

Appendix F:

Interview Protocol

Introduction

My name is _____. I will be conducting the interview today. I am joined by _____ who will be taking notes and helping to keep us on track with time. This project is a collaboration between Healthy Food America, Public Health Law Center and the UConn Rudd Center.

This project examines legislative approaches to sugary drink tax revenue dedication and allocation that advance equity. We are doing that in a few ways: 1) by analyzing proposed and enacted sugary drink taxes at the state and local levels, and 2) by interviewing key informants who have considered or adopted SBTs to learn about their approaches to dedication and allocation and whether or how the proposed or enacted tax policies have prioritized equity. By dedication, we mean legislative mechanisms that assure that a portion, or all, of the SBT revenue will be set aside for specific purposes. By allocation, we mean the process of distributing SBT revenues, including identifying the specific activities they are used for. By equity, we mean fairness in process and outcomes that is achieved when everyone has a fair and just opportunity to thrive, regardless of race, identity, economic class or other group characteristics. We are also looking at other innovative state models for management of captured revenue streams. Drawing on this research, we will prepare a summary of strengths and weaknesses of the leading options and best practices for tax allocation and dedication and community participation in decision making, accountability and monitoring of allocations.

Informed Consent

- Before we begin the interview, let me explain that we are not asking for any personal information. Your participation in this interview is voluntary. Your responses will be confidential. You will be asked a series of questions related to the process involved in drafting and/or adopting revenue dedication and allocation provisions of sugary drink tax bills. Please respond in your capacity as [IDENTIFY INFORMANTS' POSITIONS AS THEY RELATE TO AN ADOPTED OR PROPOSED SUGARY DRINK TAX].
- The interview will be recorded and will take about 60 minutes to complete. Do you have any questions or comments regarding the purpose of our interview and your participation?
- If you agree, I will start recording now.

Questions

1. Dedication Provisions

a. **For cities with SBT: How do you dedicate sugar sweetened beverage tax revenue for specific purposes, to a specific department/program, or specific impacted communities, etc.?**

- i. Prompts: Do you have a special fund apart from the city's general fund (and if so, how does it work)? Do you target one or more specific programs or focus areas in the dedication language? Do they address social determinants of health/structural issues to build community capacity? Did legislative intent include targets/focus areas?

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- b. For cities and states without SBT: How did you propose to dedicate sugar sweetened beverage taxes for specific purposes?**
 - i. Prompts: Did you propose to create a special fund apart from the city's/state's general fund? Did you propose to target one or more specific programs or focus areas? Did legislative intent include targets/focus areas?
- c. For cities with SBT: If your tax law dedicates revenues, describe how you were successful in dedicating sugar sweetened beverage taxes for specific purposes. Were there strategies that helped you gain support for dedicating the tax revenues?**
 - i. Prompts: What pushback did you encounter? What were the issues/obstacles that you faced? How did you address legislators' hesitancy in dedicating funds? What has happened since the tax was implemented – are revenues be used as intended/described in the legislation?
 - ii. If your law does not include dedication, tell us why not. Was there opposition to dedication? If so, from whom and why?
- d. For cities and states without SBT: Did you try to include dedication in your proposed bill? Why or why not? Please share issues/obstacles you have encountered in attempting to include dedication of sweetened beverage tax revenue in your bill.**
 - i. Prompts: How did you address legislators' hesitancy in dedicating funds? What strategies helped you gain traction?
- e. For cities with SBT: Explain how your efforts to include dedication prioritized equity, if at all.**
 - i. Prompts: What steps did you take to incorporate community values and priorities? Did you follow a formal process or best practices model for prioritizing equity and community engagement? [Consider asking how/when community members were engaged.]
- f. For cities and states without SBT: Explain how your proposed dedication approach prioritized equity, if at all.**
 - i. Prompts: How did you propose to incorporate community values and priorities? Do you plan to follow a formal process or best practices model for prioritizing equity and community engagement? [Consider asking how/when community members were engaged.]
- g. For cities with SBT: Please share insights and lessons learned in dedicating sweetened beverage tax revenue.**
 - i. Prompts: What worked and what would (or might) you do differently?
- h. For cities and states without SBT: Please share insights and lessons learned in proposing to dedicate sugar sweetened beverage tax revenue.**
 - i. Prompts: What would (or might) you do differently?

2. Allocation Provisions

- a. For cities with SBT: How is the revenue generated from the sugar sweetened beverage tax allocated?**
 - i. Prompts: Who decides who gets how much? What steps or methods are being used to engage community members in the allocation process? Do you have a community advisory board? What are the respective roles of the CAB, councilmembers, mayor, city staff? Are grants given to community-based organizations? How does the city prioritize equity? How are community values and community engagement being incorporated?
- b. For cities and states without SBT: How did you propose to allocate the revenue generated from a sweetened beverage tax?**
 - i. Prompts: Did you propose a community advisory board or grants to community-based organizations? How did you plan to you prioritize equity?
- c. For cities with SBT: Can you talk about whether and how the city is addressing monitoring and reporting of the allocation of sugar sweetened beverage tax revenue?**

- i. Prompts: How is the city assessing the benefits of what the SBT is funding? How is the city informing (or planning to inform) the public about the benefits of the SBT tax revenues and how they are being used? How often?
- d. **For states: Can you talk about how you propose to address monitoring and reporting of the amount and use of sugar sweetened beverage tax revenue, if the proposed legislation is enacted?**
 - i. Prompts: How will you assess the benefits of what the SBT is funding? How do you propose to inform and engage the public [and legislators/governor] about SBT tax benefits and how the generated revenues are used?
- e. **For cities with SBT: Please share what worked and how you overcame issues/obstacles that you faced, if any, in allocating sugar sweetened beverage tax revenue.**
 - i. Prompts: What pushback did you encounter? How did you address differences in priorities for allocating funds among elected officials and community members? What has happened during tax implementation? What is the community feedback/receptivity to allocations made? (Is community feedback being tracked?)
- f. **For cities and states without SBT: Please share issues/obstacles that you have encountered in attempting to allocate sugar sweetened beverage tax revenue.**
 - i. Prompts: Have legislators been hesitant to include an allocation plan in legislative language? What reasons have they stated for their hesitancy? Have these been addressed or resolved?
- g. **For cities with SBT: Please share insights and lessons learned in allocating sugar sweetened beverage tax revenue.**
 - i. Prompts: What would (or might) you do differently?
- h. **For cities and states without SBT: Please share insights and lessons learned in proposing legislation that allocates sugar sweetened beverage tax revenue.**
 - i. Prompts: What would (or might) you do differently?

Wrap-Up/ Policy documents

Thank you for your participation in this interview. Before we end, I'd like to give you the opportunity to ask you any questions you may have or bring up any additional insights or things you'd like us to know.

Finally, do you have any additional resources/materials that you can share to help us learn more? (Examples of additional resources include news articles, press releases, memos, websites, reports, etc.)