Investing Sweetened Beverage Tax Revenues to Advance Equity: Recommendations for Drafting Legislation

Include equity as goal for legislation
- Explicitly express the intention to advance equity as a key purpose of the tax.
- Invest tax revenues in priority communities impacted by inequities or disproportionately affected by sweetened beverages.

Place tax revenues in a dedicated special fund
- Establish a special budget fund for deposit of tax revenues dedicated to specific purposes.
- Include non-supplantation language to prevent siphoning of dedicated funds for other purposes.

Describe how revenues will be allocated
- Describe the programs and activities to be supported with tax revenues.
- Allocate revenues to support programs and activities in priority communities.

Build in accountability for revenue allocation and tax implementation
- Establish an advisory board to ensure that people from priority communities and subject matter experts play a role in guiding tax revenue allocation and monitoring tax implementation.
- Require monitoring and reporting on tax implementation, especially revenue collections and allocations, and share this information in a public annual report.

Please view the full report, the brief or a summary of the policy recommendations for additional details or visit the Health Food America Tax Equity webpage.

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