

To: Onondaga County, Office of the County Executive  
From: Madeleine Hamlin  
Memorandum: Proposal to Implement a Countywide Soda Tax  
Date: May 2017

### **Executive Summary**

In recent years, cities around the United States have implemented taxes on sweetened drinks, such as pre-sweetened iced teas, lemonade, sports drinks, and, most prominently, sodas. Known popularly as a soda tax, this excise tax is intended to curb consumption of sugary beverages, which are linked to higher levels of obesity due to their high, sugar-derived calorie contents. Excise taxes can also create a new and profitable revenue stream for cash-strapped municipalities.

Based on research from other municipalities that have levied a soda tax, I recommend that Onondaga County follow suit. Soda taxes have been shown to curb consumption of sugary beverages, something that could have important health impacts in the long term, especially for low-income populations. However, it is important that a soda tax be levied for the right reasons: the tax should primarily be intended as a way to change consumer behaviors to improve public health and only secondarily as a way of raising revenues. After all, if a soda tax works as designed, its ability to raise revenues will be limited and should decline over time. Overall, despite its regressivity and questions about its adequacy, evidence shows that the social benefits of such a tax transcend any short-term drawbacks.

### **The Soda Tax**

Like other excise taxes, the soda tax charges consumers extra for purchasing a specific product: in this case, sugar-sweetened beverages. Soda taxes are primarily intended to do two things: First, discourage consumption of sugary beverages and second, raise new revenues for cash-strapped local governments. As such, the soda tax is both a public health initiative as well as a tool for government finance.

### *Public Health Impacts*

Soda consumption is a public health issue because sugary drinks are linked to numerous adverse health problems, including obesity and Type 2 diabetes as well as tooth decay (Anwar 2016). Indeed, these health problems are of particular concern in Onondaga County, where twenty-eight percent of adults are obese—the sixth highest obesity rate among all counties in New York State (Breidenbach 2016).

As a public health problem, obesity is extremely costly to taxpayers: compared to someone of normal weight, an overweight person accrues an additional estimated \$310 in health care costs annually, while an obese person can accrue \$2,005 in excess health costs. In Central New York, studies show that an abundance of overweight and obese adults costs an estimated \$545 million per year in excess medical spending. In our area, obesity rates are highest among people who earn between \$15,000 and \$24,999 annually and individuals who did not graduate from high school, so obesity is concentrated at the lower end of the income scale (Mulder 2015). This pattern matches a trend documented by scholars, which shows that Americans living in poverty-dense counties are more prone to obesity (see Levine 2011).

Both economic estimates and empirical evidence suggest that soda taxes are successful at limiting the consumption of sugary drinks. One study from the Research Triangle Institute, a nonprofit research institute in North Carolina, predicted that a two-cent-per-ounce tax on a twelve-ounce can of soda could lead consumers to drink 5,800 fewer calories from sugary drinks per year (Aubrey 2016). Mexico approved national taxes on sugary drinks and junk food in 2013 and has found that the taxes did drive down soda sales, especially among low-income populations that tend to consume soda the most (O'Connor and Sanger-Katz 2016; see below for a discussion of the soda tax in US cities).

Like other sin taxes, there is thus a macroeconomic rationale for the soda tax: obesity costs taxpayers billions of dollars every year in medical costs. Some argue that a soda tax presents only a narrow and limited approach to internalizing excess health care costs (Boscia 2015). However, at the very least, the soda tax provides one avenue for addressing this pressing public health issue.

Additionally, consultants for the beverage industry suggest that reductions in soda consumption after a soda tax may be owed primarily to the public awareness raised by pro-soda tax campaigns, and less to the soda tax itself (Charles 2016). Whatever the cause, however, the impact is the same: significant reductions in the consumption of sodas and other sugary drinks. If soda taxes are as effective as currently estimated, they could have a major impact in reducing obesity-related medical costs in the long term as they improve public health.

#### *Adequacy*

Advocates of the soda tax frequently tout it as a new and bountiful revenue stream that could be directed towards early child education, public safety, and deficit reduction, among other programs (O'Connor and Sanger-Katz 2016). However, because soda taxes are relatively untested in the United States, questions remain about their ability to raise revenues. Soda taxes constitute a “choice tax” because consumers can avoid the tax by choosing not to purchase the beverage, or by purchasing the beverage from a community without the tax. Either action would negate the revenue impacts of the tax, as well as its health impacts in the latter case (Editorial Staff 2016). Nevertheless, early results in American cities show that soda taxes have not-insignificant revenue-raising potential, raising additional funds that are highly needed by many local governments today. Finally, the more municipalities that pass a soda tax, the more difficult it becomes for consumers to avoid it.

#### *Incidence*

The soda tax is levied on distributors, and existing studies vary as to how much of the tax is passed on to consumers (Associated Press 2016). A study of Berkeley, California, showed that soda sellers only passed about 43.1 percent of the full burden of the tax on to consumers after a soda tax was passed (Cawley and Frisvold 2016). However, it is too soon to say if this will remain the case, particularly as new soda taxes have recently been approved in surrounding cities, making it more difficult for shoppers to avoid the tax and more likely that distributors will pass more of the tax burden on to consumers. If the full tax burden is passed on to the consumer, it could result in a price increase of 67 cents for a two-liter bottle, or \$1.44 for a twelve pack, which some critics see as overly burdensome for all consumers (Sanger-Katz 2016b; Editorial Staff 2016).

### *Regressivity*

Critics of the soda tax cite its regressivity as one of its main drawbacks, but focusing on regressivity at the point of purchase alone does not fully capture the impacts of the soda tax, which can do much to help low-income consumers. Soda taxes do hit low-income consumers the hardest, as low-income people are more common purchasers of soda and sugary beverages and the tax comprises a larger share of their income.

However, low-income populations are often more sensitive to price increases by the very fact of being low-income, meaning that a soda tax will likely have a bigger impact on the behavior of low-income compared to high-income populations. In turn, this implies that the health impacts (and associated reductions in medical costs) will also be more significant for this population in the long run (Sanger-Katz 2016a).

Additionally, because the taxes can be directed towards public health and nutrition programs, the funds can be purposefully directed towards improving the health and wellbeing of low-income communities in particular, which helps to further offset their regressivity. Directing the funds in this way can also help make the soda tax more politically palatable, particularly for those critics who see the excise tax as an inappropriate form of overreach into low-income consumers' personal decisions. Finally, advocates of a soda tax, like Philadelphia Mayor Jim Kenney, argue that it comprises a "targeted tax on an industry that makes enormous profits on the backs of poor people" (Aubrey 2016). In other words, while soda taxes may be regressive, the status quo is also not working for the poor.

### **Evidence from Other Local Governments**

In 2015, Berkeley, California became the first US city to implement a soda tax, while Philadelphia was the first major US city to do so in January 2017 (O'Connor and Sanger-Katz 2016).

#### *Berkeley, California*

Based on prices before the tax, the Berkeley soda tax comprises an average of an 11 percent tax on twenty-ounce bottles, a 30.8 percent tax on two-liter bottles, and a 25 percent tax on a twelve pack of twelve-ounce cans, and is predicted to have significant public health impacts (Cawley and Frisvold 2016). According to a study run by researchers at UC Berkeley, Berkeley's soda tax cut soda consumption in the city by 21 percent within the first year, while water consumption increased by 63 percent (Anwar 2016; Charles 2016). The researchers behind the study predict this reduction is sufficient to significantly reduce rates of obesity and Type 2 diabetes in years to come (Charles 2016).

However, the UC Berkeley study is not without its critics. For example, there are questions about the validity of the study, which relied on in-person interview surveys of about 2500 people, in which subjects may not be truthful in describing their diets (Anwar 2016; Sanger-Katz 2016a). Additionally, because Berkeley is a single city of relatively high socioeconomic status, the authors of the study admit that the results may not be generalizable (Falbe et al 2016). Meanwhile, others say predicted public health impacts are only theoretical and cannot guarantee significant effects in the long term (Sanger-Katz 2016).

For example, public health effects will depend upon whether consumers go elsewhere to purchase sugary drinks or whether they make up for the extra calories in other areas of their diet. Indeed, the same Berkeley study shows that while soda consumption decreased in the first year of the tax, it increased by 4 percent in the surrounding cities of Oakland and San Francisco, where they did not yet have a soda tax, in the same year (Falbe et al 2016). Because Berkeley is just 10.5 square miles, the tax is relatively easy for consumers to avoid via cross-border shopping. This may be one reason that retailers passed less of the tax to consumers, fearing loss of sales (Cawley and Frisvold 2016). However, Oakland, San Francisco, and Albany, California have all recently passed soda taxes, so avoiding the tax will become more difficult for Bay Area consumers.

Despite the limitations of the Berkeley study, it provides important preliminary results that indicate a positive impact of the tax on public health. Although participants may not be truthful in describing their consumption patterns, researchers interviewed residents before and after the tax was implemented, and there is no reason to believe that people were more truthful before the tax than after it was in place. Therefore, while I acknowledge the limitations of the study, I believe the findings to be valid and useful as a preliminary source of analysis.

On the revenue side, the Berkeley soda tax has generated \$2 million in just under two years. To decide how to spend this money, the city established a nine-member panel to advise the City Council. Of the \$2 million, 42.5 percent has gone to Berkeley public schools for cooking, gardening, and nutrition programs; another 42.5 percent has gone to community groups that work on health issues; and the rest has funded the administration of the tax (Knight 2016).

#### *San Francisco, Oakland, and Albany, California*

San Francisco, Oakland, and Albany, California all passed soda taxes on the November 2016 ballot after a contentious and expensive campaign: spending on these campaigns topped \$50 million—more than spending on the State’s senate race and statewide referendums on marijuana and gun control combined (Sanger-Katz 2016b). Like Berkeley, these three cities did not earmark the soda tax revenue, so the referendums required only a simple majority to pass (Knight 2016). Major donors to the pro-soda tax campaigns in the Bay Area include Michael Bloomberg, the former Mayor of New York City, as well as Laura and John Arnold, private philanthropists (Sanger-Katz 2016b).

#### *Cook County, Illinois*

Cook County, Illinois, followed the Bay Area’s suit by passing a soda tax just a few weeks later, also in November 2016 (Sanger-Katz 2016b). The penny-per-ounce tax on any sweetened drinks will commence in July 2017 and is predicted to raise up to \$224 million annually. As in other municipalities, critics object to the tax on the basis that it would raise the sales tax on sweetened drinks to over 10 percent. They also cite worries that the additional tax will hurt retail businesses and result in job losses in the beverage industry (Editorial Staff 2016). However, there is no hard evidence to support this claim and, with the revenue gains generated by the tax, there is a potential for job creation in the county as well.

Unlike the Bay Area campaigns, which have focused mainly on health impacts, officials in Cook County have justified the tax primarily as a revenue-raising tool to help offset State of Illinois

budget gaps (Editorial Staff 2016). While this may be effective in the short term, this is problematic since a soda tax should not provide large revenue streams in the long term.

### *Philadelphia, Pennsylvania*

In Philadelphia, more than 68 percent of adults and 41 percent of children are overweight or obese, but, like officials in Chicago, Mayor Kenney also justified the tax much more as a revenue-raising program than a public health initiative (Associated Press 2016; Vara 2016). Unlike Berkeley's soda tax, which does not include diet beverages, since these use sugar substitutes, Philadelphia's tax does include diet drinks with the justification that the chemicals in these drinks are also unhealthy (Anwar 2016; Vara 2016). Of course, broadening the base of the tax also increases its revenue-raising potential. Philadelphia's 1.5-cent-per-ounce soda tax is predicted to raise \$91 million in tax revenue, which the city has proposed to direct towards education programs, park improvements, and the general fund (Aubrey 2016).

### **Political Opposition**

The American Beverage Association (ABA) spent \$38 million opposing the fall ballot proposals, but they all passed (O'Connor and Sanger-Katz 2016). The ABA argues that soda taxes will not reduce sugar consumption and that it is already doing its part to combat obesity by encouraging consumers to drink diet and low-calorie options (O'Connor and Sanger-Katz 2016). The ABA has also argued that grocers would raise the prices of products across the board to offset the soda tax, rather than levying a large price increase on soda alone (Knight 2016). While this is a possibility, there is no evidence at this point to suggest that this would happen. Instead, the evidence from the Berkeley case suggests that consumers will buy fewer sugary drinks.

### **Conclusion**

Because it could significantly improve public health, as well as raise new revenues for the county, Onondaga County should implement a soda tax as soon as possible. In doing so, public health, rather than financial gains, should be the main priority since if the soda tax works as it should, revenues will decrease in the long run. Nevertheless, even a short-term financial gain would be an important boon for this economically struggling area, while long-term health benefits will save medical costs to taxpayers. The choice by officials in Cook County, Philadelphia, and elsewhere to justify these taxes in terms of revenue rather than public health benefits may be a political one, as an immediate need for new revenue may appeal to voters more than a nebulous and long-term public health goal. However, this rhetoric is misplaced and could disillusion voters in the long term if revenues decrease over time.

While the soda tax is regressive, initial experiments with the soda tax in Berkeley and other cities show that the full burden of the tax is not passed on to consumers. Despite this, preliminary evidence shows that the soda tax still effectively changes consumer behavior. While low-income consumers may be the hardest hit by the tax, they also have the most to gain in terms of health outcomes. Finally, the soda tax should be implemented countywide so that shoppers cannot avoid the tax by traveling between neighboring municipalities. Were the tax only implemented in the City of Syracuse, where poverty rates are the highest, shoppers could easily cross the border to suburban townships like Liverpool, DeWitt, or Fayetteville-Manlius and avoid the tax that way. To improve its efficacy, it should therefore be implemented throughout Onondaga County.

## References

Anwar, Yasmin. "Soda tax linked to drop in sugary beverage drinking in Berkeley." August 23, 2016. Accessed March 14, 2017. <http://news.berkeley.edu/2016/08/23/sodadrinking/>.

This article, from the UC Berkeley Media Relations team, summarizes a study authored by public health researchers at UC Berkeley and UC San Francisco. The study, which was published in the *American Journal of Public Health (AJPH)* in June 2016, shows that after Berkeley passed its soda tax in March 2015, soda consumption dropped by 21 percent and water consumption rose by 63 percent. To conduct the study, the research team polled over 2,500 people about their consumption habits. One-third of these people were surveyed before the tax was implemented and two-thirds were surveyed after implementation. The surveys were conducted in both English and Spanish (as needed) and lasted between three and ten minutes apiece. Though this is a media relations piece, it is reliable because it cites the *AJPH* article in question, which I have also read to corroborate the findings (see the entry for Falbe et al below). Unlike that article, which is quite detailed and jargon-filled, this press release provides a quick and easy summary of the main findings of the study.

Associated Press. "Philadelphia approves soda tax: beverage industry, unions vow to fight it." *Syracuse.com*. June 16, 2016. Accessed March 14, 2017. [http://www.syracuse.com/us-news/index.ssf/2016/06/philadelphia\\_soda\\_tax\\_sugary\\_drinks\\_first\\_city\\_in\\_us.html](http://www.syracuse.com/us-news/index.ssf/2016/06/philadelphia_soda_tax_sugary_drinks_first_city_in_us.html).

This Associated Press article, republished on Syracuse.com, reports the passage of Philadelphia's soda tax by the City Council in June 2016. The article reports on some of the details of the tax, its implementation timeline, and some of the political battles surrounding the tax. The Associated Press is generally acknowledged as a reliable news source.

Aubrey, Allison. "Taxing sugar: 5 things to know about Philly's soda tax." *NPR*. June 9, 2016. Accessed March 14, 2017. <http://www.npr.org/sections/thesalt/2016/06/09/481390378/taxing-sugar-5-things-to-know-about-phillys-proposed-soda-tax>.

This article from National Public Radio reports on the passage of Philadelphia's soda tax and reviews key questions about the tax from a previous article, such as "What's included in the proposed new tax?", "Why is this a big deal?", "What's the evidence that taxing sugary drinks could lead people to drink less of them?", "Who supports the proposed tax?" and "Who opposes the proposed tax?" This article comes from a respected news source (NPR) and usefully provides clear, straightforward, and balanced reporting on the issue. This is a good reference article for quick facts about the Philadelphia soda tax and some context about soda taxes in general.

Boscia, Ted. "Study: Berkeley soda tax falls flat." *Cornell Chronicle*. August 17, 2016. Accessed March 14, 2017. <http://www.news.cornell.edu/stories/2015/08/study-berkeley-soda-tax-falls-flat>.

This press release, written by the director of communications and media for the College of Human Ecology at Cornell University, summarizes a study by John Cawley (Cornell) and David Frisvold (University of Iowa) that assesses the incidence and adequacy of the Berkeley soda tax (see the entry for Cawley and Frisvold below). This piece provides a useful and accessible summary of the longer study, which was published as a working paper by the National Bureau of Economic Research. I believe the summary to be reliable because it comes from Cornell University, a respected academic institution, and I have read the NBER working paper to confirm the summary is accurate.

Breidenbach, Michelle. "Many New York counties have high obesity rates despite easy access to fitness." *Syracuse.com*. March 16, 2016. Accessed March 14, 2017. [http://www.syracuse.com/data/index.ssf/2016/03/many\\_new\\_york\\_counties\\_report\\_high\\_obesity\\_rates\\_despite\\_easy\\_access\\_to\\_fitness.html](http://www.syracuse.com/data/index.ssf/2016/03/many_new_york_counties_report_high_obesity_rates_despite_easy_access_to_fitness.html).

This article from Syracuse.com, Syracuse's local news source, reports the results of a public health study from the University of Wisconsin Population Health Institute. That study, which can be found at [www.countyhealthrankings.org](http://www.countyhealthrankings.org), is linked in the article. Though brief, this piece provides a useful summary of key findings related to obesity in Onondaga County, as compared to the rest of New York State.

Cawley, John and David Frisvold. "The incidence of taxes on sugar-sweetened beverages: The case of Berkeley, California." *NBER Working Paper Series*. August 2015, Revised September 2016. Accessed March 14, 2017. [www.nber.org/papers/w21465](http://www.nber.org/papers/w21465).

This working paper, published by the National Bureau of Economic Research (a non-profit, non-partisan research association governed by representatives from US universities and economics organizations), estimates the extent to which Berkeley's soda tax is passed on to consumers in the form of higher prices. The authors, who are professors of economics from Cornell and the University of Iowa, respectively, estimate with a 95% confidence interval that 43.1% of the Berkeley tax was passed on to consumers. NBER working papers have not been subject to peer review or subject to review by the NBER Board of Directors (as compared to official NBER publications). However, the authors thank three anonymous referees for their comments, indicating that this paper has undergone some external review. As a working paper, it is thus useful in providing preliminary analysis and a starting point for discussion.

Charles, Dan. "Berkeley's soda tax appears to cut consumption of sugary drinks." *NPR: All Things Considered*. August 23, 2016. Accessed March 14, 2017. <http://www.npr.org/sections/thesalt/2016/08/23/491104093/berkeleys-soda-tax-appears-to-cut-consumption-of-sugary-drinks>.

This NPR article usefully summarizes some of the findings of the Falbe et al study about public health impacts of Berkeley's soda tax and the Cawley and Frisvold study about the incidence of the tax. It contextualizes the findings of these studies within larger debates about the soda tax and emphasizes that those studies are preliminary. The article is

accompanied by a radio piece that aired on “All Things Considered,” a reputable radio news program.

Editorial Staff. “Cook County beverage tax spells end to soft-drink bargains.” *Chicago Tribune*. November 14, 2016. Accessed March 14, 2017.  
<http://www.chicagotribune.com/news/opinion/editorials/ct-cook-county-soda-tax-edit-1115-jm-20161114-story.html>.

This editorial from the *Chicago Tribune* is an opinion piece that voices opposition to Cook County’s soda tax. The editorial was published shortly after the tax was approved and the authors express the opinion that the tax will make sweetened beverages prohibitively expensive, given the combination of the new excise tax and the additional sales tax. The authors feel that a soda tax is an example of policymakers overstepping and trying to interfere with consumer’s personal decisions where they have no business doing so. They also feel that the soda tax is often couched in terms of public health benefits, when really they see it as a way for policymakers to balance their budgets. As an opinion piece, the sentiments in this article are not fact. However, this piece is a useful example of the arguments opposing soda taxes and the salience of these arguments, particularly as this was published in Chicago’s top newspaper.

Falbe, Jennifer, Hannah R. Thompson, Christina M. Becker, Nadia Rojas, Charles E. McCulloch, and Kristine A. Madsen. 2016. “Impact of the Berkeley Excise Tax on Sugar-Sweetened Beverage Consumption.” *American Journal of Public Health* 106 (10): 1865-1871.

This academic article, co-authored by researchers at UC Berkeley and UC San Francisco, publishes the results of a study to determine the impacts of Berkeley’s soda tax on consumption patterns in the first year of implementation. To determine consumption patterns, researchers interviewed 990 participants about their consumption habits before the tax was passed and nearly 1,689 a few months after it was implemented, to examine changes in behavior. They found that consumption of sugar sweetened beverages decreased by 21% in Berkeley in the first year and increased 4% in surrounding areas during the same period ( $p=.046$ ). Meanwhile, they found that water consumption increased 63% during that year ( $p<.01$ ). I believe this study is reliable because the author team is highly credentialed—comprised of MDs, PhDs, and MPHs—and because it was published in a peer-reviewed journal.

The study is the first and only one of its kind and thus provides the only evidence to date about the public health impacts of a municipal soda tax. However, as I note in the memo, there are also some validity concerns with this study that are worth noting. The first is that the researchers used in-person interviews to collect their data, and people are known to lie about their consumption habits in in-person interviews. Nevertheless, there is no reason to think that participants would lie more in the interviews after the tax than before, so I do not believe this to be a major concern. A second concern is that the researchers focused their sampling on low-income census tracts in Berkeley, San Francisco, and Oakland, since low-income communities are known to purchase sugar sweetened beverages more frequently. Therefore, I am not convinced that the results of this study



are generalizable to the entire population of these cities. For higher-income populations, the soda tax probably did not have as large of an impact. However, from a public health perspective, it is largely low-income communities that have the most to gain from a soda tax. In this sense, I understand the researcher's choice to focus on these communities, but think they could be more clear about this limitation in communicating their results.

The researchers acknowledge several other limitations of their study, including the fact that it indicates only short-term implications of the tax; that Berkeley is a single city of relatively high socioeconomic status (so the results may not be generalizable to other cities); and that other factors aside from the tax may account for changes in consumption patterns, for example. Thus, as with any study, this one remains partial and limited, but I believe it to be reliable in the results it reports.

Knight, Heather. "S.F., Oakland, Albany voters pass soda tax." *SF Gate*. November 8, 2016. Accessed March 14, 2017. <http://www.sfgate.com/politics/article/Sugar-tax-measure-results-10593882.php>.

This news article from *SF Gate*, a San Francisco news agency, reports the results of the San Francisco, Oakland, and Albany soda tax votes, all three of which passed on the November 2016 ballot. The article also provides some context about the Berkeley soda tax and reports on the efforts of the American Beverage Association to stymie the taxes. *SF Gate* is a reputable local news source in the Bay Area.

Levine, James A. 2011. "Poverty and Obesity in the U.S." *Diabetes*. American Diabetes Association. 60 (11): 2667- 2668. <http://diabetes.diabetesjournals.org/content/60/11/2667>

This study of the relationship between poverty and obesity comes from a researcher at the Mayo Clinic, a respected health organization, and is published by the American Diabetes Association. The study is relevant to this project insofar as it supports the commonsense assumption that people living in poverty are more prone to obesity.

Mulder, James T. "Abundance of obesity in Central New York costs region \$545 million, report says." *Syracuse.com*. October 19, 2015. Accessed March 14, 2017. <http://www.syracuse.com/health/index.ssf/2015/10/obese.html>.

This brief news article from *Syracuse.com* reports the results of a study conducted by Excellus BlueCross BlueShield. It provides obesity indicators for Central New York and discusses the relationship between obesity and excess health costs in the area. It also provides details about the populations with the highest occurrence of obesity in terms of gender, age, income level, and level of education achieved.

O'Connor Anahad and Margot Sanger-Katz. "As soda taxes gain wider acceptance, your bottle may be next." *New York Times*. November 26, 2016. Accessed March 14, 2017. <https://www.nytimes.com/2016/11/26/well/eat/as-soda-taxes-gain-wider-acceptance-your-bottle-may-be-next.html>.

Written shortly after Oakland, Albany, San Francisco, and Boulder all passed soda taxes, this *New York Times* article reviews what we know about soda taxes to date, with a focus on the political battles surrounding these taxes. The authors trace some of the interested actors on both sides of the debate, such as the American Beverage Association, which opposes the taxes, and Michael Bloomberg, who has spent a significant amount of money on campaigns supporting them. The *New York Times* is a widely respected news source.

Sanger-Katz, Margot (a). “More evidence that soda taxes cut soda drinking.” *New York Times*. August 25, 2016. Accessed March 14, 2017.  
<https://www.nytimes.com/2016/08/25/upshot/more-evidence-that-soda-taxes-cut-soda-drinking.html>.

This news article describes the results of the Falbe et al study and usefully discusses some of that study’s limitations. It also contextualizes evidence about the public health impacts of soda taxes amidst the debates over Philadelphia’s soda tax.

Sanger-Katz, Margot (b). “A one-cent soda tax gets expensive in California.” *New York Times*. November 6, 2016. Accessed March 14, 2017.  
<https://www.nytimes.com/2016/11/07/upshot/a-bay-area-soda-tax-fight-is-drawing-big-bucks.html>.

Written just before the soda tax votes in Oakland, Albany, and San Francisco, California, this article explains what soda taxes are and rehearses some of the critiques of soda taxes, including their regressivity. The author cites the Berkeley case as one example of a soda tax in action and reviews some of the messages on both sides of the soda tax campaign.

Vara, Vauhini. “There’s now a soda tax in Philadelphia, but not because sugar is bad for you.” *The New Yorker*. June 16, 2016. Accessed March 14, 2017.  
<http://www.newyorker.com/business/currency/theres-now-a-soda-tax-in-philadelphia-but-not-because-sugar-is-bad-for-you>.

In this piece, published in the Business section of *The New Yorker*, a reputable publication, the author takes a closer look at the messaging behind soda tax campaigns. She goes into some depth about the history of the soda tax in the US, explaining how one of the first attempts to implement a soda tax took place in Richmond, California, a poor, largely minority community in the East Bay. The tax did not pass there, partly because of the identity politics of a white city council member who favored the tax, and the perception on the part of the local community that he was trying to control what choices they could make. The author makes the argument that Berkeley was able to pass a soda tax just a few years later by learning from the Richmond case and purposefully selling the soda tax to poor communities as a way to improve their children’s health. Thus, she makes the argument that the passage or failure of a soda tax depends largely upon the local political context and the ways that proponents of the tax are able to appeal to voters who will be more heavily impacted by the tax, but also have more to gain. Though not a news piece, this is also not an opinion piece, and the author draws on reliable sources to provide useful context about soda taxes.