

Comparing Local Soda Taxes in U.S.

Jurisdiction	Referendum or Legislation and Date Enacted	Support	Date Effective	Tax Rate and Estimated Annual Revenue	What is Taxed	What is Not Taxed	How Revenue will be Spent	Supervision of spending
Berkeley, CA	Measure D 11/4/2014	76%	3/1/15	1-cent per ounce \$1.5 million	Any beverage with added caloric sweetener	Any beverage where milk is primary ingredient, infant formula, alcoholic beverages, 100% juice, artificially-sweetened beverages, and beverages for medical use or for weight loss as meal replacers	Revenue goes into City's General Fund. Currently, community health and nutrition efforts, including school garden programs, are being supported.	Panel of 9 experts in child nutrition, public health, nutrition education, and food access programs appointed by City Council.
Philadelphia, PA	City Council 6/16/2016	City Council: 13-4	1/1/17	1.5-cents per ounce \$91 million	Non-alcoholic beverages sweetened by any form of caloric, sugar-based sweetener or any form of artificial-sugar substitute, and non-alcoholic syrup/concentrate intended to be used in preparation of a beverage that contains any form of caloric, sugar-based sweetener or any form of artificial-sugar substitute	Infant formula, drinks taken for medical reasons, beverages containing more than 50% milk by volume, products containing more than 50% fresh fruit/vegetables by volume, 100% juice, unsweetened drinks that the purchaser can sweeten at point of sale, and syrup or other concentrate that the customer combines with other ingredients to create a beverage	Revenue is projected to fund pre-K, as well as the rebuilding of parks and libraries.	Mayor's Office
Boulder, CO	Measure 2H 11/8/2016	54%	7/1/17	2-cents per ounce \$3.8 million	Sugar-sweetened beverages containing at least 5 grams of added sweeteners per 12 fluid ounces	Any beverage where milk is primary ingredient, infant formula, drinks taken for medical reasons, artificially-sweetened beverages, 100% juice, liquids sold for weight reduction as a meal replacement, and alcoholic beverages	Revenue will be dedicated to the administrative cost of the tax, as well as health promotion, general wellness programs, and chronic disease prevention.	City Council
San Francisco, CA	Proposition V 11/8/2016	62%	1/1/18	1-cent per ounce \$15 million	Sugar-sweetened beverages containing added sugar and more than 25 calories per 12 ounces; tax also applies to syrups and powders that can be made into sugar-sweetened beverages (i.e., fountain drinks)	Beverages containing solely 100% juice, artificially-sweetened beverages, infant formula, milk products, drinks taken for medical reasons, and alcoholic beverages	Revenue goes into City's General Fund. An advisory committee will submit an annual report evaluating the impact of the tax on beverage prices, consumer purchasing behavior, and public health, and make recommendations on the potential establishment and/or funding of programs to reduce the consumption of SSBs.	Advisory committee of 16 members, including representatives of nonprofit organizations, medical employees, youth, an oral health professional, a food security and access expert, a parent/guardian of a student enrolled in the San Francisco Unified School District, as well as employees from several city departments.
Oakland, CA	Measure HH 11/8/2016	62%	7/1/17	1-cent per ounce \$7 million	Sugar-sweetened beverages, including but not limited to: sodas, sports drinks, sweetened teas, energy drinks, and non-100% fruit drinks	Milk products, 100% juice, infant formula, artificially-sweetened beverages, drinks taken for medical reasons, and alcoholic beverages	Revenue will go into City's General Fund. However, the Community Advisory Board will give recommendations to the City Council on ways to spend the funds.	Community Advisory Board comprised of 9 Oakland residents will include medical and dental professionals, Oakland Unified School District parent representatives, and public health professionals.
Albany, CA	Measure O1 11/8/2016	71%	TBD ("immediately")	1-cent per ounce \$200,000	Any beverage with added caloric sweetener	"100% juice, artificially-sweetened beverages, beverages containing milk as the primary ingredient, infant formula, alcoholic beverages, and beverages for medical use or for weight loss as meal replacers"	Revenue will go into City's General Fund. However, the City Council will conduct an annual session to receive input on the expenditure of the tax proceeds and solicit recommendations from an informal advisory committee	City Council will consult an informal advisory group including individuals from several city commissions, as well as a representative of the school district and individuals with expertise in public health issues.
Cook County, IL	Board of Commissioners 11/10/2016	Board of Commissioners: 9-8	7/1/17	1-cent per ounce \$223.8 million	"Non-alcoholic beverages, carbonated or non-carbonated, containing any caloric sweetener or non-caloric sweetener, and is available for sale in a bottle or produced for sale from syrup and/or powder"	100% juice, milk products containing at least 50% milk, beverages that can be sweetened by adding caloric or non-caloric sweeteners, infant formula, drinks taken for medical reasons, beverages for medical use or for weight loss as meal replacers, alcoholic beverages, and any syrup or powder that the purchaser himself or herself combines with other ingredients to create a beverage	Revenue will cover the remaining \$74.6 million deficit for FY 2017 and address various public safety and health funding needs.	Board of Commissioners