be true it does not show the full scope of what a SSB tax can do. With built in earmarking for equitable purposes, SSB tax can work around regression (Jones-Smith et al.,

2022). Many of these fund's target and are redistributed to the same people it may be regressive to, counteracting any additional costs they experienced.

Lastly, SSB companies warn and sensationalize industry profit losses, job losses, and impact on small businesses. The narrative of negative impacts of SSB taxes wedges itself into the conversation even if the threats are overstated. SSB companies paint a place with layoffs, production facility closures, and adding to the unemployment rate. This creates fear and panic with local populations, decreasing solidarity and support. This economic alarm has been used in Pakistan, Vietnam, Mexico, the US, among other nations (Global Health Advocacy Incubator, 2024). It has been demonstrated that SSB taxes do not cause the economic dread they foresee, as consumers likely switch to other beverages they offer, leading to no net profit losses (Marinello & Powell, 2021). Additionally, cities in the US that have adopted the tax have made milestones in decreasing SSB sales (Andreyeva et al., 2022). Stakeholders in favor of SSB taxes should use fiscal evidence to amplify their own campaign and combat exaggerated evidence.

Literature Criticisms and Gaps

While extensive research, information, and data about SSB taxes exist there are still details, factors, and questions that may be overlooked or not as in-depth. Most research has indicated that SSB taxes can reduce consumption of these drinks, by way of increasing prices on consumers. Across the US and globally, SSB tax outcomes have varied, highlighting both progress and gaps in existing literature. While studies have typically demonstrated reductions in SSBs in taxed municipalities, they also reveal the challenges in assessing different SSB tax designs and their implementation, in addition to the complications of evaluating their impact amongst each other.

One significant limitation in SSB research is the inconsistency in tax types, implementation strategies, and political structures across all jurisdictions. Though cities in the US are more comparable, nations around the world have various political levers and mechanisms that will influence their impact. This range makes it difficult to compare outcomes or attribute impact to any specific SSB policy. Although there are certainly observable trends, such as decreased SSB consumption, the exact political mechanisms and ability to replicate that internationally is inconclusive. Since the effectiveness of SSB taxes are reliant on the design of the tax and how much of the tax is passed through to consumers, it complicates comparing their impact. Since not all taxes have a 100% pass-through rate, SSB prices may stay low enough for consumers to not be encouraged to avoid drinking SSBs, skewing the effectiveness of SSB taxes.

Another gap in SSB literature is substitution of other drinks and even foods. While there is research on it, it is often less studied than the consumption, sales, and fiscal data of SSB taxes. Though SSB taxes have shown to decrease consumption, there isn't enough conclusive research on alternatives being chosen. There needs to be more research if the alternatives regular consumers of SSBs changed to healthier drinks or other sugary drinks that are typically untaxed such as 100% juice. Knowing that consumers are drinking less SSBs because of SSB taxes is not enough. It is crucial to understand the substitutions consumers are making to evaluate the health effects SSB taxation is creating.

The US context also suffers from a lack of long-term studies as all SSB taxes have ten years or less of being enacted. While some international jurisdictions do have more long-term data on health and SSB taxes, the research may not be wholly transferable as there are

differences in healthcare systems, consumer behavior, and regulations. As SSB taxes are still relatively new in the US, extended studies over time are essential to understanding their sustained impact on chronic diseases and overall public health.

Another underexplored area is the intersection between SSB taxation and mental health. Chronic disease not only brings along their symptoms and conditions, but the mental and emotional burdens can weigh on individuals and communities. Yet, there is limited information on how reduced SSB consumption may improve mental health outcomes. Exploring how mental health symptoms, diagnosis, and costs are affected by SSB taxes can further drive support and identify new stakeholders for these taxes. Studying mental health can widen the health benefits of SSB taxes and help shape future research.

Additionally, though there is limited research into how SSB taxes impact various identities and demographics, SSB tax research needs to delve deeper. Since different demographics drink and are impacted by SSBs differently, measuring these demographic differences is critical in discerning impact. There should be more focused research on the impact SSB taxes have on gender, age, education, ethnic background, and income. These interdisciplinary insights could uncover SSB tax disparities that reveal inequities or resistance to SSB taxes.

Furthermore, the sustainability and environmental implications of SSBs are also minimally discussed in research. This is despite the SSB industry's massive use of plastic, water, and sugar. Across the world there is growing concern about human-caused climate change and our relationship with the environment. Thus, it is surprising that this dimension has not been included in SSB taxes research as well as public policy conversations around SSBs.

Understanding the environmental impacts of SSBs may make SSB research more thorough and widening but also reinforce motivation for implementing SSB taxes. Wedging the rationale and framework of environmental sustainability into SSB tax discussions and research would enrich the broader understanding of SSB taxes.

Lastly, the social framing of SSBs warrants deeper exploration, particularly around public perception. Unlike tobacco, which is now widely condemned and recognized as harmful especially for children, SSBs are not as stigmatized despite their clear associations to serious health ailments. There is limited literature on public messaging and social norms surrounding SSBs. Researching how stigmatization and taboo can be strategies for anti-SSB consumption campaigns should be prioritized. Understanding how to distort the public image of SSBs as a new strategy may be able to shift public perceptions of SSBs that could lead to behavior and tax advocacy changes. If cigarettes are ostracized, particularly for children, because of their harmful effects, why are we not researching how to do the same with SSBs that can cause just as many health impairments? Many would be taken aback by seeing a child smoking nowadays, so why are we not reacting the same with SSBs? More research to fill the knowledge gap about the stigmatization of SSBs as a tool to change public perception. This can be a salient strategy that can help push support for SSB taxes to decrease consumption levels.

While existing literature has demonstrated the general effectiveness of SSB taxes in reducing consumption, there remains critical gaps in understanding substitution effects, tax pass-through, long-term health outcomes, mental health implications, sustainability concerns, and the public perception of SSB use. Upcoming SSB tax research must be more interdisciplinary and long-term to improve the comprehensiveness of SSB taxes.

Part 2: New York Policy Analysis

Research Question

New York State (NYS) and New York City (NYC) have been engaged in discussions about SSB policies for over a decade now. NYS and NYC were among the first North American jurisdictions to initiate a campaign for policies to curb SSB consumption, such as utilizing taxes. The many policy bouts between SSB companies and NYS and NYC have all favored the SSB industry. Although their campaigns may have failed to be enacted, they informed the SSB tax campaigns and policies of other cities that pursued SSB taxes and won. This leads to an obvious question: what is going on with NYS and NYC that is preventing a SSB tax to become a reality? Researching, identifying, analyzing, and synthesizing the campaign factors in New York's SSB related policy proposals can assist in leading a future NYC and/or NYS SSB tax proposal.

What factors contributed to New York's sugary drink tax proposals to fail? What are policy and strategy recommendations for a successful New York sugary drink tax proposal?

Results

Due to the US having a federalist system of government, it delegates all laws to states that are not under the jurisdiction of the federal government (Finesurrey et al., 2021). This creates an opportunity for local SSB taxes but also complicates it. Most US cities that have passed SSB taxes have been able to do so by citizen-initiated ballot proposals. In other words, a larger proportion of SSB tax laws were initiated by the public rather than by an elected body of government. Not all states have this mechanism of direct democracy by way of citizen-initiated ballots, such as NYS (Ballotpedia, n.d.). This lack of a citizen-initiated ballot proposal option thwarts local citizen driven legislative efforts to have a local SSB tax, regardless of popularity.

Lack of a direct-democracy avenue is the first factor that prevents SSB taxes from being enacted in NYS or NYC.

If a citizen-initiated SSB tax ballot is off the table, NYS and NYC have other legislative avenues to implement SSB taxes. In NYS a legislative bill is introduced in either the New York State Assembly or the New York State Senate. Following this, the bill is assigned an official number and delegated to the appropriate legislative committee. There the bill is discussed by committee members and if enough members support the bill, it goes on to the floor of the Assembly or Senate, wherever it originates from. Once on the floor, the bill is debated and voted by the legislators of that chamber. If it passes, the bill is then sent to the other legislative chamber, where it goes through the similar process of sending to the proper committee, being debated and then held to a vote. If the bill passes in both the Assembly and Senate, it then gets sent to the Governor for approval as a law or vetoed. A veto can be overridden if a 2/3rds majority in the Assembly and Senate vote in favor of the bill to become law (NYC Mayor's Office of Intergovernmental Affairs, n.d.). Additionally, a NYS tax policy can also be included in the larger yearly budget process negotiations (New York Constitution, 2021). This means that it can be proposed annually. As lawmakers discuss exclusions and inclusions in the budget, different programs, funding, and taxes either get approved or gutted after deliberations.

In NYC, a bill can be proposed through the City Council, and after a series of public hearings, committee reviews and other community procedures, it finally either gets mayor approval or is vetoed (NYC Mayor's Office of Intergovernmental Affairs, n.d.). In contrast to NYS, NYC cannot include a tax policy in its yearly budget negotiations. Moreover, approving a SSB tax legislatively through the NYC City Council does not secure its implementation. While

NYC has legislative options within the realm of City Council members, NYC ultimately does not have the authority to establish a SSB tax; any new taxes that are being proposed by NYC must be approved by NYS to be enacted (Casilio, 1960). While there are a few exceptions for requiring approval, such as local NYC property tax rates, NYC cannot continue forward with a SSB tax as NYS has monopolized the authority for new tax opportunities (New York State Comptroller, n.d.). Though NYC could propose and pass a local SSB tax, ultimately, it's up to NYS to approve or dismiss the tax proposal. Therefore, instead of being bound by local constituent support, a NYC SSB tax is at the mercy of the political climate in NYS. To successfully implement a NYC SSB tax, the tax will need to have broad support in Albany. Due to these constraints NYC will find it to be an uphill battle to implement a local SSB tax.

Even with these constraints, NYS and NYC each have a history of SSB tax proposals and other adjacent policies. In NYS, during the 2009 and 2010 budget negotiations, then NYS Governor David A. Paterson wanted to include a SSB tax in the budget. In 2009 he proposed an 18% tax on sugary drinks and in 2010 a 1¢ per-ounce tax (Berger, 2010; Confessore, 2009b). The SSB tax proposal was very unpopular with NYS residents at the time. A 2010 poll showed that 48% strongly opposed a SSB tax, 7% somewhat opposed, 29% strongly supported the SSB tax, and 16% somewhat supported it (Cappotelli, 2010). The campaign against a SSB tax eventually led to its dismissal from the budget (Confessore, 2009c). Since then, there have been several other attempts of NYS SSB tax. NYS legislators have introduced a SSB tax bill during every session since the 2019-2020 legislative session (Ortiz, 2020; Reyes, 2021, 2023a, 2023b, 2025). In each of these cases the SSB tax bill has been introduced but has not gone further than the

first step of being referred to a committee. This speaks volumes on the reluctance of lawmakers to get behind a NYS SSB tax.

There have been multiple NYC specific SSB policy proposals since Governor Paterson's first proposal. In 2011 there was a resolution filed by the City Council and Mayor Michael Bloomberg petitioning the US Department of Agriculture (USDA) to allow NYC to restrict purchases of SSBs for NYC recipients of SNAP as a 2-year pilot (Fisher, 2010). The USDA did not allow it to go forward for two reasons. First, due to the indignity of having separate batches of healthy and unhealthy food when checking out. Second, as it unfairly targeted poor people (SNAP users) even though low income and middle-income demographics make similar food choices but vilified one over others (Merrigan, personal communication, 2025). This is in contrast with the current second Trump administration that has been approving Food Restriction Waivers under the rationale that taxpayer funded SNAP funds should go towards nutritious options that promote greater health outcomes, not foods like SSBs (USDA, 2025).

In 2012 and 2014 the City Council passed a resolution asking the NYS legislature and Governor to approve a SSB excise tax for NYC. Then in 2012, and again in 2014, 2018, 2022, and 2024, the City Council passed a resolution that asked the USDA to mandate warning labels on SSBs in the city (The New York City Council - Legislation, n.d.). All these City Council proposals never gained steam and failed to be enacted, though one policy proposal was the closest.

In 2012 the NYC Board of Health, a regulatory body with members appointed by the Mayor of NYC, introduced a regulation that restricted the volume of sugary drinks to be no more than 16oz in food service establishments (Grynbaum, 2012). In contrast to their prior SSB related resolutions, the City Council passed a resolution calling on the NYC Board of Health to

abstain from administering the regulation (The New York City Council - Legislation, n.d.). This contrasts with the City Council's past policy proposals of regulating SSBs more. After two years of SSB stakeholders campaigning against the regulation and legal limbo, the NYS of Appeals struck down the regulation, stopping it from going into effect (Grynbaum, 2014).

Throughout the years NYS and NYC have attempted to pass SSB policies through a variety of legislative and regulatory avenues. None have had any political success, with defeat heavily attributed to political structure constraints. Moreover, for any NYC tax to be implemented it must have broad support from NYS legislators in Albany. Yet, there are other factors that need to account for NYS and NYS SSB policy failures.

Discussion

In certain ways NYS and NYC have key democratic limitations that inhibit the success of a SSB tax proposal. The lack of a citizen-initiated ballot proposal mechanism in NYS impedes any potential SSB tax that would be set into motion by local citizens. Additionally, in NYC this is further complicated by compulsory approval by NYS of all new taxes, with property taxes exempt. Yet, these political restrictions are not the only factors impeding a SSB tax in NYC or NYS.

To begin, it is important to note how SSB makers strategically spend their money to counter SSB regulations directly and indirectly. During the 2010 1¢ per ounce tax proposal, the ABA accrued \$9.4 million in lobbying activities to fight the tax (Hartocollis, 2010). Since 2009 SSB companies spent at least \$67 million combating SSB regulations, specifically taxes, around the country (Center for Science in the Public Interest, 2016). Though SSB companies spending

has decreased since those initial policy proposals, in 2024 the ABA spent \$1.4 million, enough to be in the top ten industries for lobbyist spending in NYS (Austin & Berland, 2025).

Another manner SSB companies are strategic with their spending is through sponsorship, funding, or donations. Local, sometimes grassroots, organizations may be in support of SSB taxes initially as it would benefit their target group, but SSB companies have a history of co-opting them by providing grants and other funding to them in order to flip their support (Healthy Food America, 2016). During litigation of NYC's proposed SSB size limits, the N.A.A.C.P. and the Hispanic Federation, both organizations that should have the interest of minorities in mind, found allyship with the SSB industry and went against NYC's proposed soda size limit ban. They both have close financial ties with Coca-Cola (Grynbaum, 2013). SSB companies are very clever in influencing SSB policies to their favor. Whether by direct lobbying or indirectly by funding local organizations, SSB companies use their money to gain ground in the battles against SSB regulations and taxes.

Beyond their strategic financial endeavors, SSB companies and their allies pushed economic anxiety as another strategy to leverage during the SSB policy proposals in New York. During the initial NYS SSB tax proposal in 2009, a major motivator for Governor Paterson to pass the tax was not only about health impacts but to create a new revenue stream for the state during a tough economic time (Confessore, 2009a). The US was going through the Great Recession and was wrecking economic havoc. Much of this budget deficit was blamed on the financial crisis of 2008, which triggered a smaller tax base for the state. A SSB tax seemed like an excellent tool to fill a \$1.7 billion budget gap for the 2009-10 fiscal year (DiNapoli, 2009). Yet, that same reason of collecting tax dollars to offset budget gaps was a factor in its failure.

The shadow of the 2008 financial crisis was still lingering in the minds of many New Yorkers and the fears of job and profit losses pushed by soda narratives made SSB taxes unattractive.

Businesses were fearful that profits would dip, and the public wasn't ready for more economic distress. These economic fears, coupled with having to pay more money for SSBs, destined the SSB tax to fail at that political moment.

Additionally, SSB makers have developed a network of allies that run through their supply chains. Many opponents of SSB regulations rely on SSBs for their livelihood and felt targeted with SSB taxes and other policies. From sugar farmers, plastic bottlers, union workers, truck drivers, distributors, grocery stores, corner stores, restaurants, among others, SSB makers have many interdependent actors that align against SSB taxes (National Policy & Legal Analysis Network to Prevent Child Hood Obesity, 2011). These stakeholders, along with their lobbyists, such as the ABA, as well local organizations that fall in line with their sponsoring, form a robust coalition that SSB makers can rely on. The many New York SSB policy failures were in part due to this powerful robust influential coalition.

Throughout the SSB tax policy campaigns, SSB makers effectively utilized communications to drown out support for SSB taxes. The commercials and advertisements skewed data and delegitimized the impact of SSB taxes. Commercials, radio, billboards and other forms of media were used to push narratives that SSB taxes aren't at fault for health issues, and instead deflected to other factors, such as lack of exercise, as the causes of poor health. Additionally, SSB makers pushed the narrative of economic issues, such as sales dips, job losses, and lack of productivity in the economy, though these arguments have been overstated (Fickenscher, 2012; No Beverage Tax, 2009; Teamsters, 2010). By heavily focusing on the

regressive nature of SSB taxes, SSB companies villainized the tax proposal and framed its rejection as a low-income issue. This mobilized support in low-income communities, even though data has demonstrated that tax funds deliberately redistributed to marginalized communities circumvent the regressive nature of SSB taxes (Jones-Smith et al., 2022) (O'Connor, 2016). By waging a communication war, SSB companies shaped the narrative around the SSB tax proposal and skewed public perception to their favor.

Moreover, SSB taxes were very novel in the American political zeitgeist when NYS initially proposed them. When the NYS SSB tax proposals were suggested, SSB companies communicated passionately against them and outflanked legislation. SSB companies navigated these proposals with their communications and financial tools. This contrasted with organizations, stakeholders, and campaign proponents of SSB taxes that were still finding their footing. Supporters were not as organized, lacking the strong and robust coalition that the SSB industry had. SSB tax proponents also lost out on valuable allies, such as low-income people, leading to the tax lacking enough support. Since the initial NYS SSB tax proposals, other localities in the US have looked up to New York's fight with SSB makers to enact their own policies. Supporters of SSB taxes have learned how to counteract these strategies in their communities. When SSB taxes were first introduced via NYS, SSB companies and their supporters had the upper hand in issue framing, coalescing their stakeholders against the tax. Proponents of the SSB tax had no strategy, limited data, and disorganized allies at the time of NYS SSB tax propositions; it was new territory to navigate, constraining their strategy. In the end lessons were learned but no NYS or NYC SSB tax has been enacted, yet.

Part 3: Recommendations and Conclusion

NY SSB tax Recommendations

Coordinated effort between local and state stakeholders. There are many pathways forward to passing SSB taxes in NYS and NYC. As mentioned before, all new taxes in NYC need to be approved by NYS. In this sense campaigning statewide for a SSB tax may be a greater use of resources as ultimately the NYS legislature will decide. Yet there have been numerous NYC specific taxes that have been granted NYS approval. Regardless of pursuing a NYS or NYC specific SSB tax, it is crucial to coalesce a SSB tax campaign on both fronts, the city and state. This is why leveraging stakeholders not just in NYC but other municipalities in upstate and downstate is important for a NYS SSB tax campaign.

Timing. Wait for a politically friendly mayor or governor that would support a SSB tax. Much of politics is timing. Policies may be ahead of public opinion and undertakings are doomed to fail without popular support. Policies enacted too late get painted as trivial and futile. Waiting for the right political climate is important in a SSB tax campaign. Campaigns take up a lot of resources, so before launching a SSB tax campaign there must be broad support from residents, politicians and a coalition of organizations for it to be successful.

Sensationalize chronic diseases and children. Moreover, ensuring that chronic diseases are negatively sensationalized will be pivotal. Though many individuals experience or know someone who experiences a chronic disease, proponents of SSB tax must amplify chronic diseases to demonstrate just how much havoc SSBs causes to our health. Much how we sensationalized cigarettes leading their taxing, sensationalizing SSBs can push SSB tax support upward. Additionally, a public campaign comparing SSBs to cigarettes could create a parallel

that is easily understood and visceral. Moreover, wedging children into this political campaign could also be strategically important. Children are often seen as individuals to be protected. As children overconsume SSBs, the rate of chronic diseases in children also increases. Seeing the impacts of chronic diseases in children is jarring. Leveraging this unsettling image of children with obesity, diabetes, and heart disease could become the push that compels more of the public and legislators to pass a SSB tax.

Educate officials. Though legislators are supposed to be tuned into the needs of their constituents, educating our policy makers is just as important. Sometimes politicians may not be aware of local issues until constituents make light of their concerns. This could be by writing to them, meeting with them, or going to community roundtables. Strategically consulting and educating legislators about the benefits of a SSB tax in the City Council but also in the NYC legislature and senate is instrumental in getting a SSB tax policy implemented.

Equitable design. Including communities that are disproportionately impacted will be fundamental to its success. This includes Black, Hispanic, youth, and low-income demographics. Including these communities in the design of the SSB tax but also allocating the funds equitably, will be decisive in gaining support. Communities can see how SSB tax funds can bring financial and health improvements, propelling upward mobility to members in the community. This can be achieved through a CAB or earmarking funds. Furthermore, it is critical to include stakeholders who are disproportionately impacted by SSBs. This creates buy-in and ownership over issues that impact them disproportionately. Having a say over how the SSB tax is implemented and how its monies will be spent bring political gains to a NY SSB tax campaign.

SSB narrative refutation. A public campaign that counteracts the SSB industry key strategies will play a significant role in a successful SSB tax proposal. Health impacts to children and adults will be crucial. Yet, many legislators and New York residents aren't moved by personal health concerns. In this case, reporting the fiscal benefits that SSB taxes can bring to taxpayers but also to employers and businesses could be the key that opens the lock to a SSB tax. Seeing the financial gains and savings that SSB taxes bring could get people excited for a new revenue stream. Coupled with lower costs to healthcare as a taxpayer, insurer, or insured could further build support.

Small business allyship. If a SSB tax is to pass, targeting bodegas, small retailers, and their respective lobbying groups and organizations will be a critical factor. Bodegas and other convenience stores in NYC have a stronghold on communities. They carry all the basic goods people need, and many folks have a personal relationship with bodega workers. Some even provide you with credit when you can't afford something. Bodegas are inherently weaved into the fabric of NYC food and drink culture. Though this is an uphill battle, educating and consulting bodega owners and workers can have determinative recourse for a SSB tax. If SSB tax proponents can ally themselves with bodegas and utilize them as sources of education communication on SSB taxes, this could make a difference in the success of a SSB tax.

The tax. Specifically, the tax should have the following characteristics:

- Tax regular full-sugar sodas, teas, energy, sports drinks, fruit juices, coffee beverages, and other drinks with added sugar
 - Exclude: baby formula, medical based drinks, 100% juice to be more politically feasible

- Excise tax on distributors
- Tax on sugar but volume can be a compromise
- Aim for a 20% increase in price of a SSB by way of:
 - 2¢ per-ounce volume tax or
 - 2¢ per-teaspoon or .5¢ per-gram of sugar
- Tax funds should be earmarked for communities most impacted by SSBs, as well as including a CAB.

Conclusion

SSB consumption remains a significant health problem in our country. It contributes to many preventable diseases such as heart disease, obesity, type 2 diabetes, liver disease, cavities, among other diseases. These chronic diseases are placing a burden on the American healthcare systems, as well as fueling health disparities among minority communities. There are health, fiscal, and equity-based frameworks that provide rationale as to why SSB taxes are an effective avenue to tackle chronic diseases. Each framework provides data-driven outcomes of implementing a SSB tax. Evidence shows that SSB taxes are a path forward to reducing SSB consumption but also generating new tax bases while rectifying health disparities. The literature review provided context into the factors that led to SSB policy failures in NYS and NYC.

Despite NYS and NYC proposals of adopting a SSB tax, lawmakers have not gotten behind the health-based tax. This is despite other cities passing their own SSB taxes after NYS commenced the SSB tax proposals nationwide. The inundation of SSB lobbying money, advertisements, organizing power and newness of the tax led to its failure. There were no

viable political paths nor wide support when SSB taxes were proposed in NYS and NYC. Since then, there have been several new developments, such as new data, public perception, and coalitions, that could spearhead a new SSB tax.

The high rates of overconsumption of SSBs in the US, and the clear link to chronic diseases, policymakers in NYS and NYC should reassess a local SSB tax. A more intentional, thoughtful, and strategic SSB tax design and campaign could bring about a more popular supported SSB tax. A properly formulated SSB tax could mitigate the disparities within vulnerable communities, reduce health burdens, stabilize budgets, and begin to advance on a healthier, more equitable New York.

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