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.