

SUGARY DRINK TAX EQUITY WORKGROUP

Equitable Sugary Drink Tax Policy Recommendations

Make Equity a Priority



- Make equity a priority goal in the legislative intent language.
- Include provisions that make the revenue allocation process equitable.
- Require evaluation of tax impacts on equity.
- Pass through a significant portion of revenues collected by state-level taxes to local community-led efforts and collaborations to improve equity.
- Structure sugary drink taxes as excise taxes paid by the producers or distributors of sugary drinks.

Invest Tax Revenues in Communities



- Invest in communities most impacted by health conditions caused by consuming sugary drinks.
- Address the social and economic determinants of health that contribute to inequities in preventable chronic diseases.
- Specify that revenue investments should grow long-term community capacity to advocate for policy and systems change.
- Specify a strong community role in revenue allocation decisions.
- Support community-based organizations in impacted areas to deliver programming and activities that support health and advance equity.

Ensure Accountability



- Require processes to monitor and publicly report on tax revenue collections, allocations, and spending.
- Establish a dedicated sugary drink tax revenue fund within the budget that clearly states the permitted uses of these funds.

Please view the full report or a summary of the policy recommendations for additional details at [Healthy Food America](#).



Healthy Food America and The Praxis Project, funded in part by Voices for Healthy Kids, an initiative of the American Heart Association, convened The Innovation, Equity and Exploration Tax Equity Workgroup to develop recommendations on how to design equitable tax policy. The Workgroup was comprised of leading community, professional, and academic experts working at the forefront of tax policy design, adoption, implementation, and evaluation. Workgroup members are champions for healthy communities and equity.