## Appendix D: Legislation Coding Typology

- **Equity intent** Y/N
  - **Definition:** An equity purpose of bill/legislation is expressed in the bill/legislation by reference to health equity/inequity, racial equity, and health disparities, or other related terms OR disproportionate health or other wellbeing impacts based on race, ethnicity, disability status, sexual orientation, socio-economic status, geographic areas, education, or economic opportunity.
  - **Equity Type** (select from drop-down all that apply)
    - Racial equity
    - Health equity
    - Economic opportunity equity
    - Educational equity
    - Other - specify
  - **Where specified** (select from drop-down all that apply)
    - In legislative intent
    - In dedication language
    - In allocation language
    - In community engagement, advisory board language
    - In evaluation, monitoring, accountability or reporting
  - **Priority Communities** Y/N
    - If yes, select all that apply from drop-down
      - Low-income children
      - Low-income adults
      - Medicaid recipients
      - Pre-school/childcare recipients
      - Seniors
      - Medical/dental/nursing students
      - Communities of Color (e.g. African American, Latinx, Asian American, Native American, Pacific Islander)
      - High-Burden Communities
      - LGBTQIIA+
      - Rural
      - Other (Specify)

- **Additional legislative intent** Y/N (stated in beginning of bill)
  - **Areas of Focus** (select from drop-down all that apply)
    - Chronic disease prevention and/or treatment (specific disease prevention and management)
    - Healthy lifestyle/health promotion (nutrition, physical activity, norm-shifting, healthy choice, etc.)
    - Health-related infrastructure (e.g., building community clinics, medical schools)
    - Education, training
    - Other – specify
  - **Targeted Communities** Y/N
    - If yes, select all that apply from drop-down
      - Low-income children
• Low-income adults
• Medicaid recipients
• Pre-school/childcare recipients
• Seniors
• Medical/dental/nursing students
• Communities of Color (e.g., African American, Latinx, Asian American, Native American, Pacific Islander)
• High-Burden Communities
• LGBTQIIA+
• Rural
• Other (Specify)

• Dedication
  o **Definition:** Bill/legislation language that establishes a set aside of all or portion of tax revenue for one or more specific purposes.
  o **How revenue is generated** (source of funds) (select all that apply)
    ▪ SSB tax revenue
    ▪ Fine/penalties
    ▪ Interest
    ▪ Income from investment(s)
    ▪ Other (describe)
  o **General Fund** (GF) Y/N
    ▪ If yes, describe specifics [provide details in each column]
    ▪ Percentage of revenue to GF (%)
    ▪ Line item carved out for specific purpose(s)? Y/N
      • If Yes, select one of the following from drop-down
        o Percentage
        o Flat Amount
        o Formula
        o Other – specify
        o Not Specified
    ▪ Indicate exact percentage or flat amount in text box
  o **Special fund** (SF), Y/N
    ▪ **Definition:** fund set up separately from jurisdiction’s general fund (GF).
    ▪ If yes, specify the following:
      • Name, e.g., Commonwealth Health Promotion Fund [free text field]
      • Select one of the following from drop-down
        Percentage
        Flat Amount
        Formula
        Other – specify
        Not Specified
    ▪ Indicate exact percentage or flat amount (or formula, if applicable) in free text box
    ▪ Requirement to transfer funds remaining after distribution Y/N
    ▪ If yes, select one of the following from drop-down
      • Transfer to General Fund
      • Other (specify)
  o **Exceptions/Exclusions/Prohibitions/Other:**
    ▪ Prohibits preemption of local regulation/implementation Y/N
    ▪ Prohibits supplantation (i.e., back-filling; reimbursement, e.g., to GF) Y/N
    ▪ Prohibits government repurposing of legislated program allocations (e.g., DC 2019 bill says no “reprogramming by mayor”) Y/N

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• Recipients and Use of Funds
  o Definition: Recipients – Entities that receive distributions of funds; Use of Funds - Bill/legislated language that establishes mechanisms/process for distributing dedicated tax revenues.

  ▪ Where/to whom funds are distributed (insert all that apply)
    • Government departments or agencies Y/N
    • If yes, select from drop-down list
      o State Department of Health or Public Health
      o State Department of Human Services
      o State Department of Health & Human Services
      o State Department of Agriculture
      o State Department of Education or Public Education
      o Local Department of Health or Public Health
      o Local Department of Human Services
      o Local Department of Health & Human Services
      o Local school board/education
      o Local parks and recreation department
      o Other (specify)

  ▪ Private sector (e.g., non-profit, business) Y/N
    • If yes, select from drop-down list
      o Non-profit
      o For-profit
      o Other (specify)

  ▪ Distributions to existing funds/accounts Y/N
    • Definition: If/when bill makes no mention of dedication yet requires deposits of set amounts into existing revenue fund and/or accounts, not GF, e.g., MT HB 607 (2017)

  ▪ Purpose(s) of allocation distributions

• Funded Programs/Activities Y/N
  o If no, where allocated (free text)
  o If yes, select from list programs/activities where allocations are distributed (include “infrastructure” allocations as activities)
    ▪ Early childhood education and/or support [Providing services or resources aimed to support children’s development early in life (e.g. parental support, early childhood education)]
    ▪ Pre-K
    ▪ Parental Support (includes breastfeeding support, family leave)
    ▪ Other early schooling funding
    ▪ Prenatal Support
    ▪ Child Care
    ▪ Other (Specify)

  o Specifics of Funded Programs
    ▪ Economic and human development [Developing and strengthening skills, abilities, processes, and resources that residents, communities, NGOs, and businesses need to thrive (including economic investments, infrastructure improvements, and creating safe spaces in low-income communities, job training, supporting educational attainment, etc.).]
      • Job training (general)
      • Medical/Dental/Nursing School infrastructure investments
      • Furthering education
      • Building/rehabbing community clinics
      • Non-profit infrastructure investments (non-clinic)
      • Other (Specify)
Community Food security [Providing access to food for people who lack physical/social/economic access to sufficient food (e.g., people who are food insecure), when the healthfulness of that food is unknown]
  - SNAP and Other Nutrition Incentives
  - Emergency food programs
  - Senior Meals
  - Community Access to food (ex: farmer’s markets/connection to farms; Investments in grocery stores in underserved geographic areas)
  - Other (Specify)

Community health and nutrition knowledge, promotion/education and policy [Educating people about chronic disease prevention, SSB harms, water, nutrition, etc. (note - this is education only - if includes support services for chronic diseases, then code chronic disease prevention/treatment; if focus ONLY on SSB reduction, code as Reduce SSB)]
  - Chronic Disease Prevention/treatment (non-substance use related)
  - Substance Use Disorder Prevention
  - Reduce SSB Consumption [Reducing SSB consumption typically through nutrition education or drink policies or public health awareness campaigns]
  - Community Access to Water (non-school) [Increasing water consumption through nutrition education, drink policies, or by making water more available (used when water is sole focus and not a water station)]
  - Other (Specify)

Support physical activity [Increasing physical activity of community members through programs that promote PA or changing the environment to make PA more accessible]
  - Parks
  - Unspecified Physical Activity
  - Other (Specify)

Local food systems/urban ag [Supporting the practice of cultivating and/or distributing food grown locally in urban settings. Includes food safety in processing]

Community-based youth development [Preparing youth (and young adults - to age 25) to meet the challenges of adolescence and adulthood and achieve their full potential. May include mentoring, job training/support, support for HS graduation/college matriculation, etc.]
  - Mentoring
  - Job training/support
  - Support for HS graduation/college matriculation
  - Other (Specify)

School-based Programs
  - Physical education
  - Nutrition/gardens/farm to school
  - Water access
  - After-school Programs
  - Safe-Route to Schools Programs
  - Other (Specify)

Oral health

Healthcare access [ex: insurance, transportation, interpreter services, free/uncompensated care, public-awareness campaigns, etc.]

Prison/Criminal Justice Reform

Program-related costs
  - City Costs
  - Monitoring and Reporting
  - Support CAB
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- Other (specify)
  - Recipient-mandated community engagement: Y/N
  - Description of community engagement (select from drop-down)
    - Advisory board
    - Other
    - Describe
    - Other - specify

- Community Engagement/Participation
  - Definition: Bill/legislation includes language indicating community involvement in decision-making about allocation process – e.g., determinations about where dedicated funds are allocated/distributed; and/or the amounts distributed; and/or involvement in/advising either the oversight agency or the recipient program regarding management of programs that receive distributions.
  - Advisory Board Y/N
    - If yes, select from drop-down
      - Roles
      - Making recommendations about allocation of tax revenues in the government budgets (activities, recipients and/or amounts)
      - Reviewing grant applications for programs funded by tax revenues and making funding recommendations (activities, recipients and/or amounts)
      - Involvement in advising recipient about management of programs/activities funded
      - Involvement in advising oversight government agency/department (non-allocation/grant-making related)
      - Monitoring and/or reporting on tax implementation
      - Advising on evaluation
      - Other (describe)
  - Experience Requested/Required for Board Participation
    - Government public health (ex: some bills specifically mention expertise in health equity, and others specify local PH, state PH, boards of health)
    - Schools (ex: bills specify nurses, school food services, admin, etc.)
    - Early childhood
    - Health care/medical/dental providers
    - Community health organizations/health NGOs/consumer health org
    - Youth development/Youth
    - Community member (live in impacted community, from impacted population, etc.)
    - Student/Parent of student
    - Food security/anti-hunger/healthy food access
    - Parks and Rec
    - Human Services
    - University/academic
    - Other (specify)
  - Method of selection
    - Appointed by legislature
    - Appointed by executive
    - Appointed by government agency
    - Appointed by combination (specify)
    - Other (specify)
  - Advisory Board Language (free text, include all information)
  - Other Community Engagement Y/N
    - If yes, specify
    - If second advisory board, include information in text box
• Administration and Distribution of Allocations
  o Definition: Department or agency or other government entity responsible for administering/providing oversight of process of allocation/distribution.
  o Competitive grantmaking Y/N
    ▪ If yes, select from drop-down
      • Eligible entities
      • Government programs
      • Private sector non-profits
      • Schools
      • Allowable uses of funds
      • Programs
      • Other (specify)
  o Other mechanism for distributing funds Y/N
    ▪ If yes, describe
  o Administrative Agency Roles/Duties
  o Oversight, including requirement to include administrative advisory group, if applicable

• Accountability
  o Definition: The processes and structures that collect, summarize, and report on allocation of SSB tax revenues (for specific purposes or activities, to whom, how much) and impacts of tax and programs it funds.
  o Reporting Y/N, if yes, select from drop-down:
    ▪ Who is responsible for preparing reports?
      • Oversight agency
      • Recipients of Funds or distribution
      • Community Advisory Board
      • Other
    ▪ What data, activities, etc., must be reported
      • Revenues received
      • How revenue is spent (activities funded by revenues)
      • Impact of funded programs (non-equity related)
      • Health
      • Sweetened beverage consumption
      • Other (describe)
      • Equity Impacts (ex: subgroups or stratified by race/income/geography, etc.)
      • Describe/explain
      • Other
    ▪ Frequency of reporting required
      • Annual
      • Other [Enter frequency]
    ▪ Required audience for reporting (legislative body, CAB, public, etc.)
      • Legislative Body
      • Advisory Board
      • Public (e.g., mandated website posting of report)
      • Executive Branch
      • Other
    ▪ Form of reporting (e.g., report posted on website, materials for distribution
      • Describe/explain