Appendix A: Methods

Review of proposed tax legislation

Bill identification

We used the following search terms for identifying state bills in the following data bases:

**WestLaw:** "soda" "soft drink" "sweetened beverage" "sugary beverage" "sugary drink" "sweetened drink" "sugar-loaded beverage" "added sugar" "caloric sweetener"/10 tax! "SSB tax" "soda tax" "sugar sweetened beverage tax" % tobacco % marijuana % cannabis

**Lexis Uni:** 2021 SSB tax OR soda tax OR sugar sweetened beverage tax OR added sugar

Data extraction

We searched WestLaw and Lexis Uni to identify state bills from 1/1/2012-9/1/2021 using defined search terms (bill identification section above). We retrieved 375 bills from WestLaw and 510 from Lexis Uni. We then excluded bills unrelated to levying a sweetened beverage tax, non-binding resolutions, and study bills. We additionally excluded bills aiming to reduce or phase out an existing tax, prohibiting taxation by local governments, and companion bills. We finally removed bills determined to have substantially similar language over multiple legislative sessions. In cases where a state or local government had more than five bills brought forth during the study period, only the five most recent bills were included.

To identify Tribal and local legislation, we used our knowledge of local sweetened beverage tax policy, queries to partners active in the sweetened beverage tax field and a Google search. Municipal ordinances are not systematically collected in any single online database, thus precluding an automated search.

The final set of bills consisted of 43 state bills, 1 Tribal bill and 12 local proposed or enacted local ordinances.

Two student research assistants coded each bill independently using a structured coding guide (Appendix D). They resolved coding discrepancies in a joint review. In cases where the students were unable to resolve discrepancies, a more senior team member provided the final decision. The students extracted data from each bill using GoogleForms and compiled it into a searchable Excel spreadsheet.

Data analysis

We analyzed legislation at the jurisdiction and bill level. At the jurisdiction level, a given bill element was coded as present if it appeared in at least one proposed bill. We summarized state and local bills separately because some considerations differ by jurisdictional level and state bills are all proposed but not adopted while most included local (7 of 12 bills and 7 of 11 sites) are adopted and implemented.

Review of lessons learned from alcohol, tobacco, cannabis excise taxes

The goal of this review was to describe approaches used in alcohol, tobacco, and cannabis state excise taxes to dedicate and allocate revenues to glean lessons learned that could inform the purposes of this study. A student research assistant, with support from a senior researcher, summarized information obtained from review of relevant peer-reviewed journal articles, state laws, policy papers, and commentaries addressing these topics. We conducted searches of the following
Legal case studies of excise tax revenue dedication and allocation

We reviewed state constitutional provisions, statutes, and case law to examine and explain legal issues affecting mechanisms for dedication and allocation of excise tax revenues in three states (CA, CO, MA) where policy efforts are active. A student researcher, aided by a senior researcher, examined the extent to which legal mechanisms set requirements and/or limit the ability to levy and dedicate or allocate state-level SSB taxes for specific purposes such as health equity and public health. The research focused on: legal authority and processes affecting state-level dedication and allocation of state excise tax revenue; applicable legal limits or constraints affecting legal authority; and other notable barriers, challenges, or considerations bearing on a state’s ability to dedicate or allocate revenues.

Group interviews

We conducted group or individual interviews with two to three leaders, advocates, policymakers and/or legislative staff from each of five cities (Berkeley, Boulder, Philadelphia, Seattle, and Washington DC) and five states (California, Hawaii, Massachusetts, Rhode Island, and Washington) that have proposed or adopted sweetened beverage taxes. We consulted with Center for Science in the Public Interest and American Heart Association/Voices for Healthy Kids Initiative to choose cities and states that could provide broad and varied insight into tax dedication and allocation practices during tax adoption and implementation. Each group interview lasted 30-60 minutes and was led by an experienced facilitator, with a notetaker present.

We developed a semi-structured interview protocol (see Appendix F) that included questions on approaches, issues, obstacles, successes, insights, and lessons learned about drafting, adopting, and implementing revenue dedication and allocation provisions of bills and ways such provisions can advance equity. Audio recordings of the interviews were transcribed by Rev.com and coded by a research assistant using Dedoose 9.0.46. Using the coded interviews, the project team identified, analyzed, and defined key themes present in the qualitative data.